REPUBLIC OF THE PHILIPPINES
PROVINCE OF ILOILO
MUNICIPALITY OF PAVIA
-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 22nd REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD ON JUNE 03, 2024 AT 9:00 A. M. IN THE SESSION HALL, MUNICIPAL BUILDING, PAVIA, ILOILO.

Present:

1. Hon. Edsel G. Gerochi	- Municipal Vice-Mayor - Presiding Officer
2. Hon. Jo Jan Paul J. Peñol	- Municipal Councilor
3. Hon. Ariel B. Gerada	- -do-
4. Hon. Leonardo L. Belasa	- -do-
5. Hon. Daniel S. Fajardo, II	- -do-
6. Hon. Roy H. Gorriceta, Sr.	- -do-
7. Hon. Rhia B. Sotomil	- -do-
8. Hon. Joshua Philippe B. Gumban	- -do-
9. Hon. Ludovico S. Alfaro	- Liga ng mga Barangay President Ex-Officio Member
10. Hon. Gerard Peter G. Zaldarriaga	- SK Federation President Ex-Officio Member

On Official Business:

1. Hon. Jose Maria D. Trimañez	- Municipal Councilor

MUNICIPAL ORDINANCE 2024 -17

AN ORDINANCE APPROVING THE 2024 REVISED REVENUE CODE OF THE MUNICIPALITY OF PAVIA, PROVINCE OF ILOILO.

WHEREAS, Section 5 of Article X of the 1987 Constitution provides that each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to local governments;

WHEREAS, Section 129 of Republic Act (RA) No. 7160 otherwise known as the Local Government Code of 1991, provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges consistent with the fundamental principles of taxation and revenue generation and the basic policy of local autonomy, subject to certain limitations set forth therein. Such taxes, fees, and charges shall accrue exclusively to the local government units;

WHEREAS, Section 142, in relation to Sections 143, 147, 148 and 149 of the same Code, provides that municipalities may levy taxes fees and charges not otherwise levied by provinces;

WHEREAS, Section 153, of the same Code provides that, local government units may impose and collect such reasonable fees and charges for services rendered;

WHEREAS, Section 132, of the same Code provides that, the power to impose a tax, fee, or charge or to generate revenue under the said Code shall be exercised by the Sanggunian of the local government unit concerned through an appropriate ordinance;

WHEREAS, Section 186 of the same Code further provides that taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: That the ordinance levying such taxes, fees or charges shall not be enacted without prior public hearing conducted for the purpose.

WHEREAS, Section 191 of the same Code provides that, local government units shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code;

WHEREAS, to facilitate the review of this Revenue Ordinance, the Committee coordinated with various local government offices, DILG and BLGF;

WHEREAS, Section 447 of the Local Government Code provides the Duties, Powers and Functions of the Sangguniang Bayan, to wit: "(2) Generate and maximize the use of resources and revenues for the development plans, program objectives and priorities of the municipality as provided for under Section 18 of the LGC with particular attention to agro-industrial development and countryside growth and progress, and relative thereto, shall: "ii. Levy taxes, fees and charges. Subject to the provisions of Book II of the LGC and applicable laws and upon the majority vote of all the members of the Sangguniang Bayan, enact ordinances levying taxes, fees and charges, prescribing the rates thereof for general and specific purposes, and granting tax exemptions, incentives or reliefs.";

WHEREAS, Section 447 also includes, "(3) Subject to the provisions of Book II of the LGC, grant franchises, enact ordinances authorizing the issuance of permits or licenses, or enact ordinances levying taxes, fees and charges upon such conditions and for such purposes intended to promote the general welfare of the inhabitants of the municipality, and pursuant to this legislative authority shall:

i. Fix service fees. Fix and impose reasonable fees and charges for all services rendered by the municipal government to private persons or entities;
ii. Regulate business. Regulate any business, occupation, or practice of profession or calling which does not require government examination within

the municipality and the conditions under which the license for said business or practice of profession may be issued or revoked;

iii. Determine terms for use or lease of public utilities. Prescribe the terms and conditions under which public utilities owned by the municipality shall be operated by the municipal government or leased to private persons or entities, preferably cooperatives;

iv. Fix license fees for signs and billboards. Regulate the display of and fix the license fees for signs, signboards, or billboards at the place or places where the profession or business advertised thereby is, in whole or in part, conducted;

v. Regulate cockfighting activities. Any law to the contrary notwithstanding, authorize and license the establishment, operation, and maintenance of cockpits, and regulate cockfighting and commercial breeding of gamecocks: Provided, That existing rights should not be prejudiced;

vi. Grant tricycle operation franchises. Subject to the guidelines prescribed by the Department of Transportation and Communications, regulate the operation of tricycles and grant franchises for the operation thereof within the territorial jurisdiction of the municipality;

vii. Grant franchises to operate wharves, markets or slaughterhouses. Upon approval by a majority vote of all the members of the Sangguniang Bayan, grant a franchise to any person, partnership, corporation, or cooperative to establish, construct, operate and maintain ferries, wharves, markets or slaughterhouses, or such other similar activities within the municipality as may be allowed by applicable laws: Provided, That, cooperatives shall be given preference in the grant of such a franchise;

WHEREAS, the committee concerned conducted several public hearings and committee meetings pursuant to Section 186 & 187 of RA No. 7160;

WHEREAS, to effectively deliver its services to all its constituents and implement its priority plans, programs, and projects, and to cope with the ever-growing public needs, this local government unit must raise the necessary revenue through sound methods of revenue imposition, collection, and mobilization;

WHEREAS, to consolidate all the amendments and to update it in accordance with the provisions of existing laws, there arises a need to revise the *"2018 Revenue Code of Pavia"*, and repeal *"Municipal Ordinance 2023-54 Approving the Revised Revenue Code of 2023 of the Municipality of Pavia, Province of Iloilo"*;

WHEREAS, the SB Committee on Revenue Generation recommended for the approval of this ordinance as indicated in Committee Report 2024-81 dated May 20, 2024;

NOW THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF PAVIA, ILOILO, BY VIRTUE OF THE POWERS VESTED IN IT BY LAW, IN SESSION ASSEMBLED, THAT:

CHAPTER I – GENERAL PROVISIONS
TITLE, SCOPE, AND DEFINITION OF TERMS

SECTION 1. ***Title of Ordinance*** – This Ordinance shall be known as the 2024 Revenue Code of the Municipality of Pavia.

SECTION *2. **Scope*** – This Code shall govern the taxing and other revenue-raising powers of the Municipality of Pavia.

SECTION *3. **Definition of Terms*** – When used in this Code.

a. **Agriculture products** – includes the yield of the soil such as corn, rice, wheat, rye, coconuts, sugar cane, tobacco, root crops, vegetables, fruits, flowers, etc and animal products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or when preserved in a more convenient and marketable form through the simple processes of freezing, drying, salting, smoking, and stripping.

b. **Amusement** – is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun.

c. **Amusement places** – Includes theaters, cinematographs, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance. It includes those places where one seeks admission to entertain himself by direct participation and/or establishments which collect entrance fees from the public who wish to enter said establishments regardless whether food/beverage/drinks is served to customers.

d. **Apartment/Hotel/Apartelle** – any building or edifice containing several independent and furnished or semi-furnished apartments, regularly leased to tourist and travelers for dwelling, on a more or less long term basis and offering basic services to its tenants, similar to hotels.

e. **Bars** – includes any places where intoxicating and fermented liquors or malt are sold, disposed of, or given away for compensation, even without food, where the services of hired hostesses and/or waitresses are employed, and where customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musician hired for the purpose; otherwise, the place shall be classified as a dance hall or nightclub. A cocktail lounge is considered a bar even if there are no hostesses or waitresses to entertain customers.

f. **Banks and Other Financial Institutions** – includes non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stockbrokers and dealers in securities and foreign exchange, as defined under applicable laws or rules and regulations thereunder;

g. **Boarding house/Dormitory** – includes any house where boarders or bed spacers are accepted for compensation on a monthly basis, and whether meals are served or not to boarders.

h. **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 liQquors.

i. **Business** – trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.

j. **Business Agents** – (agente de negocios) 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.

k. **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, before or after the dancing and where professional hostesses or dancers are employed.

l. **Calling** – means one's regular business, trade, profession, vocation or employment which does not require the passing of an appropriate government board or bar examinations, such as professional actors and actresses, hostesses, masseurs, commercial stewards and stewardesses, etc.

m. **Capital** – signifies the actual estate, whether in money or property owned by an Individual or corporation; it is a fund with which it transacts its business, which would be liable to each creditor, and which in case of insolvency passes to a receiver.

n. **Capital Investment** – is the capital which a person puts in any undertaking, or which he/she contributes to the common stock of a partnership, corporation, or any other juridical entity or association.

o. **Carinderia** – refers to any public eating place where foods already cooked are served at a price.

p. **Charges** – include Income derived by the Municipal Government in its propriety functions such as market rentals, hospital charges, collection and disposal of water or garbage fees, transportation fares and sale of goods, entrance fee of all fruits entering the coast of Municipality of Pavia

q. **Code** – means this Ordinance, otherwise known as the Revised Local Revenue Code of the Municipality of Pavia

r. **Collecting Agency** – includes any person other than a practicing Attorney-at-Law engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefore; while a **"Mercantile Agency"** is any person engaged in the business of gathering information as to the financial standing, ability, or credit of person engaged in business, and reporting the same to subscribers or to customers applying and paying therefore.

s. **Compounder** – comprises every person who without rectifying, purifying or refining distilled spirits, shall, by mixing such as spirits, wine or other liquor with any materials except water, manufacture any intoxicating beverage whatever.

t. **Contractor** – is deemed synonymous with the term "builder" and, hence, any person who undertakes or offers to undertake or purports to have the capacity to undertake or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move wreck or demolish any building, highway, road, railroad, excavation or other structure, project development or improvement, or to do any part thereof, including the erection of scaffolding or other structures or works in connection therewith. The term contractor includes subcontractor and specialty contractor.

1. A **"General Engineering Contractor"** is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skills, including the following divisions or subjects: irrigation, drainage, water power, water supply, flood control, inland waterways, harbors, docks, and wharves, shipyard and sports, dams, hydroelectric projects, levees, river control and reclamation works, railroads, highways, streets and roads, tunnels, airport and airways, waste reduction plants, bridges, overpasses and other similar works, pipelines and other system for the transmission of petroleum and other liquid or gaseous substances, land leveling and earth moving projects, excavating, grading, trenching, paving and surfacing work.
2. A **"General Building Contractor"** is a person whose principal contracting business is in connection with any structure built, being built, or to be built for the support, shelter and enclosure of person, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or to superintend the whole or any part thereof. Such structure includes sewers and sewerage disposal plants and system, parks, playgrounds and other recreational works, refineries, chemical plants, and similar industrial plants requiring specialized engineering and skills, power-houses, power plants, and other utility plants and installation, mines and metallurgical plants, cement and concrete works in connection with the above-mentioned fixed works.

   A person who merely furnishes materials or supplies without fabricating them into or consuming them in the performance of the work of the general building contractor does not necessarily fall within this definition.
3. **"Specialty Contractor"** is a person whose operations pertain to the performance of construction work requiring special skill and whose principal contracting business involves the use of specialized building trades or crafts.

u. **Corporation** – includes joint-stock companies, partnerships, associations, insurance companies, or any juridical entity, no matter how created.

The term "resident foreign" when applied to a corporation means a foreign corporation engaged in trade or business within the Philippines or having an office or place of business therein.

v. **Dancing School** – includes any establishment where dancing is taught and permitted to the public in consideration of an enrolment, admission, membership, or any other fees.

w. **Barangay Micro Business Enterprise** – refers to any person, natural or juridical, or cooperative, or association registered under the provision of RA 9178, otherwise known as the Barangay Micro Business Enterprises (BMBEs) Act of 2002.

x. **Dealer** – means one whose business is to buy and sell merchandise, goods or 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.

y. **Distillers of Spirits** – comprises all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereto is complete.

z. **Distributors** – a middle man who on thereon or in behalf of the manufacturers act as marketing or distributing outlet either in exclusive basis or non – exclusive basis on certain territorial limit or area.

a.1 **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.

b.1 **Franchise** – is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivision may impose in the interest of public welfare, security, and safety;

c.1 **Gross Receipts or Sales** – Include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value-added tax (VAT).

d.1 **Hotel** – includes any house or building or portion thereof in which any person may be regularly harboured or received as transients or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guest therein.

e.1 **Lending Investors** – includes all persons who make a practice of lending money for themselves or others at an interest.

f.1 **Levy** – means an imposition or collection of an assessment, tax, tribute or fine.

g.1 **License or permit** – is a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.

h.1 **License fee** – an amount payable on or before a certain period of time which is a prerequisite prior to engaging in business or operation during a particular year.

i.1 **Manufacturer** – includes every person who, for the purpose of sale or distribution to others and not for his own use or consumption, by physical or chemical process:

1.) alters the exterior texture or form, or inner substance of any raw material, or manufactured or partially manufactured product in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition;
2.) alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any use of industry; or
3.) combines any such raw material or manufactured or partially manufactured product with other materials or products of the same or of different 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;

4.) alter such raw material or manufactured or partially manufactured products, or combines the same to produce such finished product for the purpose of their sale or distribution to others and not for his own use or consumption.

j.1 **Manufacturer of cigars or cigarettes** – includes those whose business is to make or manufacture cigars or cigarettes or both for sale or who employ others to make or manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigar or cigarettes from materials supplied by the employer; the latter being lawfully engaged in the manufacture of cigars and cigarettes.

k.1 **Manufacturer of tobacco** – includes every person whose business is to manufacture tobacco or snuff, or who employs others to manufacture tobacco or snuff whether such manufacture be by cutting, pressing, grinding, or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco and snuff, or putting up for consumption scraps, refuse, or stems of tobacco resulting from any waste by shifting, twisting, screening, or by any other process.

l.1 **Marginal farmer or fisherman** – refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family, and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P 50, 000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.

m.1 **Market premises** – refers to any open space in the market compound, part of the market lot consisting of bare ground not covered by market buildings, usually occupied by transient vendors especially during market days.

n.1 **Massagist** – means any person who holds himself as such and devotes himself to the treatment of the superficial parts of the human body for remedial or hygienic purpose by rubbing or tapping it with hands or an instrument.

o.1 **Money Shop** – is an extension service unit of a banking institution usually operating in public markets or vicinity with authority to accept money for deposit and extend short-term loans for specific purposes.

p.1 **Motel (Motorist Hotel)** – includes any house or building, or portion thereof, in which any person or persons may be regularly harboured or received as transient or guest and which is provided with a common enclosed garage or individually enclosed garages where such transients or guests may park their motor vehicles.

q.1 **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, sprinkles, lawn mowers, bulldozers, grades, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks, tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes, tricycles and trisikads.

r.1 **Occupation** – means one's regular business or employment, or an activity which principally takes up one's time, thought and energies. It includes any calling, business, trade, profession or vocation.

s.1 **Operator** – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of business establishment or undertaking.

t.1 **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 or a retail peddler of a particular commodity shall be determined from the definitions of wholesale dealer or retail dealer as herein provided.

u.1 **Pension House** – a private, or family operated tourist boarding house, tourist guest house or tourist lodging house, employing non-professional domestic helpers, regularly catering to tourist and/or travellers, containing several independent lettable rooms, providing common facilities such as toilets , bathrooms/showers, living and dining rooms and/or kitchen and where a combination of board and lodging may be provided.

v.1 **Person** – means every physical or moral, real or juridical and legal being, susceptible of rights and obligations or of being the subject of legal relations.

w.1 **Privilege** – means a right or immunity granted as a peculiar benefit, advantage or favor.

x.1 **Private Public Market** – Public Market owned by a private person or partnership or corporation.

y.1 **Producer** – refers to agriculture and aquatic products when sold by farmer, fishermen, persons, partnership or corporation on commercial scale which includes:

1. Operator of fish pond and fish pen
2. Fish breeding ground, seedling nursery

3. Prawn and fish hatchery, fruit and trees farming
4. Agro-forestry farming, salt product, flower gardens and ornamental plants

z.1 **Profession** – means a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicines, public accountancy, engineering, etc.

a.2 **Public Market** – refers to any place, building or structure of any kind designated as such by the Sangguniang Bayan of the Municipality of Pavia; except public streets, plazas, parks and the like.

b.2 **Real estate broker** – Includes any person, other than a real estate salesman as hereinafter defined, who for another, and for a compensation or in the expectation or promise of receiving compensation:

1. negotiates loans on real estate; or
2. leases or offers to lease or negotiates the sale, purchase or sells or offers for sale, buys or offers to levy, list, or solicits for prospective purchasers, or negotiates the purchase, sale or exchange on real estate or interest therein; or
3. exchange of a lease, or rents or places for rent or collects rent from real estate or improvement thereon; or
4. shall be employed by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary, on commission, or otherwise, to sell such real estate or any parts thereof in lots or parcels.

c.2 **Real estate salesman** – means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of real estate broker. One act of a character embraced within the above definitions shall constitute the person performing or attempting to perform the same real estate broker. But the foregoing definitions do not include a person who shall directly perform any of the acts aforesaid with reference to his own property, where such acts are performed in the regular course of or as an incident to the management of such property; nor shall they apply to persons acting pursuant to adult executed power of attorney from the owner authorizing final consummation by performance of a contract conveying real estate, by sale, mortgage or lease, nor shall they apply to any receiver, trustee or assignee in bankruptcy or insolvency, or to any person acting pursuant to the order of the court; nor to a trustee selling under a deed of trust.

d.2 **Real Estate Dealer** – Includes any person engaged in the business of buying, selling, exchanging, leasing, or renting property as principal and holding himself out as a full or part-time dealer in real estate or as owner of rental property or properties rented or offered to rent for an aggregate amount of Five Thousand Pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of Five Thousand Pesos or more a year: Provided, however, that an owner of sugar lands subject to tax under Commonwealth Act

Numbered Five Hundred and Sixty-Seven (C.A. 567) shall not be considered as real estate dealer under this definition.

e.2 **Rectifier** – comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

f.2 **Registration Fee** – an amount payable only once by an entity prior to its engaging in a business.

g.2 **Rental** – means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.

h.2 **Repacker of wines or distilled spirits** – includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.

i.2 **Resident** – refers to natural person who have their habitual residence in the Municipality of Pavia where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in the Municipality of Pavia. In the absence of such law, juridical persons are residents of Municipality of Pavia upon their legal representation as established by the exercise of their principal functions.

j.2 **Resort** – any place with pleasant environment and atmosphere conductive to comfort, healthful relaxation and rest, offering food, sleeping accommodations and recreational facilities to the public for free or remuneration.

k.2 **Restaurant** – refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

l.2 **Retail** – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

m.2 **Retail dealer in fermented liquor** – includes every person, except retail dealer in tuba, basi, and tapuy, who for himself or on commission sells or offers for sale fermented liquors, in quantities of five liters or less at any one time and not for resale.

n.2 **Retail leaf tobacco dealer** – includes every person, who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes, or manufactured tobacco; but the term does not include a planter or producer so far as it concerns the sale of leaf tobacco of his own production.

o.2 **Retail wine/liquor dealer** – includes every person, except a retail vino dealer, who for himself or on commission sells or offers for sale wine or distilled spirits (other than denatured alcohol) in quantities of five liters or less at any one time and not for resale.

p.2 **Revenue** – refers to income derived from the regular system of taxation enforced under the authority of law or ordinance and as such, accrues more or less regularly every year.

q.2 **Retail Vino Dealer** – includes every person who for himself or on commission sells or offers for sale only domestic distilled spirits in quantities of five liters or less at any one time and not for resale.

r.2 **Services** – means the duties, work or functions performed or discharged by government offices, or by a private person contracted by the government, as the case may be.

s.2 **Stall** – refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.

t.2 **Stockbroker** – includes all persons whose business is, for themselves as such broker or for other brokers, to negotiate purchases or sales of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities; but does not include underwriters for one or more investment companies and defined in the Investment Company ACT.

u.2 **"Dealer in securities"** – Includes all persons who for their own account are engaged in the sale of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes, pre-need contracts or other securities.

v.2 **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 government needs.

w.2 **Tourist Transport Operators** – a person or entity which may either be a single proprietorship, partnership or corporation, regularly engaged in providing, for a fee or lawful consideration, tourist transport services as herein-after defined, either on charter or regular run.

x.2 **Tourist Transport Services** – transport services rendered with the use of any vehicle, carriage or conveyance catering to tourist.

y.2 **Tourist Inn** – a lodging establishment catering to transients, which does not meet the minimum requirement of an economy hotel.

z.2 **Tourism – Related Establishment** – any establishment or enterprise which is not licensed nor directly supervised and regulated by the Department of Tourism but which caters incidentally to both foreign and local travellers and tourists.

a.3 **Travel Agency** – an entity which may either be a single proprietorship, partnership or corporation, regularly engaged in the business of extending to individuals or group, such services pertaining to documentation of travel papers, ticketing, sales and/or issuance of tickets, arrangement and booking for transportation and/or accommodation, handling and/or conduct of tours within or outside the Philippines whether or not for a fee, commission, or any form of compensation.

b.3 **Vessels** – include every type of boat, craft, or other artificial contrivance used, or capable of being used, as means of transportation on water.

c.3 **Wharfage** – means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on the quantity, weight, or measure received and/or discharged by such vessel.

d.3 **Wholesale** – means a sale where the purchaser buys or imports commodities for resale to persons other than the end users regardless of the quantity of the transaction.

e.3 **Wholesale dealer in the fermented liquors** – means anyone who for himself or on commission sells or offers for sale fermented liquors in larger quantities than five liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

f.3 **Wholesale dealer of distilled spirits and wines** – comprehends every person who for himself or on commission sells or offers for sale wines or distilled spirits in larger quantities than five liters at any one time or who sells or offers the same for sale for the purpose of resale irrespective of quantity.

g.3 **Wholesale tobacco dealer** – comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any one time, or who sells or offers the same for the purpose of resale, regardless of quantity; **"Retail tobacco dealer"** comprehends every person who for himself or on commission sells or offers for sale not more than two hundred cigars, or not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for resale.

CHAPTER II – TAXES ON BUSINESS

SECTION 1. ***Taxes on Business*** – There is hereby imposed a tax on the businesses herein under enumerated, except on those for which percentage tax and fixed tax are imposed or levied as provided in the Code.

(a) On manufacturers, repackers, processor, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature in accordance with the following schedules:

	Gross Sales/Receipt for the preceding Calendar Year		Amount of Tax Per Annum

	Less than P 10,000.00		P 302.50
	P 10,000.00 or more but less than	P 15,000.00	P 423.50
	15,000.00 or more but less than	20,000.00	P 544.50
	20,000.00 or more but less than	30,000.00	P 786.50
	30,000.00 or more but less than	40,000.00	P1,149.50
	40,000.00 or more but less than	50,000.00	P1,452.00
	50,000.00 or more but less than	75,000.00	P2,057.00
	75,000.00 or more but less than	100,000.00	P2,420.00
	100,000.00 or more but less than	150,000.00	P 3,025.00
	150,000.00 or more but less than	200,000.00	P 6,050.00
	200,000.00 or more but less than	300,000.00	P 9,075.00
	300,000.00 or more but less than	500,000.00	P 12,100.00
	500,000.00 or more but less than	750,000.00	P15,125.00
	750,000.00 or more but less than	1,000,000.00	P18,150.00
	1,000,000.00 or more but less than	2,000,000.00	P 21,780.00
	2,000,000.00 or more but less than	3,000,000.00	P 25,410.00
	3,000,000.00 or more but less than	4,000,000.00	P 29,040.00
	4,000,000.00 or more but less than	5,000,000.00	P31,460.00
	5,000,000.00 or more but less than	6,500,000.00	P34,848.00
	6,500,000.00		45.1% of 1% plus 34,848.00

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature including liquor, cigar, cigarettes, tobacco, leaf tobacco in accordance with the following schedules:

	Gross Sales / Receipts for the preceding Calendar Year		Amount of Tax Per Annum
	Less than P 1,000.00		P36.30
	1,000.00 or more but less than	P 2,000.00	P60.50
	2,000.00 or more but less than	3,000.00	P90.75
	3,000.00 or more but less than	4,000.00	P133.10

	4,000.00 or more but less than	5,000.00	P181.50
	5,000.00 or more but less than	6,000.00	P242.00
	6,000.00 or more but less than	7,000.00	P302.50
	7,000.00 or more but less than	8,000.00	P363.00
	8,000.00 or more but less than	10,000.00	P484.00
	10,000.00 or more but less than	15,000.00	P605.00
	15,000.00 or more but less than	20,000.00	P726.00
	20,000.00 or more but less than	30,000.00	P847.00
	30,000.00 or more but less than	40,000.00	P968.00
	40,000.00 or more but less than	50,000.00	P1,089.00
	50,000.00 or more but less than	75,000.00	P1,452.00
	75,000.00 or more but less than	100,000.00	P2,057.00
	100,000.00 or more but less than	150,000.00	P2,662.00
	150,000.00 or more but less than	200,000.00	P3,292.30
	200,000.00 or more but less than	300,000.00	P4,492.40
	300,000.00 or more but less than	500,000.00	P5,856.40
	500,000.00 or more but less than	750,000.00	P8,784.60
	750,000.00 or more but less than	1,000,000.00	P11,712.80
	1,000,000.00 or more but less than	2,000,000.00	P13,310.00
	2,000,000.00		60.5% of 1% plus 13,310.00

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

1. Rice and Corn;
2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine and fresh 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

(d) On Retailers.

