



Pamahalaang Bayan ng Taytay

TANGGAPAN NG SANGGUNIAN BAYAN

**EXCERPT FROM THE MINUTES OF THE 67th REGULAR SESSION
OF THE 10th SANGGUNIANG BAYAN HELD ON DECEMBER 22, 2017
AT THE SESSION HALL OF THE MUNICIPAL BUILDING,
TAYTAY, RIZAL**

PRESENT:

Hon. Jan Victor B. Cabitac	-	Councilor- (w/ dissenting opinion)
Hon. Archie L. Calderon	-	"
Hon. Michell B. Bermundo	-	"
Hon. Ceferino R. Resurreccion, Jr.	-	"
Hon. Philip Jeison J. Cruz	-	Councilor/ TPO (w/ dissenting opinion)
Hon. Ma. Jeca B. Villanueva	-	Councilor
Hon. Joseph Z. Valera	-	LnB President

ABSENT:

Hon. Carlito G. Gonzaga	-	Vice Mayor
Hon. Sophia Priscilla L. Cabral	-	Councilor - (Sick Leave)
Hon. Sharon DL. Macabebe	-	" - (Sick Leave)

Authored/Sponsored by: Coun. Michell B. Bermundo
Co-Sponsored by: Coun. Ma. Jeca B. Villanueva
Coun. Ceferino R. Resurreccion, Jr.
Coun. Archie L. Calderon
Coun. Sharon DL. Macabebe
Vice Mayor Carlito G. Gonzaga
Coun. Jan Victor B. Cabitac
Coun. Philip Jeison J. Cruz
LnB Pres. Joseph Z. Valera

ORDINANCE NO. 12 s. 2017

**AN ORDINANCE REVISING THE REVENUE CODE OF THE MUNICIPALITY OF
TAYTAY
PROVINCE OF RIZAL**

Be it ordained by the Sangguniang Bayan of the Municipality of Taytay, Province of Rizal, that:

CHAPTER I - GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1. Short Title. This ordinance shall be known as the 2017 Revenue Code of the Municipality of Taytay.

Section 2. 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 3. Words and Phrases Not Herein Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 4. 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.

(a) **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

(b) **Gender and Number.** Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

(d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

(e) **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

(f) **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

(g) **Conflicting Provisions of 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 5. Definitions. When used in this Article.

(1) **Advertising Agency** includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

(2) **Agricultural Products** include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and there by-products, ordinary salt, all kinds of fish, poultry, and livestock and animal products, whether in their original form or not;

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

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market.

The term by-products shall mean those materials which in cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane;

(3) **Amusement** is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;

(4) **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 performance;

(5) **Banks and other Financial Institutions** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under;

(6) **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.

(7) **Business Agent** includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

(8) **Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

(9) **Cabaret/Dance Hall** includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.

(10) **Capital Investment** is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;

(11) **Carinderia** refers to any public eating place where foods already cooked are served at a price.

(12) **Charges** refer to pecuniary liability, as rents or fees against persons or property;

(13) **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.

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(14) **Contractor** includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and 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 shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

(15) **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.

(16) **Corporations** 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 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.

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(17) **Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

(18) **Dealer** means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

(19) **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;

(20) **Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;

(21) **Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

(22) **Importer** means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

(23) **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.

(24) **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.

(25) **Manufacturer** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or

prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

(26) **Marginal Farmer or Fisherman** refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

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(27) **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(28) **Municipal Waters** include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

(29) **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

(30) **Peddler** means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

(31) **Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

(32) **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.

(33) **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.

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

(35) **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(36) **Residents** refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

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

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

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(39) **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

(40) **Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

(41) **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.

(42) **Vessels** include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

(43) **Wharfage** means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;

(44) **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.

CHAPTER II - TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 6. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

Amount of Gross Sales/Receipts

For the Preceding Calendar Year:

Tax Per Annum

Less than 10,000.00	198.00
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	362.40
20,000.00 or more but less than 30,000.00	528.00
30,000.00 or more but less than 40,000.00	792.00
40,000.00 or more but less than 50,000.00	990.00
50,000.00 or more but less than 75,000.00	1,584.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,640.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 500,000.00	6,600.00
500,000.00 or more but less than 750,000.00	9,600.00
750,000.00 or more but less than 1,000,000.00	12,000.00
1,000,000.00 or more but less than 2,000,000.00	16,500.00
2,000,000.00 or more but less than 3,000,000.00	19,800.00
3,000,000.00 or more but less than 4,000,000.00	23,760.00
4,000,000.00 or more but less than 5,000,000.00	27,720.00
5,000,000.00 or more but less than 6,500,000.00	29,250.00
6,500,000.00 or more	

At a rate not exceeding fifty one point twenty five percent (51.25%) of one percent (1%)

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

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

Gross Sales/Receipts for the

Preceding Calendar Year

Amount of Tax Per Annum

Less than 1,000.00	21.60
1,000.00 or more but less than 2,000.00	39.60
2,000.00 or more but less than 3,000.00	60.00
3,000.00 or more but less than 4,000.00	86.70
4,000.00 or more but less than 5,000.00	120.00
5,000.00 or more but less than 6,000.00	145.20
6,000.00 or more but less than 7,000.00	171.60
7,000.00 or more but less than 8,000.00	198.00
8,000.00 or more but less than 10,000.00	224.40
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	330.00
20,000.00 or more but less than 30,000.00	396.00
30,000.00 or more but less than 40,000.00	528.00
40,000.00 or more but less than 50,000.00	792.00
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,960.00
300,000.00 or more but less than 500,000.00	5,324.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	12,000.00
2,000,000.00 or more	At a rate not exceeding sixty five percent (65%) of one percent (1%)

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

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

(1) Rice and Corn;

(2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;

(3) Cooking oil and cooking gas;

(4) Laundry soap, detergents, and medicine;

(5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;

(6) Poultry feeds and other animal feeds;

(7) School supplies; and

(8) Cement

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

- (d) 1. On retailers of essential commodities enumerated under (etc.)

Gross Sales/Receipts for the

<u>Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2%
More than 400,000.00	1%

The rate of two percent (2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

2. On retailers of all other commodities not included in section c the tax rate shall be;

Gross Sales/Receipts for the

<u>Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.4%
More than 400,000.00	1.2%

The rate of two point four percent (2.4%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one point two percent (1.2%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

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

- (e) On contractors and other independent contractors ~~including operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises,~~ in accordance with the following schedule.

Gross Sales/Receipts for the

<u>Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.81
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00

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250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding sixty five percent (65%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P13, 800.00.

(f) On banks and other financial institutions, at the rate of fifty five percent of one percent (55% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium.

(g) On businesses hereunder enumerated:

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

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Gross Sales/Receipts for the

Preceding Calendar Year

Amount of Tax Per Annum

Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.81
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding sixty five percent (65%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P13, 800.00.

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding P 55.00) per peddler annually.

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

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

Section 7. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to validate the declarations of gross receipts of each business classification. Presumptive Income Level Assessment Approach is applied to establish a gross income acceptable to both the LGU and the taxpayers in case the taxpayer is unable to provide proof of its income.

Section 8. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 9. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one point two percent (1/20 of 1.2%) 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.

(i) On ambulant and itinerant amusement operators

Section 10. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

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Circus, carnivals, or the like per day	P 500.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	500.00
Sports contest/exhibitions per day	500.00

Section 11. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article B. Situs of Tax

Section 12. Situs of the Tax.

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

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

The city or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is affected.

2. Branch or Sales Office- a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

3. Warehouse -a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4. Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

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Circus, carnivals, or the like per day	P 500.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	500.00
Sports contest/exhibitions per day	500.00

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In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is affected.

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3. Warehouse -a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

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(b) Sales Allocation

1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the city or municipality where said principal office is located.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) 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. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

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

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

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

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

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

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

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

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

(c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance 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 13. Payment of Business Taxes.

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

The conduct or operation of two or more related businesses provided for under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 14. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 15. 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 16. 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.

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The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

(c) **Invoices or Receipt.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) **Submission of Certified Income Tax Return Copy.** All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Eighty Five Pesos (P 85.00).

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

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:

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(a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;

(b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and

(c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.

In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year is less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

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

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

CHAPTER III - PERMIT AND REGULATORY FEES

Article A - Mayor's Permit Fee on Business

Section 17. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for.

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

Characteristics	Asset Size	Number of Workers
Micro	P 500,000 and below	1-10 employee
Small	over P 500,000 to P 3M	11-50 employee
Medium	over P 3M to P 15M	51-150 employee
Large	over P 15M and up	151 and up employee

I. Manufacturers, Exporters, Wholesalers/Dealers and Retailers

ITEMS	Manufacturer	Exporter	Wholesaler/Dealer	Retailer
1. Automotive				
1.1 Motorcycle			8,000.00	
1.2 Car/used car/trucks/vans			10,000.00	5,000.00
2. Bags				
2.1 Micro	1,100.00			
2.2 Small Scale	3,300.00			

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I. Manufacturers, Exporters, Wholesalers/Dealers and Retailers

ITEMS	Manufacturer	Exporter	Wholesaler/Dealer	Retailer
1. Automotive				
1.1 Motorcycle			8,000.00	
1.2 Car/used car/trucks/vans			10,000.00	5,000.00
2. Bags				
2.1 Micro	1,100.00			
2.2 Small Scale	3,300.00			

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	2.3 Medium Scale	4,400.00		
	2.4 Large Scale	5,500.00		
3.	Bakery Products			
	3.1 Micro	330.00		
	3.2 Small Scale	625.00		
	3.3 Medium Scale	920.00		
	3.4 Large Scale	1,210.00		
4.	Balloons			
	4.1 Micro	330.00		
	4.2 Small Scale	430.00		
	4.3 Medium Scale	530.00		
	4.4 Large Scale	630.00		
5.	Beverages			
	5.1 Beer	4,400.00	3,300.00	440.00
	5.2 Soft drinks	4,400.00	3,300.00	440.00
	5.3 Wine / Liquor			
	5.3.1 Domestic	4,400.00	1,100.00	550.00
	5.3.2 Foreign		2,200.00	1,100.00
6.	Car Manufacturer	22,000.00	5,500.00	3,300.00
7.	Carpets	2,200.00	3,300.00	1,100.00
8.	Cooking Gas			
	8.1 LPG Refilling Station	15,000.00	5,000.00	2,000.00
9.	Construction Materials			
	9.1 Material (Gen-5 or more)		13,200.00	
	9.2 Concrete Products		2,200.00	1,100.00
	9.3 Electrical		2,200.00	1,100.00
	9.4 Fixtures (Lighting)		2,200.00	1,100.00
	9.5 Hardware		2,200.00	1,100.00
	9.6 Lumber		2,200.00	1,100.00
	9.7 Machine and Tools		2,200.00	1,100.00
	9.8 Marble		2,200.00	1,100.00
	9.9 Paint		2,200.00	1,100.00
	9.10 Plumbing		2,200.00	1,100.00
	9.11 Concrete Products			
	9.11 a. Small Scale	5,000.00		
	9.11 b. Large Scale	10,000.00		
	9.12 Asphalt			
	9.12 a. Small Scale	5,000.00		
	9.12 b. Large Scale	10,000.00		
10.	Drug and Medicine Retailer			
	10.1 Small Scale	1,100.00		
	10.2 Medium Scale	2,200.00		
	10.3 Large Scale	3,300.00		
11.	Farm Supply		1,500.00	1,000.00
12.	Fish Products			
	12.1 Dried		880.00	330.00
	12.2 Fresh		1,200.00	660.00
13.	Foam		1,500.00	660.00
14.	Footwear Factory			
	14.1 Shoes	5,500.00	1,200.00	800.00
	14.2 Slippers	3,300.00	750.00	600.00
15.	Glassware/Glass Supply		3,300.00	1,100.00
16.	Gravel and Sand Supply		5,000.00	3,000.00