Gross Sales/Receipts for the preceding Calendar Year	Amount of Tax Per Annum
P400,000.00 or Less	2.2%
In excess of P400,000	1.1%

Provided, however that barangay shall have the exclusive power to levy taxes on retailer with gross sales or receipts for the preceding calendar year of Thirty Thousand Pesos (P30,000.00) or less.

(e) On contractors and/or other independent contractors including but not limited to:

i. Building (general) and specialty contractor
ii. Demolition, filling and salvage contractors
iii. Construction and/or repair shop
iv. Irrigation contractor
v. Services including but not limited to:
  Accounting Services
  Advertising Agencies (including mobile advertisement)
  Animal Hospitals and / or clinic
  Appliance rental
  Arrester Services
  Armoured Car Services
  Ticketing Outlets and / or Travel Agency
  Barbershops
  Battery Charging Shops
  Beauty Parlors
  Belt and Buckle Shops
  Blacksmith Shops
  Boarding Houses/ Dormitories
  Bookbinders
  Boilers and inspection Services
  Booking Offices or Film Exchanges
  Breeding of sporting animal belonging to others
  Business agents and other independent contractors not included among those subjects to professional tax and occupation fees

Business management services
Car Rental Services
Carpentry Shops
Cinematography films owners, lessor, and distributors
Credit Cards
Collecting Agencies
Commercial or immigration brokers
Construction
Repair services
Demolition, filling and salvage contractors
Diesel injection services
Delivery services
Drafting services
Dry cleaning
Dyeing establishments
Electric light or gas System, installers of building (general)
Employment agencies
Engineering (general)
Building (general) and specialty contractors
Engraving plants
Escort services
Feasibility studies and consultancy services
Filling Demolition and Salvage
Forwarding
Funeral Services
Garages
Gold and silversmith shops
Hatters and milliners shops
Heat or power system, gas or electric light
Insurance agencies, adjusters, brokers
Interior decorating services
Inventors or indent services
Irrigation contractor
Janitorial services
Job placement/ recruitment agencies
Landscaping contractors
Lathe machine shops
Laundry shops including dry cleaning establishments, steam laundry and washing machines
Lithographers
Lodging Houses
Management Consultants -- not subject to occupation fee or professional tax
Massage and therapeutic clinics
Medical and dental laboratories

Mercantile agencies

Painting Shops
Parking Lots and public warehouse
Photographic studios/ Photographer
Photo static, white/ blue printing
Planning or surfacing or recutting of lumber
Planting establishment
Plastic Lamination
Plumbing installation service
Photocopying / Xerox Services
Private Hospital or lying-in clinic
Private detective and watchman
Proprietors or operators of smelting plants
Proprietors or operators of establishment for repairing, repainting upholstery
Proprietors and operators of mine drilling apparatus
Purchasing agency
Real Property Estate Appraisers
Recopying or duplicating services like plastic lamination, photo static white and blue printing shops, Xerox, typing, and mimeograph services.
Rental of cars, bicycle and/or tricycle, furniture shops, watches,household appliances boats typewriters, etc.
Sawmills under contract to saw or cut logs belonging to others
School for polo players and or horseback academy
Sculptor shops
Services Station for greasing and washing of motor vehicle or services centers
Shipping agencies
Shoes Stand or shoes repair
Shop for plant maintenance or rent- a plant service
Shop for sheering animals
Slendering and body building salons
Stables
Storage services for luggage and valuable
Stock Brokers
Tailoring or dress shop
Tinsmith shop
Towing services
Travel agencies
Upholstery Shops
Vaciador Shops
Veterinary clinics
Video coverage services
Vocational and drawing services
Vulcanizing and tire recapping shops
Warehouse (public) or bodegas
Welding Shop
Wood carving shops and handicraft shop

Charter Services (tour, aircraft management, ramp services, rotary fixed wings storage, international flight, handling, interior refurbishing)
Private school and universities
Other similar service establishments not specified herein

In accordance with the following schedule:

Gross Sale/ Receipts For the preceding Calendar		Amount of Tax Per Annum
Less than P 5,000.00		P 60.50
P 5,000.00 or more but less than	P 10,000.00	P121.00
10,000.00 or more but less than	15,000.00	P242.00
15,000.00 or more but less than	20,000.00	P363.00
20,000.00 or more but less than	30,000.00	P484.00
30,000.00 or more but less than	40,000.00	P605.00
40,000.00 or more but less than	50,000.00	P907.50
50,000.00 or more but less than	75,000.00	P1,512.50
75,000.00 or more but less than	100,000.00	P2,117.50
100,000.00 or more but less than	150,000.00	P2,722.50
150,000.00 or more but less than	200,000.00	P3,630.00
200,000.00 or more but less than	250,000.00	P4,840.00
250,000.00 or more but less than	300,000.00	P7,260.00
300,000.00 or more but less than	400,000.00	P9,680.00

400,000.00 or more but less than	500,000.00	P10,890.00
500,000.00 or more but less than	750,000.00	P12,100.00
750,000.00 or more but less than	1,000,000.00	P13,310.00
1,000,000.00 or more but less than	2,000,000.00	P14,520.00
P2,000,000.00		60.5% of 1% plus 14,520.00

General Provisions:

In cases where a person conducts or operates two or more of the related businesses mentioned in Section 4 hereof, and which are subjects to the same rate of imposition, the computation of the tax shall be based in the combined total gross sales of the said two or more related businesses.

However, if the business operation by one person is governed by separate tax schedules or the rates of the taxes thereon shall be computed on the basis of the pertinent schedule.

(f) On banks, and other financial institution, including but not limited to:

(1) Commercial Banks
(2) Savings Banks
(3) Rural Banks
(4) Money Shops
(5) Lending Investors
(6) Finance and Investments Companies
(7) Pawnshops
(8) Insurance Companies
(9) Dealer in securities
(10) Pre-need Contracts
(11) Home Mortgage
(12) Thrift Banks and other Financial Intermediaries or Institutions

at the rate of FIFTY-FIVE PERCENT (55%) of ONE PERCENT (1%) on gross receipts of the preceding calendar year derived from interest, commissions and discounts on lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sales of properties, insurance premiums and other allied Income. Provided, However, all income or gross receipts derived from business activities in the Municipality of Pavia regardless where authorized or consummated shall be reported as income or gross receipt in the Municipality of Pavia.

On Gross receipt of Banks and Banking Institution:

(1) Interest from loans and discounts - this represents interest actually collected on loans and discounts on the following;

(i) Discounts earned and actually collected in advance on bills discounted;
(ii) Interest earned and actually collected on demand loan
(iii) Interest earned and actually collected on time loans, Including the earned portions of Interest collected in advance
(iv) Interest earned and actually collected on mortgage contracts receivable

(2) Interests earned and actually collected on interbank loans.
(3) Rental of property -- Rental Income
(i) Earned portion of rental collected in advance from lessees of safe deposit boxes;
(ii) Rental earned and actually collected from lessees on bank premises and equipment.
(4) Income earned and actually collected from acquired assets.
(5) Income from sale or exchange of assets and property.
(6) Cash dividends earned and received on equity investments.
(7) Income component of rentals from financial leasing.

(g) Tax on peddlers -- Tax on peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Two Hundred Pesos Only (P200.00) per peddler annually.

(h) On any business, not otherwise specified in the preceding paragraphs, business subject to the excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two and one-fifth percent (2.20%) of gross sales or receipts of the preceding calendar year of the following operation or activities:

(1) On cafes, cafeterias, ice cream and other refreshment parlors, restaurant, soda fountain, carinderia or food caterers, snack bars, Including the sales of liquor and cigarettes
(2) Games and Recreation places, including places wherein customers thereof actively participate without making bets or wagers.
(3) Producer- Tax on agricultural and aquatic products when sold by farmers, fishermen, persons, partnership or corporation on commercial scale, including such persons and business but not limited to:

1) Operation of fish pond and fish pen
2) Fish breeding ground
3) Prawn and fish Hatchery
4) Fisherman
5) Piggery
6) Poultry / Egg Producers
7) Planters of Corn, Rice, Sugarcane beyond marginal farmer required income

8) Seedling Nursery
9) Fruit and tree farming
10) Orchard / Agro Forestry Farming
11) Vegetable and Flower Gardens
12) Salt Producers

(4) Rice and Corn Mills
(5) Subdivision Operators and Private Cemeteries
(6) Real Estate Lessor
(7) Private Markets
(8) Golf Links
(9) Water Extraction
(11) All other businesses not mentioned herein

Failure to pay the tax herein imposed within the time required shall subject the taxpayers to a surcharge of twenty-five percent (25%) of the tax due plus an interest of two percent (2%) per month upon the unpaid taxes until amount is fully paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 2. Presumptive Income Level. For every tax period, the Treasury Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification and shall be submitted to the Sangguniang Bayan for information and reference. It must be updated annually.

The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

For every tax period, the Treasurer's Office shall prepare a satisfied schedule of "presumptive Income level" to approximate the gross receipt of each business classification.

SECTION 3. 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.

In cases where a person conducts or operates two (2) or more businesses mentioned in Chapter II, Section 1 of this Ordinance which are subjected to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

In cases where a person conducts or operates two (2) or more businesses mentioned in Chapter II, Section 1 of this Code which are subjected to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

SECTION 4. 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 5. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

SECTION 6. *Retirement of Business* – Any person or entity who discontinues or close his business operation shall within twenty (20) days upon closure of the business apply for the retirement with the Business Permit and Licensing Section and surrender his permit to the Office of the Mayor in a prescribed form.

No business may be retired or terminated unless all taxes due are paid. A sworn statement of its gross receipts or sales for the current year shall be presented to the Municipal Treasurer and the corresponding taxes shall be collected.

SECTION 7. *Situs of the Tax.* 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:

a) 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.

b) 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.

c) 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.

d) Principal Office – the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case maybe.

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

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

e) 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.

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.

SECTION 8. *Sales Allocation*

a) 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.

b) 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.

The sale 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.

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

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

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

g) 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.

h) 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 dais factory shall be taxable by this municipality along with the sales made in the principal office.

SECTION 9. ***Port of Loading*** – the city or municipality where the port of loading is located shall not levy and collect the taxi imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintains 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.

SECTION 10. ***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.

SECTION 11. ***Examination of Books of Accounts and Pertinent Records of Business by Municipal Treasurer*** – The Municipal Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to local taxes, fees and charges in order to ascertain, asses, and collect the correct amount of tax, fee, or charge.

SECTION 12. ***Period of Examination*** – The examination shall be made during regular business hours not oftener than once a year for every tax period, which shall be the year immediately preceding the examination, and shall be certified by the examining official. Such certification shall be made of record in the books of accounts of the taxpayer examined.

In case of probable fraud, the Municipal Treasurer may examine records of prior years.

SECTION 13. ***Content of Authority*** – In case the examination is made by a duly authorized deputy of the Municipal Treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayer whose books, accounts, and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

SECTION 14. ***Availment of Records of Other Agencies*** – For the purpose of such examination of the books of accounts, the records of the Revenue District Office of the BIR, and other government agencies shall be made available to the Municipal Treasurer, his deputy or duly authorized
representative.

The Municipal Treasurer may avail himself also of other records from sources he will deem necessary, including records or manifest of shipping companies or records of forwarders, brokerage or agents for the attainment of correctly determining the tax liability of the taxpayer.

The Municipal Legal Office shall aid and assist the Municipal Treasurer for the institution of any legal representation or action to carry out the inspection or examination called for in the immediately preceding paragraphs.

SECTION 15. ***Support of Other National Government Agencies*** – National Government Agencies shall lend support to the Municipal Government's tax collection efforts by requiring local tax clearance issued by the Municipal Treasurer before the issuance of documents, authority or permit to operate their business or callings.

SECTION 16. ***Inspection for Tax Compliance*** – The Municipal Treasurer shall assign deputies to inspect business establishments or conduct surveillance activity thereon to determine tax compliance provided for in this Code.

SECTION 17. ***Checking of Admission Tickets*** – It shall be unlawful for any owner or operator of cockpit, movie house, theater, gymnasium or by the sponsor or promoter of any boxing exhibition or athletic game held for profit, amusement or fund-raising purpose, by themselves or through their agent or agents, to sell to the public unregistered ticket or tickets which are registered but have already been previously sold to the public.

The Municipal Treasurer shall assign in every cockpit, movie house, theater, gymnasium or any place of amusement selling tickets to the public, ticket checkers who shall see to it that no unregistered tickets shall be sold and that registered tickets be sold to the public shall be broken into halves, one half (1/2) to be deposited by the government checkers in the box provided for the Municipal Government and the other half to be deposited in the box owned by the theater owner or operator.

It shall be the duty of the operator or owner of any movie house or theater or other place of amusement to provide the government checkers a strategic place where they can perform their assigned duties more effectively; PROVIDED, however, that cockpit or movie house owner, operator or operators of any other places of amusement shall make accessible their places of business to agents/representatives/deputies of the Municipal Treasurer authorized to check tickets or to supervise government checkers.

SECTION 18. *Corporation, Companies, Partnership, or Persons Required to Keep Books of Accounts.*

(a) All corporations, companies, partnerships, or persons, required by this Ordinance to pay local taxes, fees and charges shall keep a journal and a ledger, or their equivalents: Provided, however, that those whose quarterly sales, earnings, receipts, or output do not exceed Five Thousand Pesos (P 5,000.00) shall keep and use a simplified set of bookkeeping records duly authorized by the Secretary of Finance wherein all transactions on sales and purchase are shown and from which all taxes due of the government may readily and accurately be ascertained and determined any time of the year: provided, further, that in the case of corporations, companies partnerships, or persons whose gross quarterly sales, earnings, receipts or output exceed Twenty-Five Thousand Pesos (25,000.00) they shall have their books of accounts audited and examined yearly by independent Certified Public Accountants and their sworn statement of receipts, sales or income are accompanied with certified statements, schedules, listing of income-producing properties and the corresponding income therefrom and other relevant statements.

(b) Independent Certified Public Accountant defined – The term "Independent Certified Public Accountant: as used in the preceding paragraph, means an accountant who possesses the independence as defined in the rules and regulations of the Board of Accountancy.

(c) Penal Provision – Any Certified Public Accountant employed to examine and audit books of taxpayers under Subsection (a) of this Section or any person under his direction who willfully falsifies report or statements bearing on any examination or audit, or renders a report, including exhibits, statements, schedules or other forms of accountancy work which has not been verified by him personally or under his supervision or by a member of his firm or by a member of his staff in accordance with sound auditing practices, or certified statements of a business enterprise containing an essential misstatement of fact or omission in respect to the transactions and taxable income of his client or who, not being an Independent Certified Public Accountant according to Subsection (b) of this Section, examines and audits books of taxpayers, or any person who offers to sign and certify financial statement without audit, or any person who offers any taxpayer to use wrong accounting or bookkeeping records, or in any way commits an act or omission in violation of the provision of this Section shall be punished by a fine of not exceeding Five Thousand Pesos (P5,000.00) and imprisonment of not more than six (6) months, or both. If the offender is a Certified Public Accountant, upon conviction, his Certificate Public Accountant shall be recommended for revocation or cancellation. In the case of foreigners, conviction under this Code shall constitute a ground for recommending deportation.

SECTION 19. *Subsidiary Books* – All corporations, companies, partnerships or person keeping the books of accounts mentioned in the preceding Section may, at their option, keep subsidiary books as the needs of their business may require: Provided, that where such subsidiary books are kept, they shall form part of the accounting system of the taxpayer and shall be subjected to the same rules and regulation as to their keeping, translation, production and inspection as are applicable to the journal and the ledger.

SECTION 20. *Sales Book and Purchases Book* – Among the subsidiary records that a business shall keep are the Sales Book, which will contain records of all sales and receipts during the year, and a Purchases Book which will contain records of all purchases of stock in trade during the year.

Entries in the Purchases Book shall be supported by receipts or invoice or advice issued by the supplier.

SECTION 21. *List of Suppliers, their Address and Sales Made in Municipality of Pavia* – It shall be the duty of any business establishment, through its proprietor, operator, manager or president, to submit an inventory of stocks in trade and a list of its suppliers to the Municipal Treasurer, if required by the latter, during the renewal of permit or license in January: Provided, however, that the list of suppliers shall include their complete address and the amount of sales made to the particular business establishment.

Failure to furnish the Municipal Treasurer with the above-mentioned list or information or inventory of stock in trade shall be punished by a fine not exceeding Two Thousand Five Hundred Pesos (2,500.00)

SECTION 22. *Language in which Books are to be kept; Translation* – All such corporations, companies, partnerships, or person shall keep the books or records. Provided, however, that if in addition to said books or records in a language other than a native language or English, and the said translation must be made by the bookkeeper, or such taxpayer, or in his absence, by his manager and must be certified under oath as to its correctness by said bookkeeper or manager, and shall form an integral part of the books of accounts aforesaid, the keeping of such books or records in any language other than a native language or English is hereby prohibited.

SECTION 23. *Preservation of Books of Accounts and Other Accounting Records* – All books of accounts including the subsidiary books, and other accounting records of corporations, partnership, or person shall be preserved by them for a period beginning from the last entry in each book until the last day which the Treasurer is authorized to make a tax assessment. The said books and records shall be subjected to examination and inspection by the Municipal Treasurer: Provided, that for local taxation purposes, such examination and inspection shall be made only once in a taxable year or period except in the following cases:

(a) Fraud, irregularity or mistake as determined by the Municipal Treasurer;
(b) The taxpayer request reinvestigation;
(c) Verification of compliance with local tax laws and regulations;

(d) Verification of tax liabilities; and

(e) In the exercise of the Municipal Treasurer's power under RA 7160, to obtain information from other persons, in which case, another separate examination and inspection may be made. Examination and inspection of books of accounts and other accounting records shall be done in the taxpayer's office or place of business or in the Office of the Municipal Treasurer: All corporation, partnerships or persons that retire from business shall, within ten days from the date of retirement or within such period of time as may be allowed by the Municipal Treasurer in special cases, submit their books of accounts, including the subsidiary books and other accounting records to the Municipal Treasurer or any of his deputy for examination after which they shall be returned. Corporations and partnerships contemplating dissolution must notify the Municipal Treasurer and shall not be dissolved until cleared of any tax liability.

Any provision of existing general or special law to the contrary notwithstanding, the books of accounts and other pertinent records of tax-exempt organizations or grantees of tax incentives shall be subjected to examination by the Municipal Treasurer for purposes of ascertaining compliance with the condition under which they have been granted tax exemptions or tax relief or tax incentives and their tax liability, if any.

CHAPTER III – COMMUNITY TAX

SECTION 1. *Community Tax.* – There is hereby levied a Community Tax in accordance with this Chapter.

SECTION 2. *Individuals Liable to Community Tax.* – Every inhabitant of the Municipality, eighteen (18) years of age or over who has been regularly employed on wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or occupation or who owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return, shall pay an annual community tax of Five Pesos (P 5.00) and an annual additional Tax of One Peso (P1.00) for every One Thousand Pesos (P 1,000.00) of income regardless of whether it is an income from business, exercise of profession or from property which in no case shall exceed Two Thousand Five Hundred Pesos (P2,500.00)

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

SECTION 3. *Juridical Persons Liable to Community Tax.* – Every corporation no matter how it was created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines, shall pay an annual community tax of Five hundred pesos (P500.00) and an annual additional tax, which, in no case, shall exceed Ten Thousand Pesos (10,000.00) in accordance with the following schedule:

1) For every Five Thousand Pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of the Municipality where the real property is situated – Two Pesos (2.00); and

2) For every Five Thousand Pesos (5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two Pesos (2.00).

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

SECTION 4. *Exemptions.* – The following are exempt from the community tax:

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

SECTION 5. *Place of Payment.*

a) The community tax shall be paid in the place of residence of the individual, or in the place where the principal office of the juridical entity is located.

b) In case of branch sales office or warehouse where sales are made and recorded, community tax shall be paid to the Local Government Unit where such branch, sales office or warehouse is located.

c) Any person, natural or juridical, who pays community tax to a municipality other than the municipality where his residence, or principal office in the case of juridical persons, is located, shall remain liable to pay such tax to the Municipality concerned.

SECTION 6. *Time of Payment; Penalties for Delinquency.*

(a) The community tax shall accrue on the first (1st) day of January of each year and shall be paid not later than the last day of February of each year.
(b) If a person reaches the age of eighteen (18) years or otherwise losses 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 ends. However, if a person reaches the age of eighteen (18) years or losses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.
(c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or before the first (1st) day of July of any year, or who cease to belong to an exempted class on or after the same date, shall not be subjected to the community tax for that year.
(d) Corporation established and organized on or before the last day of June shall be liable for the community tax for that year. But corporation established and

organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first (1st) day of July shall not be subjected 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 an interest of twenty-four percent (24%) per annum from the due date until it is paid.

SECTION 7. *Community Tax Certificate* – A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of One Peso (P1.00).

SECTION 8. *Presentation of Community Tax Certificate on Certain Occasions*

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

SECTION 9. *Distribution of Proceeds*

a) The proceeds of community tax actually and directly collected by the Municipal Treasurer shall accrue to the general funds of the Municipality, except a portion thereof which shall accrue to the general fund of the national government to cover the actual cost of printing and distribution of the forms and other related expenses. The Municipality Treasurer shall remit to the National treasurer the said share of the National Government from the proceeds of the tax within ten (10) days after the end of each year.

(b) The Municipal Treasurer shall deputize the barangay treasurer to collect the community tax in their respective jurisdiction: provided, however, that the said barangay treasurer shall be bonded in accordance with existing laws; and, provided, finally that the said barangay treasurer shall have undergone the necessary training in the computation of the tax, the use of accountable forms and the liquidation and remittance of collections.

(c) The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Municipality. However, proceeds of the community tax collected through the barangay treasurer shall be apportioned as follows:

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

CHAPTER IV – PERMIT AND REGULATORY FEES

SECTION 1. ***Mayor's Permit Fees*** - It shall be unlawful for any person or juridical entity to conduct or engage in any of the business, trades or occupation enumerated in this Code, and other business, trades, or occupation for which a permit is required without first having obtained a permit therefore from the Municipal Mayor and paid the necessary permit fees and other charges to the Municipal Treasurer.

SECTION 2. ***Application, Contents, or False Statements*** – A written application on the form prescribed for the purpose shall be submitted by the applicant, owner, manager, or agent, to the Municipal Mayor, through the Treasurer. The said application shall state the nature or description of the business, trade or occupation compete address and location sketch, and such other information as may be required by the Mayor.

If an applicant shall make any false statement regarding his business, trade, or occupation with the internet thereby to procure a license at a lesser rate that that is prescribed for his business, trade, or occupation, he may be prosecuted therefore and in addition, his license and permit may be revoked upon recommendation of the Treasurer.