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17.	Grocery				
	17.1 Micro			1,500.00	660.00
	17.2 Small Scale			2,500.00	1,500.00
	17.3 Medium Scale			5,000.00	2,500.00
	17.4 Large Scale			7,000.00	5,000.00
18.	Handicraft		5,500.00	1,650.00	550.00
	18.1 Micro	1,500.00			
	18.2 Small Scale	3,300.00			
	18.3 Medium Scale	4,400.00			
	18.4 Large Scale	5,500.00			
19.	Home Appliances Electric				
	19.1 Electrical	11,000.00	16,500.00	7,700.00	3,300.00
	19.2 Electronics	11,000.00	16,500.00	7,700.00	3,300.00
	19.3 Sewing Machine	7,700.00	7,700.00	5,500.00	3,300.00
20.	Home Care Products				
	20.1 Chemical	2,200.00	2,200.00	2,200.00	1,100.00
	20.2 Oil Based	440.00		660.00	330.00
21.	Iced and other Ice Products				
	21.1 Ice	1,100.00		1,100.00	550.00
	21.2 Ice Cream	1,100.00		880.00	550.00
22.	Junk Shop			5,000.00	
23.	Lumber Product	3,300.00			1,650.00
	23.1 Furniture	3,300.00			1,650.00
	23.2 Sash Factory				
	13.2.a Small Scale			1,650.00	
	13.2.b Medium Scale			2,500.00	
	13.2.c Large Scale			3,300.00	1,100.00
24.	Meat Product				
	24.1 Frozen			5,000.00	800.00
	24.2 Live Stock			1,500.00	800.00
	24.3 Poultry			1,300.00	700.00
25.	Poultry / Piggery				
	25.1 Micro	1,000.00			
	25.2 Small Scale	2,500.00			
	25.3 Medium Scale	5,000.00			
	25.4 Large Scale	10,000.00			
26.	Quarrying Products			15,000.00	
27.	Rice			1,100.00	550.00
28.	School and Office Supply			1,500.00	550.00
29.	Spare Parts				
	29.1 Automotive			8,000.00	5,000.00
	29.2 Bicycle/Motorcycle			5,000.00	3,000.00
	29.3 Electronic			4,400.00	3,300.00
	29.4 Machine			2,750.00	1,650.00
30.	Sports Supply	5,000.00		1,200.00	600.00
31.	Steel Craft				
	31.1 Furniture / Fence	2,200.00			
	31.2 Motor Vehicle body(sidcar)	5,500.00			
32.	Textile				
	32.1 Clothing Material			7,700.00	3,500.00

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32.2	RTW			
32.2a	1-5 machines	550.00	1,100.00	400.00
32.2b	6-10 machine	1,100.00	2,200.00	900.00
32.2c	11-20 machines	2,200.00	3,300.00	1,500.00
32.2d	21-50 machines	5,500.00	4,400.00	2,200.00
32.2e	51-above machines	110.00 per machine		
32.3	Yarn/other clothing material	5,500.00	2,200.00	1,200.00
33.	Tobacco / Cigarettes		1,500.00	550.00
34.	Vegetable / Fruits		330.00	220.00
35.	Watch / Jewelry	5,500.00	1,500.00	800.00
36.	Water Station			3,300.00

II. Operators / Owners of the following wholesale / retail establishment.

ITEMS	Manufacturer	Exporter	Wholesaler/Dealer	Retailer
37. Battery				1,000.00
38. Eateries				
38.1 Barbecue Stand				220.00
38.2 Canteen (self service)				550.00
38.3 Carinderia (turo-turo)				550.00
38.4 Hamburger Stand				
38.4a Small Scale				550.00
38.4b Large Scale				1,500.00
38.5 Lechon Ihaw-ihaw Stand				1,100.00
38.5a Small Scale				550.00
38.5b Large Scale				1,500.00
38.6 Refreshment Parlor				
38.6.1 Pizza Parlor Stand				1,100.00
38.6.2 Restaurant				5,000.00
39. Emporiums / Department Store / Bazaar				
39.1 Micro				1,000.00
39.2 Small Scale				1,650.00
39.3 Medium Scale				3,300.00
39.4 Large Scale				5,500.00
40. Flower Shop				550.00
41. Food Processing / Manufacturing				
41.1 Small Scale				1,100.00
41.2 Medium Scale				3,300.00
41.3 Large Scale				5,500.00
42. Furniture Shop				
42.1 Class A 250,001 – and above capital				1,650.00
42.2 Class B 151,000.01 – 250,000.00 Capital				1,100.00
43. General Merchandise Store				
43.1 Class A 250,001 – and above capital				3,300.00
43.2 Class B 151,000.01 – 250,000.00 Capital				1,650.00
43.3 Class C 50,001.00 – 150,000.00 Capital				1,100.00
43.4 Class D 10,000.00 – 50,000.00 Capital				550.00
44. Gift Shop / Boutique				880.00
45. Haberdashery, Tailor and Dress Shop				1,100.00
46. Optical Shop				
46.1 Small Scale				1,500.00
46.2 Medium				2,300.00
46.3 Large Scale				3,000.00
47. Private Market (dry goods)				
47.1 101sq m and above				5,500.00
47.2 100 sq m and below				3,300.00
48. Sari-Sari Store				1,100.00
48.1 Capital				110.00
48.2 With liquor, plus				330.00
48.3 With cooked food, plus				330.00
49. Shoe store				2,000.00
50. Wine and Liquor Store				2,200.00

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III. Operators / Owners of the Services establishments.

ITEMS	Manufacturer	Exporter	Wholesaler/Dealer	Retailer
51. Service Rendered				
51.1 Accounting services				1,500.00
51.2 Assaying Laboratory (Clinical)				1,500.00
51.3 Arrastre Service				880.00
51.4 Audio Visual / Tape Rentals				
51.4a. Small Scale				550.00
51.4b. Medium Scale				880.00
51.4c. Large Scale				1,100.00
51.5 Barber Shop (per no. of chair)				110.00
51.6 Battery Charging Repair / Radiator Shop				550.00
51.7 Beauty Parlor				550.00
51.8 Blacksmith				330.00
51.9 Booking Office				330.00
51.9.1 Film				1,100.00
51.9.2 Transportation				1,100.00
51.9.3 Travel agency				1,100.00
51.10 Breeding of game cocks (dogs, other animals)				440.00
51.11 Brokerage / Real Estate				3,300.00
51.12 General Contractor				
51.12a. Large				5,500.00
51.12b. Medium				4,400.00
51.12c. Small				3,300.00
51.12d. Micro				2,200.00
51.13 Bicycle for hire				330.00
51.14 Business Agencies and other independent contractor				550.00
51.15 Cars and other vehicle rental				1,500.00
51.16 Car wash / or motor vehicle repair shop				1,100.00
51.17 Diagnostic Clinic and laboratory				2,750.00
51.18 Drilling and maintenance contractor (deep well)				1,650.00
51.19 Drafting and cartography services				1,650.00
52. Engraving				330.00
53. Filling / Demolition				1,000.00
54. Funeral Service with funeral homes				3,000.00
55. Funeral service without homes				2,200.00
56. Funeral homes only				1,100.00
57. Furniture and Upholstery repair shop				550.00
58. Furniture rentals (chairs and tables)				550.00
59. Garage				
59.1 Bus				5,500.00
59.2 FX and Jeeps/taxi/UV Express				1,100.00
60. Gasoline filling and service station				5,000.00
61. Gasoline filling station only				3,500.00
62. Gold and silver smith shop				550.00
63. Heavy Equipment Rental				2,200.00
64. Home and / or Sign Painters				330.00
65. Irrigation Contractors				550.00
66. Janitorial Services				1,100.00
67. Job Placement and Recruitment Agencies/Employment Agency				1,650.00
68. Key Smith				220.00
69. Lathe Machine Shop				1,100.00
70. Lathe Wood Shop				550.00
71. Laundry Shop/Dry Cleaning				2,200.00
72. Legal and Professional Services				2,200.00
73. Marble Installer				550.00
74. Medical and Dental Clinic				2,200.00
75. Messengerial Services				550.00
76. Office Equipment and Household Appliance Repair Shop				550.00
77. Painting Shop (Auto)				1,500.00
78. Person Engaged in the Installation of Gas				1,100.00
79. Pest Control				1,500.00
80. Plating Establishment/Electro				2,750.00

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81. Plastic Lamination Shop / Photo Film related services	440.00
82. Photography Studio	1,000.00
82.1 With video coverage service	1,500.00
83. Physical culture and body building gym	1,100.00
84. Maternity / Lying – in Clinic	5,000.00
85. Physical Therapy / Rehab Clinic	3,000.00
86. Printing Press/Large Format Printing	
86.1 Letterpress	800.00
86.2 Offset	1,000.00
86.3 Offset and letterpress	1,520.00
87. Private Hospitals	10,000.00
88. Recopying or duplicating services (Xerox, mimeo and typing)	660.00
89. Repair and Welding Shop	880.00
90. Sign and Arts Shop	550.00
91. Silk Screen and T-shirt Printing Shop	550.00
92. Smelting Shop	3,500.00
93. Specialty Contractor, i.e, plumbing	
93.1 electrical painting, land scaling	1,100.00
94. Shoe and Bag Repair Shop	1,100.00
95. Sports Equipment store	500.00
96. Guns and Ammunition Shop	1,500.00
97. TV and Radio Repair Shop	550.00
98. Vaciador Shop	220.00
99. Vocation and Technical Schools	1,650.00
99.1 Special School (Computer, Automotive, Electricity, Dancing, Driving, Judo-Karate, Wind surfing etc.)	3,300.00
100. Vulcanizing shop	330.00
101. Warehouse and bodega	110.00/sq. mtr
102. Watch repair shop (small)	220.00
103. Woodcarving and Handicraft shop	550.00

IV. Owners or Operators of the following business establishment.

ITEMS	Manufacturer	Exporter	Wholesaler/Dealer	Retailer
104. Amusement Devices				
104.1 Videoke Rental, visual, jukebox, light & sounds				1,500.00
105. Amusement Places:				
105.1 Billiard halls, per table				150.00
105.2 Bowling establishment				1,100.00
105.3 Circuses, carnival and the like for the first 10 days				2,750.00
and additional days thereafter				220.00
106. All other Amusement Places				10,000.00
106.1 Cocktail lounge, bar, disco house, beer garden and other similar establishment				4,400.00
106.2 Cabaret(Night Club, KTV Bar), dance halls, dancing pavilion				2,750.00
106.3 Golf Driving Range				2,750.00
106.4 Pool Hall, per table				110.00
107. Boarding Houses:				
107.1 Less 10 boarders				550.00
107.2 10 or more boarders				1,100.00
108. Call Centers /Business Process Outsourcing				10,000.00
109. Financial Establishment				
109.1a. Commercial Banks				
109.1a Principal Office				10,000.00
109.1b for each branch in the municipality				6,600.00
109.2b. Finance and Investment Companies				
109.2a Principal Office				10,000.00
109.2b for each branch in the municipality				6,600.00
109.3c. Insurance Companies				
109.3a Principal offices				4,400.00
109.3b for each branch in the municipality				3,300.00
109.4d. Loaning/Lending Investors – money shops				3,300.00
109.5e. Pawnshops				3,300.00
109.5f. Rural banks				4,400.00
109.5g. Savings bank				
109.5a Principal Office				8,000.00
109.5b for each branch in the municipality				5,500.00

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109.5h. Foreign Exchange/Money Changer	5,500.00
110. Hotel	5,500.00
111. Lessor on Real Estate	
111.1 Land per hectare	1,100.00
111.2 Land Only and below 5000sqm(in excess 5000sqm additional 50.00/sqm)	2,200.00
111.3 Building for residential purposes	
111.3a. 1-5 doors	2,200.00
111.3b. 6-10 doors	3,000.00
111.3c. 11- and up	1,000.00/door
111.4 Building for commercial / institutional	2,200.00
111.4a. 1 storey	3,300.00
111.4b. 2 storey	4,400.00
111.4c. 3 storey	5,500.00
111.4d. 4 storey	6,600.00
111.4e. 5 storey and up	2,000.00/floor
111.5 Industrial Building	5,500.00
111.5.1 Condominium	10,000.00
111.5.2 Low Rise (5flr-below)	5,000.00
111.5.3 Medium Rise (10flr-below)	8,000.00
111.5.4 High Rise (11flr-up)	10,000.00
111.6 Machineries	2,200.00
112. Lodging Houses	1,100.00
113. Motel	3,300.00
114. Peddlers	
114.1 With transportation	320.00
114.2 Without transportation	220.00
114.3 Hawkers/ambulant vendors	55.00
115. Private Cemeteries and Memorial Parks	
115.1 less than 2 hectares	6,600.00
115.2 each succeeding hectares	3,300.00
116. Private Detective or Security Agencies	550.00
117. Real Estate / Brokerage Subdivision	
117.1a. 5 hectares below	3,300.00
117.1b. 5 to 10 hectare	4,400.00
117.1c. 11 hectare and up	5,500.00
117.1d. on subdivision operators estate developers	4,400.00
118. Resort	
118.1 Small	5,000.00
118.2 Medium	7,500.00
118.3 Large	10,000.00
119. Sport stadium	4,400.00
120. Steam baths, sauna baths and other similar establishment	1,650.00
121. Theater and cinema houses:	
121.1 Air Conditioned theater and cinema houses with orchestra and balcony	2,750.00
121.2 Air conditioned with orchestra balcony and lodge	3,300.00
121.3 Non-air conditioned with orchestra balcony and lodge	1,100.00
122. On all other business not specifically mentioned or types of businesses mentioned but without specified	
Fees with capital investment of:	
50,000.00 and below	110.00
50,001 or more but less than 150,000.00	220.00
150,001 or more but less than 400,000.00	660.00
400,001 or more but less than 700,000.00	880.00
700,001 or more but less than 900,000.00	1,100.00
900,001 or more but less than 1 million	2,200.00
1 million or more but less than 10 million	7,000.00
Over 10 Million pesos	15,000.00

Section 18. Time and Manner of Payment. The fee for the issuance of a mayor's permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) Days of January of each year in case of renewal thereof.