SECTION 3. ***Imposition of Fee*** – There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

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

Characteristics	Asset Size	Number of Workers
Micro	150,000.00 below	No specific

		Amount of Tax Per Annum

Cottage	Over 150,000 to 500k	Less than 10
Small	Over 500,000 to 5,000,000.00	11-99
Medium	Over 5,000,000.00 to 20,000,000.00	100-199
Large	Over 20,000,000.00	200 and above

The permit fee shall either be categorized on asset size or number of workers, and impose the fee based on full cost recovery.

(a) On business subject to graduated fixed taxes

	Micro	**Cottage**	**Small**	**Medium**	**Large**
1.On Manufacturers / Importers / Products	P300.00	P500.00	P800.00	P1,500.00	P3,500.00
2. On Other Financial Institutions		-	P2,000.00	P3,500.00	P5,000.00
3.On Contractors / Service Establishments	P300.00	P500.00	P800.00	P1,500.00	P3,500.00
4. On Wholesalers/Retailers /Dealers or Distributors	P300.00	P500.00	P800.00	P1,500.00	P3,500.00
5. On Transloading Operations		-	-	P2,000.00	P4,000.00
6. Other Business	P300.00	P500.00	P800.00	P1,500.00	P3,500.00
			Rural/Thrift /Savings	**Commercial /Development**	**Universal**
7. On Banks			P2,000.00	P3,500.00	P5,000.00

Another set of Mayor's Permit Fees may be set for so-called "sin" goods and activities. Because of the "social dimensions" involved it is justifiable to fix higher rates of permit fees. Included in this class of business are:

Retail dealers in foreign liquors	P3,500.00
Retail dealers in domestic liquors	P600.00
Retailers of distilled spirits	P500.00
Retailers of fermented liquors	P300.00
Tobacco dealers	P1000.00
Retail dealers of manufactured tobacco/e-cigarette/vape	P300.00
Amusement places	P500.00
Bars/Nightclubs	P1,000.00
Golf course	P3,000.00
Fuel pump for Gasoline Station	P300.00/pump

Amendment fee: P 200.00 for Change of Business Name, Change of Location and other changes on the issuance of Business Permit.

SECTION 4. ***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.

SECTION 5. ***Sanitary Inspection Fee*** - All business, Industrial, commercial or agricultural establishment including house accessories and buildings for rent, shall secure, sanitary inspection certificates for the purpose of supervision and enforcement of existing rules in sanitation governing the health of the public upon payment to the Municipal Treasurer of the following annual fees to be paid by the operator, or in cases of corporation, by the manager or person for its management in accordance with the following schedules

1. For house for rent
   P100.00

2. For each business, industrial or agricultural establishment
    a. With an area of less than 50sq.m.
       P200.00
    b. With an area of 50sq.m. or more but less than 100sq.m.
       P300.00
    c. With an area of 100sq.m. or more but less than 200 sq.m.
       P500.00
    d. With an area of 200sq.m. or more but less than 500sq.m.
       P800.00
    e. With an area of 500sq.m. or more but less than 1000sq.m.
       P1,500.00
    f. With an area of 1,000sq.m or more
       P2,500.00

SECTION 6. ***Time of Payment –*** The annual sanitary inspection certificate fee shall be paid within two (2) days after inspection has been conducted by the Municipal Health Officer or his representative or during application for a business license.

SECTION 7. ***Prior Payment Required*** - The sanitary inspection certificate shall be secured before a house, accessorial, or building is rented out or an establishment operates or caters to the public or before any person pursues his occupation or calling, as the case may be.

SECTION 8. ***Annual Environmental Fee.*** There shall be collected from every owner or operators of a business establishment an annual environmental fee in accordance with the following schedule:

(a) Manufacturers, Millers, Assemblers, Processors and Similar Business		
1. Not more than 1000 sq.m	P1,500.00	
2. More than 1000 sq.m		P2,500.00
(b)Wholesalers, Distributors, Dealers and similar business		
1. Not more than 1,000 sq.m		P1,500.00
2. More than1000 sq.m.		P2,500.00
(c)Contractors, other Independent Contractor and Services		
1. Not more than 50sq.m		P1,000.00
2. Not less than 51 but not more than 100sq.m		P1,500.00
3. Not less than 101 but not more than 500sq.m		P2,500.00
4. Not less than 501 but not more than 1,000sq.m		P3,500.00
5. More than 1,000sq.m.		P5,000.00
(d) Hotels, Apartments, Motels and lodging Houses		
1.Not more than 1,000sq.m		P1,500.00
2.More than 1,000sq.m		P2,500.00
3.Space and lot rental		
(e)Restaurants, Day and Night Clubs, Cafes, and Eateries		
1.Not more than 50sq.m		P500.00
2.More than 50sq.m		P1,000.00
(f)Hospitals, Clinics, Laboratories and similar business		

1. Not more than 25sq.m	P500.00
2. More than 25sq.m	P1,500.00
3. Hospitals	P3,500.00
(g)Movie Houses	
1. Not more than 100 sq.m.	P300.00
2. More than 100sq.m	P1,500.00
(h)Malls	
1. Not more than 1,000 sq.m.	P1,500.00
2. More than 1000 sq. m.	P2,500.00
(i)Retailers and Other Business not mentioned above	
1. Not more than 10sq. M.	P200.00
2. More than 10 sq. m.	P300.00
3. Food stalls (inside malls)	P300.00
4. Fish/Meat Stand (in and out the market)	P300.00
5. Other market stalls	P200.00
6. Supermarkets	P1,500.00
(j)Professional Services	P300.00
(k)Warehousing	
1. Not more than 50 sq.m.	P300.00
2. Not less than 51 but not more than 100 sq. m.	P1,000.00
3. Not less than 101 but not more than 500 sq. m.	P1,500.00
4. Not less than 501 but not more than 1000 sq.m	P2,500.00
5. More than 1000 sq. m	P3,500.00
(l)Services	
1. Barbershops	P300.00
2. Salons/Spa	P500.00
3. Laundry Shops/ Carwash	P2,500.00
(m) Others	
1. Banking Institutions	P300.00
2. Others	P300.00

CHAPTER V – COLLECTION OF TAXES

SECTION 1. ***Collection of Local Revenues by Treasurer*** – All local taxes, fees, and charges shall be collected by the Municipal Treasurer or his duly authorized deputies.

The Municipal Treasurer may designate the barangay treasurer as his deputy to collect local taxes, fees, or charges. In case a bond is required for the purpose, the Municipal Government shall pay the premium thereon in addition to the premiums of bond that may be required under R.A. 7160.

SECTION 2. ***Tax Period and Manner of Payment*** – Unless otherwise provided in this Code, the tax period of all local taxes, fees, and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SECTION 3. ***Accrual of Tax*** – Unless otherwise provided in this Code, all local taxes, fees, and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges or changes in the rates thereof shall accrue on the first (1st) day of the quarter next, following the effectivity of the Ordinance imposing such new levies or rates.

SECTION 4. ***Time of Payment*** – Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties but only for a period not exceeding six (6) months.

SECTION 5. ***Payment on Combined or Related Businesses.***

a) The taxes imposed under Section 4, Book I, shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and one line of business does not become exempted by being conducted with some other business for which such tax has been paid. The tax on business must be paid by the person conducting the same.

b) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 4 of this Ordinance which are subjected to the same rate of tax, 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 4 of this Code which are subjected to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

SECTION 6. ***Surcharges and Penalties on Unpaid Taxes, Fees or Charges*** – There is hereby imposed a surcharge not exceeding twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 7. ***Interest on Other Unpaid Revenues*** – Where the amount of any other revenue due the Municipality of Pavia, except voluntary contribution or donation, is not paid on the date fixed in this 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 thereon at the rate not exceeding 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.

CHAPTER VI – OTHER FEES

SECTION 1. ***Fees on Operators of Public Utility.***

Imposition of Tax. There is hereby a tax on operators of public utility vehicles maintaining booking, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

	Amount of Fees
(a) Air-conditioned buses	P1,000.00/unit
(b) Buses without air conditioning	P 800.00/unit
(c) "Mini" buses	P 600.00/unit
(d) Jeepneys/Vans	P 500.00/unit
(e) Taxis	P500.00/unit

SECTION 2. ***Fees on Ambulant and Itinerant Operator.***

	Amount of Tax
(a) Circus, carnivals, or the like	P 300.00/day
(b) Merry-Go-Round, roller coaster	P 300.00/day
(c) Ferris wheel, swing	P 200.00/day
(d) Shooting gallery	P50.00/day
(e) Videoke per unit	P50.00/day
(f) Computer games per unit	P50.00/day
(g) Other similar contrivances	P50.00/day
(h) Sports contest/exhibitions per day	P300.00/day
(i) Mini basketball	P50.00/day
(j) Bingo	P100.00/day

Section 3. ***Fees on Occupation/Calling Not Requiring Government Examination.*** There shall be collected as an annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

(a) Two Hundred Pesos (P 200.00)

Accountant (Non-CPA), Professors, Instructors, Teachers
Chiropodists
Choreographer
Commercial Stewards and Stewardess
Certified Morticians
College/University Instructors
Clue Floor Manager
Couturier
Flight Attendants
Foreign Exchange dealers/ Money changer
Geologist
Hotel and Restaurant Chefs
Insurance Adjusters

Land Surveyors
Managers
Professional Appraisers or Connoisseurs
Professional Consultants
Professional Actors or Actresses
Promoter
Statisticians
Sales Supervisors, Managers
Sculptor

(b) One hundred Pesos (P100.00)
Barbers
Beauticians/manicurist/pedicurist
Dancers
Goldsmith
Hospitality Girl/ Guest Relation Officer
Media Reporters
Instructors, Teachers (under Board)
Tailor Cutter
Bet- Takers
Embalmers
Gaffers
Hostesses
Instructors in dance, physical fitness, culture, music and arts
Jockeys
Machinist
Masseurs
Mechanics
Painters
Pelotaries
Photographers
Professional Animal Trainers
Professional Sportsmen or Athletes
Professional Athletic Trainers
Professional Athletic Coaches and assistant Coaches
Professional Printers
Public Utility Drivers
Radio/T.V/Movie/Stage Directors
Radio/T.V/Newscasters/ Announcers/Reporters
Referees
Registered Radio/ T.V. Technicians
Registered Tourist Guides
Stages Performers
Tattoers
Televisions and Stage Model
Tinsmith (latero)

T.V./Movie/Stage Production Designers
Vocational School Instructors

A. TOURISM REGISTRATION AND LICENSE FEE

Section 4. Fees on Accreditation of Hotels. There shall be an imposition of fees for *owners and/or operators of hotels operating in the Municipality of Pavia in accordance with the following fees:*

a) License Fee
(1) De Luxe Class-- P2,500.00
(2) First Class-- P2,200.00
(3) Standard Class-- P1,800.00
(4) Economy Class-- P1,200.00
b) Registration fee (not applicable if renewal)
(1) De Luxe Class-- P12,500.00
(2) First Class-- P10,100.00
(3) Standard Class-- P6,300.00
(4) Economy Class-- P3,700.00
c) Surcharge for late filing of license fee-------------------------------- 50%
d) ID Fee-submit lx1 photo (optional)-------------------------------- P 20.00
each

SECTION 5. *Fees on Accreditation of Resorts.* *There shall be an imposition of fees for owners and/or operators of resorts operating in the Municipality of Pavia in accordance with the following fees:*
a) License fee:
(1) Class"AAA"-- P2,500.00
(2) Class"AA"-- P1,200.00
(3) Class"A"-- P600.00
(4) Special Interest Resort-- P600.00
b) Registration Fee:
(1) Class"AAA"-- P 6,300.00
(2) Class "'AA"-- P3,700.00
(3) Class"A"-- P1,200.00
(4) Special Interest Resort-- P1,200.00
c) Legal Research Fee-- P10.00
d) Surcharge for late filing of license fee-------------------------------- 50%
e) Identification Card (optional) -- P20.00

SECTION 6. *Fees on Accreditation of Tourist-Inns or Apartment-Hotels (Apartelles).* *There shall be an imposition of fees for owners and/or operators of Tourist-inns or Apartment-hotels (Apartelles) operating in the Municipality of Pavia in accordance with the following fees:*

a) Tourist Inns:

Registration Fee-- P1,200.00
License Fee-- P500.00

b) Apartments-Hotels(Apartelles)

Registration Fee-- P1,200.00
License Fee-- P500.00

c) Legal Research Fee-- P10.00

d) Surcharge for late filing of license fee-- 50%

e) Identification card(optional)-- P20.00

SECTION 7. ***Fees on Accreditation of Other Tourism-Related Establishment.*** *There shall be an imposition of fees for owners and/or operators of* the following tourism-related establishment in the Municipality of Pavia such as: motels, restaurants, pension houses, homestays, beer house, lodging house, Barbershop, carinderias, beauty parlor, spas, grocery stores, Department Stores, Boutiques, Malls, Fitness Gyms, Sports and Recreational Clubs Training Centers, Ticketing Offices, Internet Stations, Rest Areas in Gasoline Stations, Museums, coffee shops, bake shops, pastry shops, pasalubong centers, handicraf/shell craft, native products store and all Inside the mall shall pay the amount of Five Hundred Pesos (P 500.00) as license fee;

Owners and/or operators of the tourism-related establishment in the Municipality of Pavia, Iloilo which are newly established shall pay the registration fee of One Thousand Two Hundred Sixty-Five P1,200.00 only upon registration;

Any tourism related establishment which desires to be accredited as tourism related establishment shall apply with the Department of Tourism.

SECTION 8. ***Tourist-Transport Operators.*** Tourist-Transport Operators based in the Municipality of Pavia shall pay the following fees on or before the expiration of the registration other vehicle with the Land Transportation Office:

a) License fee (per unit)

(1) Bus-- P500.00
(2) Coaster-- P500.00
(3) Mini-bus -- P300.00
(4) Van-- P250.00
(5) Car-- P200.00

b) Surcharge for late filing of license fee------------------------------------ 50%

SECTION 9. ***Fees on Owners and/or Operators of Travel Agencies.*** Owners and/or operators of travel agencies operating in the Municipality shall pay the following fees:

a) Registration fee for newly established travel agencies---------------- P1,200.00
b) License fee for owners and operators of travel agencies-------------- P1,200.00
c) License fee for tour guides-- P300.00
d)Surcharge for late filing of license fee------------------------------------ 50%

The registration fee herein provided shall be payable only once prior to engaging in such business operation for the first time.

The Application for Registration shall be made within 30 days after Application for New Business Permit.

The license fee herein provided shall be payable on or before January 31 of each year without any surcharge. In the event the business operation shall start at any time of the year after January 31 based on the date when the registration fee is paid, the license fee payable shall be a proportion of such amount appertaining only to the remaining quarters of the year that it shall still operate its business; thus, if registration is made during the first quarter, the license fee payable is in full: if registration is made during the second quarter only 3/4 of the license fee is payable; if registration is made during the third quarter, only 1/2 of the license fee is payable; and if registration is made during the last quarter, only 1/4 of the license fee is payable. In these cases, there shall be no surcharge.

The classification of hotels as herein provided shall be the classification under the Hotel Code of 1987. The classification of resort as herein provided shall be the classification under the Resort Code of 1989.

SECTION 10. ***Other Governing Laws.*** All other rules and regulations governing the business herein referred to and their respective operations shall be those provided for under the following laws:

a) Hotels-Hotel Code of 1987
b) Resorts-Resort Code of 1989
c) Tourist Inns and Apartelles-Tourist Inn and Apartment-Hotel (Apartelle) Code of 1989
d) Tourist Transport Operators-Tourist Transport Code of 1989
e) Travel Agencies-Travel Agency Code of 1988
f) Tourism-Related Establishment Code of 1992

B. MUNICIPAL HEALTH SERVICE FEES

SECTION 11. ***For Services Rendered by the Municipal Health Office*** – The following charges shall be paid to the Municipal Treasurer for services rendered by the Municipal Health Office.

a.) LABORATORY:

CLINICAL CHEMISTRY

Type of Test	Amount of Fee
Fasting Blood Sugar	P100.00

Lipid Profile	P500.00
Total Cholesterol	P200.00
Triglycerides	P200.00
Creatinine	P100.00
SGPT/ALT	P150.00
SGOT/AST	P150.00
Uric Acid	P150.00
Blood Urea Nitrogen (BUN)	P100.00
Sodium	P200.00
Potassium	P200.00
Sodium and Potassium	P300.00
Calcium	P200.00
Oral Glucose Tolerance Test (OGTT)	P500.00
Hemoglobin A1C (HbA1C)	P600.00

CLINICAL MICROSCOPY

Type of Test	Amount of Fee
Urinalysis	P60.00
Routine Stool Examination	P60.00

Fecalysis/Stool (Concentration Method)	P80.00
Occult Blood	P300.00
Pregnancy Test	P150.00

HEMATOLOGY

Type of Test	Amount of Fee
Complete Blood Count	P100.00
Hematocrit/Hemoglobin	P80.00
Platelet Count	P60.00
Blood Typing	P100.00
Erythocyte Sedimentation Rate (ESR)	P100.00

SEROLOGY

Type of Test	Amount of Fee
Hepatitis B Surface Antigen (HBSAg-Quali)	P250.00
Syphilis/Rapid Plasma Reagin Test (RPR)	P150.00
Dengue Dou	P900.00
Dengue NS1	P500.00
Human Immunodeficiency Virus (HIV) Test	P200.00
Potassium Hydroxide (KOH) Test	P300.00

Gram Staining	P200.00

b.) DENTAL

Type of Test	Amount of Fee
Tooth Extraction	P200.00

c.) BIRTHING

Type of Tests/Services		Amount of Fee
Delivery		P1,500.00
Newborn Screening		P1,750.00
Annual Physical Examination Consultation		P200.00
Hypodermic, IM Injection		P30
General Surgical Dressing	Small	P20
	Medium	P30
	Large	P40

(d.) ANIMAL BITE

Type of Test/Services	Amount of Fee
Vaxirab	P400.00
Speeda	P450.00
Equine Rabies Immunoglobulin (ERIG)	P2,000.00

OTHERS:

Type of Test	Amount of Fee
Sputum Acid Fast Bacilli	P200.00

Section 12. Exemption and Discount. Employees of the Municipal Government of Pavia shall be exempted from the payment of laboratory fees. Senior Citizens shall also be exempt from payment of the above-enumerated services fees pursuant to RA 9994 or the Expanded Senior Citizens Act of 2010. RA 10754, known as the Expansion of benefits and privileges of Persons with Disability (PWD)",are entitled to a minimum of 20% discount. The PANTAWID PAMILYA beneficiaries and their dependents are entitled to the No Balance Billing Policy (NBB),as per Philhealth Circular No.11,s. 2011.

C. MUNICIPAL DISASTER AND RISK REDUCTION MANAGEMENT OFFICE

Section 13. Imposition Fees.

A) Issuance of Certification — P100.00

B) Use of Ambulance with crew of three (nurse and emergency medical technician) including navigator.

1.Hospital to hospital transfer

- a. Within Iloilo City — P200.00
- b. From Iloilo City to any medical facility within second district and RCAMPS — P300.00

2.Transport of emergency case patients to medical facility Will remain free of charge; 4Ps beneficiary — free of charge

3.Transport of a Pavianhon from medical facility to any point outside Pavia, Iloilo — P1000,00+P50.00/km

4.Transport of a Pavianhon from any medical facility in Iloilo City to residence — P300.00

C) Medic/EMT/Emergency Responder Augmentation Deployment

For use of private groups or organizations:

- a. Crew of at least three including ambulance navigator within Pavia for four (4) hours — P2,000.00
- b. Within Pavia for eight (8) hours — P3,000.00
- c. Outside Pavia for four (4) hours — P3,000.00
- d. Outside Pavia for eight (8) hours — P5,000.00

D) Extraction of copy of CCTV footage (PNP-Fee) — P200.00

D.MUNICIPAL ENVIRONMENT AND NATURAL RESOURCES FEES

Section 14. MENRO Certification Fee. There shall be collected a MENRO Certification fee in accordance with the following schedule from every owner or operators of a business establishment but not limited to:

	MENRO Cert
Sari-Sari Store	P100.00
Computer/Internet Shop	P100.00
Lot Rental	P100.00
Space/Building Rental	P200.00
Laundry Shop/Carwash	P200.00
Water Refilling Station	P200.00
Food Stalls (Mall)	P200.00
Resto (1-50 sq.m)	P100.00
Resto (≥ 50 sq.m	P100.00
Other Market Stalls	P200.00
Fish/Meat Stand/Eateries (Public Market)	P200.00
Construction Services (1 to 50 sq.m.)	P200.00
Construction Services (51 to 100 sq. m.)	P200.00
Construction Services (101 to 500 sq.m.)	P200.00
Construction Services (501 to 1000 sq.m.)	P200.00

Construction Services (≩ 1000 sq. m)	P200.00
Banking Institutions	P200.00
Supermarkets	P200.00
Warehouse (1 to 50 sq.m.)	P200.00
Warehouses (51 to 100 sq. m.)	P200.00
Warehouses (101 to 500 sq. m.)	P200.00
Warehouses (501 to 1000 sq.m.)	P200.00
Warehouses (≩ 1000 sq.m.	P200.00
Eateries	P100.00
Fish / Meat Stand	P200.00
Barbershops	P200.00
Salons / Spa	P200.00
Subdivisions	P200.00
Hotels/Apartments/Lodging Houses (1-1000 sq.m)	P200.00
Hotels/Apartments/Lodging Houses (≨ 1000 sq.m)	P200.00
Clinics, Laboraties (1-25 sq.m.)	P200.00
Clinics, Laboratories (≩ 25 sq.m)	P200.00

Hospitals	P200.00
Malls (1-1000 sq.m)	P200.00
Malls (≥ 1000 sq.m)	P200.00

Section 15. Other Certification Fees. There shall also be collected the following fees from every person requesting for copies of official records and documents from this office:

(A) Service Fee for Inspection

1. Piggery/Poultry	P300.00
2. Industries, Commercials	P500.00

For items 1 and 2: during the 2nd and 3rd inspection

(B) Certification on cutting trees	P100.00
Other Fees	P100.00
(D) MENRO Certification Fee	
1. Industrial/ Commercial	P200.00
2. Private Institutions	P150.00
3. School	P150.00
4. Clinics	P150.00
5. Hospitals	P150.00
6. Eateries	P100.00
7. Carienderias	P100.00
8. Laundry	P100.00
9. Car Wash	P100.00
10. Sari-sari Stores, and other	P 50.00
11. Professional Services	P200.00
12. Other Certification	P100.00
(E) Certified True Copy (any document)	P 50.00

E. LICENSING AND SEALING OF WEIGHTS AND MEASURES FEES

SECTION 16. ***Fees for Licensing and Sealing of Weight and Measures*** - The Municipality of Pavia shall collect fees for the sealing and licensing of weights and measures in accordance with the following schedules:

a) For sealing linear metric measures:

Measures not over one meter------------------------------------	P50.00
Measures over one meter --	P100.00

b) For sealing metric measures of capacity:

Measures not over ten liters -- P50.00
Measures more than ten liters -- P300.00

c) For sealing metric instruments of weights:
Those with capacity of not more than Thirty (30) Kilograms------ P300.00
Those with capacity of more than thirty (30) kilograms but not more than
Three hundred (300) kilograms ------------------------ P400.00
Those with capacity of more than three hundred (300) kilograms but not more than Three Thousand (3000) kilogram ----------------------------------P900.00
Those with capacity of more than Three Thousand (3000) kilograms P1,200.00

d) for an apothecary balance or other balance precession: ----------------The fee should be double.
e) A complete set of weights for each scale or balance shall be sealed free of charge for each extra Weight, the fee shall be --P100.00
f) Cost of Materials --P100.00

SECTION 17. ***Form and Duration of License for use of Weights and Measures-*** The receipts for the fees charges for the sealing of weights and measures shall serve as license to use such instrument. For one year from the date of sealing, unless deterioration or damage which render the weight of measure inaccurate occurs in that period. When a license is renewed the same shall expire on the same day and month of the year following its original issuance. Such a license shall be preserved by the owner and together with the weights and measures covered by the license, shall be exhibited on demand of the Municipal Treasurer or his authorized representative.

SECTION 18. ***Inspection of Weights and Measures*** - The Municipal Treasurer or his authorized deputies shall inspect and test balances or scales, weights, and measures, and report upon condition thereof. It shall be their duty to secure evidence of infringements of the law or of fraud in the use of weights and measures. Evidence so secured by them shall be presented forthwith to the Municipal Prosecutors.

SECTION 19. ***Sealers of Weights and Measures-*** The sealing and licensing of weights and measures shall be the duty of the Municipal Treasurer and his deputies and his deputies and for the purposes of this Ordinance such offers shall be termed sealers of weights and measures.

SECTION 20. ***Destruction of Defective Instruments of Weights and Measures*** - Any defective instrument of weight or measure may be destroyed by any inspector or sealer of weights and measure if its defect is such that it cannot readily and securely be repaired.

SECTION 21. ***Testing of Instruments Used Into Government Work*** - All measures and instrument for determining weight used in the government work maintained for public use by the Municipal shall be tested and sealed free of charge

SECTION 22. ***Dealers Permits to keep unsealed Weights and Measures*** - Upon obtaining written permission from the Municipal Treasurer any dealer may keep instruments of weight or measure in stock for sale without sealing, until sold or used.

SECTION 23. ***Penalties for Violations of Weights and Measures Law.*** Fraudulent practices relative to weights and measures - Any person other than an official sealer of weights and measures, who place an official tag or seal upon any instrument of weight and attaches it thereto, or who fraudulently imitates any mark, stamps, brand , tag, or other characteristic signs used to indicate that weights and measures have been officially sealed; or who, alters in anyway the certificate given by the sealer as an acknowledgment that the weight and measures mentioned therein have been duly sealed; or who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificates or license or any dye for printing and making stamps, tags, certificates or license, which is an imitation of or purports to be a lawful stamp, tag, certificate, or license of the kind required by the provisions of this ordinance; or who, alters the written or printed figure or letter on any stamp, tag, certificate, or license for the purpose of using or reusing the same in the payment of fees or imposed in this ordinance or who procures the commission of any such offense by another shall, for such offense, be given not less than One Thousand Five Hundred Pesos (P1,500) or more than Two Thousand Five Hundred Pesos (P2,500).

a) For the unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) month from last sealing- Any person making a practice of buying or selling goods by weights and measures or of furnishing service the value of which is estimated by weight or measure, who has in his possession without permit any unsealed scale balance, weight or measures, and any person who uses, in any purchase or sale in estimating the value of any service furbished any instruments or weight or measure that has not been official sealed, or if previously sealed, the license thereof has expired and has not been renewed in due time, shall be punished by a fine not less than One Thousand Pesos (P 1,000.00) but not more than Two Thousand Pesos (P2,000.00) or by imprisonment for not exceeding six (6) month, or both at the discretion of the court; but if such scale, balance, weight or measure so used has been officially sealed t some previous time and the scale and tag officially affixed thereto remain intact in the same position and condition in which they were place by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrument shall if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measures, be sealed and the owner, possessor or user authorized sealer or inspector of weights and measures be sealed and the owner, possessor or used of the same shall be subject to no penalty except a surcharge equal to TWENTY-FIVE PERCENT (25%) of the tax or fee fixed by law for sealing of any instrument of its class, this surcharge to be collected and accounted for by the same official in the same manner as the regular fees for sealing such instrument.

b) For alteration and Fraudulent Use of Instruments of Weights and Measures - Any person who with fraudulent intent alters any scale or balance, weight, or measure, after it is officially sealed, or who knowingly used any false scale or balance, weight whether sealed or not, or any person who fraudulently give short weight and measure in the making of a sale or who fraudulently takes excessive weight and measure in the making of a purchase, or who assuming to determine truly the weight or measure of any article bought or sold by weight or measure, fraudulently misrepresenting the weight thereof shall be subjected to the same penalty prescribe in the preceding Section.

SECTION 24. *Compromise Penalty* - The Municipal Treasurer is hereby authorized to settle an offense not involving the commission of fraud before case is filed in court upon payment of a compromise penalty of not less than Two Hundred Pesos (P 200.00) nor more than One Thousand Pesos (P 1,000.00) upon recommendation of the Mayor.

F. ZONING/ LOCATIONAL CLEARANCE AND FEES

SECTION 25. *Zoning Fee* - Every owner or operator of new business, industrial, commercial, or agricultural establishments, accessories, buildings or houses shall secure a clearance or Zoning certificate from the Municipality Planning and Development Office for the purposes of enforcement of existing rules and regulation on Municipality Zonification before they can be issued a business license and/or building permit. This clearance shall be issued to the new owner or operator upon payment to the Municipal Treasurer of a zoning fee for the following:

Rate of fees:

(a) Zoning Certificate--P200.00/lot

First one hectare--P200.00
Additional per succeeding hectare------------------------------------ P100.00

(b) Zoning/Locational Clearance

1. Single residential structure attached or detached
   A. P 100,000.00 and below ------------------------------P300.00
   B. Over P 100,000.00 – Php 200,000.00 ----------P580.00
   C. Over P 200,000.00 ----------------------------------P750.00 + 1/10 of 1% in Excess of P200,000.00

2. Apartments/ Townhouse/ Boarding Houses
   A. P 500,000.00 and below ---------------------- P1,500.00
   B. Over P 500,000.00 - P 2.0 Million ---------- P2,500.00

C.Over P 2.0 Million------------------------------P4,500.00+1/10 of 1.0% of in excess of P 2.0 million regardless of no. doors

3. Dormitories
   A. P2.0 Million and below ------------------------------P4,000.00
   B.Over P 2.0 Million ------------------------------P5,000.00+1/10 of 1.0 % in excess of P 2.0 million regardless of no. of doors

4. Institutional
   A. P 2.0 Million and below ------------------------------P 3,000.00
   B. Over P 2.0 Million ------------------------------P4,000.00 + 1/10 of 1.0% in excess of P2.0 million

5. Commercial, Industrial, Agro-Industrial

   A. Php 100,000.00 and below ------------------------------P 1,500.00
   B. Over P 100,000.00 - P 500,000.00 ---------------P2,500.00
   C. Over P 500,000.00 - P 1.0 Million ---------------P3,500.00
   D. Over P 1.0 Million - P 2.0 Million ---------------P4,500.00
   E. Over P 2.0 Million ------------------------------ P7,000.00 + 1/10 of 1.0% in excess of P 2.0 million

6. Special Uses/ Special Projects
(Gasoline Station, cell sites, Treatment Plants, Trunk lines, Billboards, Solar Panels and other similar projects that fall within this category.)

   A. Solar Panel/s (Residential)
      P 200,000.00 and below ------------------------------P 2,000.00

      Additional fee of 1/10 of 1% the amount in excess of P 200,000.00

   B. Commercial/ Industrial
      P 2,000,000.00 and below ------------------------------P 7,000.00

      Additional fee of 1/10 of 1% on the amount in excess of P2,000,000.00

7. Alteration/ Extension/ Renovation (Affected Area/ Cost Only)
8. Improvement/ Repair/ Rehab of Business Area as Lessee/Lessor or owner

   A. P 20,000.00 and below ------------------------------P 700.00
   B. Over P 20,000.00-P 50,000.00 ------------------------------P1,000.00
   C. Over P 50,000.00-P100,000.00 ------------------------------P1,500.00

D. Over P 100,000.00-P500,000.00 ------------------------P2,500.00
E. Over P 500,000.00-P1.0 Million ------------------------P3,500.00
F. Over P 1.0 Million - P2.0 Million ---------------------P4,500.00
G. Over P 2.0 Million---P7,000.00 + 1/10 of 1.0% in excess of P 2.0 million

9. Miscellaneous Fees
   a. Other Certification -- P100.00
   b. Certified machine copy of documents ---------------- P50.00
   c. Application of New Business Permit ------------------ P700.00
   d. Application fee of other businesses ------------------- P300.00
      (i.e online, kiosk, mobile cart, etc)
   e. Business Certification ------------------------------------- P200.00
   f. LZBA Application --- P1,000.00

(c) Reclassification/ Rezoning Fee for:

1. Home lot (Residential) - P 500.00 per lot with an area of 200 sq. m. or below and an additional of P 2.00 per sq. m. in excess of 200 sq. m.
2. Commercial and/or Industrial Lot - P 5,000.00 per lot with an area of 1,000 sq. m. or below and an additional of P 2.00 per sq. m. in excess of 1,000sq. M.
3. Subdivision - P 10,000 per hectare or below and an additional of P 2,500.00 per hectare or fraction thereof in excess of one (1) hectare.
4. Institutional Lot -P 5,000.00 per lot with an area of 1,000sq.m. or below and an additional of P 1.00 per sq. m. in excess of 1,000 sq. m.

(d) Simple Subdivision Approval

1. Processing, Inspection, Evaluation- P 1,000.00/ application
2. Approval of Not for Sale and/or Partition among heirs/Co-Heirs/Co-Owner - P 1,000.00 for the first 500 sq. m. or below, plus, P 1.00per sq. m. in excess of 500 sq. m.
3. Approval of Lot for Sale - P 2,000.00 for the first 500 sq. m. or below, plus, P 2.00per sq. m. in excess of 500 sq. M. for areas for sale, donation and other purposes not covered by 3.S.01(c)ii

(e)Schedule of Fees for Complex Subdivision Approval

1. Preliminary Approval/ Location Clearance(PA/LC)
   A. PA/LC Processing/ Evaluation - P 10,000.00 for one (1) hectare or below, plus, P 500.00 per hectare or fraction thereof in excess of one (1) hectare.
   B. PA/LC Approval - P 10,000.00 for one (1) hectare or below, plus for:

1. BP220- Socialized Housing-P 0.50 per sq. m. in excess of one(1) hectare
   -Economic Housing ---------- 1.50 per sq. m. in excess of one(1) hectare
2. PD957- Open Market -------- 3.00 per sq. m. in excess of one(1) hectare
3. Cemeteries -------------------- 5.00 per sq. m. in excess of one(1) hectare

2. Inspection/ Processing/ Evaluation Fees for Final Approval - P 5,000.00 for one(1) hectare or below, plus for:

1. BP220- Socialized Housing -----P 1.00/sq. m. in excess of one (1) hectare
   -Economic Housing -------------- 2.00/sq. m. in excess of one (1) hectare
2. P.D. 957 ---------------------------- 3.00/sq. m .in excess of one (1) hectare
3. Cemeteries ------------------------- 5.00/sq m. in excess of one (1) hectare

3. Final Approval Fees - P5,000.00 for one (1) hectare of below, plus:

C.BP220 a) Socialized Housing P 1.00/sq. M. in excess of one (1) hectare
-Economic Housing -------------- 2.00/sq. M. in excess of one (1) hectare
D.P.D.957 ------------------------ 3.00/sq. M. in excess of one (1) hectare
E. Cemeteries ----------------------5.00/sq. M. in excess of one (1) hectare

4. Alteration of Plan
F. Processing/ Evaluation - Same as 3 S.01(e)i.A
G. Approval- same as 4.C (for affecting areas only.)

5. Final Inspection for Certificate of Completion - The same rate as 3.S.01(e)ii

(f) Schedule of Fees for Housing Condominium Project

1. Processing and Evaluation------------------------ P10,000.00/project
2. Preliminary Approval and locational Clearance - P 5,000.00 + 1/10 of 1% in excess of Php 2.0M project cost.
3. Final Approval Fee- Php 10.00/sq.m. land area; Php 8.00/sp.m of the floor area of the building.
4. Alteration plan - Php 5,000.00 plus the rate of Final Approval on the area covered by the alteration;

5. Final Inspection for Certificate of Completion - Php 50.00/sq.m. of the capable area.

(g) Schedule of Fees for Farm Lot Subdivision

1. Preliminary Processing Fee - Php 5,000.00 for one (1) hectare or below, plus Php 500.00 per hectare or fraction thereof in excess of one (1) hectare.
2. Final Approval - Php 1,000.00 for one (1) hectare & below, plus, Php 500.00 per hectare or fraction thereof in excess of one (1) hectare.
3. Alteration of Plan - same as letter I. applies

(h) Schedule of Fees for Commercial/Industrial Subdivisions:

I. Alteration of Plan (Commercial/ Condominium)

a. Processing/ Evaluation for one (1) hectare and below ---P200,000.00
b. Additional fee per hectare or fraction thereof in excess of one (1) hectare 1,000.00
II. Approval for One (10 hectare or below --------------------------P10,000.00

a. BP 220 Social Housing in excess of one (1) hectare --------4.00/sqm.
b. BP220 Economic Housing in excess of one (1) hectare -----2.00/sqm.
c. PD 957 in excess of one (1) hectare ---------------------------6.00/sqm.
d. Cemeteries in excess of one (1) hectare ---------------------10.00/sqm

III. Financial Inspection for Certificate of One (1) hectare -------P10,000.00

a. BP 220 Social Housing in excess of one (1) hectare --------4.00/sqm.
b. BP220 Economic Housing in excess of one (1) hectare -----2.00/sqm.
c. PD 957 in excess of one (1) hectare ---------------------------6.00/sqm.
d. Cemeteries/Columbarium Projects in excess of one (1) hectare 10.00/sqm

(i) Schedule of Fees for Commercial Condominiums:

Double the amount as prescribed in the Housing Condominium.

(j)Application Fees for Social Acceptance- P 5,000.00 for P1.0 M and below as to the project cost, plus, P500.00 for every P1.0 M project cost or fraction thereof, but not exceeding P50,000.00.

(k)Certified Copies - P 200.00 per copy of Document/Approved Plan

(l) Schedule of Fees for Inland Resorts/Theme Parks and/or Similar Development

1. Processing and Evaluation- P 10,000.00 for one (1) hectare of below, plus, P 2,000.00 per hectare or fraction thereof in excess of one (1) hectare
2. Approval - P 5,000.00 for one (1) hectare or below plus P2,000.00per hectare or fraction thereof in excess of one (1) hectare.

(m) Pre-development fee prior to approved permit/ clearance- 3.S.01(e)ii

NOTE: Excludes structures covered by the National Building Code of the Philippines.

(n) Time of Payment. The Fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

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

(p) Administrative Provision. It shall be the duty of the Zoning Administrator to 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 have become effective.

G. BUILDING PERMIT AND RELATED FEES

SECTION 26. *Building Permit Fees.*

1. 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.

2. Imposition Fee – There shall be collected from each applicant for a building permit fees pursuant to Presidential Decree No. 1096 otherwise known as National Building Code.

(a) Bases of assessment

1. Character of occupancy or use of building/structure
2. Cost of construction
3. Floor Area
4. Height

(b) Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table.

Table I. On Fixed cost of Construction per square meter

LOCATION		GROUP	
	A, B, C, D, E, F, G, H, I	F	J
Municipalities	P 10,000.00	P 8,000.00	P5,000.00

(c) Construction/addition/renovation/alteration of buildings/structures under Group/s and Sub-Divisions shall be answered as follows:

A. Division A-1

Area in sq. meters	Fee per sq. meter
1. Original complete construction up to 20.00.sq. meters	P2.00
2. Additional/renovation/alteration up to 20.00 sq. meters Regardless of floor area of original construction	P2.40
3. Above 20.00 sq. meters to 50.00 sq. meters	P3.40
4. Above 50.00 sq. meters to 100.00 sq. meters	P4.80
5. Above 100.00 sq. m. to 150 sq. meters	P6.00
6. Above 150.00 sq. meters	P7.20

Sample Computation for Building Fee for a 75 sq. meter floor area:

Floor area = 75.00 sq. meters Therefore area bracket is 3.a.iv Fee = P 4.80/sq. meter
Building Fee = 75.00 x 4.80 = P 360.00

B. Division A-2

Area in sq. meters	Fee per sq. meter
1. Original complete construction up to 20.00 sq. meters	P3.00
2. Additional/renovation/alteration up to 20.00 sq. meters Regardless of floor area of original construction	P3.40
3. Above 20.00 sq. meters to 50.00 sq. meters	P5.20
4. Above 50.00 sq. meters to 100.00 sq. meters	P8.00
5. Above 150.00 sq. m. to 150 sq. meters	P8.40

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

Area in sq. meters	Fee per sq. meter
1. Up to 500	P23.00
2. Above 500 to 600	P22.00
3. Above 600 to 700	P20.50
4. Above 700 to 800	P19.50
5. Above 800 to 900	P18.00

6. Above 900 to 1,000	P17.00
7. Above 2,000 to 3,000	P16.00
8. Above 1,500 to 2,000	P15.00
9. Above 2,000 to 3,000	P14.00
10. Above 3,000	P12.00

Note: Computation of the building fee for item section 26(c) is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 3,200 sq. meters:

First 500 sq. meters @ 23.00 -- P11,500.00
Next 100 sq. meters @ 22.00 -- P2,200.00
Next 100 sq. meters @ 20.50 -- P2,050.00
Next 100 sq. meters @ 19.50 -- P1,950.00
Next 100 sq. meters @ 18.00 -- P1,800.00
Next 100 sq. meters @ 17:00 -- P1,700.00

Total Building Fee -- P 53,100.00

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

Next 500 sq. meters @ 16.00 ------------------------------P8,000.00 Area in sq. meters
Next 500 sq. meters @ 15.00 ------------------------------P7,500.00
Next 1,000 sq. meters @ 14.00------------------------------P14,000.00 Fee per sq. meter
Last 200 sq. meters @ 12.00 ------------------------------P2,400.00

1. Up to 500--P 12.00
2. Above 500 to 600 --P11.00
3. Above 600 to 700 --P10.20
4. Above 700 to 800 --P9.60
5. Above 800 to 900 --P9.00
6. Above 900 to 1,000 --P8.40
7. Above 1,000 to 1,500 --P7.20
8. Above 1,500 to 2,000 --P6.60
9. Above 2,000 to 3,000 --P6.00
10. Above 3,000 --P5.00

Note: Computation of the building fee in item 3.P.02 (c) D follows the example of Section 3.P (c) C of this Schedule.

E. Division J-2 structures shall be assessed 50 % of the rate of the principal building of which they are accessories (Sections 3.P.02(c) A to 3.P.02(c) D.).

SECTION 27. *Electrical Fees.*

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

A. Total Connected Load (kVA)

	Fee		
1. 5 kVA or less	200.00		
2. Over 5 kVA to 50kVA	200.00	+	P20.00/kVA
3. Over 50 kVA to 300kVA	1,100.00	+	P10.00/kVA
4. Over 300 kVA to 1,500kVA	3,600.00	+	P5.00/kVA
5. Over 1,500 kVA to 6,000 kVA	9,600.00	+	P2.50/kVA
6. Over 6,000 kVA	20,850	+	P1.25/kVA

NOTE: Total Connected Load as shown in the load schedule

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

	Fee		
1. 5 kVA or less			P40.00
2. Over 5 kVA to 50kVA	40.00	+	P4.00/kVA
3. Over 50 kVA to 300kVA	220.00	+	P2.00/kVA
4. Over 300 kVA to 1,500kVA	720.00	+	P1.00/kVA
5. Over 1,500kVA to 6,000 kVA1,	920.00	+	P0.50/kVA
6. Over 6,000 kVA	4,170.00	+	0.25/kVA

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

C. Pole/Attachment Location Plan Permit

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

This applies to designs/installations within the premises.

D. Miscellaneous Fees. Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy Electric Meter Wiring Permit Issuance

Residential	P 15.00	P15.00
Commercial/Industrial	P 60.00	P36.00
Institutional	P 30.00	P12.00

E. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of sections 3.P.02 (d) A to 3.P.02 (d) D of this Rule.

F. Forfeiture of Fees

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

SECTION 28. ***Mechanical Fees.***

A. Refrigeration, Air conditioning and Mechanical Ventilation:

1. Refrigeration (cold storage), per ton or fraction thereof	P40.00
2. Ice Plants, per ton or fraction thereof	P60.00
3. Packaged/Centralized Air Conditioning Systems:	
Up to 100 tons per ton	P90.00
4. Every ton or fraction thereof above 100tons	P40.00
5. Window type air conditioners, per unit	P60.00
6. Mechanical Ventilation, per kW of fraction thereof Of blower or fan or metric equivalent	P40.00

7. In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.

For evaluation purposes:

For commercial /industrial Refrigeration without Ice Making (refer to 3.P.02(e)i):

1.10 kW per ton, for compressors up to 5 tons capacity.

1.00 W per ton, for compressors above 5 tons up to 50 tons capacity.

0.97 kW per ton, for compressors above 50 tons' capacity

For ice making (refer to 3.P.02(e) ii):

3.50 kW per ton, for compressors up to 50 tons capacity.

3.25 kW per ton, for compressors above 5 up to 50 tons capacity.

3.00 kW per ton, for compressors above 50 tons capacity.

For Air Conditioning (refer to 3.P.02(e)iii):

0.90 kW per ton, for compressor 1.2 to 5 tons capacity

0.80 kW per ton, for above 5 up to 50 tons capacity
0.70 kW per ton, for compressors above 50 tons capacity.

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

1. Escalator and moving walk, per kW or fraction thereof	P10.00
2. Escalator and moving walks up to 20.00 lineal meters Or fraction thereof	P20.00
3. Every lineal meter or fraction thereof in excess Of 20.00 lineal meters	P10.00
4. Funicular, per kW or fraction thereof	P200.00
(a) Per lineal meter travel	P20.00
5. Cable car, per kW or fraction thereof	P40.00
(b) Per lineal meter travel	P5.00

C. Elevators, per unit:

1. Motor driven dumb waiters	P600.00
2. Construction elevators for material	P2,000.00
3. Passenger elevators	P5,000.00
4. Freight elevators	P5,000.00
5. Car elevators	P5,000.00

D. Boilers, per kW:

1. Up to 7.5 kW	P 500.00
2. Above 7.5 kW to 22kW	P700.00
3. Above 22 kW to 37 kW	P900.00
4. Above 37 kW to 52 kW	P1,200.00
5. Above 52 kW to 67kW	P1,400.00
6. Above 67 kW to 74 kW	P1,600.00
7. Every kW or fraction thereof above 74kW	P5.00

NOTE:(a) Boiler rating shall be computed on the basis of 1.00 sq. meter of heating surface for one (1) boiler kW

(b) Steam from this boiler used to propel any prime-mover is exempted from fees.

(c) Steam engines/turbines/etc, propelled from geothermal Source will use the same schedule of fees above.

E. Pressured water heaters, per unit	P200.00
F. Water sump and sewage pumps for commercial/industrial use, per kW or fraction thereof	P60.00
G. Automatic fire sprinkler system, per sprinkler head	P4.00

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

1. Every kW up to 50kW	P25.00
2. Above 50 kW up to 100kW	P20.00
3. Every kW above 100kW	P 3.00

I. Compressed Air, Vacuum, Commercial, institutional and/or industrial Gases, per outlet P20.00

J. Power piping for gas/steam/etc., per lineal meter Or fraction thereof or per cu. Meter or fraction thereof whichever is higher
P4.00

K. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers compressors and the like, not registered with the LTO, per kW:

1. Up to 50 kW	P10.00
2. Above 5kW to 100kW	P12.00
3. Every above 100 kW or fraction thereof	P3.00

L. Pressure Vessels, per cu. Meter or fraction thereof P60.00

M. Other Machinery/Equipment for commercial/industrial/institutional use not elsewhere specified, per kW or fraction thereof P60.00

N. Pneumatic tubes, Conveyors, Monorails for materials handling and addition to existing supply per lineal meters or fraction thereof P10.00

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

SECTION 29. ***Plumbing Fees.***

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

B. Every fixture in excess of one unit:

1. Each water closet --P7.00
2. Each floor drain --P3.00
3. Each sink --P3.00
4. Each lavatory --P7.00

5. Each faucet ---P2.00
6. Each shower head --P2.00

C. Special Plumbing Fixtures:

1. Each slop sink --P7.00
2. Each urinal ---P4.00
3. Each bathtub ---P7.00
4. Each grease trap --P7.00
5. Each garage trap --P7.00
6. Each bidet ---P4.00
7. Each dental cuspidor --P4.00
8. Each gas-fired water heater ---P4.00
9. Each drinking fountain --P2.00
10. Each bar or soda fountain sink ---------------------------------------P4.00
11. Each laundry sink --P4.00
12. Each laboratory sink ---P4.00
13. Each fixed-type sterilizer ---P2.00

D. Each Water Heater ---P2.00

1. 12 to 25 mm ---P8.00
2. Above 25 mm --P10.00

Construction of septic tank, applicable in all Groups

1. Up to 5.00 cu. meters of digestion chamber ---------------------P24.00
2. Every cu. meter or fraction thereof excess of 5.00 cu meters--P7.00

SECTION 30. *Electronic fees.*

A. Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet services, cellular paging and other types/forms of wired or wireless communications ----------------------------------P2.40/port

B. Broadcast station for radio and TV for both commercial and trainings purposes.
CATVA headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers cell sites, equipment silos/shelters and other similar locations/structures used for electronics and communications services including those used for navigational aids, radar, telemetry, test and measurements, global positioning and personnel/vehicle location ---P1,000.00 per location.