For a newly – started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. if the fee has been paid for a period longer than the current quarter and the business activity is

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abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 19. Administrative Provisions.

(a) Supervision and control over establishment and places. The Municipal Mayor shall supervise and regulate all establishment and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. For a newly-started business
 - a. Location sketch of the new business
 - b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if s sole proprietorship
 - c. Certificate attesting to the tax exemption if the business is tax exempt
 - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations.
 - e. Tax clearance showing that the operator has paid all tax obligations in the municipality
 - f. Barangay Clearance
 - g. Three (3) passport size picture of the owner or operator or in case of a partnership or corporation the picture of the senior or managing partner and that of the President or General Manager
 - h. Health certificate for all good handlers, and those required under Chapter IV, art. D of this Revenue Code
2. For renewal of existing business permit
 - a. Previous year's mayor's Permit
 - b. **Three** (3) copies of the annual or quarterly tax payment
 - c. **One** (1) copies of all receipts showing payment of all regulatory fees as provided for in this code
 - d. certificate of tax exemption from local taxes or fees, if exempt

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

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

A Mayor's Permit shall be refused to (1) any person previously violated any ordinance or regulation governing permit granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;

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(3) who has unsettled tax obligation, debt or other liability to the government; (4) who is qualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of FIVE HUNDRED Pesos (P500.00)

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

(e) Duration of Permit and Renewal. The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. 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.

(f) Revocation of Permit. When a person doing business under the provisions of this Code violates any provisions of this article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral 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 characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

Section 20. Rules and Regulation on Certain Establishments.

(a) On Cafes, cafeterias ice cream and other refreshment parlor, restaurant, soda fountain bars, carinderia or food caterer, No owner of said establishments shall employ any cook, or food dispenser without a food handler's certificate from the Municipal Health Officer, renewable every 6 months.

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(b) Establishment selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other inserts, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health officer and existing laws or ordinance.

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

Article B - Permit Fee for Cockpits Owners / Operators / Licenses / Promoters and Cockpit Personnel

Section 21. Definition. When used in this Article.

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

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

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

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

Section 22. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators / owners / licenses and cockpit personnel

(a)	From the owner/operator/licensees of the cockpit:	
1.	Application filing fee	50,000.00
2.	Annual cockpit permit fee	15,000.00
3.	Per sultada Fee	30.00
(b)	From cockpit personnel	
1.	Promoters/Hosts	1,500.00
2.	Pit Manager	1,000.00
3.	Referee	200.00
4.	Bet taker "Kristo/Llamador"	150.00
5.	Bet Manager "Maciador/Kasador"	500.00
6.	Gaffer "Mananari"	150.00
7.	Cashier	200.00
8.	Derby (Matchmaker)	200.00

Section 23. Time and Manner of Payment

(a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.

(b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.

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(c) The permit fees on cockpit personnel shall be paid before they participate in cockfighting and shall be paid annually upon renewal of the permit on the birth month of the permit.

Section 24. Administrative Provisions.

(a) Ownership, operator and management of cockpit. Only Filipino citizen not otherwise prohibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.

(c) Cockpit – size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see it that no cockpits are constructed within or near existing residential or commercial areas, hospital, school building, churches or other public building. Owners, Lessees, or operator of cockpit which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpit shall be made by the Municipal Engineer in accordance with existing ordinance, laws and practices.

(d) Only duly registered and licensed promoters, referees, cashier, bet manager, pit referees, bet takers or gaffers shall take part in all kind of cockfight held in this Municipality. No operator or owner of a cockpit shall employ or allow participating in a cockfight any of the above – mentioned personnel unless he has registered and paid the fee herein required.

(e) Upon payments of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Article C - Special Permit Fee for Cockfighting

Section 25. Definitions. When Used in this Chapter.

(a) Cockfighting is the sport of printing or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada" or its equivalent in different Philippine localities.

(b) Local derby is an invitational cockfight participated in by game cockers or cockfighting "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(c) International Derby refers to an invitational cockfighting "aficionado" with "pot money" awarded to the proclaimed winning entry.

Section 26. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a) Special Cockfighting (Pintakasi, Ulutan)	2,000.00
(b) Special Derby Assessment from Promoters of	
Two-Cock Derby	1,000.00
Three-Cock Derby	2,000.00
Four-Cock Derby	2,500.00
Five-Cock Derby	2,500.00

Section 27. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

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Section 28. Administrative Provisions.

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

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

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

Section 29. Application Clause. The provisions of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game Fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article D - Permit Fee on Pedaled Tricycle

Section 30. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee P 200.00 per annum

Section 31. Time of Payment. The 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, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date operation.

Section 32. Administrative Provisions.

(a) An appropriate metal plate or sticker shall be provided to the owner of the pedaled tricycle granted a permit for identification purposes.

(b) The Municipal treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

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Article E - Ground Preparation and Excavation Fee

Section 33. Imposition of Fee. There shall be imposed the following fees on every person who will shall make or cause to be made any excavation on public or private streets within this municipality.

1.	Inspection and Verification fee	500.00
2.	For crossing street with concrete, asphalt, gravel and existing curbs and gutters	150.00/linear meter
additional fee for every <u>7</u> (day or a week) of delay In excess of excavation period provided in the mayor's permit		50.00

Section 34. Time and Manner of Payment.

The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made application for Mayor's Permit, but in all cases, prior the excavation.

Section 35. Administrative Provisions.

- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Taytay unless a permit shall have been first secured from the Office of the Municipal mayor specifying the duration of the excavation.
- (b) The Municipal engineer/Municipal Building official shall supervise the digging and excavation and shall determine the necessary width of the street to be dug or excavated in the completion of the excavation work purpose of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.
- (d) The Municipal Engineer shall refer to the National Building Code for reference.

Article F - Fee for Sealing and Licensing of Weights and Measures

Section 36. Implementing Agency. The Municipal Treasurer shall strictly enforce the provision of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act Republic Act No. 7394.

Section 37. Sealing and Testing of Instruments of Weights and Measures - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 38. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	<u>Amount of Fee</u>
a. For sealing linear metric measures:	
Not over one (1) meter	<u>100.00</u>
Measure over one (1) meter	<u>200.00</u>
b. For sealing metric measures of capacity:	

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Not over ten (10) liters	<u>100.00</u>
Over ten (10) liters	<u>200.00</u>

c. For sealing metric instruments weights:

With capacity of not more than 30 kg.	<u>200.00</u>
With capacity of more than 30 kg. but not more than 300 kg.	<u>300.00</u>
With capacity of more than 300 kg. - 999 kg	<u>500.00</u>
For every 1,000 kg. - 3,000 kg.	<u>1000.00</u>
d. For sealing apothecary balance of precision	<u>200.00</u>
e. For sealing scale or balance with complete set of weights:	

For each scale or balance or other balance with complete set of weights for use therewith	<u>500.00</u>
For each extra weigh	<u>50.00</u>

f. For each and every re-testing and resealing of weights and measures instrument including gasoline pumps outside the office upon request of the owner or operator and additional service charge of P500.00 for each instrument shall be collected.

Section 39. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefore paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 40. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by person conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 41. Exemptions.

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

Section 42. Administrative Provisions

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serves as a license to use such instrument for one year from the date of sealing, unless deterioration or damage render 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 is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards, in the Department of Science and Technology annually. When found o be sufficiently accurate, the secondary standard 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 instruments, It shall be destroyed at the Department of science and technology.

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(c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instrument 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 Treasure in the presence of the Provincial Auditor or his representative.

Section 43. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

(a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

(b) For any person to imitate any seal, sticker, mark, stamp, brand, tag or other characteristic design use to indicate that such instrument or weight or measure has been officially tested, calibrated, sealed or inspected.

(c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected.

(d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected.

(e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license use or issued;

(f) for any person to use or reused to restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measured has been tested, calibrated, sealed or inspected;

(g) for any person engaged in the buying and selling of consumer products or of furnishing service the value of which is estimated by weight or measure to posses, use or maintain with intension to use any scale, balance, weight or measured that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;

(h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially scaled;

(i) for any person to knowingly use false scaled, balance, weight or measure, whether sealed or not;

(j) for any person to fraudulently give short weight or measure in the making of use scale;

(k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight and measure, to fraudulently **misrepresent** the weight or measure thereof; or

(l) for any person to procure the commission of any such offence above mentioned by another instruments officially sealed of some previous time which have remained unaltered and)and condition in which placed by the official sealer or his duly authorized representative shall, if

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presented for sealing, be sealed promptly on demand by the official sealer or his authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the municipal treasurer in the same manner as the regular fees for sealing such instruments.

Section 44. Penalties

(a) Any person who shall violate the provision of paragraphs (a) to (f) and paragraph (1) of section 3K.06 shall upon conviction, be subject to a fine of not less than two hundred pesos (P200.00) but not more than One thousand pesos (P1, 000.00) or by imprisonment of not more than One year (1) year, or both, upon the discretion of the court.

(b) Any person who shall violate the provision of paragraph (g) of Section 3K.06 for the first time shall be subject to fine of not less than five hundred pesos (P500.00) or by imprisonment of not less than One (1) month but not more than five (5) years, or both upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article G - Permit Fee on Film-making

Section 45. Imposition of Fee. There should be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

Rate of fee for filming:

a. Movie/Film/Commercial/Advertisement using government facilities	P 20,000.00 per day
b. Movie/Film/Commercial/Advertisement using government properties	P 10,000.00 per day
c. Movie/Film/Commercial/Advertisement within vicinity of Taytay	P 5,000.00 per day

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

Section 46. Exclusion. School Film, documentaries and other school works shall be excluded from the payment of fees herein imposed.

Section 47. Time of Payment. The fee imposed herein shall be paid to the municipal treasurer upon application for the **Mayor's Permit THREE (3)** days before location-filming is commenced.

Article H - Permit Fee for Agricultural Machinery and other Heavy Equipment

Section 48. Imposition of Fees. There shall be collected of an annual permit fee at the following rates for every agricultural machinery and heavy equipment from non-resident operators of said machinery, or equipment renting out said machinery/equipment in this municipality:

	Rate of Fee Per Annum
a. Hand tractors	200.00
b. Light Tractors	200.00
c. Heavy Tractors	200.00
d. Bulldozer	200.00
e. Forklift	200.00
f. Heavy Graders	200.00
g. Light Graders	200.00

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h.	Mechanized Threshers	200.00
i.	Manual Threshers	200.00
j.	Cargo Truck	200.00
k.	Dump Truck	200.00
l.	Road Rollers	200.00
m.	Pay Loader	200.00
n.	Prime Movers/Flatbeds	200.00
o.	Backhoe	200.00
p.	Rock Crusher	200.00
q.	Batching Plant	200.00
r.	Transit/Mixer Truck	200.00
s.	Crane	200.00
t.	Other agricultural or Heavy equipment not enumerated above	200.00

Section 49. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 50. Administrative Provisions. The municipal treasurer shall keep a registry of all heavy equipment and agricultural machinery and name address of the owner.

Article I - Permit Fees on Tricycle Operation

Section 51. Definitions. When used in this Article,

(a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motor cycle fitted with a single wheel sidecar or a motor cycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorPela. Tricycle operators are persons always engaged in business of operating tricycles.

(b) 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 service to the general public for a fee.

(c) Motorized Tricycle Operator's Permit (MTOP) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

(d) Zone is a contiguous land area or block, say subdivision or barangay, where tricycle-for-hire may operate without a fixed origin and destination.

Section 52. Duration of Franchise. Franchise for motorized tricycles for hire shall have a validity of three (3) years, renewable for the same period.

Section 53. Imposition of Fees. There shall be collected of the following fees:

1. Filing Fee	P 300.00 per unit
2. Mayor's Permit	P 100.00 per unit
3. Supervision Fee	P 60.00 per unit
4. Legal Research Fee	P 60.00 per unit
5. Franchise sticker	provided free of charge
6. Annual Safety Inspection Certificate Fee	P 30.00 per unit/year
7. Specific Franchise Fee	P 225.00 per unit/3 years
Filing Fee for every amendment of MTOP	P 500.00 per unit
Permit To Operate Fee with plate	P 500.00 per unit/year (private unit)

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Section 54. Time of Payment

- a. The annual franchise fee shall be paid to the municipal treasurer upon application for an MTOP or renewal thereof.
- b. The filling fee shall be paid upon the application for an MTOP based on the number of units.
- c. Filling fee for amendment of MTOP shall be paid upon application for transfer to another zone, change ownership of unit or transfer of MTOP.

Section 55. Fines and Fees. In every violations there shall be a following fees:

- First Offense -500.00
- Second Offense -750.00
- Third Offense -1,000.00
- In excess
- Impound -1,300 (valid for 5days)
- Storage Fee P 50.00/day after six months subject for forfeiture procedures.

Section 56. Administrative Provisions.

(a) Prospective operators of tricycle should first secure a Motorize Tricycle Operator's Permit (MTOP) from the Sangguniang Bayan.

(b) The Sangguniang Bayan of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulations of tricycle-for-hire; and establish and prescribe the conditions and qualifications of service.

2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (L T O).

3. The grantee of MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;

4. Operators of tricycle-for-hire shall employ drivers duly licensed by LTO for tricycle-for-hire.

5. Operators who intend to stop service completely, or suspend service for one (1) month shall report in writing such suspension or termination or suspension to the Sangguniang Bayan

6. Tricycle operators are prohibited to operate on national highways utilized by 4 wheels vehicles greater than four (4) tons and where normal speed exceed forty (40) KPH. The Sangguniang Bayan may provide exception if there is no alternate route.

(c) The Sangguniang Bayan may impose a common color for tricycle for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

The Sangguniang Bayan shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (Single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

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Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

(d) The zones must be within the boundaries of this municipality. The existing zones which covers the territorial unit not of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zones secure the MTOP.

(e) For the purpose of this Article, a Municipal Tricycle operator's Permit Regulatory Board is hereby as follows:

(f) The Municipal Treasurer shall keep a registry of all tricycle operators, which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator

Article J – Permit Fee on Occupation/Calling Not Requiring Government Examination

Section 57. Imposition of Fee. – There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follow.

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	200.00
(b) On employees and workers in commercial establishment who cater or attend to the daily needs of the inquiring or paying public	200.00
(c) On employees and Workers in food or eatery establishment	200.00
(d) On employees and workers in night or night and day establishment	200.00
(e) All occupation or calling subject to periodic inspection, surveillance and and /or regulations by the Municipal Mayor, like animal trainer auctioneer, barber, bartender, beautician, carpenter, carver, chambermaid, cook, Criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, hospital attendant, lifeguard, magician, makeup, artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage performer salesgirl, sculptor, waiter or waitress and welder	200.00

Section 58. 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 59. Person Governed– The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

(a) Employees or workers are generally considered offensive and dangerous business establishment such us but not limited to the following:

1. Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drinks factories; air rifle and pellets manufacturing; battery charging shops; blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories;

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cigar and cigarette factories; construction and / or repair shops of motorcycle vehicles; carpentry shop; drug manufacturing , distillers , edible oil or lard factories; electric bulbs or neon light factories; electric paints, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories; foundry shops; furniture manufacturing; garments manufacturing; general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing, hallow blocks and tile factories, Ice plants, milk; ice cream and other allied products factories; metal closure manufacturing; iron steal plants; leather and leatherette factories; machine shops; match factories; paints and allied products manufacturing; plastic products factories, perfume factories; planting 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; junks shop; hardware; pest control services; printing and publishes houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.

3. Employees or workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental which endanger their physical and health wellbeing.

(b) Employees or 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 or workers are in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shops; bank teller; receptionist, receiving clerk in paying outlets in of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

(c) Employees and workers in food or eatery establishments such as but not limited to the following:

1. Employees and workers in canteen, carindaria, catering service; 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 establishment 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 establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private security agencies, supper clubs and other business establishment whose business activities are performed and consumed during night time

In case of night and day clubs; night clubs; day clubs, cocktail lounge, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiter, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

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(e) All other employees and persons who exercise their profession, occupation calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section P.02.

Section 60. 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 for the first time and annually thereafter within the first twenty (20) days of January thereafter. The permit fee is payable for every separate or district occupation or calling engaged in Employment shall advance the fees to the Municipality for its employees.

Section 61. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-Five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

In case of change of ownership of the business as well as the location thereof from one municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

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

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

Section 62. Administrative Provisions.

(a) The Municipal Treasurer shall keep a record of person engaged in occupation and / or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

(b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal treasurer and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling

Article K - Building Permit

Section 63. Definitions of Terms. No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official of this municipality.

Section 64. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to Department Order 155 of 1992, dated September 25, 1992 of the Department of Public works and Highways.

Section 65. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

Section 66. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the general fund of this municipality.

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Section 67. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form from the Office of the Building Official. Every application shall provide at least the following information.

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

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

Section 68. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

Article L - Permit Fee for the Storage of Flammable and Combustible Materials

Section 69. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rate as follow:

a.	Storage of gasoline, diesel, fuel, kerosene and similar products	
	500 to 2,000 liters	1,000.00
	2,001 to 5,000 liters	2,000.00
	5,001 to 20,000 liters	3,000.00
	20,001 to 50,000 liters	3,000.00
	50,001 to 100,000 liters	5,000.00
	Over 100,000 Liters	10,000.00
b.	Storage of cinematographic film	1,000.00
c.	Storage of celluloid	1,000.00
d.	Storage of calcium carbide	
	1) Less than 50 cases	1,000.00
	2) 50 to 99 cases	1,400.00
	3) 100 or more cases	2,000.00
e.	Storage of tar, resin and similar materials	
	1) Less than 1,000 kls.	1,000.00
	2) 1,000 to 2,500 kls.	2,000.00
	3) 2,500 to 5,000 kls.	3,000.00
	4) Over 5,000 kls.	4,000.00
f.	Storage of coal deposits	
	1) Below 100 tons	2,000.00
	2) 100 tons or above	4,000.00
g.	Storage of combustible, flammable or explosive	6,000.00
h.	Substance not mentioned above	2,000.00

Section 70. Time of Payment- The fees imposed in Article should be paid by the municipal treasurer upon application with the Office of the Municipal Mayor for permit to store the aforementioned substances.

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Section 71. Administrative Provisions.

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

**Article M - Permit and Inspection Fee on
Machineries and Engines**

Section 72. Imposition of Fee – There shall be imposed an annual inspection fee on internal combustion engines generation and other machines in accordance with the following schedules:

- (a) Internal combustable engines:
- | | | | |
|----|--------------------------------------|---|----------|
| 1. | 2 HP or 3HP and below | P | 200.00 |
| 2. | 5 HP and below but lower than 3 HP | | 400.00 |
| 3. | 10 HP and below but lower than 5 HP | | 600.00 |
| 4. | 14 HP and below but lower than 10 HP | | 800.00 |
| 5. | Above 15 HP | | 1,000.00 |
- (b) Other stationary engines or machines
- | | | | |
|----|--|--|----------|
| 1. | 3 HP and below | | 200.00 |
| 2. | 5 HP and below but not lower than 3 HP | | 400.00 |
| 3. | 10 HP and below but not lower than 5 HP | | 600.00 |
| 4. | 14 HP and below but not lower than 10 HP | | 800.00 |
| 5. | Above 14 HP | | 1,000.00 |
- (c) Electrical generators and other machines propelled by electric motors will be levied the same rates found in subsection (1)

Section 73. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the permit with the Office of the Municipal Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor, the fee shall be paid within the first twenty (20) days of January.

Section 74. Administrative Provision. No engine or machine mentioned above shall be installed or operate within the territorial limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Chapter.

Article N - Zoning/Locational Clearance and Related Fees

Section 75. Imposition of Fee. There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Housing and land Use Regulatory Board (HLURB).

These shall include permit/clearance fees for:

Zoning/Locational Clearance
Permits for subdivision and condominium projects/activities under PD 957
project under BP 220
Approval of industrial subdivisions
Approval of commercial subdivisions
Approval of farm lot subdivision
Approval of memorial park/cemetery projects
Other transaction/certifications covered by HLURB AO No.04
Registration of dealer/brokers/salesman

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<u>KINDS OF FEE</u>	<u>AMOUNT</u>
1. ZONING/LOCATIONAL CLEARANCE	
A. Residential structures single or detached other than the apartments/ townhouses, dormitories and subdivision, condominium projects the cost of which are:	
1. P 15,000 but not over P 50,000	300.00
2. P 50,000 but not over P 100,000	300.00
3. P 100,000 but not over P 500,000	500.00
4. Over P 500,000	1,000.00
B. Apartments/townhouses	
1. Below Five (5) doors	2,500.00
2. Five (5) to Ten (10) doors	5,000.00
3. Over Ten (10) doors	10,000.00
C. Dormitories	
1. Ten (10) rooms and below	1,000.00
2. Eleven (11) to Twenty (20) rooms	2,000.00
3. Twenty-One (21) to Fifty (50) rooms	5,000.00
4. Fifty-One (51) or over	10,000.00
D. Institutional, based on the following Project cost:	
1. P 15,000 to P 100,000	500.00
2. Over P 100,000 but not exceeding P 200,000	1,000.00
3. Over P 200,000 but not exceeding P 300,000	1,500.00
4. Over P 300,000 but not exceeding P 500,000	2,500.00
5. Over P 500,000	3,500.00
E. Commercial, Industrial, Agro-Industrial Establishments based on the following Project cost:	
1. P 15,000 to P 50,000	500.00
2. For every additional P 50,000 project cost or a fraction thereof	500.00
F. Special Uses/Special Projects, except Memorial parks based on the following project cost:	
1. P 15,000 to P 100,000	500.00
2. For every additional P 100,000	1,000.00

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II. SUBDIVISION AND CONDOMINIUM PROJECT / ACTIVITIES

A.	Approval of Subdivision Plan:	
1.	Preliminary Processing Fees	
a)	For the first ten (10) hectares	5,000.00
b)	For every additional hectares or a fraction thereof	2,500.00
2.	Final Processing Fees/Alterations	
a)	Subdivision having a density of 66 to 100 families/gross hectares per hectare or a fraction thereof	15,000.00
b)	Subdivision having a density of 21 to 65 families/gross hectares per hectare or a fraction thereof	9,900.00
c)	Subdivision having a density of 20 and below families/gross hectares per hectare or a fraction thereof	3,000.00
	Additional Fee on floor area of house/ building sold with the lot per square motor	1.00
3.	Alteration of Plans same as final Processing fees	
B.	Approval of Condominium Plan:	
1.	Preliminary Processing	5,000.00
2.	Final Processing	
a)	Per square meter of the total land area	1.00
b)	Per square meter of the floor area of the building	1.00
3.	Alteration Plans	
4.	Conversion of existing structures to condominium	
a)	Per square meter of the total land area	5.00
b)	Per square meter of the floor area of the building	3.00
C.	Final Inspection and Issuance of Certification of Completion	
1.	Subdivision	
a)	Having a density of 66 to 100 family lots/hectares	15,000.00
b)	Subdivision having a density of 21 to 65 family lots/hectares	9,900.00
c)	Subdivision having density of 20 family lots and below per hectares	3,000.00

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2. Condominium per square meter of saleable area
- D. Farm lot Subdivision
 1. Preliminary Processing Fee
 - a) For the First Five (5) hectares 10,000.00
 - b) For every additional hectares or fraction thereof 1,000.00
 2. Final Processing Fee
 - a) Per hectare or a fraction thereof 10,000.00
 3. Alteration Plan

same as Final
Processing fee &
Shall cover the
affected portion of the
subdivision prorated
against the fees for
the total area

III. SCHEDULE OF FINES

- A. Violation of Locational Clearance/Development Permit
 1. Violation of clearance as to use, area and location
 - a) Violation as to use

16,000.00
20,000.00
 - b) Violation as to area

14,000.00
20,000.00
 - c) Violation as to location

16,000.00
20,000.00
 2. Violation of terms and conditions of locational clearance/development permit
 - a) Lacking clearance from National Pollution Control Commission (NPCC) 5,000.00
 - b) Lacking clearance from National Environment Protection Council (NEPC) 5,000.00
 - c) Lacking permit from Ministry of Health (MOH) 5,000.00
 - d) Lacking permit from Laguna Lake Development Authority (LLDA) 10,000.00
 - e) Lacking permit from Bureau of Forest Dev't (BFD) 5,000.00
 - f) Non-compliance with other government Requirements 5,000.00
 - g) Mis-representation 12,000.00
 - h) Setback/Easement 5,000.00
 - i) Expansion alterations, improvement, etc. 5,000.00
 3. Other Violations
 - a) Without locational clearance 10,000.00
 - b) Expiration of Temporary Use Permit 10,000.00
 - c) Illegal construction 20,000.00
 - d) Non-compliance with development regularization of Urban Land Reform

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| | Zone (ULRZs) and Areas for Priority Development (APDs) | 5,000.00 |
| e) | Non-compliance with Subdivision Regularization | 10,000.00 |
- B. VIOLATION INVOLVING HEARING**
- 1. For Contempt**
- | | | |
|----|---|--|
| a) | Direct Contempt – Fine not to exceed | 2,000.00 |
| b) | Indirect Contempt | |
| 1. | If violations refer to refusal to obey Write or process issued by the Commission (such as sub- poena summons) | 500.00
1,000.00 and
200.00 for
each day of delay (same) |
| 2. | If violation refers to refusal to obey a lawful order to the decision of the commission | 1,000 – 2,000
plus 500 for each day of delay (same) |
- 2. For violation of P.D. No. 1517**
- | | | |
|----|--|-----------|
| a) | Violation of rules and regulations – 5% of the amount of sale (as stated in the Deed of Sale) but not exceeding P 10,000.00 (same) | |
| b) | Violation of right of right of non-dispossession | 10,000.00 |

Section 76. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 77. Accrual of Proceeds. The proceeds from Zoning / Locational and related fees shall accrue to the general fund of this municipality.