C. Automated teller machines ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether, whether located indoors or outdoors --P10.00/unit

D. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, serves, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal.

Is connect---P2.40/outlet

Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman)

E. System, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance systems, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronic fire alarm (including early-detection systems, smoke detectors, etc.), sound reinforcement/background, music/paging/ conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems. Building automation management systems and similar types of electronic or electronically-controlled installations whether a user terminal connected ------2.40/termination

F. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities-------- P1,000.00/location

G. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/reception--P1,000.00/structure

H. Electronic or electronically-controlled indoor and outdoor signages and display systems, including TV monitors, multimedia signs, etc. --------------------------------P50.00/unit

I. Poles and attachment:

1. Per Pole (to be paid by pole owner) --------------------------------------P20.00
2. Per attachment (to be paid by any entity who attaches to the pole of others) --------------------------------------P20.00

J. Other types or electronics or electronically-controlled device, apparatus, equipment, Instrument or units not specifically identified above ----------------------------P50.00/unit

SECTION 31. ***Accessories of Building/Structure Fees.***

A. All part of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate principal building of which they are a part.

B. Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty-five centavos (P0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girt, whichever applies.

C. Bank and Records Vaults with interior volume up to 20.00 cu. Meters-----P20.00
1. In excess of 20.00 cu. meters --P20.00

D. Swimming Pools, per cu. meter or fraction thereof:

1. GROUP A Residential--P3.00
2. Commercial/Industrial GROUPS B, E, F, G--------------------------P36.00
3. Social/Recreational/Institutional GROUPS C, D, H, I ---------------P24.00

a. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charge 50% of the above rates.

b. Swimming pool shower rooms/locker rooms:
(a) Per unit or fraction thereof ------------------------------------ P60.00
(b) Residential GROUP A -- P6.00
(c) GROUP B, E, F, G -- P18.00
(d) GROUP C, D, H -- P12.00

E. Construction of firewalls separate from the building:
1. Per sq. meter or fraction thereof ----------------------------------- P3.00
2. Provided, that the minimum fees shall be ------------------------- P48.00

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

Use or character of Occupancy

Support	Self-Supporting	Trilon Guyed
1. Single detached dwelling units	P500.00	P150.00
2. Commercial/Industrial (Groups B, E, F, G) up to 10.00 cu. meters in height	P2,400.00	P240.00
(a) Every meter or fraction thereof of in excess of 10.00 meters	P120.00	P12.00
3. Educational/Recreational/Institutional (Groups C, D, H, I) up to 10.00 meter in height	P1,800.00	P120.00
(a) Every meter or fraction thereof in excess of 10.00 meters	P120	P12.00

G. Storage Silos, up to 10.00 meters in height P2,400.00
1. Every meter or fraction thereof in excess of 10.00 meters P150.00

2. Silos with platforms or floors shall be charged in additional fee in accordance with Section 3.e of this Schedule.

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

1. Smokestacks, up to 10.00 meters in height,
Measured from the base --P240.00
(a) Every meter or fraction thereof in excess of 10.00 meters--P12.00
2. Chimney up to 10.00 meters in height measured from the base ---P48.00
(b) Every meter or fraction thereof in excess of 10.00 meters--P2.00

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

J. Construction of Industrial Kiln/Furnace, per cu. meter or
Fraction thereof of volume--P12.00

K. Construction of reinforced concrete or steel tanks or
above ground GROUPS A and B, up to 2.00 cu. meters ------------------------P12.00
1. Every cu. m. or fraction thereof in excess of 2.00 cu. Meters---------P12.00
2. For all other than Groups A and B up to 10.00 cu meters ---------P480.00
(a) Every cu. meter or fraction thereof in excess
Of 10.00 cu. meters---P24.00

L. Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment.
Tanks) per cu. meter of volume ---P7.00

M. Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use:
1. Above ground, up to 10.00 cu. meters ------------------------------------P480.00
Every cu. m or fraction thereof in excess of 10.00 cu. meters ----------P480.00
2. Underground, up to 20.00 cu. meters ------------------------------------P540.00
Every cu. meter or fraction thereof in excess of 20.00 cu. meter --------P24.00

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

1. Underground, per cu. meter or fraction thereof of excavation --------P3.00
2. Saddle or trestle mounted horizontal tanks, per cu.
Meter or fraction thereof of volume of tank ----------------------------P3.00
3. Reinstallation of vehicle storage tanks shall be the same as new construction fees in accordance with Section 8.k above.

O. Booth, Kiosk, Plat forms Stages and the like, per sq. meter or fraction thereof of floor area:

1. Construction of permanent type --P10.00

2. Construction of temporary type --P5.00
3. Inspection of knock-down temporary type, per unit ----------------------P24.00

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

1. Tombs, per sq. meter of covered ground --P5.00
2. Semi-enclosed mausoleums whether canopied or not,
per sq. meter of built-up area ---P5.00
3. Totally enclosed mausoleums, per sq. meter of floor area ----------P12.00
4. Totally enclosed mausoleums, per sq. meter of floor area ---------------P5.00
5. Columbarium, per sq. meter ---P18.00

SECTION 32. ***Accessory Fees.***

A. Establishment of Line and Grade all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters ---P24.00

1. Every meter or fraction thereof in excess of 10.00 meters ---------------P2.40

B. Ground Preparation and Excavation Fee

1. While the application for Building Permit is still being processed, the Building Official may issue Ground Preparation and Excavation Permit (GP & EP) for foundation, subject to the verification, Inspection and Review by the Line and Grade Section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements.

(a) Inspection and Verification Fee ---------------------------------------P200.00
(b) Per cu. meters of excavation ---P3.00
(c) Issuance of GP & EP, valid only for thirty (30) days or suspended upon issuance of Building Permit ---P50.00
(d) Per cu. meter of excavation for foundation
With basement ---P4.00
(e) Excavation other than foundation or basement,
Per cu. meter --P3.00
(f) Encroachment of footings or foundations of buildings/structures to public areas as permitted, per sq. meter or Fraction thereof of footing or foundation encroachment ---P250.00

C. Fencing Fees:

1. Made of masonry, metal, concrete up to 1.80 meters In height,
Per lineal meter or fraction thereof ------------------------------------P3.00
2. In excess of 1.80 meters in height, per lineal meter or fraction
Therefore ---P4.00

3. Made of indigenous materials, barbed, chicken or hog wires,
Per lineal meter ---P2.40

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

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

F. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks

up to 20.00 sq. meters, per calendar month --P240.00

1. Every sq. meter or fraction thereof in excess of 20.00 sq. meters -------P12.00

G. Erection of Scaffolding Occupying Public Areas, per calendar month.

1. Up to 10.00 meters in length --P150.00
2. Every lineal meter or fraction thereof in excess 10.00 meters.

H. Sign Fees:

1. Erection and anchorage of display surface, up to 4.00 sq. meters of sign board area ---P120.00
    (a) Every sq. meter or fraction thereof in excess of ----------------P4.00
    sq. meters ---P24.00

2. Installation Fees, per sq. meter or fraction thereof of display surface:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P36.00	P52.00
Illuminated	P24.00	P36.00
Others	P15.00	P24.00
Painted-on	P9.60	P18.00

3. Annual Renewal fees, per sq. meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, minimum fee shall be P124.00	P 46.00, minimum fee shall be P200.00
Illuminated	P 18.00 , minimum fee shall be P72.00	P38.00, minimum fee shall be P150.00
Others	P 12.00, minimum fee shall be P40.00	P20.00, minimum fee shall be P110.00
Painted-on	P 8.00, minimum fee shall be P30.00	P12.00, minimum fee shall be P100.00

I. Repairs Fees:

1. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate,

For all Groups --P5.00

2. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall be assessed in accordance with the following rate.

For all Groups --P5.00

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

J. Raising of Buildings/Structures Fees:

1. Assessment of fees for rising of any building/structures shall be based on the new usable area generated.
2. The fees to be charged shall be as prescribed under Section 3.a to 3.e of this Schedule, whichever Group applies.

K. Demolition/Moving of building/Structures Fees per sq. meter of area or dimension involved.

1. Building in all Groups per sq. meter floor area ----------------------------P3.00
2. Building System/Frames or portion thereof per vertical or horizontal dimensions, including Fences ----------------------------P4.00
3. Structures of up to 10.00 meters in height ----------------------------P800.00
   (a) Every meter of portion thereof in excess of 10.00 meter----------------P50.00
4. Appendage of up to 3.00 cu.meter/unit ----------------------------P50.00
   (b) Every cu. meter or portion thereof in excess of 3.00cu. meters-------P50.00
5. Moving fee, per sq. meter of area of building/structure to be moved----P3.00

SECTION 33. ***Certificate of Use or Occupancy.***

A. Division A-1 and A-2 Buildings:
1. Costing up to P150,000.00 ----------------------------P100.00
2. Costing more than P150,000.00 up to P400,000.00 ----------------------P200.00
3. Costing more than P400,000.00 up to P850,000.00 ----------------------P400.00
4. Costing more than P850,000.00 up to P1,200,000.00 --------------------P800.00
5. Every million or portion thereof in excess of P1,200,000.00 ------------P800.00

B. Divisions B-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/ and I-1 Buildings:
1. Costing up to P150,000.00 ----------------------------P200.00
2. Costing more than P150,000.00 up to P400,000.00 ----------------------P400.00
3. Costing more than P400,000.00 up to P850,000.00 ----------------------P800.00
4. Costing more than P850,000.00 up to P1,200.000.00--------------------P1,000.00
5. Every million or portion thereof in excess of P 1,200,000.00 -----------P1,000.00

C. Divisions C-1,2/D-1,2,3 Buildings:
1. Costing up to P150,000.00 ----------------------------P150.00
2. Costing more than P150,000.00 up to P400,000.00 ----------------------P250.00
3. Costing more than P400,000.00 up to P850,000.00 ----------------------P600.00
4. Costing more than P850,000.00 up to P1,200,000.00 --------------------P900.00
5. Every million or portion thereof in excess of P 1,200,000.00 -----------P900.00

D. Division J-1 Buildings/structures:
1. With floor area up to 20.00 sq. meters ----------------------------P50.00
2. With floor area above 20.00 sq. meters up to 500.00 sq. meters ------P240.00
3. With floor area above 500.00 sq. meters up to 1,000.00 sq. meters—P360.00
4. With floor area above 1,000 sq. meters up to 5,000.00 sq. meters----P480.00
5. With floor area above 5,000 sq. meters up to 10,000.00 sq. meters--P200.00

With floor area above 10,000.00 sq. meters ------------------P2,400.00

E. Division J-2 Structures:

1. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.

2. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above

3. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:

(a) First 10.00 meters of height from the ground--------------------P800.00

(b) Every meter or fraction thereof in excess of 10.00 meters------P50.00

F. Change in Use/Occupancy, per sq. meter or fraction thereof
Area affected --P5.00

SECTION 34. *Annual Inspection Fees.*

A. Divisions A-1 and A-2:

1. Single detached dwelling units and duplexes are not subject to annual inspections.

2. If the owner request inspections, the fee for each of the services enumerated below is --P120.00

Land Use Conformity
Architectural Presentability
Structural Stability
Sanitary and Health Requirements
Fire-Resistive Requirements

B. Division B-1/D-12,3/E-1/G-1,2,3,4/ and I-1, Commercial, Industrial Institutional buildings and appendages shall be assessed area as follows:

1. Appendage of up to 3.00cu. meters/unit -------------------------------P150.00
2. Floor area up to 100.00 sq. meters ---------------------------------------P120.00
3. Above 100.00 sq. meters up to 200.00 sq. meters ---------------------P240.00
4. Above 200.00 sq. meters up to 350.00 sq. meters ---------------------P80.00
5. Above three hundred 350 sq. meters
Up to 500.00 sq. meters --P720.00
6. Above 500.00 sq. meters up to 750.00 sq. meters ---------------------P960.00
7. Above 750.00 sq. meters up to 1,000.00 sq. meters ------------------P1,200.00
8. Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters P1,200.00

C. Divisions C-1,2, Amusements Houses, Gymnasia and the like:

1. First class cinematographs or theaters ------------------------------P1,200.00
2. Second class cinematographs or theaters ---------------------------P720.00
3. Third class cinematographs or theaters -----------------------------P520.00
4. Grandstands/Bleachers, gymnasia and the like ---------------------P720.00

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

E. Electric Inspection Fees:

1. A one-time electrical inspection fee equivalent to 10% of Total Electrical Permit Fees shall be charged to cover all inspection trips during construction.

2. Annual Inspection Fees are the same as in Section 3.P.02(d) E.

F. Annual Mechanical Inspection Fees:

1. Refrigeration and Ice Plant, per ton:
   - (a) Up to 100 tons capacity ------------------------------P25.00
   - (b) Above 100 tons up to 150 tons ------------------------------P20.00
   - (c) Above 150 tons up to 300 tons ------------------------------P15.00
   - (d) Above 300 tons up to 500 tons ------------------------------P10.00
   - (e) Every ton or fraction thereof above 500 tons ---------------P5.00

2. Mechanical Ventilation per unit, perkW:
   - (a) Up to 1 kW ------------------------------P10.00
   - (b) Above 1 kW to 7.5 kW ------------------------------P50.00
   - (c) Every kW above 7.5 kW ------------------------------P20.00

3. Escalators and Moving Walks; Funiculars and the like:
   - (a) Escalator and Moving Walks, per unit ----------------------P120.00
   - (b) Funiculars, per kW or fraction thereof ----------------------P50.00
   - (c) Per lineal meter of fraction thereof of travel ---------------P10.00
   - (d) Cable car, per kW or fraction thereof ----------------------P25.00
   - (e) Per lineal meter of travel ------------------------------P2.00

4. Elevators, per unit
   - (a) Passenger elevators ------------------------------P500.00
   - (b) Freight elevators ------------------------------P400.00
   - (c) Motor driven dumb waiters ------------------------------P50.00
   - (d) Constructions elevators for materials ----------------------P400.00
   - (e) Car Elevators ------------------------------P500.00
   - (f) Every landing above first five (5) landings

     For all the above elevators ------------------------------P50.00

5. Boilers, per unit:
   - (a) Up to 7.5 kW ------------------------------P400.00
   - (b) 7.5 kW up to 22 kW ------------------------------P550.00
   - (c) 22 kW up to 37 kW ------------------------------P600.00
   - (d) 37 kW up to 52 kW ------------------------------P650.00
   - (e) 52 kW up to 67 kW ------------------------------P800.00
   - (f) 67 kW up to 74 kW ------------------------------P900.00

(g) Every kW or fraction thereof above 74 kW fraction thereof--P4.00

6. Pressured Water Heaters, per unit --P120.00

7. Automatic Fire Extinguishers per sprinkler head ----------------------P2.00

8. Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purposes,
Per kW:

(a) Up to 5 kW ---P55.00
(b) Above 5 kW to 10 kW --P90.00
(c) Every kW or fraction thereof above 10 kW ----------------------P2.00

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

(a) Per kW, up to 50kW --P15.00
(b) Above 50 kW up to 50 100 kW---P10.00
(c) Every kW or fraction thereof above 100 kW ----------------------P2.40

10. Compressed air, vacuum, commercial/institutional gases.
Per outlet ---P10.00

11. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction, whichever is higher --P2.00

12. Other internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, compressors and the like,

(a) Per unit, up to kW ---P100.00
(b) Every kW above 10 kW --P3.00

13. Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:

(a) Up to ½ kW --P8.00
(b) Above ½ kW up to 1 kW ---P23.00
(c) Above 1 kW up to 3 kW ---P39.00
(d) Above 3 kW up to 5 kW ---P55.00
(e) Above 5 kW up to 10 kW ---P80.00
(f) Every kW above 10 kW or fraction thereof ----------------------P4.00

14. Pressure vessel, per cu. meter or fraction thereof ----------------------P40.00

15. Pneumatic tubes, Conveyors, Monorails for materials handling,
per lineal meter or fraction thereof ---P2.40

16. Weighing Scale Structure, per ton or fraction thereof ------------------P30.00

17. Testing/Calibration of pressure gauge, per unit ------------------------P24.00
(a) Each Gas Meter, tested, proved and sealed per
gas meter --P30.00

18. Every mechanical ride inspection, etc., Used in amusement centers of fairs such as Ferris wheel, and the like, per unit ----------------------------------P30.00

G. Annual electronics inspection fees shall be the same at the 1ee in **3.P.02(g)** of this Schedule

Certifications:

a) Certified true copy of building permit --P50.00
b) Certified true copy of Certificate of Use/Occupancy ---------------------P50.00
c) Issuance of Certificate of Damage --P50.00
d) Certified true copy of Certificate of Damage ------------------------------P50.00
e) Certified true copy of Electrical Certificate --------------------------------P50.00
f) Issuance of Certificate of Gas Meter Installation ---------------------------P50.00
g) Certified true copy of Certificate of Operation ------------------------------P50.00
h) Other Certifications --- P50.00

NOTE:

The specifications of the Gas meter shall be:

Manufacturer:
Serial Number:
Gas Type:
Meter Classification/Mode:
Maximum Allowable Operating Pressure –psi kPa):
Hub Size –mm (inch):
Capacity –m3/hr.(ft3/hr):

Mayor's Permit to Construct:

a) Residential ---P100.00
b) Commercial/Industrial/Agricultural/Institutional
and all others aside from Residential---P300.00

1. 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.

2. Accrual of Proceeds. The proceeds from fees shall accrue to the general fund of this municipality. Trust fund is twenty percent (20%) and five percent (5%) of which shall go to Department of Public Works and Highways.

3. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form with the office of the building official. Every application shall provide at least the following information:

a) Description of the work to be covered by the permit applied for;

b) Description and ownership of the lot on which the proposed work is to be done as evidence
by TCT and/or copy of the contract of lease over the lot if applicant is not the registered owner;

c) The use or occupancy for which the proposed work is intended;

d) Estimated cost of the proposed work;

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans and by 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.

4. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern. (Penalty can be provided by an ordinance)

5. Other Fees.

Certified true copy of Building Permit	P100.00
Certified true copy of Certificate of Use/Occupancy	P100.00

H. FIRE INSPECTION FEE

SECTION 35. ***Imposition of fees*** – For the conduct of fire safety inspection equivalent to 10% of all fees charged by the building official in accordance with A.6, Section 12.0 of RA 9514 or the Fire Code of the Philippines.

(a) Rate of Inspection Fee

All natural and juridical person shall be charged the following rates, subject to review and codification by the Sangguniang Bayan.

1. For procurements of **Business Permits** – A fire inspection fee of **Two Hundred Pesos (200.00)** or an amount equal to the ten (10) percent of the fees collected under the fire code, whichever is higher.

2. For procurement of **Building Permit** – a fire inspection fee of **Two Hundred Pesos**
(200.00) or equal to that computed by the local building official of the Fire Code Fee Charge, whichever is higher.

3. For procurement of **Occupancy Permit** – A Fire inspection of **Two Hundred Pesos**
(P200.00) or equal to that computed by the Building official of the Fire Code fee charge, whichever is higher.

4. For Procurement of **Electrical Permit** – a fire inspection of **One Hundred Pesos (P100.00)** or equal to the computed by the concerned officials of the fire code fee charge, whichever is higher.

5. For Procurement of **Reconnection Permit** – A fire inspection fee of **Two Hundred Pesos (200.00)**

(b) Inflammable Liquids

1. Class I – Inflammable liquids with flash points at 20 degrees Fahrenheit or below, such as gasoline, ether, carbon, busulphide, naphtha, bensol (Bensone) collodion and
acetone.

Quantity	License Fees
A. 5 gallons to 50 gallons	P25.00
B. Over 50 gallons to 100 gallons	P40.00
C. Over 100 gallons to 2,000 gallons	P100.00
D. Over 2,000 gallons to 4,000 gallons	P200.00
E. Over 4,000 gallons to 8,000 gallons	P300.00
F. Over 8,000 gallons to 20,000 gallons	P600.00
G. Over 20,000 gallons to 50,000 gallons	P1,600.00
H. Over 50,000 gallons to 200,000 gallons	P2,500.00
I. Over 200,000 gallons to 500,000 gallons	P3,000.00
J. Over 500,000 gallons to 1,500.000 gallons	P4,500.00
K. Over 2,500 gallons to	P6,000.00

2. Class II – Inflammable liquids with flash point at above 20 degrees Fahrenheit such as alcohol, amyl, tutuel, ethyl acetate.

Quantity	License Fees
A. 5 gallons to 5 gallons	P20.00
B. Over 50 gallons to 100 gallons	P30.00
C. Over 100 gallons to 300 gallons	P50.00
D. Over 300 gallons to 500 gallons	P100.00
E. Over 500 gallons to 1,000 gallons	P150.00
F. Over 1,500 gallons to 5,000 gallons	P500.00
G. Over 5,000 gallons to 25,000 gallons	P750.00
H. Over 25,000 gallons to 50,000 gallons	P1000.00
I. Over 50,000 gallons to	P1,500.00

3. Class III – inflammable liquids with a flashpoint at 70 degrees Fahrenheit and below 200 degrees Fahrenheit such as kerosene, turpentine, thinner, prepared paints, vanish, cleaning solvent, polishing liquids, diesel oil and fuel oil.

Quantity	License Fees
A. 5 gallons to 40 gallons	P20.00
B. Over 10 gallons to 50 gallons	P40.00
C. Over 50 gallons to 1,000 gallons	P60.00
D. Over 1,000 gallons to 5,000 gallons	P250.00
E. Over 5,000 gallons to 10,000 gallons	P350.00
F. Over 10,000 gallons to 50,000 gallons	P500.00
G. Over 50,000 gallons to 100,000 gallons	P650.00
H. Over 100,000 gallons to 500,000 gallons	P1,700.00
I. Over 500,000 gallons to 900,000 gallons	P2,900.00
J. Over 900,000 gallons to	P3,200.00

"Flashpoint" – for the purpose of this ordinance shall mean the temperature at which the liquid gives off vapor sufficient enough to form an ignitable mixture with the air near the surface of the liquid or within the vessel used.

(c) Inflammable Gases:

Acetylene, hydrogen coal gas and other inflammable materials in gasoline forms, including liquefied
petroleum gas and other compressed gasses;

Quantity	License Fees
A. Over 15 gallons (water capacity) to 100 Gallons (water capacity)	P20.00
B. Over 100 gallons (water capacity) to 500 Gallons (water capacity)	P90.00
C. Over 500 gallons (water capacity) to 2,000 Gallons (water capacity)	P200.00
D. Over 20,000 gallons (water capacity) to 10,000 Gallons (water capacity)	P500.00
E. Over 10,000 gallons (water capacity) to 50,000 Gallons (water capacity)	P1,000.00
F. Over 50 gallons (water capacity) to 100 Gallons (water capacity)	P1,500.00
G. Over 50,000 gallons (water capacity) to 100,000 Gallons (water capacity)	P2,000.00
H. Over 15 gallons (water capacity)	P200.00

(d) Combustible Solids

A. Calcium carbide over 10 kilos but not more than 50 kilos ---P20.00
B. Calcium carbide over 50 kilos but not more than 100 kilos ---P60.00
C. Calcium carbide over 100 kilos but not more than 500 kilos ---P75.00
D. Calcium carbide over 500 kilos but not more than 1,000 kilos ---P100.00
E. Calcium carbide over 1,000 kilos but not more than 5,000 kilos ---P200.00
F. Calcium carbide over 5,000 kilos but not more than 10,000 kilos ---P300.00
G. Calcium carbide over 10,000 kilos but not more than 50,000 kilos ---P500.00
H. Calcium carbide over 10,000 kilos but not more than 50,000 kilos ---P500.00
I. Calcium carbide over 50,000 kilos ---P750.00
J. Pyroxilin (nitrocellulose films and celluloid) Below 10 kilos ---P15.00
K. Pyroxilin (nitrocellulose films and celluloid) Over 10 kilos to 50 kilos ---P20.00
L. Pyroxilin (nitrocellulose films and celluloid) Over 50 kilos to 200 kilos ---P40.00
M. Pyroxilin (nitrocellulose films and celluloid) Over 200 kilos to 500 kilos ---P90.00
N. Pyroxilin (nitrocellulose films and celluloid) Over 500 kilos to1,000 kilos ---P150.00
O. Pyroxilin (nitrocellulose films and celluloid) Over 1,000 kilos to 3,000 kilos ---P300.00
P. Pyroxilin (nitrocellulose films and celluloid) Over 5,000 kilos to 16,000 kilos ---P500.00
Q. Pyroxilin (nitrocellulose films and celluloid) Over 5,000 kilos to 10,000 kilos ---P1,000.00
R. Matches from 25 kilos and not more than 100 kilos ---P25.00
S. Matches from 100 kilos and not more than 500 kilos ---P100.00

(e) Combustible Solids

A. Matches from 500 kilos and not more than 1,000 kilos ---P200.00
B. Matches from 1,000 kilos and not more than 5,000 kilos ---P400.00
C. Matches over 5,000 kilos ---P600.00

(f) "Nitrate, phosphorus, bromine, sodium ferric acid and other hazardous chemicals of similar inflammable explosive, corrosive, oxidizing or lachrymatory properties:

A. Quantity from 5 kilos to 25 kilos --P10.00
B. Quantity from 25 kilos to 100 kilos ---------------------------------------P35.00
C. Quantity from 100 kilos to 500 kilos -------------------------------------P100.00
D. Quantity from 500 kilos to 1,000 kilos ----------------------------------P150.00
E. Quantity from 1,000 kilos to 5,000 kilos --------------------------------P400.00
F. Quantity from 5,000 --P600.00

(g) "Shredded combustible materials such as work savings (kusot), excelsior, sawdust, straw, hay, combustible loose fibers such as cotton waste (estopa, sisal, sakumand other similar combustible shavings and fine materials:

A. Bulk storage from 20 cu. ft. to 190 cu. ft. ---------------------------------P25.00
B. Bulk storage from 100 cu. ft. and not more than
500 cu. ft. ---P60.00
C. Bulk storage from 500 cu. ft. and not more than
1,000 cu. ft. --P100.00
D. Bulk storage from 1,000 cu. ft. and not more than
2,500 cu. ft. --P150.00
E. Bulk storage over 2,500 cu. ft. ---P200.00

(h) "Tar, rixim, waxes, copra, rubber, cork, bituminous coal and similar combustible materials:

A. Quantity over 50 kilos but not more than
100 kilos --P10.00
B. Quantity over 100 kilos but not more than
1000 kilos --P50.00
C. Quantity over 1,000 kilos but not more than
5,000 kilos --P200.00

SECTION 36. *Administrative Provisions.*

In determining the quantity of combustible of explosive substances and not aggregate of all the different combustible or explosive substances found in said premise or establishment, shall be measured or weighed separately as the case maybe: Provided, that the chief of the Fire Department and the Mayor's duly authorized representative shall have the supervision of the location and manner of storing the aforementioned quantities of combustible materials which are herein enumerated.

The Chief of the Fire Department and the duly authorized representative of the Mayor shall have the power to enter and make inspection, from time to time and during reasonable hours of the day, whenever they may deem it necessary to make, of buildings property and establishments required to be licensed under this section. The determination of fire hazard characteristics and the regulation for the storage, handling and use of inflammable liquids, combustible materials and explosive substances shall be in accordance with standards and regulations as the Chief of the Fire Department and the Municipal Engineer may prescribe, which shall be in conformity with generally accepted good practice and standards: Provided, that any storage of inflammable materials, combustible or explosive done in conformity with standards of the national Board of fire Department Underwriters and the National fire Protection Association, both of the United States, shall be prima facie deemed to have been done in conformity with general recognized practice and standard's. The chief of the Fire Department and the Mayor's duly authorized representatives shall report all violations of this ordinance and make such recommendation in regards there to as he shall deem proper to the Mayor.

(a) Coverage

All natural person or juridical persons who are engaged in any business or trade in the Municipality of Pavia Iloilo who are securing business permits from the Municipality of Pavia, all person juridical entities who are engaged in the construction of buildings in the Municipality of Iloilo who are securing building permits, electrical permits occupancy permits from the Office of the Municipal Engineer and also those who are applying for reconnection of electrical power from the Municipal Engineering Officer of the Pavia, Iloilo.

(b) Purposes

The purposes of this Fire Inspection Fee are as follows:

1. To ensure that the Local Government of Pavia, Iloilo shall have available funding for the maintenance, support and upgrading of the Pavia Fire Station.
2. To be able to sustain its own fire station and develop it to become a vital protection of the infrastructure, properties and residents of the Municipality of Pavia.
3. To be able to have a financial capability to support a potent emergency response entity to whatever conflagrations, calamities and disaster this might occurring the future.
4. To have a well-equipped agency capable of not only combating fire or conflagrations but also able to react to any and all disasters which may occur.
5. To provide Logistical and Financial support or assistance to the performance of functions and responsibilities of the fire service.
6. To intensify the trainings of the personnel and staff of the Pavia Fire Station.

(c) Manner of Collection

The above-mentioned Fire Inspection Fee Inspection Fee shall be collected by and paid at the office of the Municipal Treasurer, Pavia Iloilo and it shall be integrated with the payment made to the Municipal Treasurer.

(d) Collecting Agency

The said Fire Inspection Fee shall be collected by and paid at the Office of the Municipal Treasurer of Pavia, Iloilo.

(e) Trust Fund

The above mentioned Fire Inspection Fee shall be deposited as 50% Trust Fund for the exclusive purposes set forth in this ordinance and 50% for the General Fund.

(f) Disbursement of Funds

The amounts from which the Fire Inspection Fee will be collected can be accessed and released only by the additional signatures of the Municipal Fire Marshal, Chairman of Committee on Police and Fire Matters of the Municipal Council and the Chief Administrative or Operations of the Pavia Fire Station.

(g) Ownership of Equipment/Appliance

All properties, equipment, appliances and other facilities acquired/obtained, or purchased through this fund shall be exclusively owned and utilized by the Pavia Fire Station and may not be removed from the Pavia Fire Station by any governmental agency or entity without the consent of the Municipal Mayor and conformity of the Municipal Fire Marshal of the Pavia Fire Station.

(h) Penalty Clause

Failure on the part of any business owner or entity or individual to make true and correct information relative to their storage, transfer and conveyance of any said substances and full appliance of this ordinance shall be penalized with imprisonment of not less than one (1) year.

I. EXCAVATION PERMIT AND RESTORATION FEE

SECTION 37. ***Imposition of Fee*** – There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

	Amount of Fee
(a) For crossing streets with concrete pavement:	
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12sq.m.)	P2,000.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	P 600.00
(b) For crossing streets with asphalt pavement:	

1. Minimum fee	₱ 500.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	₱ 100.00

(c) For crossing the streets with gravel pavement:

1. Minimum fee	₱ 200.00
2. Additional fee for each linear meter crossing The streets (minimum width of excavation, 0.3 meters)	₱50.00

(d) For crossing existing curbs and gutters resulting in the damage.	₱ 200.00
(e) Additional fee for everyday of delay in excess of excavation period provided in the Mayor's permit.	₱100.00

SECTION 38. *Time and Manner of Payment.* The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

SECTION 39. *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 Pavia unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

(b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

J. PARKING FEES (Please see Municipal Ordinance No. 2023-18-A)

SECTION 40. *Imposition of Fee.* – There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

(a) Designated Streets for Pay Parking

Vehicle Type	Daily
1. Tricycle	P5.00
2. Taxi	P15.00
3. Private Cars and Service Vehicles	P20.00
4. Passenger Jeepneys	
5. Modernized Jeep/more than 20 passengers	P55.00
6. Traditional Jeep/20 or less passengers	P10.00
7. MEX Jeep	P15.00
8. Cargo Trucks/Delivery Vans	P60.00
9. Passenger Bus	P80.00

A. Note: Other parking areas to be determined by the proper authorities upon enactment of an Ordinance.

B. Overnight Parking Rates – All types of vehicles 100.00

C. Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article. Each barangay shall assist the municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

(b) Imposition of Fees for Transport Terminal operated/managed by the Municipality of Pavia.

The following charges shall be collected by the Municipal Treasurer's Office, to wit:

A. Parking Rates

Vehicle Type:	Rate
1. Utility Vans	P60.00/day
2. Bus	P80.00/day
3. Modernized Jeep/more than 20 Passengers	P55.00/day
4. Modernized Mini-Bus	P60.00/day
5.Traditional Jeep/20 or less passengers	P10.00/trip
6. Traditional Jeep/20 or more passengers	P15.00/trip
7. MEX Jeep	P15.00/trip
8. Taxi	P15.00/trip
9. Tricycle	P5.00/trip

SECTION 41. ***Time of Payment.*** The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

J. CIVIL REGISTRY FEES:

(a) Issuances:

1. Certificate of Live Birth (Forms 1a, 1b, 1c)	P100.00
2. Certificate of Marriage (Forms 2a, 2b, 2c)	P100.00
3. Certificate of Death (Forms 3a, 3b, 3c)	P100.00
Transcript copy of the following:	
4. Certificate of Live Birth (Municipal Form No. 102)	P100.00
5. Certificate of Marriage (Municipal Form No. 97)	P100.00
6. Certificate of Death (Municipal Form No. 103)	P100.00
7. Photocopy of Civil Registry documents. issued by the office (per page)	P50.00
8. Parental Consent and Advice	P100.00
9. Processing Fee (Service Fee):	
10. Birth (BREQS)	P100.00
11. Death (BREQS)	P100.00
12. Marriage (BREQS)	P100.00
13. CENOMAR (BREQS)	P100.00
14. Other Certification	P100.00

(b) Marriage Fees:

1. Application for marriage license
   - a. For Filipino citizens. P750.00
   - b. For Foreign applicants or those who are required -P1,000.00 to contract marriage with legal Capacity (e.g., Filipinos with dual citizenship)
2. Marriage solemnization fee
   - a. For Filipino citizens. P750.00
   - b. For Filipino citizens, non-resident applicants whose license is issued outside Pavia P1,000.00
   - c. For foreign applicants or those who are required to contract marriage with legal Capacity (e.g., Filipinos with dual citizenship) P2,000.00

(c) For registration of the following:

1. Legitimation	P500.00
2. Adoption	P500.00
3. Annulment of Marriage	P500.00
4. Divorce/Legal Separation	P500.00
5. Naturalization	P500.00
6. AUSF (Affidavit to Use the Surname of the Father	P500.00
7. Admission of Paternity	P100.00
8. Delayed Registration of Birth, Marriage, and Death	P200.00
9. RA 11222 (Simulated Birth Rectification Act)	P1,000.00
10. Other Court Orders	P500.00

(d) Petitions

According to the Implementing Rules and Regulations of Republic Act No. 9048, allowing the correction of clerical or typographical errors and change of first name or nickname without need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees:

1. Change of First Name	P3,000.00
2. Correction of Clerical Error	P1,000.00

Correction of Clerical Error in the First Name, Middle Name and Last Name in the Certificate of Live Birth, Marriage and Death.

3. R.A. 10172	P3,000.00
A. Correction of Sex/Gender	
B. Correction of Date and Month of Birth	
4. Migrant Petition	P500.00

It would seem, therefore, that the adjustment of rates for the registration of the civil status of persons, e.g., legitimation, adoption, annulment of marriage, divorce/ legal separation, and naturalization, to rates along those authorized for change of name would be justified.

(e) For copies of any document in the register, for each page

1. Certified true copy for each page	P100.00
2. Certified machine copy for each page	P50.00

(e) Endorsements:

1. Endorsement of Existing Records on the Registry Books to PSA	P100.00
2. Advance endorsement of Newly Registered Births, Marriages or Deaths to PSA	P200.00

(g) Others

1. Processing of Out-of-Town Delayed Reporting/Registration of Civil Registry Documents (CRDs) and other Out-of-Town transactions	P200.00
2. Parental Consent/Advice	P100.00

L. AGRICULTURE OFFICE FEES:

(a) Certification of Non-SAFDZ	P100.00
(b) Transport Permit of Live Animals	P100.00

(c) Transport Permit of Slaughtered/Meat Products	P100.00
(d) Certification of Non-Productive Agri-Area	P100.00
(e) Vaccination fee for every dog	P100.00

M. HUMAN RESOURCE OFFICE FEES:

(a) Certification Fee	P100.00
(b) Certified True Copy	P50.00

N. SANGGUNIANG BAYAN OFFICE FEES:

(a) Certified True Copy	P50.00

O. MUNICIPAL TREASURY OFFICE FEES:

(a) Tax Clearance for Business on Real Property	P100.00
(b) Certification Fee for No Business in the Municipality	P100.00
(c) Inspection Certificate for fuel pump of gasoline station	P100.00
(d) Certified True Copy of Official Receipts issued by MTO	P50.00
(e) Other certification	P100.00

P. MUNICIPAL ASSESSOR'S OFFICE FEES:

(a) Certified True Copy of Tax Declaration	P200.00
(b) Certified True Copy of Sketch Plan	100.00/lot
(c) Verification fee on tax maps	P 50.00
(d) Verification fee on old tax declaration	P100.00
(e) Inspection fee on lot & buildings	P200.00
(f) Other certification fees	P100.00

(g) Delayed Filing of Sworn Statement ½ of 1% of the entire assessed value in addition to the standard fine prescribed. Provided however in no case be less than P25.00 nor more than P1,500.00

Q. SECRETARY'S FEES:

	Amount Of Fee
(a) For every page or fraction thereof typewritten (not including the certification and notation)	P100.00
(b) For each certificate of correction (with seal of office) written on the copy or attached thereto	P100.00
(c) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with quasi-judicial proceedings) for each page	P100.00
(d) Photocopy or any other copy produced by copying	

machine per page	P50.00

R. POLICE CLEARANCE FEES:

	Amount of Fee
(a) For employment, study, grant, and other purposes not hereunder specified	P200.00
(b) For change of name	P200.00
(c) For application for Filipino citizenship	P1,000.00
(d) For passport or visa application	P200.00
(e) For firearms permit application	P600.00
(f) Certificate of Detained person	P100.00
(g) Certificate of Non-Pending case	P100.00
(h) Investigation Report	P200.00
(i) Blotter	P200.00
(j) Other Fees	P100.00

S. CEMETERY FEES:

	Fee for Lease Period
(a) For every niche constructed by LGU	P7,000.00 for 7 years
(b) For every niche constructed by private	P2,000.00 for 7 years
(c) Columbarium	P500.00/year
(d) Ossuary	P500.00/year

T. ANIMAL FEES:

Fees for Registration of Dogs

(a) Definition of Terms

Dog – shall apply to a domestic animal (Canis familiaris) male or female.

Dog Tag – a tag attached around the neck of a dog with serial number for a purpose of control and identification issued upon registration.

MAO – Municipal Agriculture Office

Record Book – it contains list of registered dogs with corresponding serial numbers, date of registration, identification of Dog (breed, age, sex, color and name) and name of owner and address.

(b) Imposition of Fee.

Every dog owner is required to have his dog, which is at least three (3) months old, registered with the MAO. There shall be collected a registration fee is P 100.00 each dog with Dog tag.

(c) Administrative Provisions.

(i) All three-month old and above dogs shall be registered with the Municipal Agriculture Office anytime of the year.

(ii) There shall be a yearly registration to be conducted by the MAO along with the anti- rabies vaccination operation of said office or to be done anytime of the year.

(iii) A record book shall be provided for all registered dogs with corresponding dog identification and registration number under the control of the MAO for future reference.

(d) Penalty

Non-compliance of registration shall be fined of P 200.00 each dog.

Fees for Registration and Transfer Fees on Large Cattle

(a) Definition.

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

(b) Imposition of Fee.

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

Name of Service	Amount of Service Fee
For Certificate of Ownership	P100.00/head
For Certificate of Transfer	P100.00/head
For Registration of Private Brand	P100.00/head
For Cattle Branding/Service Fee	P100.00/head

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

(c) Time and Manner of Payment.

The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

(d) Administrative Provisions.

Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.

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

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

(e) Applicability Clause.

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

U. TRICYCLE, TRISIKAD, E-TRISIKAD AND BICYCLE FEES:

(a) Franchise Fee for tricycle:

1. Annual Franchise Fee per unit	P200.00
2. Filling Fee per unit	P200.00
3. Mayor's Permit for MTH service per unit	P100.00
4. Municipal Plate/Sticker Fee per unit	P100.00/50.00
5. Inspection Fee	P 30.00 per unit

(b) Trisikad For Hire and E-Trisikad For Hire

1. Mayor's Permit to Drive	P100.00
2. Permit to Operate	P100.00
3. Plate	P180.00
4. Sticker	P50.00
TOTAL	**P430.00**

Penalties for late renewal:

1. For the first month after the expiration of the permit	P100.00
2.For the succeeding month(s)	P10.00 per month

(c) Private Trisikad and Private E-Trikes

1. Mayor's Permit to Drive	P100.00
2. Registration Fee	P100.00
3. Plate	P180.00
4. Sticker	P50.00
TOTAL	**P430.00**

Penalties for late renewal:

1. For the first month after the expiration of the permit	P100.00
2. For the succeeding month(s)	P10.00 per month

(d) Bicycle Fees:

1. Bicycle for rent (with sticker and plate)	P100.00/50.00

(e) Penal Provision. Any person violating this ordinance shall be penalized as follows:

1. Unregistered Unit (Trisikad/E-Trisikad/E-Trike)	P 300.00

V. BILLBOARD AND ADVERTISEMENT FEES:

(a) Billboards and Signboards Advertisements

1. Billboards or sign boards and advertisements of business, per square meter or fraction thereof.

Single face per annum	100.00per sq.mtr

Double face per annum 200.00per sq.mtr

2. Billboards or sign for professionals
Per square meter of fraction thereof:
Per annum 100.00persq.mtr

3. Billboards, Signs, or advertisements for business
And professionals painted on any building 100.00persq.mtr
or structure or otherwise separated or
detached there from, per square
Meter of fraction thereof, per annum
4. Advertisements by mean of placards per square meter
Or fraction thereof, per annum 100.00persq.mtr

5. Advertisement for business or professions by mean of
Slides in movies payable by owners of movie houses 250.00per sq.mtr

(b)In addition to the taxes provided above under items
(1) to (5), inclusive for the use of electric or neon lights
in bill boards per square meter or fraction thereof 200.00

6. Mass Display of sign

TEMPORARY PER WEEK	AMOUNT OF TAX
10 to 20 display signs	P600.00
21 to 40 display signs	P1,200.00
41 to 60 display signs	P1,800.00
61 to 80 display signs	P2,400.00
81 to 100 display signs	P3,000.00
101 up display signs	P5,000.00

7. Advertisements by means of vehicle balloon kites, etc.:

Per day of fraction thereof	P50.00

Per week of fraction thereof	P150.00
Per month or fraction thereof	P300.00

8. Tarpaulin and other printed materials

P100.00/sq.m.(good for 7 days), otherwise if extended double the rate.

W. FEES ON AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT:

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

Kind of Heavy Equipment	Rate of Fee Per Annum
(a) Handtractors	P500.00
(b) Light Tractors	P500.00
(c) Heavy Tractors	P800.00
(d) Bulldozer	P1,500.00
(e) Forklift	P500.00
(f) Heavy Graders	P1,500.00
(g) Light Graders	P1,000.00
(h) Mechanized Threshers	P250.00
(i) Cargo Truck	P700.00
(j) Dump Truck	P700.00
(k) Road Rollers	P2,000.00
(l) Payloader	P1,000.00
(m) Primemovers/Flatbeds	P2,000.00
(n) Backhoe	P1,000.00
(o) Rockcrusher	P2,000.00
(p) Transit/Mixer Truck	P1,000.00
(q) Crane	P1,000.00

(r) Transit Mixer	P1,000.00
(s) Cement Boom	P1,000.00
(t) Other agricultural machinery or heavy equipment not enumerated above	P500.00

b. **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.

c. **Administrative Provisions.** The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery, which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner. Proposed, is to issue sticker.

X. PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALKS, ALLEYS, PATIOS, PLAZAS AND PLAYGROUND

a. Imposition of Fee. Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality in connection with construction works and/or other purposes, shall first secure a permit from the Mayor and pay a fee according to the following schedule:

(a) For construction	P 50.00 /sq. m. per week or fraction thereof
(b) Others	P 20.00/sq. m. per day

For wake and other charitable, religious and educational purposes, use and/or occupancy no fee shall be collected: Provided, that a corresponding permit is first secured from the Office of the Municipal Mayor.

b. Time of Payment. The fee shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

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

Y. MARKET OPERATION FEES

SECTION 42. ***Definition*** - when used in this Article.

(a) Market Premises – refers to any open space in the market compound part of the market lot consisting of bare ground not covered during market days.

b) Market Section – refers to any subdivision of the market where one class or group of allied goods, commodities, or merchandise.

(c) Market Stall – refers to any allotted space in the public market where Merchandise of any kind is sold or offered for sale.

(d) Public Market – refers to any place, or building or structure of any kind, designated as such by the Municipal Sangguniang Bayan, except public streets, plazas, parks, and the like.

For the Purpose of this Article, the public Market shall be divided into the following sections:

a) Fish Sections – Fresh fish, class oysters, shrimps, lobster, seaweeds and other foods or marine products.

b) Meat Section – Fresh meat, from cow, carabao, horse, goat, sheep, swine and fowls, etc.
c) Dry Goods Section – All kinds of textiles, ready-made dresses and apparels, toiletries, novelties, shoes, laces, kitchen wares, hand-bags, bags, school and office supplies.

d) Grocery and Sari-sari Store Section – All kinds of cakes, cheese, butter, confectionaries, candies, canned or bottled goods, beverages, soft drinks, flour, rice, oatmeal, ham, bacon, sugar, smoked, fish, dried fish, salt, soaps, and other household or food products, including firewood and charcoal.

e) Vegetables and Fruit Section – All kinds of vegetables fruits, and root crops.

f) Eateries and Cooked Food Section – All kinds of cooked foods, including refreshment and cakes.

g) Poultry Product Section – Chickens, Ducks, Birds, Duckling and Piglets.

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

SECTION 43. ***Imposition Fees.***

There shall be collected the following market fees.

a) All original block tiendas/fixed stalls fronting Evangelista St. toward Sumakwel and Maquiling St. shall be charged at the uniform rate of P5.00/day (and rate of P10.00/sq.m./day for their respective extensions.) (All original fixed stalls)

1. Along Evangelista street-(275/sqm/mo.x10.5)	P2,887.50 front area
(210/sqm/mo.x10.5)	P 2,205 back area
(165./sqm/mo.x area in sq.m)	second floor
2. Along Sumakwel Street	Same rate in the Evangelista St.
3. Along Maquiling Street	Same rate in the Evangelista St.

4. Rate applicable only in the newly constructed building.

b) All original block tiendas/fixed stalls located at the inner portion of the public market will be taxed at the same old rate.

c) All temporary/or improvised booth located at the main building of the public market (formerly allotted for open tables) will be charged at the rate of (P20.00) sq.m/day

d) Stalls Inside the Covered Area within the Public Market rate: P1,320.00/kiosk/month

e) Market Entrance Fee shall be imposed on all vendors for any commodity or merchandise being brought into the public market for sale on the basis of weight, bundle, sack, can, cart loader any other convenient unit of measures.