Section 78. Administrative Provision. It shall be the duty of the Zoning Administrator of the duly designated local official to secure annually from HLURB pertinent rules and regulations required to implement this Article and to obtain the revised schedule of fees as soon as they are promulgated and become effective.

Article O - Special Permit Fee

Section 79. Administrative Provision. Any person whether, natural or juridical desiring to engage in any special activities and/or events on a specified or limited period of time in a particular location within the jurisdiction of the Municipality of Taytay, shall first submit a written application to the Municipal Mayor for the corresponding Special Permit before engaging in any such special activities and/or event. For the purpose. A written application in a prescribed form shall indicate the name and address of the applicant, the description of the activity, the time and dates and the particular place or places where the same will be conducted and such other pertinent information and data as may be required.

Section 80. Imposition of Fee. The following Regulatory Fees shall be collected for each day from any person except those specifically exempted by law which shall conduct any special activity and/or event within the jurisdiction of the Municipality of Taytay.

- | | | |
|-----|---|----------------|
| (a) | House-to-House Promotional Sales | P 300.00 / day |
| (b) | Car Show and Motorcycle shows | P 300.00 / day |
| (c) | Pop/Rock Concerts or other similar concerts | P 500.00 / day |
| (d) | Boxing Tournament and Other similar Tournaments | P 500.00 / day |
| (e) | Product Sampling/Launching | P 500.00 / day |

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Section 81. Time of Payment. The regulatory Fee referred herein shall be paid to the Municipal Treasurer before the issuance of Special Permit to conduct any such special activity and/or event mention herein.

Article P - Tiangge or Privilege Store

Section 82. Definition of Tiangge or "Privilege Store"– The following terms shall be applicable in the interpretation of this Ordinance.

- **TIANGGE** – a type of bazaar that rents space to people who want to sell or barter merchandise. It is a makeshift stall that is temporary in nature. It is also an outdoor market activity, temporary in nature, conducted at certain designated area with a specified period, which agro-industrial and native products are being offered and display for sell.
- **MARKET** – a place where people gather for the purchase and sale of goods, livestock, and other commodities. It offers fresh produce, unique products and plants.
- **STALL** – is a booth or stand that can easily be stalled or taken down to allow movement to a new market area.
- **LAW ENFORCERS** – a body of persons making up such a department, trained in methods of law enforcement and crime prevention and detection and authorized to maintain the peace, safety, and order of the community.
- **OPERATOR** – will be the Local Government Unit of Taytay, Rizal
- **STALL OWNER** – an owner of a booth, cubicle or stand used to sell products and goods. Stall owners will be the registered lessee of the Local Government Units.
- **LESSEE** – are the ones who will pay rental fees to the Local Government Units or the Municipal Government of Taytay for the usage of a stall in Tiangge.
- **LESSOR** – will be the Local Government Units or the Municipal Government of Taytay.

Section 83. Location. Every stall owners or vendors shall have a specific station as provided by the operator, with an area of not more than 1.5 square meters to conduct their business and sell their products. The said area includes the walk way of every individuals or consumers.

Section 84. Imposition of Fees. There shall be collected a fee in the amount of one hundred fifty pesos (P 150.00) per day/ per stall.

Section 85. Registration. Every stall owners/lessee shall register their names and the products they are selling, with their vendors or person in charge in their stall. Each stall shall be registered only in one name.

Section 86. Days of Operation and Time. The Tiangge shall operate, twenty-four (24) hours, two (2) days in a week. The operation of Tiangge in any Holiday and special occasions shall be declared by the Sangguniang Bayan.

Section 87. Products. The products to be sold in the Tiangge will be prioritized manufactured items of the Taytayenos, except for the shoes and other non-garment product. This is to promote the Municipality of Taytay as the Garment Capital of the Philippines.

Section 88. Return and Exchange of Goods. All defective goods shall be subject for return within seven (7) days upon purchase of the goods as based on the rules and regulation of the Department of Trade and Industry (DTI). However, if the defectiveness is caused by the client customer such item cannot be returned or exchanged to any items o goods.

Section 89. Regulatory Measures. Taytayenos or the residents of Taytay shall be given priority to rent or lease the stall. Regulatory measures for stall owners are as follows:

- Stall owners will pay their rentals, business permits and other charges for operation.
- If they failed to pay their fees, stall owners will be notified.

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- Non compliance within two (2) consecutive selling days of tiangge upon the notification date their place/station will be forfeited and will be open to other applicants.

Section 90. Safety Measures. The Philippine National Police (PNP) and other Municipal Law Enforcers will be visible in the location of the Tiangge for the Safety and Protection of the Consumer, Stall owners or Vendors, from any person who will commit unnecessary action. Help desk will be provided and be located in an accessible area.

Section 91. Fines and Penalties. Any person who violate the provision on this chapter shall mitted, the following penalties.

- 1st Offense P 1,500.00
- 2nd Offense P 2,500.00
- 3rd Offense Revocation of permit

Section 92. Special Mayor's Permit. The applicant shall apply for a Special Mayor's Permit amounting to five hundred pesos (P500.00) annually, shall pay the corresponding cash ticket amounting fifty pesos (50.00). In addition, the shall also pay the following fee.

- a. Fifty Pesos (P50.00) - Electrical Service Fee
- b. Fifty Pesos (50.00) - Garbage Fee;

CHAPTER IV - SERVICE FEES

Article A - Secretary's Fees

Section 93. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality

- (a) For every page or fraction thereof typewrite 85.00
(not including the certificate and notation)
- (b) For each certificate of correctness (with seal of Office) 85.00
written on the copy or attached there to
- (c) For certified copies of any papers, records, decrees, 85.00
judgment or entry of which any person is entitled to demand
and receive a copy (in connection with judicial proceeding
connection with judicial proceeding) for each page
- (d) Photocopy or any other copy produced by copying 85.00
machine per page

Section 94. Exemption. The fees imposed in this article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 95. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time 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 96. Imposition of Fees. There shall be collected for services rendered by the Office of the Municipal Civil Registrar of this municipality the following fees:

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(a) Marriage Fees:

1. Application for marriage license	250.00
2. Marriage License Fee	100.00
3. Marriage solemnization fee	100.00
4. Family Planning & Counseling Fee	150.00

(b) For registration of the following court order:

1. Adoption	1,500.00
2. Annulment of Marriage	1,500.00
3. Presumptive Death	1,500.00
4. Legal Separation	1,500.00
5. Naturalization	1,500.00
6. Correction of sex, year of birth, and nationality	1,500.00
7. Other Court Orders	1,500.00

(c) For delayed registration of civil registry documents

1. Certificate of Live of Birth	100.00
2. Certificate of Marriage	100.00
3. Certificate of Death	100.00
4. Legitimation of Certificate of Live Birth	100.00

1.) Republic Act 9048 and Republic Act 10172

a) Filing fee for correction of clerical error	1,000.00
b) Filing fee for change of first name	3,000.00
c) Service fee for migrant petitions for change of first name	1,000.00

P 1,000.00 for the correction of clerical error
P 3,000.00 for the change of first name
P 500.00 for service fee migrant petitions

2.) Republic Act 10172

a) Filing fee for correction of Date of Birth/Sex	3,000.00
b) Service fee for migrant petition	500.00

(d) Burial Fees:

1. Burial Permit fee or	150.00
2. Fee for exhumation of cadaver	150.00
3. Fee for transfer of cadaver	150.00
4. Cremation Permit Fee	1,000.00
4.1 Cadaver	800.00
4.2 Fresh Body	1,000.00

(e) Certified true copies and certified machine copies per page of all civil Registry

1. Certificate of Live Birth	85.00
2. Certificate of Marriage	85.00
3. Certificate of Death	85.00
4. Others	85.00

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(f)	Certification Fee	75.00
(g)	Supplemental Report Fee	100.00
(h)	Endorsement Fee to Philippines Statistics Office	100.00

Section 97. Exemption. The fee imposed in this Article shall not be collected in the following cases:

- (a) Issuance of certified copies of document 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, which cast the fee should be collected.
- (b) Issuance of birth certificates of children reaching school age when such certificate are required for admission to the primary grades in public school
- (c) Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 98. Time of Payment. The fee shall be paid to the municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 99. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C - Police Clearance Fee

Section 100. Imposition of Fee. There shall be paid for each police clearance certificate obtained from the station Commander of the Philippine National Police of this municipality the following fees:

1.	For employment, scholarship study and other purposes not hereunder specified	100.00
2.	For change of name	100.00
3.	For application for Filipino citizenship	500.00
4.	For passport or visa application	200.00
5.	For firearms permit application	1,000.00
6.	For PLEB clearance	200.00
7.	For other purposes not herein specified	100.00

Section 101. Time Payment. The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate

Article D - Sanitary Inspection Fee

Section 102. 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:

1. RESIDENTIAL ESTABLISHMENT:

Apartment for rent (residential) per door	100.00
Apartment for rent (commercial) per door	300.00

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Hotel and Motel	a - 1,500.00	b - 1,000.00	c - 500.00
Ice and Cold Store		200.00	
Insurance Company		200.00	
Iron Works Shop		200.00	
Janitorial Service Office		200.00	
Jewelry and Watch Store		200.00	
Job Placement & recruitment Agency		200.00	
Junk Shop		1,000.00	
Key smith shop		200.00	
Lodging House		200.00	
Lumber		200.00	
With Yard		400.00	
Without Yard		400.00	
Marble Shop		200.00	
Messengerial Service Shop		200.00	
Memorial Parks		1,500.00	
Optical Parks		200.00	
Paint Shop		200.00	
Pawnshop		500.00	
Pest Control Shop		200.00	
Photography Studio		200.00	
Plastic Lamination Shop		200.00	
Plating Establishment		200.00	
Plumbing Shop		200.00	
Printing Press		200.00	
Private Market		5,000.00	
Recopying and Duplicating Shop		200.00	
Refreshment Parks		200.00	
Repair Shop		200.00	
Automotive		300.00	
Bicycle		200.00	
Electrical and refrigeration		200.00	
Furniture and Upholstery		200.00	
Office Equipment and Household		200.00	
Radio and Tv		200.00	
Shoe		200.00	
Watch and Jewelry		200.00	
Repair and Welding Shop		200.00	
Restaurants			
Class A (with short orders)		1,500.00	
With 50 up accommodations well carpeted			
Class B (with shorts order)		1,000.00	
50 Below accommodations well carpeted			
Class B (with short order)		500.00	
30-36 accommodations			
Canteen (Self-Service)		200.00	
Carinderia (Turo-Turo)		200.00	
Rice Dealer			
RTW		200.00	
Sari Sari Store		100.00	
School and Office Supplies		200.00	
Security Agency		200.00	
Shoe Store		200.00	
Silk Screen and T-shirt printing shop		500.00	
Spare parts supply store		500.00	
Sporting equipment shop		200.00	

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2. COMMERCIAL/SERVICE ESTABLISHMENT:

Accounting agency	200.00		
Agricultural products Store	200.00		
Arts & Signs Shop	200.00		
Assaying Laboratory	400.00		
Audio Visual Shop	200.00		
Bakery (Pugon)	400.00		
Bakery (Oven)	300.00		
Balloon Store	200.00		
Main	500.00		
Brach	400.00		
Barbeque	200.00		
Battery Shop	200.00		
Bazaar	200.00		
Beverage Store	200.00		
Black Smith Shop	100.00		
Booking Office (for film exchange			
Transportation & Commission Basis	200.00		
Breeding gamecock Store	300.00		
Brokerage office	200.00		
Business Agency	200.00		
Cars & others vehicle rental shop	500.00		
Charcoal Store	100.00		
Construction Supplies Store	a - 1,000.00	b - 500.00	
Drug Store	a - 1,000.00	b - 500.00	c - 300.00
Dry Goods Store	200.00		
Electrical Electronics Store	500.00		
Employment Agency	200.00		
Emporiums	a - 1,500.00	b - 1,000.00	c - 500.00
Engraving Shop	200.00		
Fishing Gear Store	200.00		
Fish product store	200.00		
Flower Shop	200.00		
Foot Wear Store	200.00		
Funeral Parlor	1,000.00		
Furniture rental store	200.00		
Gasoline Merchandise Store			
Class A 251,000 and Above	a - 1,500.00	b - 1,000.00	c - 500.00
Class B 151,000 to 250,00 capital	300.00		
Class C 50,000 to 150,000 capital	200.00		
Gift Shop / Boutique	200.00		
Glassware	200.00		
Gold and Silversmith Shop	200.00		
Gravel and Sand	1,000.00		
Grocery	200.00		
Mini 10,000 to 50,000 capital	200.00		
Class A 251 and Above capital	1,500.00		
Class B 151,000 to 250,000	1,000.00		
Class C 50,000 to 150,000 capital	500.00		
Gym Physical and body building	200.00		
Haberdashery	200.00		
Hamburger Stand	200.00		
Handicraft Shop	200.00		
Hardware	400.00		
Home Appliance Store	a - 1,000.00	b - 500.00	c - 300.00
Home and Sign Painting	a - 1,500.00	b - 1,000.00	c - 500.00

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Sport Supply Store	200.00
Tailor Dress Shop	200.00
Terminal Bus and Jeep	1,000.00
Textile Store	200.00
Vaciador Shop	200.00
Videotape Store	200.00
Vulcanizing Shop	200.00
Warehouse and Bodega	500.00
Wine Store	500.00
Wood Lathe Shop	200.00
Lathe Machine Shop	200.00

3. INDUSTRIAL ESTABLISHMENT

Bag Manufacturing	500.00
Dry Cleaning / Steam Laundry	200.00
Food Processing / Manufacturing	500.00
Heavy Equipment establishment	200.00
Home Care Products Producer	
Clorox and Muriatic Acid	200.00
Floor wax	200.00
Thinner Varnish	500.00
Hallow blocks manufacturer	500.00
Ice plant	1,000.00
Motor vehicle body builder shop	200.00
Sash Factory	400.00
Smelting (including silver smith)	200.00
Steel craft shop	200.00
Wood carving / handicraft shop	200.00

4. OTHER ESTABLISHMENTS:

Church / Chapel	200.00		
Hospital / Clinic	a - 1,500.00	b - 1,000.00	c - 500.00
School (Private)		1,000.00	
Vocational Specialty School		500.00	

5. AGRICULTURAL ESTABLISHMENT:

Poultry / Piggery farms	600.00
Poultry / Piggery farms supply store	200.00
Rice Mills	
Small	100.00
Big	200.00

6. RECREATIONAL ESTABLISHMENT:

Bar	500.00		
Beer Garden	500.00		
Billiard Hall	200.00		
Bowling Establishment	500.00		
Cabaret Dance hall	1,000.00		
Circus / carnival	200.00		
Cockpit	1,000.00		
Cocktail lounge	500.00		
Disco House	200.00		
Pool Hall	200.00		
Resort			
(Picnic, sounds, Swimming pool)	a - 1,500.00	b - 1,000.00	c - 500.00
Resorts cottage	a - 1,500.00	b - 1,000.00	c - 500.00
Sports Stadium	500.00		
Theater	500.00		

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7. TONSORAL ESTABLISHMENT:

Barber shop	200.00
Beauty shop	200.00
Figure Slendering salon	300.00
Massage Clinic	400.00
Steam / Sauna Baths	500.00

Municipal Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

SECTION 103. FINES AND PENALTIES

The following penalties shall imposed for any violation of this Article:

ESTABLISHMENT

- First offense - Fine of One thousand five hundred pesos (php 1,500.00)
- Second offense - Fine of Two thousand five hundred pesos (php 2,500.00)
- Third offense - Closure of the establishment and revocation of permit

INDIVIDUAL

- First offense Fine of Five hundred pesos (500.00) and/or imprisonment not to exceed five (5) days or community work for four (4) hours
- Second offense Fine of One thousand pesos (1,000.00) and/or imprisonment not to exceed fifteen (15) days or community work for ten (10) hours
- Third offense Fine of Two thousand five hundred pesos (2,500.00) and community work for twenty four (24) hours and/or imprisonment not to exceed thirty (30) days

SECTION 104. ADMINISTRATIVE PROVISION.

1.The Municipal Health Officer or his duly authorized representative shall conduct an annual sanitary inspection of all business establishment and buildings to determine their adequacy of ventilation, general sanitary conditions and property for habitation.

2.The Municipal Health Officer shall require evidence of payment of the fee imposed therein before he issues a sanitary inspection certificate.

Article E - SERVICE FEES FOR HEALTH EXAMINATION

SECTION 105. Imposition of Fee. There shall be collected a fee of One hundred Fifty Pesos (150) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representatives required by existing ordinances.

A fee of Fifty Pesos (50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

SECTION 106. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

SECTION 107. Administrative Provisions.

(a) Individual engaged in a occupation or working in the following establishments, are hereby required to undergo Physical and medical examination before they can be employed and once every six Months (6) thereafter

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1. Food establishment – establishments where food or drinks are manufactured, processed, Store, sold or served.
 2. Public swimming or bathing places
 3. Dance school, dance halls and nightclubs (including employees of barber shops, beauty parlors, Hairdressing and manicuring establishments exercise gyms and figure slenderizing saloons, Facial Centers, aromatherapy establishments, etc.)
 4. Massage clinics and sauna bath establishments (including masseurs, massage clinics / sauna bath attendants, etc;
 5. Hotel, Motels and apartments, lodging, boarding, or tenement houses and condominiums.
- (b) Owner, managers or operator of the establishments shall see to it that there employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

SECTION 108. Penalty. A fine of TWO THOUSAND PESOS (2,000.00) shall be paid by the owner, Manager or operator of the establishment for each employee found to be without the necessary medical certificates.

Article F - ENVIRONMENTAL INSPECTION FEES

SECTION 109. DEFINITION OF TERMS

Environmental Inspection Fee – Every owner/operator of business, industrial, commercial, or agricultural establishment, building shall be charged an environmental fee for inspection and compliance monitoring. Said fee will be incurred to supplemental other sources of revenues for the operations and maintenance of the Municipal Environmental and Natural Resources Office and other environmental projects.

An **ENVIRONMENTAL PERMIT TO OPERATE**– will be issued which has the validity of One (1) Year from the date of issuance. Other environmental requirements from respective agencies should also be complied in accordance with the law.

SECTION 110. IMPOSITION OF FEES

All owners/operators of business, industrial, commercial, or agricultural establishment should appoint/designate a Pollution Control Officer (PCO) duly accredit by MENRO for purposes of supervision and enforcement of existing rules and regulations for the protection of the environment and promote general welfare.

Payment to the Municipal Treasurer of the Annual Environmental Fee is in accordance with the following payment schedule.

- | | |
|---|----------|
| 1. All High Risk Industries and Establishments | |
| • Fuel Depot and Fuel Storage Facilities | 800.00 |
| • Gasoline Service and LPG Filling Station | 400.00 |
| • All Big Scale Manufacturing Industries | 800.00 |
| • Garbage Contractor/Terminal of Garbage Trucks/
Garbage Transfer Station | 600.00 |
| • Sanitary Waste Landfills and other waste
Treatment or Disposal Site of Toxic Waste | 1,000.00 |
| • Private Hospitals | 600.00 |
| • Shopping Centers/Malls/Markets/Talipapa | 600.00 |
| • Substation/Cell Site | 300.00 |
| • Junkshop | 200.00 |
| • Retailer of LPG (10 tanks and above) | 200.00 |

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2. All Industries/Establishments with Potential Source of Pollution (Water, Air, Odor, Noise, Smoke, and land Pollution)
 - Small-Scale Manufacturing Industries 300.00
 - Housing Development Projects such as Residential, Subdivision, Parks (Memorial Park Included), Condominiums 600.00
 - High-Rise Building 600.00
 - Fast Food Chain/Restaurants 400.00
 - Terminal/Garbage of Transport/Trucking Services 200.00
 - Medical Clinics with Lying-In Clinic 200.00
 - Hotels, Motels, Appartels, Inns 800.00
 - Welding Shop/Auto Repair with Repainting Shop/Refrigerator with Repainting Shop/Furniture Shop/Sash Factory 300.00
 - Car Wash, Laundry Services, Funeral Services 300.00
 - Animal Farms/Piggery Exceeding 25 heads 200.00
 - Manufacturing Procedures, Foundry Shops, Laboratories and Warehouse 400.00
 - Amusement places such as KTV/Videoke Bar, Golf Course Other Similar Establishment 400.00
 - Such other activities, projects as may be determined by MENRO As ratified by the Sangguniang bayan 200.00
- 3 -Environmental Permit To Operate (EPO)

In case where a single person, partnership or corporation conducts or operates two or more business on one place or establishment, the environmental inspection permit fee shall be impose on the business with the highest rate. No business establishment shall operate without securing an Environmental Permit To Operate

SECTION 111. VOLUNTARY EMISSION TESTING FEE – Every owner/operator of vehicle shall pay an amount of Two Hundred Fifty Pesos (250.00) for the conduct of voluntary emission testing by the MENRO. Guidelines in the payment of voluntary testing fee shall be as follows:

1. Voluntary testing shall be Optional in Nature.
2. It shall apply to those who want to determine whether their vehicle's emission is within or below the emission standard so that vehicle owners can immediately undergo vehicle maintenance/overhauling and to prevent apprehension in the future.
3. Said fee shall not be equivalent to the fee which should be paid for the private emission testing centers before registration.

SECTION 112. Fines and Penalties – Any violation of this Article shall be subject to the following penalties.

1. Failure to secure Environmental Permit to Operate and Issuance of Stop Operation Order 2,500.00
2. Refusal of Entry of Taytay Environmental Police 2,500.00
3. Failure to Install Anti-Pollution Devices as determined by MENRO
- High-Risk Industries/Activities and Issuance of Stop Operation Order 2,500.00
- Industries/Activities with Potential Pollution and Issuance of Stop Operation Order 2,500.00

If the violation is committed by a firm, partnership, corporation or other entity the manager, managing partner, trustee, director or person-in-charge with the management of such firm, partnership, corporation or other juridical entity shall be held liable.

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CHAPTER V - MUNICIPAL CHARGES

Article A - MAYOR'S PERMIT FEE

SECTION 113. MAYOR'S PERMIT FEE. A permit fee and registration fee for the following individuals, partnership or corporation who are engaged in the business of fishing or any business involving the Municipality's aquatic resources is hereby imposed.

	Per annum
a. Kangkongan	
1. With area of 5,000 sq meters or less	200.00
2. With an area of more than 5,000 sq meters up to 10,000 sq meters	500.00
b. With fish pen cage 0.12 / sq m	

SECTION 114. TIME AND MANNER OF PAYMENT.

The Mayor's Permit to engage in the business of fishing and business involving the aquatic resources shall be paid to the Municipal Treasurer or his/her duly authorized representative upon application and renewable within the first 20 days of January of each year. The initial payment corresponding to the current quarter shall be made upon application of the license;

SECTION 115. SURCHARGES FOR LATE PAYMENT. Failure to pay the fee imposed herein within the prescribed period shall be subject to a surcharge of 20% of the total fee due;

Article B - FISHING VESSELS

SECTION 116. REGISTRATION OF VESSELS. All fishing vessels and other vessels, owned by the residents of Taytay, operating within its territorial waters must be duly registered in the Municipality's territorial waters must be duly registered in their respective Municipality of origin;

SECTION 117. REQUIREMENTS FOR REGISTRATION. The requirement for the registration of fishing vessels are the following:

- Proof of ownership (Purchase Receipt / Affidavit of Ownership / Deed of Sale? "certificate of ownership from accredited association")
- Certificate of tonnage issued by the Municipal Fisheries and Aquatic
- Identification of vessel (Registration Number)

SECTION 118. REGISTRATION FEE. Owner / operator of banca or vessels who are residents of this Municipality shall pay to the Municipal Treasurer or his/her duly authorized representative registration fee per annum in accordance with the following schedule:

a. Fishing vessel without motor	100.00
b. Fishing vessels not more than 1 ton propelled by a 1 cylinder engine	300.00
c. Fishing vessels more than 2 tons but not more than 3 tons	500.00

Renewal of the annual registration fee shall be on the 20th day of January each year.

SECTION 119. SURCHARGE FOR LATE PAYMENT.

Failure to pay the imposed fees in this article within the time prescribed shall subject the owner / operator of the vessel to a surcharge of 20% of the fees due;

SECTION 120. FAILURE TO REGISTER AFTER DUE NOTICE.

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Failure of the owner / operator to register the vessel after due notice shall be fined in the amount of Phpm500.00 if the still fails to register after a second and the final notice, the vessel shall be impounded until such time all of the fees and surcharges have been complied with;

SECTION 121. IMPOSITION OF FEES. There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oyster, mussels or aquatic beds, or take or catch "bangus" fry or "kaway-kaway" or fry of other species of fish for propagation, if there are no interested bidders in the public auction.

1.	Operation of this ponds oyster culture beds, per hectare	500.00
2.	Catching "bangus" fry or kawag-kawag"	
	Less than 1,000 sq.m.	500.00
	1,000 sq.m. or more but less than 2,000 sq.m.	600.00
	2,000 sq.m. or more but less than 4,000 sq.m.	700.00
	4,000 sq.m. or more but less than 6,000 sq.m.	800.00
	6,000 sq.m. or more but less than 8,000 sq.m.	900.00
	8,000 sq.m. or more	1,000.00
3.	Fish corrals or fish pens in inland fresh waters:	
	Less than 500 sq.m.	500.00
	500 sq. m. or more but less than 1,000 sq.m.	600.00
	1,000 sq.m. or more but less than 5,000 sq.m.	700.00
	5,000 sq.m. or more but less than 10,000 sq.m.	800.00
	10,000 sq.m. or more	1,000.00
4.	Fish corrals erected in sea:	
	less than 3 meters deep	500.00
	3 meters deep or more but less than 5 meters	600.00
	5 meters deep or more but less than 8 meters	700.00
	8 meters deep or more but less than 10 meters	800.00
	10 meters deep or more but less than 15 meters	900.00
	15 meters deep or more	1,000.00

SECTION 122. Privilege of Residents to Take Fish in Municipal Waters. Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal water, for as long as no communal fishery therein is not yet established; provide, that such fishing shall not take place within two hundred (200) from a fish corral licensed by this municipality; and that such fish caught under this privilege shall not be sold.