Identify the classification of the Market Section – fixed stall inside will be charging fix rate monthly basis mode of payment so as they will going to pay for their goods which will be charged perkily.

SECTION 44. ***Market Entrance Fee***. There shall be collected as entrance fees in the public markets of the Municipality of Pavia.

a) Livestock Market	Rate of Fees
Hogs	P40.00/head
Goat, sheep and the like	P40.00/head
Chicken and other fowls	P40.00/head

b) Agricultural Products:

1. Fruits: all kinds of fruits for sale	P1.00/kilo
2. Spices: all kinds of Spices	P1.00/kilo
3. Root crops: all kinds of root crops	P1.00/kilo
4. Vegetables: all kinds of vegetables	P1.00/kilo

5. Grains and Cereals all kinds of cereals	P1.00/kilo
6. Marine Products: all marine products	P0.50/kilo
7. Fish: all kinds of fish	P1.00/kilo
8. Meat:	
a) Carabao beef/beef	P1.00/kilo
b) Pork	P1.00/kilo
c) Chicken dressed	0.50/kilo
d) Other kinds of meat	0.50/kilo
9. Forest Products: all forest products:	P1.00/kilo
10. Industrial Products: all kinds of industrial Products:	
a) Bamboo craft	0.50/kilo
b) Baskets	0.50/kilo
c) Hats	0.50/kilo
d) Kerosene	0.50/kilo 0.25/liter P20.00/drum
e. Mats	0.50/kilo
f. Nigo (winnower/ayagan	0.50/kilo
g) Pottery and earthenware	0.50/piece
h) Salt	5.00/sack
i) Shell craft	0.50/sack
j) Steel craft(bolo,bungay,etc.)	0.50/kilo
k) Sugar	P10.00/sack
l) Tin craft (balde)	0.25/kilo
m) Vegetable oil	P5.00/gallons
n) Tobacco	0.50/bundle/mañoso
o) Eggs (chicken&duck)	0.05/pc.
p) Ginamos	0.50/ganta
q) Coconut(lahin,butong)	0.15/piece
r) Native Foods (ibos,puso,puto,etc.)	0.25/kilo
s) Ice candy/Ice buko	P2.00/100pcs.
t) Sugarcane (tubo)	0.15/piece
u) And all other kinds of industrial products	0.25/kilo

11. Other goods of merchandise:

1) Market fees for the use of market premises (open) 10.00/day

a) Dry Goods	P10.00/sq.m/day
b) General merchandise	P10.00/sq.m/day
c) Food stuffs and bakery products	P10.00/sq.m/day
d) Agricultural products-fruit and vegetables	P10.00/sq.m/day
e) Plants and flowers	P10.00/sq.m/day
f) Other goods or articles of commerce	P10.00/sq.m/day

SECTION 45. ***Garbage Fee*** – There are hereby imposed garbage fee an all business establishments inside the public market with the following rates: (based on Municipal Ordinance No. 2006-02, An Ordinance establishing a comprehensive solid waste management of Pavia, Iloilo)

a. Residential Areas covered by the route	P100.00/year
b. Commercial (Business, Trade and Occupational Establishment)	1,000.00/year
c. Industrial Establishment	P1,000.00/year
d. Wholesale/Retail Trade	P300.00/year
e. Sari-sari stores	P100.00/year

SECTION 46. ***Time and Manner of Payment*** – The fees imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representative within twenty (20) days of each month, in the case of rental due shall be paid before occupancy of the market stall. Provided, however that a deposit shall be made by the lessee equivalent to three (3) months rental immediately upon approval and execution of the contract of lease which deposit shall be returned upon expiration of the lease contract. Non-payment of the rental for atleast two (2) consecutive months shall be a sufficient ground for the ejectment of the lessee or cancellation of his contract of lease in addition to the surcharge and interest herein provided.

SECTION 47. ***Surcharge for Late Payment or Non-Payment of Fees.***

a) The stallholder who fails to pay the daily or monthly rental fee shall pay surcharge of twenty-five (25%) percent of the amount of taxes, fees or charges not paid on time an interest at the rate of (2%) percent per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the amount or portion thereof exceed thirty-six (36) months.

b) Any person occupying or using space in the market premises without having paid the fee under this Article shall pay three times the regular rate for the space as occupied.

SECTION 48. ***Administrative Provisions.***

A) Authority of the Municipal Mayor

The Municipal Mayor as Chief Executive of the Municipal Government shall exercise general supervision, administration and control over the operation, maintenance of the Pavia Public Market and its Premises as one of the basic services and facilities of the municipality for purpose of which is the general welfare in accordance with existing laws, ordinance rules and regulations.

The Municipal Mayor or his duly authorized representative has the power and authority to designate the space and/or stalls to the vendors of any article or merchandise to be sold or offered in the public market according to the class and quality of said article or merchandise inside the market building and in the premises, standardization, classification, or grouping and the regrouping of merchandise, goods, wares, or commodities to be sold inside the public market.

B) Authority of the Treasurer

The Municipal Treasurer or his duly authorized representative has the exclusive power to collect taxes, market fees, and other charges as prescribed in the Municipal Tax Code.

C) Collection of Occupancy Fee and Issuance of each Ticket Thereof

The fee for occupancy of a part of the market premises shall be collected at the gate of the public market or before the transient market vendors will occupy if spread. In case of vendor from whom a market or space fee was collected actually occupies an area of space in excess of what he paid for, he shall be required to pay the correct amount of fee due thereon less what he may already paid at the gate of the public market and the appropriate surcharge.

A cash tickets shall be issued to every transient vendor for the fee he pays for the occupancy of a part of the market premises to which he is assigned. If a vendor disposes of his merchandise by wholesale to another vendor other than a lease of a fixed stall, booth or tienda, the latter shall purchase new ticket if he sells the same merchandise in the market premises regardless of wether he would also occupy the same place occupied by the previous vendor.

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

Z. SLAUGHTER AND CORRAL FEES

SECTION 49. *Imposition Fees*. There shall be imposed the following:

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

	Per Head
1. Large cattle	P 50.00
2. Hogs	P 20.00
3. Goat/Sheep	P 10.00

4. All others	P 10.00

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

1. Large cattle, per head	₱50.00
2. Hogs, per head	P20.00
3. Goats per head	P10.00
4. Sheep, per head	P10.00
5. Others per head	₱10.00

Fees for the use of the facilities of the slaughterhouse:

Large cattle, Per kilo of dressed meat	P1.00
Hogs, per kilo of dressed meat	P0.50
Goats, per kilo of dressed meat	P0.50
Sheep, per kilo of dressed meat	P0.50
Others, per kilo of dressed meat	P0.50

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

1. Large cattle	P20.00/head
2. Hogs	P10.00/head
3. Goat/Sheep	P5.00/head
4. All others	P5.00/head

SECTION 50. *Prohibition.* Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

SECTION 51. *Time of payment.*

a) Permit Fee. The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.

b) Slaughter Fee. The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

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

SECTION 52. *Administrative Provisions*

a) The slaughter of any kind of animal intended for sale shall be done only in the slaughterhouse designated as such. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold.

b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefore before the slaughter permit is granted.

c) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

AA. ADJUDICATION OF MARKET STALLS

SECTION 53. ***Notice of Vacancy*** – Notice of vacancy of vacant or newly constructed stalls shall be made by the Municipal Treasurer for a period of not less than ten (10) days immediately preceding the date fixed for their award to qualified applicants to apprise the public of the fact that such stalls or booths are unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall or booth and on the bulletin board of the market. This notice of vacancy shall be written on the following form:

NOTICE

Notice is hereby given that Stall_______Building No. _________of the______________________________ market is vacant or will be vacated on ______________________________. Any person, 18 years of age or more and is not legally incapacitated, desiring to lease this stall/booth, shall file an application therefore on the prescribed form (copies may be obtained from the Office of the Municipal Treasurer during office hours and before 12:00 o'clock noon at the Office of the Municipal Treasurer, by the Market Committee. This stall is found in the ________________________Section and is intended for the sale of ____________________________.

APPROVED

____

____

Municipal Mayor | Municipal Treasurer

a) It shall be the duty of the Municipal Treasurer to keep a register book showing the names and addresses of all applicants for vacant stalls or booths, the numbers and descriptions of the stall/booth applied for by them and the date and hour of the receipt by the Municipal Treasurer to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

The application shall be substantially in the following form:

b) Form of Application – The application shall be under oath. It shall be submitted to the Office of the Municipal Treasurer concerned by the applicant either in person or through his or her attorney.
Official Form of Application:

APPLICATION TO LEASE MARKET STALL

____
Address

____
Date

The Municipal Treasurer
Municipality of Pavia
Sir:

I hereby apply under the following contract for the lease of Stall No._____of the ________ Market. I am ______years of age, a citizen of the __________________ and residing at _________________________.

Should the above-mentioned stall be leased to me in accordance with market rules and regulations. I promise to hold the same under the following conditions.

1. That I hereby agree and warrant that the business to be conducted in this stall (s) shall belong exclusively to me and may only sell goods and commodities as authorized per established sectioning as indicated on the list of my choice.

________________Fish Section
________________Grocery and Sari-sari store Section
________________Meat Section
________________Eateries and cooked food section
________________Poultry Products Section
________________Miscellaneous Section
________________Vegetables and Fruits Section
(Specify)____________________

2. That while I am occupying or leasing this stall, I shall at all times have my picture and those of my helper (s) conveniently framed and hang up conspicuously in the stall.

3. That I shall occupy the stall/table awarded to me provided that I have not been thereafter declared disqualified pursuant to the Provisions of Municipality Ordinance 399, as amended and has not violated any of the terms and conditions provided in this contract;

4. That I hereby agrees and warrant that the leased market stall/table shall be used by me exclusively for ____________________ business in accordance with the business being conducted in the particular market section where I belong and I will hereby prohibit the use of the leased market stall for any other purposes;

5. That I shall not thereafter enter into a partnership agreement with other persons, sub-lease, assign or transfer my privilege right over the lease premises or portion thereof and any contract executed by me in favor of any party in violation hereof shall be null and void;

6. That I shall strictly comply with all the existing laws, ordinances, regulation or order promulgated by the LESSOR arising from or regarding the use of occupation of the leased market stall/table, provided further that I, likewise binds myself to comply with such laws, ordinances, regulations and orders that maybe thereafter promulgated or enacted by the LESSOR in connection with the use and occupation of his stall/table.

7. That I shall religiously pay my light and water fees each month when due and in the event I fail to pay my said fees for at least one month, my light and water connection shall be immediately disconnected without prejudice to the closure of my stall;

8. That I shall not introduce any repair, improvement, disfigure or make any alteration in the stall/table or cause any changes in the electric and plumbing

installation without the prior written consent of the Municipal Treasurer and the Municipal Engineer;

9. That I shall not bring or store inside the leased stall any inflammable or explosive goods or article which may expose the leased stall to fire or increase fire hazard. That I will likewise prohibit to use the same for dwelling at night cook any food or commodity within the leased stall except in stalls for carinderia, eatery or cafeteria;

10. The LESSOR thru its duly authorized representative shall have the right to inspect the leased stall at any reasonable hour of the day;

11. That I shall at all-time display conspicuously inside the leased stalls my business permit granted by the LESSOR;

12. That I hereby bind myself to provide trashcans for the respective stall and to maintain cleanliness and order in my respective stalls/tables;

13. In case of violation of any of the foregoing terms and conditions, the LESSOR shall have the right to summarily eject me without the need of any court proceedings and I hereby agree to vacate the leased stall/table.

SECTION 54. ***Registry Books for Applicants*** – It shall be the duty of the Municipal Treasurer or his authorized deputy to keep a register books showing the names and addresses of all applicants for the vacant stalls, the numbers and descriptions of the stall/booth applied for by them and the date and hour of the receipt by the Treasurer to acknowledge receipt of the application setting forth therein the time and date of receipt thereof.

SECTION 55. ***Preference to the Filipino Applicants*** – Only citizen of the Republic of the Philippines who are not otherwise legally disqualified or incapacitated can lease market stalls, booth or kiosk in public markets in the Municipality of Pavia.

SECTION 56. ***Market Committee*** – There is hereby created in the Municipality of Pavia, a Market Committee, whose duty is to conduct the opening of bids and the drawing of lots in connection with adjudication of vacant or newly constructed stalls or booths in Municipal markets as prescribed herein, and certify to the Municipal Treasurer the results thereof.

SECTION 57. ***Composition of Market Committee*** – The Committee shall be composed of the Municipal Treasurer as Chairman, and a representative of the Municipal Mayor, a representative of the Sangguniang Bayan, who is the Chairman of the Committee on Markets and Slaughterhouse, the Municipal Assessor representing the Secretary of Finance, the Municipal Legal Officer or his representative and representative of the Market vendors to be appointed by the Municipal Mayor upon recommendation of the Municipal Treasurer, members. In case where the deliberation of the Market Committee results in a tie vote, the decision of the Municipal Treasurer shall prevail. The Municipal Mayor shall execute and sign the lease contract in behalf of the Municipality for any stall awarded to the stallholder as approved by the Market Committee.

SECTION 58. ***Mode of Adjudication of Stalls to Qualified Applicants*** – Applicants who are Filipino citizen shall have preference in the lease of public market stalls. If on the last day set for filing applications, there is no application from a Filipino citizen, the posting of the Notice of Vacancy prescribed above shall be repeated for another ten-day (10) period. If after the expiration of that period there is still no Filipino applicant, the stall affected may be adjudicated to any alien applicants, who filed his application first. If there are several alien applicants, the adjudication of the stall shall be made thru drawing of lots to be conducted by the Market Committee. In case there is only one Filipino applicant, the stall or booth applied for shall be adjudicated to him. If there are several Filipino applicants for the same shall stall, adjudication of the stall shall be made thru drawing of lots to be conducted by the Market Committee on the date and hour specified in the Notice. The result of the drawing of lots shall be reported immediately by the Committee to the Municipal Treasurer for appropriate action.

SECTION 59. ***Lease Contract of Stalls***

CONTRACT OF LEASE

KNOW BY ALL MEN BY THE PRESENTS:

This contract of lease is entered into by and between the Municipality of Pavia, a corporate political entity existing under the laws of the Republic of the Philippines as represented by______________________, Municipal Mayor, by virtue of the powers vested upon him by section 22, R.A. 7160 and the recommendation of the Municipal Treasurer pursuant to section 470 of R.A 7160, hereinafter referred to as the LESSOR, and__________________________, Filipino, of legal age and a resident of ____________________________,. Iloilo, Philippines, doing business in the community with legal capital of not less than TEN THOUSAND PESOS (Php10,000.00) except those engaged in services such as tailoring, eatery, barbershop, and in open table (talipapa) hereinafter referred to as the LESSEE.

WITNESSETH:

That the LESSOR is the owner of a vacant stall/stalls/space of Pavia Public Market, Pavia, Iloilo;

That for a consideration of the sum of PESOS_______________(______________), Philippine currency, monthly rental, the initial to be paid upon the signing of this Contract of Lease and on or before the 20th of each and every consequent month thereafter, the LESSEE occupying stall/stalls/space no. _________ of the section fronting ___________streets agrees to the following conditions:

That the LESSEE will use the said stall/stalls/space exclusively to for commercial use only and absolutely not for residential or storage use or purpose.

That I am prohibited from installing a kitchen and a stove producing the smoke detrimental and damaging G.I sheets roofing except those stalls intended for eatery purpose only. Charcoal/electric/LPG stove shall be used;

That I shall obliged myself to provide fire extinguisher/firefighting equipment and is prohibited to store inflammable and combustible materials to expose the buildings to fire hazards;

That the improvement made or introduced on the premises shall become the property of the Municipality of Pavia without refund or reimbursement of any expenses incurred by the LESSEE upon the termination of the contract or of this contract is revoked rescinded upon violation of any terms herein contained;

That the LESSEE shall pay the electric, water, garbage and other fees as may be provided by the ordinance existing and may be promulgated;

That the LESSOR reserves the right to temporarily cancel the contract any time upon new constructions or major renovation of the stall/stalls/space or the whole market building;

That the terms and conditions stipulated in the Application to Lease Market Stall/Space shall form part and parcel of this lease contract;

That the applicant shall be required to pay advance equivalent of three (3) months of monthly rate per stall and shall be payable to the Office of the Municipal Treasurer non-refundable to the LESSEE upon termination of the Contract;

That this Contract of Lease cancels the previous contract entered into by and between two parties regarding rental of stall/s space at Pavia, Public Market, Pavia, Iloilo.

IN WITNESS WHEREOF, the parties have hereunto set their hands this ____day of ___,20 ___at Pavia Iloilo, Philippines.

FOR THE LESSEE:	**FOR THE LESSOR:**
______________________	______________________
	Municipal Mayor
Id No. ________________	Id No. ________________
Issued at: ______________	Issued at: ______________
On_________20_________	On_________20_________

RECOMMENDED BY:

Municipal Treasurer

1) Applicants who are Filipino citizens shall have preference in the lease of public market stalls. If on the last day set for filing applicants there is no application from a Filipino, be repeated for another ten (10) days period. If after the expiration of that period there is still no Filipino applicant, the stall effected may be leased to any alien applicants who files his application first. If there are several alien applicants, the adjudication of the stall shall be made through a drawing of lots or public building to be conducted by the Market Committee. In case there is only one Filipino applicant, the stall or booth applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, or booth, adjudication of the stall shall be made through the drawing of lots or public bidding to be conducted by the Market Committee on the date and the hour specified in the Notice. The results of the drawing of lots or public bidding shall be reported immediately by the Committee to the Municipal Treasurer for appropriate action.

2) The successful applicant shall furnish the Municipal Treasurer two copies of his or her picture immediately after the award of the lease. It shall be the duty of the Municipal Treasurer to affix one copy of the picture to the application and the other copy of the picture to the application and the other copy to the record card kept for the purpose.

3) The contract of lease for the stall/booth shall be drawn and signed by the successful applicant and the Municipal Mayor for and in behalf of the Municipality.

4) The successful applicant shall be required to pay the following:

a) Mayor's Permit fee to occupy – equivalent to one month rental or as determined thru public bidding.

5) No person and his relatives within the first degree or affinity or consanguinity should be allowed to occupy more than two stalls, booths, block tienda if there are any applicants.

BB. STALL OCCUPANCY

SECTION 60. ***Requisite After Grant of Stalls*** – The successful applicant shall furnish the Municipal Treasurer two pieces of his or her picture immediately after the award of the lease. It shall be the duty of the Treasurer to affix copy of the picture to the application and another copy to the record card kept for the purpose.

SECTION 61. ***Vacancy of Stall Before Expiration of the Lease*** – Should for any reason a lessee discontinues or be required to discontinue his/her business before his/her lease of the stall expires such stall shall be considered vacant and its occupancy thereafter shall be dispensed of in the manner prescribed in this Chapter.

SECTION 62. ***Partnership with Stallholder*** – A market stallholder who enters into business with any party after he had acquired the right to lease such stall shall have no authority to transfer to his partner (s) the right to occupy the stall. Provided, however that in case of death or any legal disability of such stallholder to continue in his business occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provisions hereof, and the spouse, parent, son, daughter or relative within the third degree of consanguinity or affinity of the deceased is not applying for the stall he shall be given the preference to continue occupying the stall or booth concerned if he applies therefore.

SECTION 63. ***Death, Disability or Incapacity of Stallholder*** – Upon the death, disability or incapacity of the lawful holder of a stall (s) in the public markets of the Municipality of Pavia, all his rights and privileges previously acquired shall be transmitted in the following order;

1. Surviving spouse
2. Legitimate children
3. The father or mother of the occupant of the stall
4. Relative within the sixth degree of consanguinity.

SECTION 64. ***Lessee to Personally Administer Stall*** – Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his/her stall (s) or booth (s). Provided, however that he/she may employ helpers who must be citizens of the Philippines, including but not limited to the spouse, parent and children of the stallholder who are actually living with him and who are not disqualified under the provisions hereof; Provided further, that the persons to be employed as helpers shall, under no circumstances, be persons whom the stall helper has any commercial relation or transaction. Violation of this Section is sufficient ground for cancellation of the lease and ejectment of the stallholder.

SECTION 65. ***Number of Stalls Leased to Each Family*** – Number of stalls leased to each family shall not exceed one. No family shall be allowed to have more than one stall.

SECTION 66. ***Dummies, Sub-Lease of Stalls*** – In any case where the person, required to be the holder or lessee of a stall or booth, in the public market, is found to be in reality not the person who is actually occupying said stall or booth, the lease shall be cancelled and the stallholder ejected. If upon investigation such stallholder shall be found to have sub-leased his or her stall or booth, to another person or to have connived with such person so that the latter may for any reason not be able to occupy the said stall or booth said lease shall also be cancelled and the stallholder ejected. The stall shall be declared vacant and adjudicated accordingly.

SECTION 67. ***Prohibitions*** – No person suffering from any communicable disease shall be permitted to engage in business in any public market or may be employed therein in any capacity.

SECTION 68. ***Forward Movement*** – When a stall or series of stalls become vacant, the adjoining stallholders shall have preference to the lease or occupation of the vacant stall (s) in which case the occupant of stall located in the line stall (s) concerned, may move forward toward the corner stall; Provided, however, that this section shall not apply to stallholders who are not citizens of the Philippines. Provide, furthermore, that the total number of stallholders in a given line of stall, half are entitled to move toward the right when all the vacant stall (s) are on their right; the other half toward the left corner should contrary be the case; and provided finally, that the right to move toward the corner on stalls vacated only and be expressly waived, in which case, the stallholders immediately next to the stallholders refuses to move forward, may occupy the stall(s) not occupied.

SECTION 69. *Occupation of Stalls* – Stallholders shall not be allowed to occupy stalls or space other than those leased to them, and it shall be the duty of the Market In-Charge and his subordinates to enforce this prohibition and apply, in proper cases, the penalty provided in Section 212 and 213 for offending stallholders.

CC. FLEA AND NIGHT MARKET

SECTION 70. Flea and Night Market. The Municipality of Pavia may, by Ordinance, create, fix and regulate flea and night market as well as ambulant vending in any Municipal street or designated thoroughfare.

SECTION 71. Sannguniang Bayan's Power to Fix Rate. Pursuant to the provision of the immediately preceding Section, the Sangguniang Bayan shall fix the rates of taxes, fees and charges after calling for a public hearing on any proposal under this chapter.

CHAPTER VII – CHARGES

A. RENTALS OF PERSONAL AND REAL PROPERTIES OWNED BY THE MUNICIPALITY

Section 1. *Imposition of Fees.* The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

(a) Land Only (per sq. m.)	Rate of Rental
i. Located in commercial/industrial area	P30.00/sq.m./mo.
ii. Located in residential area	P20.00/sq.m./mo.
iii. Others	P15.00/sq.m./mo.
(b) Building (per sq. m. of floor area)	
i. Covered Gym	
Games only	P 100.00/hour
Special occasion	P 1,000.00/day
ii. Plaza	
Stage only	P200.00/day
Whole Plaza	P1,000.00/day.

NOTE: For letters (a) and (b), the electricity will be charged separately.

iii. FITS Center	use of FITs with facilities P 500.00/day
iv. Multi-purpose Gymnasium	
Without Air-conditioning Unit	
(a) First Four (4) Hours	P1,000.00
(b) Succeeding Hours	P200.00/hour
With Air-conditioning Unit	
(a) First Four (4) Hours	P5,000.00
(b) Succeeding Hours	P1,000.00/hour
v. Equipment	
LED Wall	
(a) First Four (4) Hours	P6,000.00
(b) Succeeding Hours	P1,200.00/hour
Sound System	
(a) First Four (4) Hours	P3,000.00
(b) Succeeding Hours	P600.00/hour
Industrial Fan	
(a) First Four (4) Hours	P100.00
(b) Succeeding Hours	P20.00/hour/unit
Blower Fan	
(a) First Four (4) Hours	P150.00
(b) Succeeding Hours	P30.00/hour/unit
Monobloc Chair	P5.00/chair
Folding Table	P50.00/table
Steel Railing	P100.00/railing
Canopy Tent (Big)	P1,000.00/day
Canopy Tent (Small)	P500.00/day
vi. Training Room	P1,000.00/day

vii. Kitchen — P1,500.00 (inclusive the use of oven, grinder, mixer, refrigerator)

viii. Display Area — - 10% of sales

B. ANTI-POLLUTION CONTROL CHARGES

SECTION 2. *Authority or Permit Required.* – All factories, firms or industrial establishments, before issuance of the corresponding license and permit required in this Code, shall submit for approval to the Municipal Engineer the pertinent plans and specifications of their pollution control, structures or measures. The Municipal Engineer shall act in consultation with the National Pollution Control Commission, and shall issue authority to construct, certificate of registration or permit to operate to the effect that the establishment concerned have made provisions for the constructions or measures for their factory plant, and/or establishment as the case may be. Such authority to construct and/or certificate of authority issued shall be required in the application for permit and license to operate the business or industry.