Furthermore, no rental fee. Charge or any other imposition whatsoever shall be collected from marginal fisherman.

SECTION 123. Time and Manner of Payment

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

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

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

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(c) The license fees for the privilege to catch fish from Municipal waters with nets, straps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

SECTION 124. Administrative Provision.

(a) A license of other localities shall not fish within the Municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.

(b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this Municipal waters.

(c) Failure to pay the rental of License fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

SECTION 125. Applicability of pertinent Provision of Laws. All existing laws, rules and regulations governing Municipal waters and municipal fisheries are hereby adopted as part of this Article.

**Article C - Rental of Personal and Real Properties
Owned by the Municipality**

(To be based considering municipal assets and full cost pricing)

SECTION 126. Imposition of Fees. The following rates of rental fees which shall be the minimum for the use of real and personal properties of this municipality shall be collected

Rate of rental Land Only (per sq.m)

(a)	Located in commercial / industrial area	Php 500.00 sq.m.
(b)	Located in Residential area	Php 400.00 sq.m.
(c)	Building (per sq.m. of floor area)	Php 300.00 sq.m.
(d)	Other	Php 300.00 sq.m.

d.1	Located in commercial industrial area	
	Located in residential area	P 500.00/day
	Others	200.00/day
d.2	Government Facilities(maintenance, electricity, water)	1,000.00/day
	Daytime rate	100.00/hr
	Night time rate	200.00/hr

SECTION 127. Time of Payment. The Local Chief Executive may negotiate the rental fees higher than those provided herein shall be paid to the Municipal Treasurer or his Duly Authorized representative. Before the use or occupancy of the property.

Article D - Service Charges for Garbage Collection

SECTION 128. Imposition of Fee. There shall be collected from every owner or operator of a Business establishment an annual garbage fee in accordance with the Following Schedule:

RESIDENTIAL ESTABLISHMENT:

Residential House	100.00
Apartment (Residential) per door	50.00
Apartment (commercial) per door	100.00
Polluter's Fee	100.00/cubic meter

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COMMERCIAL / SERVICE ESTABLISHMENTS:

Agricultural Agency	300.00
Agricultural Products Store	450.00
Art and Sign Shop	300.00
Assaying laboratory	300.00
Audio Visual Shop	300.00
Bakery (Pugon)	500.00
Bakery (Oven)	450.00
Balloon Store	300.00
Barbeque stand	1,000.00
Battery Shop	300.00
Bazaar	300.00
Beverage	450.00
Black Smith Shop	300.00
Booking Office (for film exchange, Transportation & Commission Basis	300.00
Breeding gamecocks store	300.00
Brokerage Office	300.00
Business Agency	300.00
Cars and other Vehicle rental shop	300.00
Charcoal Store	500.00
Construction supply store	450.00
Drug store	450.00
Dry Goods	450.00
Electrical and Electronics Store	450.00
Emporium	450.00
Engraving Shop	450.00
Fishing Gear	450.00
Fish product store	300.00
Flower Shop	450.00
Footwear Shop	450.00
Funeral parlor	450.00
Furniture rental store	600.00
Gasoline Station	1,500.00
General Merchandise Store	
Class A 251,000 Above capital	900.00
Class B 151,000 to 250.00	750.00
Class C 50,000 to 150.00	600.00
Gift Shop Boutique	300.00
Glassware	300.00
Gold and Silver smith Shop	300.00
Gravel and sand	300.00
Grocery	
Class A 251,000 Above capital	1,200.00
Class B 151,000 to 250.00	900.00
Class C 50,000 to 150.00	600.00
Gym, Physical and Body Building	300.00
Haberdashery	300.00
Hamburger Stand	300.00
Hardware	300.00
Home appliance Store	300.00
Home and sign printer store	300.00
Hotel and Hotel	600.00

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Ice and Cold Store	300.00
Insurance company	300.00
Iron Works shop	300.00
Janitorial service Office	300.00
Jewelry and watch store	300.00
Job	300.00
Job Placement and recruitment agency	450.00
Junk shop	1,200.00
Key Smith Machine	300.00
Laundry shop	300.00
Lodging House	300.00
Lumber with Yard	600.00
Without Yard	300.00
Marble	300.00
Messengerial Service Shop	300.00
Memorial Park	600.00
Optical Shop	300.00
Paint shop	300.00
Pawn Shop	600.00
Pest Control Shop	300.00
Photography shop	300.00
Plastic Lamination Shop	300.00
Plating Establishments	300.00
Plumbing	300.00
Printing Press	450.00
Private Market	2,500.00
Recopying duplicating shop	300.00
Repair Shop	
Automotive	450.00
Bicycle	300.00
Electrical and Refrigeration	1,200.00
Furniture and Upholstery	1,000.00
Appliances	
Video/ TV	150.00
Shoe	150.00
Watch and Jewelry	300.00
Repair and Welding Shop	
Class A 251,000 Above capital	1,500.00
Class B 151,000 to 250.00	900.00
Class C 50,000 to 150.00	600.00
Canteen	300.00
Carinderia	300.00
Rice Dealer	300.00
RTW	300.00
Sari-Sari Store	300.00
School and Office Supplies Store	300.00
Security Agency	300.00
Shoe Store	300.00
Silk Screen and Printing Shop	300.00
Spare parts supplies store	300.00
Sporting equipment shop	300.00
Sport supply Store	300.00
Tailor dress	300.00
Terminal Bus and Jeep	1,500.00
Textile Store	300.00
Vaciador shop video tape	300.00
Vulcanizing shop	300.00

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Warehouse and Bodega	1,500.00
Wine store	300.00
Wood lathe Shop	300.00
Lathe machine Shop	300.00

INDUSTRIAL ESTABLISHMENT

Bag Manufacturing	1,500.00
Dry Cleaning and steam Laundry	300.00
Food processing establishment	1,500.00
Home care product producer	
Clorox and muriatic acid	1,500.00
Floor wax	1,500.00
Thinner / varnish	600.00
Hollow Blocks Manufacturer	300.00
Ice Plant	600.00
Water vehicle	300.00
Sash factory	1,200.00
Smelting in including silver smith shop	300.00
Steel including silver smith shop	300.00
Steel craft shop	600.00
Handicraft	600.00

INSTITUTIONAL ESTABLISHMENT

Church / Chapel	450.00
Hospital / Clinic	1,200.00
School Private	1,500.00
Vocational Specialty School	1,200.00

AGRICULTURAL ESTABLISHMENT

Poultry / Piggery Farms	1,500.00
Poultry / Piggery Farms Supply Shop	300.00
Rice Mills	
Small Scale	900.00
Large Scale	1,500.00

RECREATIONAL ESTABLISHMENT

Bar	1,200.00
Beer Garden	1,200.00
Billiard Hall	1,200.00
Bowling Establishment	1,200.00
Cabaret / Carnival	1,500.00
Circus / Carnival	1,500.00
Cockpit	1,200.00
Cocktail Lounge	1,200.00
Disco House	1,200.00
Pool Hall	1,500.00
Resort	1,500.00
Resorts Cottages	1,500.00
Sport Stadium	1,500.00
Theaters	1,500.00

TONSORIAL ESTABLISHMENT:

Barber shop	600.00
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Beauty Shop	600.00
Figure Slendering Salon	600.00
Massage Clinic	600.00
Steam / Sauna Baths	600.00

SECTION 129. Time of Payment. The fees prescribed in this Article shall pay to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

SECTION 130. Administrative Provision.

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

SECTION 131. Fines and Penalties For Illegal Dumping of Garbage.

1st Offense – P 1,500.00 – Community Service of 8 hours

2nd Offense – P 2,000.00 – Community Service of 16 hours

3rd Offense – P 2,500.00 – Community Service of 24 hours

Article E - Charges for Parking

SECTION 132. Imposition of Fee. Public and Private Vehicles whether single motorcycles, tricycles, cars, SUVs, jeppney, delivery vans, cargo trucks, delivery trucks, buses and other motorized vehicles shall be allowed to park in the designated parking areas within Kalayaan Park and other areas to be designated by the Local Chief Executive provided the same ratified by Sangguniang Bayan before be implemented by the following imposed parking fees and stated duration:

There is hereby imposed a fee of

Single Motorcycles and Non- motorized vehicle	Free at designated Parking Areas. Php 10.00 at undesignated parking areas
Tricycles, Cars, Jeeps, SUVs having gross capacity weight of less than 4,000 kilograms every succeeding hour	Php 20.00 for the first three (3) hours Php 10.00 for
Delivery Vans, Cargo trucks, delivery trucks, Buses first three (3) hours every succeeding hour	Php 40.00 for the Php 10.00 for

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Overnight Parking

Php 100.00

Vehicles with persons with disability as driver or passenger
presentation of valid PWD ID Card

Free upon

If a vehicle is park horizontally covering more than one (1) parking slot the total area of occupied parking slots shall be charge accordingly.

SECTION 133. Authority to Collect Payment

The designated enforces deputized by the Municipal Mayor are authorized to issue parking tickets and collect payment which they will remit to the Municipal Treasury Department.

Parking tickets paid by the customer is non-transferable and non-refundable. If parking time is less than the initial prescribed three (3) hours/four (4) hours, the parking fee to be collected will still be considered full rate.

Article F - Municipal Hospital Service Fees

SECTION 134. Imposition of Municipal Hospital Service Fee. The following schedule of fees is hereby imposed for service of facilities rendered by the Municipal Hospital.

	Amount fees	Outside Taytay
1. Medical Fees		
In Patient:	(within Taytay residence)	
Ward room	300.00	400.00 w/food
Delivery Room	100.00	
medicine)	500.00	
Abnormal Delivery (excluding		
medicine)	500.00	1,000.00
Operating Room	500.00	
Aircon Room		
Private Room without aircon	100.00	
Nursery	100.00	
Out Patient Service		
P.E. Consultation and Prescription		
(excluding laboratory and other		
specific examination)	50.00	50.00
Hydrodermic, Iminjection		
(excluding medicine)	30.00	30.00
Intravenous injection		
(excluding medicine)	30.00	
general Surgical dressing)	30.00	
Cotton balls		
Suturing of Wound		
Large wound (3cm and larger)		
No of suture		
Circumcision	500.00	500.00
Ingrown Toenail	100.00	100.00
Ambulance Fees		
within the municipality	300.00	300.00
outside the municipality	500.00	
outside the province	500.00	
Oxygen Tank	50.00 / hr	60.00 / hr
ECG	120.00	130.00

2. Dental service

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Extraction per tooth	80.00	100.00
Including anesthesia		
Temporary filling per tooth	50.00	
Permanent filling per tooth		
Silicate cement	150.00	
Composite filling	250.00	
Cementation		
prophylaxes	250.00	
Gum Treatment		
Initial	50.00	
Second Treatment	50.00	
Dental X-ray	200.00	

3. X-ray Examination Fees:

Chest X-ray (PA)	150.00 / per film
AP	300.00
14x17	
14x14 AP	
11x14 APL	
10x12	
8x10	

Thoracic cage	
AP	150.00 / per film
APL	300.00
14X17	
14X14 AP	
11X14 APL	
10X12	
8X10	

Thoracic - Lumber (AP Lateral)	
AP	
APL	
14X17	
14X14 AP	
11X14 APL	
10X12	
8X10	300.00 per film
Lumbo-Sacral	
(AP Lateral)	300.00
Skull AP and Lateral	300.00
Skull Para nasal Sinuses	300.00
10x12	
Extremities, Lon Bones, AP Lateral	
Hand and wrist - AP	150.00
APL	150.00
KUB	
14X17	150.00
Plain Abdomen	
AP	150 / 130
APL	"
14X17	"
10X12	"
IUD	
14X17 (1pc)	150.00

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10x12 (4pcs)
 Pedia
 10x12
 UpperGalSeries
 14x17 (1pc)
 10x12 (4pcs)
 Oral Cholecystography
 10x12 (3pcs) w/ medication
 Pedia
 10x12 (3pcs)
 CholeG1Series
 14x17 (1pc)
 14x12 (4pcs)
 8x10 (1pc)

4. Laboratory Examination Fees:

Blood Chemistry	
Fasting blood Sugar	120.00
Blood Urea Nitrogen	120.00
Cholesterol	120.00
Creatinine	120.00
Uric Acid	150.00
SGOT	150.00
SGPT	150.00
Total Biluribin	150.00
Total Protein A/G Ratio	150.00
Hematology	
Complete blood count	100.00
Hemoglobin/Hematocrit	
Determination	60.00
WBC, Differential	60.00
RBC Count	100.00
ESR	140.00
Bleeding/Clotting Time	70.00
Thrombolytic Count	80.00
Malaria Detection	Free
Parasitology	
Routine Stool Examination	60.00
Clinical microscopy	
Routine Analysis	60.00
Pregnancy Test	160.00
Blood banking	
ABO - RH Testing	100.00
Cross Matching	1,500.00
Immunology	
Widal Test	450.00
ECG	150.00
Bacteriology	
Acid Fast Stain smear	
(TB Leprosy)	Free
Gram Stain Smear	80.00
Pap smear	200.00
Viginal Smear	100.00
Drug Test	250.00

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5. Subsistence
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SECTION 135. Time and Manner of Payment. The fees herein shall be paid upon application or after extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

SECTION 136. Exemption. Residents who are certified by the assigned Municipal Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed P50, 000.00 per year of the poverty line established by NEDA, whichever is higher.

Article G - Cemetery Charges

SECTION 137. Imposition of Fees. These shall be collected the following rental fees for the rental of Municipal cemetery lots every 5 years.

	Free Lease Period
(a) Rental fee for each burial lot	200.00
(b) For every additional layer thereof	100.00
(c) For inches (every excess sqm.)	300.00

SECTION 138. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the internet of the deceased. Thereafter the fee shall be paid within twenty (20) days before expiration of the period.

The fee shall not be collected in a pauper's burial, upon recommendation of the Municipal Mayor.

SECTION 139. Administrative Provisions.

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Taytay, Rizal,
- (b) A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- (c) Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial ground.
- (d) In addition to the burial permit, a certificate of death issued by the attending physician on Municipal Health Officer, or if no medical officer is available, by the Municipal mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required,
- (e) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health officer.
- (f) The lease period be 5 years, In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.

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- (g) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease two (2) weeks prior to the expiration date of the lease.
- (h) The Municipal Treasurer shall keep a register of leases of cemetery lots

Article H - Assessor's Annotation and Certification Fee

Section 140. Imposition of Fee. There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the Municipal Assessor's Office the following fees:

Annotation	100.00
Cert. of Property Holdings per sheet	100.00
Cert. of No Improvement	100.00
Cert. of Landholdings per sheet	100.00
Cert. Xerox Copy of Documents	100.00
Cert. True Copy of Tax Declaration	100.00
Certification	100.00
Cert. Copy of Tax Map	100.00
Cert. Copy of Vicinity Map from Tax Map	200.00
Sworn Statement	100.00
Survey Permit	750.00
Verification Fee per property unit	100.00
Trace back of Tax Declaration (from 1984 to 1994)	150.00

Section 141. 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.

Section 142. Penalty. Any violation of the provisions of this articles shall be punished by a fine of not less than One Thousand Pesos(1,000.00) but not more than Five Thousand Pesos(5,000.00) or imprisonment of no less than One (1) month but not more than six(6) months, or both such fine and imprisonment, at the discretion of the Court.

CHAPTER VI - COMMUNITY TAX

Section 143. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality,

Section 144. Individuals Liable Community Tax. Every inhabitant of the Philippines who is a resident of this municipality eighteen (18) years of age 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 in engaged in business or corporation or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (5.00) Pesos and an annual additional tax of One Peso (1.00) for every One Thousand Pesos (1,000.00) of income regardless of whether from

Business exercise of profession or from property which in no case shall exceed Five Thousand Pesos (5,000.00)

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In the case of husband and wife, the additional tax herein Imposed shall be based upon the total property owned by them and the total gross receipt or earning derived by them

Section 145. 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 (500.00) and an addition tax, which in no case, shall exceed Ten Thousand (10,000.00) in accordance with the following:

(a) For every Five Thousand (5,000.00) Pesos worth of real in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated – Two (2.00) pesos and

(b) For every Five Thousand (5,000.00) Pesos of gross receipts or earning derived by it from its business in the Philippines during the preceding year –two (P2.00) Pesos Dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earning of said corporation.

Section 146. Exemption. The following are exempted from the Community Tax:

Diplomats and consular representative; and Transient visitors when their stay in the Philippines does not exceed three (3) months

Section 147. Place of Payment. The community tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer

Section 148. Time of Payment. Penalties for Delinquency,

(a) The community tax shall accrue on the first (1st) day of January each year which shall paid not later than date of February of each year

(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption or on 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 (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community tax for that year.

(d) Corporation established and organized on or before the last day of June shall liable for the Community Tax for that year. Community Tax for the 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. Corporations established and organized on or after the first day of July shall not 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 (24%) percent per annum from the due date until it is paid.

Section 149. Community Tax Certificate. A community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (1.00)

Section 150. Presentation of Community Tax Certificate on Certain Occasions.

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(a) When an individual subject to the Community Tax acknowledges any documents before a notary public, take the oath of office upon election or appointment to any position in the government service; receive 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 the 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 officer, any corporation subject to the Community Tax receives any license, certificate, or permit from an public authority pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.

(a) The Community Tax Certificate required in the two preceding paragraph shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 151. Collection and allocation of Proceeds of the Community Tax.

(a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) One Hundred Percent (100%) of the proceed of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality.

(c) The proceed of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:

- (1) Fifty (50%) percent shall accrue to the general fund of the Municipality; and
- (3) Fifty (50) percent shall accrue to the barangay where tax is collected

CHAPTER VII - GENERAL ADMINISTRATIVE PROVISION

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

Section 152. Tax Period. Unless other provided in this Ordinance, the tax period for all Local taxes, fees, and charges imposed under this ordinance shall be the calendar year.

Section 153. Accrual Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed therein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the Ordinance imposing such new levies or taxes,

Section 154. 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 each subsequent quarter as the case may be.

Section 155. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty (25%) of the original

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amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 156. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contribution or donation, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not exceed two percent (2%) per month from the date it is due until it is paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

When 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 it above mentioned shall be collected on the unpaid amount from the date it become originally due until fully paid.

Section 157. Collection. Unless otherwise specified, all taxes, fees and charge due to this Municipality shall by the Municipal Treasurer; or his duly authorized representative.

Unless otherwise specifically in this Ordinance or under existing laws and ordinances. The Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor. to promulgate rules and regulations for the proper and efficient administration and collection of taxes fees and charges herein levied and imposed.

Section 158. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount name of the person paying and the account for which it is paid, are shown. The Ordinance Number and the specific section thereof upon which collections are based shall

Invariably be indicate on the face of all official receipts acknowledging payment of taxes, fees, or charges,

Section 159. Record of Person Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours of the names of all persons paying municipal taxes, fees and charges, He shall as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance

Section 160. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinance, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions existing laws, rules and regulation and credited to the General Fund of the Municipality.

Section 161. Examination of Books of Account. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business once every year for every tax period. Which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provision of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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For this purpose, the record 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 This Section shall be those prescribed by the Department of Finance.

Section 162. Accrual to the General Fund of Fines, Costs, and Forfeitures.

Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the Municipality.

Article B - Civil Remedies for Collection of Revenues

Section 163. Local Government's License. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any persons, enforceable by appropriate administrative or judicial action, not only property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest

Section 164. Civil Remedies. The civil remedies for the collection of local taxes, fees, charges, and related surcharges and interest resulting from delinquency shall be. By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities debts, credits, banks accounts, and interest in all rights to personal property, and to levy upon real property and interest in or rights to real property; and By judicial action. of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer

Section 165. Distraint of Personal Property. The remedy by distraint shall proceed as follow:

Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien sufficient quantity to satisfy the tax. Fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, The Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the record of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, effects are taken or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous place in the territory of the local government units where the distraint is made ; specifying time and place of sale and the articles distrainted. the time sale shall not be less

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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 shall be at the office of the Municipal Mayor

Release of Distrainted Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.

Procedure of sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effect so distrainted at public auction to the highest bidder for cash, Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceeding in writing to the Municipal Mayor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days for the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent 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.

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

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

In case the levy on real property is not issued before or simultaneously with the warrant of distraint or personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency the Municipal Treasure, 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.

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 fail to issue or execute the warrant of distarint of levy after the expiration of the time prescribed, or if is he is found guilty of abusing the exercise thereof by complete authority, shall be automatically be dismissed from the service after due notice and hearing

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Advertisement and Sale. Within thirty (30) days levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale, and such advertisement shall cover a period of at least thirty (30) days. It shall be affected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale the name of taxpayer against whom the taxes. Fees or charges are levies, 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 proceeding by paying the taxes, penalties and interest. If he fails to do so. The sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or to 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 records. After consultation with the Sangguniang Bayan, and which shall form part of his record. After consultation with the Sangguniang, the Municipal Treasurer shall make and deliver to the purchase a certificate of sale showing proceeding of the sale, describing the property sold. Stating the name of the purchase and setting out the exact amount of all taxes, fees, charges and related surcharges. Interest, or penalties provided, however, that any excess in the proceed of the sale over the claim and cost of sale shall be turned over to the owner of property. The Municipal Treasurer may, by a duly approved Ordinance advance an amount sufficient to defray the cost collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale. In cases of personal and real property including improvements thereon.

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, interest of penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

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

Final deed of Purchaser. In case the taxpayer fail to redeem the property as provided herein. The Municipal Treasurer shall execute a deed conveying to the purchaser so much of property as has been sold, free liens of any taxes fess, charges, related surcharges, interest and penalties. The deed shall sufficiently recite all the proceeding upon which the validity of the sale depends.

Purchase of Property by the Municipality 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, interest, penalties and cost, The Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceeding which shall be reflected upon the record of his office. It shall be the duty of the Registrar of Deed concerned upon

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registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the taxpayer or any his representative may redeem the property by paying to the municipal treasurer the full amount of the taxes, fees, charges and related surcharges, interest 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.

Resale of Real Estate Take for Taxes, Fees per charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the Real Property acquired the preceding paragraph at public auction. The proceed of the sale shall accrue to the general fund of this municipality.

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 Regulation (IRR)

Further Distraint of Levy. The remedies by distraint any levy may be repeated if necessary Until the full amount due including all expense is collected.

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

1. Tool and the implements necessarily used by the delinquent taxpayer in the trade or employment.
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all is family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00)
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months.
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand (P10,000.00) pesos by the lawful use of which a fireman earn 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 166. Period of Assessment and Collection

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

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In case fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within (10) years from discovery of the fraud or intent to evade payment.

Local taxes, fees, or charges may be collected within five (5) years from the date of Assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

The running of the periods of prescription provided in the preceding paragraph Suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer request 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 167. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative find 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, Interest 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 shall decide the protest within sixty (60) days from the time of its filing. IN cases where are protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or form 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 168. Claim for Refund of tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer; No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 169. 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.

Article D - Miscellaneous Provision

Section 170. Publication of the Revenue Code. Within ten (10) Calendar days after its approval, a Certified copy of this Ordinance shall be published in full for three (3) consecutive days in the 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 171. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public Dissemination

Section 172. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the local government code.

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Section 173. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this revenue code. Tax exemption or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government owned controlled corporations, except local water districts, cooperatives duly registered under RA. 6938, non-stock and non-profit hospital 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 under RA6810, and printer and/or publisher of books or other reading materials prescribed by Department of Education (DepEd) as school texts or references, in so far as receipts from the printing and/or publishing thereof are hereby withdrawn

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 174. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P 1, 000.00) nor more than Five Thousand Pesos (P 5, 000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

Section 175. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 176. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 177. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance Except for the **Incentive and Investment Code** of the Municipality of Taytay, are hereby repealed or modified accordingly.

Section 178. 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 in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.

Section 179. Effectivity.

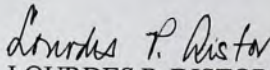
This Ordinance shall take effect upon its approval;

ENACTED, this 22nd day of December, 2017 at the Session Hall of the New Municipal Building Taytay Rizal.

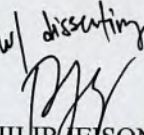
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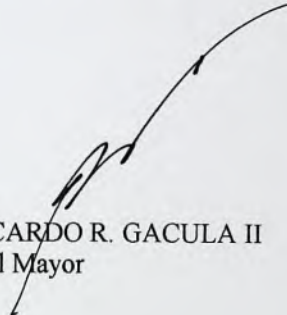
I HEREBY CERTIFY, to the correctness of the foregoing Ordinance which was duly adopted by the Sangguniang Bayan of Taytay during the 67th Regular Session held on 22nd day of December 2017.


LOURDES P. DISTOR
Sec. to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY
ENACTED BY HIS HONOR

*w/ dissenting opinion
09 Jan 2018*

HON. PHILIP TEISON J. CRUZ
Councilor/Temporary Presiding Officer

APPROVED BY HIS HONOR
MUNICIPAL MAYOR


HON. GEORGE RICARDO R. GACULA II
Municipal Mayor