SECTION 3. Imposition of Fees – Any article, machine, equipment, device or contrivance or installation, be registered first with the Municipal Engineer's Office and written permit for the construction and/or operation shall first be obtained from the said office. Such permit shall be displayed, or firmly affixed, upon the article, machine or equipment device or contrivance in such manner as to be clearly visible and accessible.

For the purpose of the preceding paragraph, all commercial and industrial establishments in Municipality of Pavia which shall register with the Municipal Engineer's Office shall pay a registration fee of fifty pesos (P 50.00) per annum. For the issuance of the annual fees shall be paid to the Municipal Treasurer.

(a) Vol. of liquid wastes, gallons per day:

Up to 5,000 maximum	P25.00
5001 to 10,000 maximum	P30.00
10,001 to 25,000 maximum	P50.00
25,001 to 100,000 maximum	P100.00
100,001 to 1,000,000 maximum	P150.00
Over 1,000,000	P200.00

(b) Volume collector washer, scrubbers, bag-filters or similar equipment capacity, cubic feet:

Up to 500 maximum	P 25.00
501 to 1,000 maximum	P50.00
1,001 to 2,500 maximum	P75.00
2,501 to 10,000 maximum	P100.00
10,000 to 20,000 maximum	P150.00
Over 50,000	P200.00

c) Furnace including that of steam boilers

(Fee according to size or hourly fuel consumption whichever is higher.)

Grate Surface		Pound of Coal	Gallons of Oil
Up to 2 sq. ft.	30	3	P 25.00
2.1 to 5 sq. ft.	31 to 75	3.1 to 7.5	P35.00
5.1 to 10 sq. ft.	76 to 150	7.6 to 15	P50.00
10.1 to 20 sq. ft.	151 to 300	16 to 30	P75.00
20.1 to 40 sq. ft.	301 to 600	31 to 60	P100.00
40.1 to 80 sq. ft.	601 to 1,200	61 to 120	P150.00
80.1 to 140 sq. ft.	1,201 to 2,000	121 to 210	P175.00
140.1 to 200 sq. ft.	2,001 to 3,000	221 to 300	P200.00
Over 200 sq. ft.	Over 3,000	Over 300	P250.00

(d) Smoke oven, tar, kettle, asphalt kettle, bake oven, coffee roaster, and varnish kettle.
(Fee according to grate surface or fuel consumption for charges sees "Furnace other than boiler furnace above".)

(e) Incinerators:

(Fee according to cross sectional area of primary combustion chamber)

Gross sectional area sq, ft.	Fee
Up to 5.00	P 25.00
5.10 to 10.00	P30.00
10.01 to 15.00	P40.00
15.01 to 20.00	P50.00
20.01 to 25.00	P60.00
25.01 to 30.00	P75.00
Over 30	P100.00

(f) Boiler furnace rebuilding or charging boiler furnace involving addition of fly as control equipments --P 25.00

SECTION 4. ***Supervision and Control*** – For purposes of supervision and control, the Municipal Engineers Office shall take charge of the implementation of the above provisions.

CHAPTER VIII – ADMINISTRATIVE PROVISIONS

A. BUSINESS PERMIT AND LICENSING SYSTEM

SECTION 1. ***License Necessary*** – It shall be unlawful for any person to open any business, trade or calling, or begin any profession from which taxes, fees or charges and /or rentals, as authorized to be levied and collected under R.A. 7160, otherwise known as the Local Government Code of 1991, in the Municipality of Pavia without first paying and obtaining a

Mayor's Permit and Business License to continue the operation of the same for the ensuing years and have any stock in trade without first paying the graduated fixed taxes, fees or charges or rentals imposed under this ordinance.

SECTION 2. – *Application for Business Permit* – An application for business permit shall be filed with the Business Permit and Licensing Section. The application for to be provided for the purpose shall set forth all necessary information including the name and citizenship of the applicant, the description of the business to be conducted, and such other information as may be prescribed.

Any false statement made by the applicant or license shall constitute a sufficient ground for denying or revoking the permit without prejudice to the criminal liability of the applicant or permit.

SECTION 3. – *Standard Steps* – The municipality shall ensure that applicants for business registration shall follow three (3) steps in applying for new business permits or for business renewals:

a. Filing and submission of the accomplished application form with complete documentary requirements;
b. Assessment and payment of taxes, fees and charges;
c. Issuance and releasing of Mayor's Permit and Business License Plate and/or Sticker.

SECTION 4. – *Standard Processing Time* – Consistent with R.A. 11032, otherwise known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018, the municipality is enjoined to comply with the prescribed time for processing of business registrations, as shown below:

a. All applications or requests submitted shall be acted upon by the assigned officer or employee within the prescribed processing time stated in the Citizen's Charter which shall not be longer than three (3) working days in the case of simple transactions and seven (7) working days in the case of complex transactions from the date the request and/or complete application or request was received.

b. For applications or requests involving activities which pose danger to public health, public safety, public morals, public policy and highly technical application, the prescribed processing time shall in no case be longer than twenty (20) working days or as determined by the government agency or instrumentality concerned, whichever is shorter.

c. The maximum time prescribed above may be extended only once for the same number of days, which shall be indicated in the Citizen's Charter. Prior to the lapse of the processing time, the office or agency concerned shall notify the applicant or requesting party in writing of the reason for the extension and final date if release of the government services requested. Such written notification shall be signed by the applicant or requesting party to serve as proof of notice.

d. If the application or request for license, clearance, permit, certification or authorization shall require the approval of the Sangguniang Bayan, the Sanggunian concerned shall be given a period of forty-five (45) working days to act on the application or request, which can be extended for another twenty (20) working days. If the local Sanggunian concerned has denied the application or request, the reason for the denial, as well as the remedial measures that may be taken by the applicant shall be cited by the concerned Sanggunian.

e. In cases where the cause of delay is due to force majeure or natural or man-made disasters, which result to damage or destruction of documents, and/or system failure of the computerized or automatic processing, the prescribed processing times mandated in this Act shall be suspended and appropriate adjustments shall be made.

SECTION 5. – *Signatories* – The number of signatories in any document shall be limited to a maximum of two (2) signatures which shall represent officers directly supervising the office or agency concerned. Provided, that in case the authorized signatory is on official business or official leave, an alternate shall be designated as signatory. Electronic signatures or pre-signed licenses, clearance, permit, certification or authorization with adequate security and control mechanism may be used.

SECTION 6. – *Inspection of Business Establishments* – Joint Inspection Teams composed of the heads and representatives of the Business Permit and Licensing Section, the Municipal Engineering Office, Municipal Health Office, the Zoning or Municipal Planning Development Office, the Municipal Treasurer's Office and the Bureau of Fire Protection shall be organized to conduct joint inspection of business enterprises as required by law.

a. Inspections usually undertaken for compliance with zoning and environment ordinances, building and fire safety ordinances, health and sanitation undertaken during the construction stage shall not be conducted again by the LGU as part of the requirements for business registration. Instead, inspections to check compliance with initial submissions during the construction stage will be undertaken within the year after the issuance of the business permit.

b. The Joint Inspection Team shall be headed by the Business permit and Licensing Officer who shall oversee joint inspection operations.

c. The Bureau of Fire Protection shall enter into a Memorandum of Agreement with the Municipality of Pavia, as necessary, to implement streamlined procedures for assessing and paying fire code fees that will enable the LGU to implement the above steps.

SECTION 7. – *Permits to be Displayed Conspicuously* – All licenses, permits and business plate issued to a taxpayer under the provision of this Code must be displayed by the licensee in a conspicuous place in his office, store or business establishment. In the case of a peddler or travelling agents or other persons having no fixed place or business, such permit and receipt shall be kept in the physical possession of the holder.

a. For non-display of the plate, a fine of P500.00/offense.

b. For a displaying a counterfeit plate, a fine of P2,500.00/offense plus REVOCATION OF BUSINESS/MAYOR'S PERMIT.

No license or permit for any business or activity may be issued unless a barangay clearance is first obtained where such business or activity is located or conducted. The application for clearance shall be acted upon within seven (7) working days from the filing thereof. Barangay clearances and permits related to doing business shall be applied, issued and collected at the municipality. Provided, that the share in the collections shall be remitted to the respective barangays.

SECTION 8. – *Grounds for Non-Issuance of Business Permit* – A business permit may be refused to any person on any of the following grounds:

a. Who had previously violated any municipal ordinance or regulation relative to the granting of business permits;

b. Whose business establishment does not conform with the zoning regulations, safety, health and requirements set for the by the law or municipal ordinance;

c. Who has unsettled tax obligation, debt or liability to the local government.

d. Who is not qualified under any provision of law or regulation to establish or operate the business applied for

SECTION 9. – *Business Plate and Posting of Business Permit* – A business plate shall be issued with every business permit after paying the amount of Three Hundred Pesos (300.00) to the Municipal Treasurer. The original copy of business permit and the business plate shall be posted conspicuously inside the place of the business establishment or office. A lost or mutilated business plate may be replaced by filing in application for its replacement with the Business Permit and Licensing Section and paying the amount of Five Hundred Pesos (P500.00) to the Municipal Treasurer. (business plate shall be valid for 3 years, and must be replaced after the lapse of its validity)

SECTION 10. – *Retirement of Business* – Any person or entity who discontinues or close his business operation shall within twenty (20) days upon closure of the business apply for the retirement with the Business Permit and Licensing Section and surrender his permit to the Office of the Mayor in a prescribed form.

No business may be retired or terminated unless all taxes due are paid. A sworn statement of its gross receipts or sales for the current year shall be presented to the Municipal Treasurer and the corresponding taxes shall be collected.

SECTION 11. – *Separate License or Permit for Different Kinds of Business or Establishment* – In case a person desires to conduct the same kind of business or trade in another place or establishment within the municipality, in addition to or aside from the place specified in his license or permit, he shall secure a separate license or permit for such additional business or trade and pay the corresponding tax or fee specified and imposed in this code. Except, as otherwise provided in this code, if a person desires to engage in more than one kind of business, trade, occupation, or calling in one establishment only.

SECTION 12. – *When Ownership of Business is Transferred, Not Considered New Business* – Whenever the ownership of a business already existing and operating under license or permit changes in form, as from single proprietorship to partnership or corporations, or whenever the same business is carried under a new name and style, or the business is transferred to a different owner but is continued or carried on its entirety as the original, or partly, or the same business establishment, the same shall not be considered as a new business for purpose of enabling the owner or operator thereof to pay a lower rate of tax, fee or charge, but shall be deemed as a continuation of, and subject to the rates of taxes or fees applicable to the original or existing business.

SECTION 13. – *Death of Business Permittee* – When any individual paying a business permit die, and the business is continued by a person interested in his estate, no additional payment shall be required for the remainder of the term for which the permit was paid.

SECTION 14. – *Removal or Transfer of Business to Other Location* – Any business, profession, trade, occupation or calling for which taxes, fees or charges have been paid pursuant to the provisions hereof may be moved to and continued in another place within the Municipality of Pavia, without payment of additional taxes during the term for which payment had already been made. Provided, however, that the taxpayer concerned shall first secure approval of the Municipal Mayor, notify the Municipal Treasurer, in writing, of such approved removal or transfer at least forty-eight (48) hours before the transfer. Proper notation of such transfer shall be made by the Municipal Treasurer or his deputy on the face of the official receipt, privilege tax receipt or other records involved. (sanction in case of violation)

SECTION 15. – *Duration of Permits* – Permits shall be granted annually and shall expire on the thirty-first (31st) day of December of the year of issuance thereof.

CHAPTER IX – RULES AND PROCEDURES FOR THE ISSUANCE OF BUSINESS PERMITS/LICENSE AND CLOSURE OF BUSINESSES.

SECTION 1. – ***Renewal of Business Permit*** – The business permit shall be renewed not later than the twentieth (20th) day of January of each year. The business plate shall be updated by posting on it a renewal sticker to be issued by the Business Permit and Licensing Section upon payment of Fifty Pesos (50.00) to the Municipal Treasurer.

SECTION 2. – ***Requirements*** – All applicants for business permits and licenses or renewal shall comply with all the following requirements:

For Newly-Started Business:

- Duly Accomplished Business Permit Unified Form with Sketch Plan and Picture
- Barangay Clearance for Business
- Assessor's Certificate
- Lease Contract (if leasing)
- Certification from the Lot Owner/Proof of Ownership/Authority (if using the property of certain person without rental) (eg. Railway Contract)
- Photograph of Establishment
- Locational Clearance
- DTI Registration (for Sole Proprietorship)
- SEC Registration (for Corporation & Partnership)
- 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 a sole proprietorship
- FSIC (Fire Safety Inspection Clearance)
- Sanitary Health Permit (Health Certificate for all food handlers)
- Occupancy Permit
- MENRO Certificate
- Affidavit of Undertaking (re: DILG MC 2019-121)
- Real Property Tax Clearance/Official Receipts

For Renewal of Existing Business Permits:

- Previous Year Mayor's Permit and Business License
- Barangay Clearance for Business
- Lease Contract (if leasing)
- Certification form the Lot Owner (if using the property of certain person without rental)
- Sworn Statement of Gross Receipts/ITR
- Income Tax Return from the Office of the Bureau of Internal Revenue
- DTI Registration (if applying for amendment of Business Trade Name

- Real Property Tax Clearance/Official Receipts

SECTION 3. – ***Action on Application for Permit*** – Upon compliance with all the requirements, the application for new license or permit or renewal thereof shall be acted upon within seventy-two (72) hours from the time the same is actually submitted either favorably or unfavorably. If the action is unfavorable written reasons shall be submitted to the applicant within the same period of time in order that he can comply with the requirements or cure the defect. In the event that no action is taken thereon within the said period, it is deemed that such application has been favorably acted upon and the actual issuance of the license or renewal thereof shall become ministerial.

a. Violation of Law

b. When the owner/operator of the business establishments abuse the privilege to the injury of the public morals and peace;

c. Upon recommendation of the Municipal Treasurer

1) For fraudulent business practice which may result in tax loss to the Municipality of Pavia.

d. When the business is conducted in a disorderly manner;

e. When the business establishment is used for illegal activities;

f. When the business is conducted in a way contrary to the character of the business applied for;

g. When the business establishment is permitted to be used as a resort for disorderly characters, criminals, or women of ill-repute;

h. Willful neglect of the owner/operator to comply with any of the requirements set forth for such business;

i. Violation of any other ordinance in connection with or related to such business;

j. Other justifiable causes.

SECTION 4. – ***Written Notice Before Actual Closure*** – In certain cases on revocation of permits and/or licenses validly issued by competent authorities and/or closure of business in accordance with law, the owner of such business shall be given written notice/citation of revocation of license/permit and/or closure, at least ten (10) days before the date for actual revocation and/or closure except when the business involves illegal activities stipulated under the Revised Penal Code or other penal laws on fraudulent acts in which case the provision of this section shall not apply.

SECTION 5. – *Notice of Revocation of Permit/License* – Any notice of revocation of permit/license and/or closure of business made without complying with the ten (10) day notice provided in Section 20 hereof shall be null and void and shall have no effect of whatever nature or kind.

The notice of revocation and/or closure shall include all violations of laws or ordinances or condition of the permit and/or license violated including the date of the violation by the owner/operator of the business concerned.

SECTION 6. – *Issuance of Amended Business Permits and Other Request for Documents.* A Fee of Five Hundred (Php500.00) Pesos shall be imposed for the issuance and documentation of amended business permits, location such as change of business status, capitalization, ownership, trade name, location, nature of business and other changes including requests for records and documents from the Business Permits and Licensing Office (BPLO).

AMENDMENTS	**REQUIREMENTS**
Transfer of Ownership	Affidavit/Sworn Statement
Transfer of Location	Affidavit/Sworn Statement & Brgy. Clearance Notify (Engineering., Fire & Health Office)
Change of Trade Name	DTI/SEC/Sworn Statement
Change of Nature	DTI/Sworn Statement
Others (Sole Proprietor/Partnership)	Board Resolution & Secretary's Certificate
Corporation	DTI/SEC

CHAPTER X – INCENTIVES

SECTION 1. *Authority to Grant Tax Exemption Privileges or Incentives*

a) Except as otherwise provided under existing laws, while the Municipality may grant tax exemption, tax incentives, or tax relief, such grant shall not apply to regulatory fees which are levied under the police power of the Municipality of Pavia. Tax exemptions shall be conferred through the issuance by the Municipal Treasurer of tax exemptions, tax incentives, based on Ordinances, which shall be non-transferable.

b) The Ordinances granting tax exemptions, tax incentives and tax reliefs shall be guided by the following:

1. On the grant of tax exemptions or tax reliefs:

   (a) Tax exemptions or tax relief may be granted in case of natural calamities, civil disturbance, general failure of crops, or adverse economic conditions such as substantial decrease in the prices of agricultural or agri-based products;

(b) The grant of exemption or relief shall be through an ordinance.

(c) Any exemption or relief granted to a type or kind of business shall apply to all businesses similarly situated; and

(d) Any exemption or relief granted shall take effect only during the next calendar year for a period not exceeding twelve (12) months as may be provided in the Ordinance. In the case of shared revenues, the exemption or relief shall only extend to the share of the Municipality.

2. On the grant of tax incentives:

(a) The tax incentive shall be granted only to new investments in the Municipality of Pavia and the Ordinance shall prescribe the terms and conditions therefore;

(b) The grant of the tax incentives shall be for a definite period not exceeding one (1) calendar year;

(c) The grant of tax incentives shall be by Ordinance passed prior to the first (1st) day of January of any year; and

(d) Any tax incentive granted to a type or kind of business shall apply to all Businesses similarly situated.

SECTION 2. ***Withdrawal of Tax Exemption Privileges or Incentives*** – Unless otherwise provided in this Code, beginning January 1, 1992, all local tax exemption privileges or incentives granted to and presently enjoyed by any person, whether natural or juridical, including Government-owned or Controlled Corporations, are considered withdrawn, except the following:

(a) Local water districts;
(b) Cooperatives duly registered under RA 6938, otherwise known as the Cooperative Code of The Philippines;
(c) Non-stock and non-profit hospitals and educational institutions;
(d) 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;
(e) Business entity, association, or cooperatives registered under RA 6810; and
(f) Printer and/or publisher of books or other reading materials prescribed by the Department of Education as school texts or references, insofar as receipts from the printing and/or publishing Thereof are concerned.

Unless otherwise repealed by law, business and economic enterprise operating within the Export Processing Zones administered by the Export Processing Zone

Authority shall continue to enjoy the tax exemption privileges and tax incentives granted in PD 66, as amended.

CHAPTER XI – CIVIL REMEDIES FOR COLLECTION OF REVENUES

SECTION 1. ***Municipal Government's Lien.*** – Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subjected to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

SECTION 2. ***Civil Remedies.*** – The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

(b) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously.

SECTION 3. ***Distraint of Personal Property.*** –The remedy by distraint shall proceed as follows:

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

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

(c) Publication - the offer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the Municipality of Pavia, specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after the notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Chief Executive of the Municipality.

(d) Release of distrained property upon payment prior to sale – if at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effect distrained shall be restored to the owner.

(e) Procedure of Sale – At the time and place fixed in the notice, the office conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

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

Said Committee on Appraisal shall be composed of the Municipal Treasurer as chairman, with a representative of the Commission on Audit and Municipal Assessor as members.

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

SECTION 4. ***Levy on Real Property.*** – After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on or 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 the penalty due from him. Said certification shall operate with the force of a legal execution throughout the Philippines. The levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the time, written notice of the levy shall be mailed to or served upon the Assessor and the 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 Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer shall, within thirty (30) days after the 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.

SECTION 5. ***Advertisement and Sale.*** – Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal Hall, and in a public conspicuous place in the barangay or district 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, interest and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interest. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipality building or on the property to be sold, or at any other place as determined by the Municipal Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After the consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees and charges, and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property.

The Municipal Treasurer may advance from his tax campaign funds or any funds available in his Office an appropriation or savings of an amount sufficient to defray the cost of collection by means provided for in this Code, including preservation or transportation expenses in cases of personal and real property including improvements thereon.

SECTION 6. *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 or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his deputy.

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

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

SECTION 7. *Final Deed to Purchaser.* – In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, and related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SECTION 8. *Purchase of Property by the Municipality of Pavia 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 taxes, fees, or charges, related surcharges, interests, penalties and costs, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the Municipal Government to satisfy the claim within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the Municipal Government without the necessity of an order from a competent court.
Within one (1) year from the date of such forfeiture, the taxpayer or any of his representatives may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges, and related surcharges, interest, or penalties, and the cost of sale. If the property is not redeemed as provided herein, the ownership thereon shall be fully vested to the Municipality of Pavia.

SECTION 9. *Resale of Real Estate Taken for Taxes, Fees or Charges.* – The Sangguniang Panlungsod may, by ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose the real property acquired under the preceding Section at public auction. The proceeds of the sale shall accrue to the general fund of the Municipality.

SECTION 10. – *Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action* – The City 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 Municipality Treasurer within the period prescribed by this Ordinance.

SECTION 11. – *Further Distraint or Levy* – The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

SECTION 12. – *Personal Property Exempt from Distraint or Levy* – The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

(a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment:

(b) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select and necessary used by him in his ordinary occupation;

(c) His necessary clothing, and that of all his family;

(d) 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 (P 10,000.00);

(e) Provisions, including crops actually provided for individual or family use sufficient for four (4) months;

(f) The professional libraries of doctors, engineers, lawyers and judges;

(g) One fishing boat and net not exceeding the total value of Ten Thousand Pesos (P10,000.00, by the lawful use of which a fisherman earns his livelihood; and

(h) Any material or article forming part of a house or improvement of any real property.

CHAPTER XII– TAXPAYER'S REMEDIES

SECTION 1. *Period of Assessment and Collection.*

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of three (3) years from the they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from the discovery of the fraud or intent to evade
payment.
(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees or charges assessed before the effectivity of the Local Government Code may be collected within a period of three (3) years from the date of assessment.

(f) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1) The Treasurer is legally prevented from making the assessment of collection
2) The taxpayer request for 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 2. *Protest of Assessment.* – When the Municipality Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount deficiency, the surcharges, interest and penalties. Within sixty (60) days from receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the Municipal Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the Municipal Treasurer finds the assessment to be wholly or partially correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60) day period prescribed herein within which to appeal with the Court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

SECTION 3. *Claim for Refund or Tax Credit.* – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed within the Municipality Treasurer duly supported by evidence of payments (e.g. official receipt, tax clearance, and such other proof evidencing overpayment). No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

The tax credit granted a taxpayer shall not be refundable in cash but shall only be applied to future tax obligations of the same taxpayer for the same business. If a taxpayer has paid in full the tax due for the entire year and shall have no other tax obligation during the year, his tax credit shall be applied in full during the first quarter of the next calendar year on the tax due from him for the same business of said calendar year.

Any unapplied balance of the tax credit shall be refunded in cash in the event that he terminates operation of the business involved within the locality.

SECTION 4. ***Cost of Sale.*** – The cost of sale incurred in any of the remedies instituted by the Municipality Treasurer shall be the actual cost or ten per centum (10%) of the sum demanded whichever is more determinable.

CHAPTER XIII – CRIMES, OTHER OFFENSES AND FORFEITURE

SECTION 1. ***General Provisions.***

(a) Any person convicted of a crime penalized by this Code shall, in addition to being liable for the payment of the tax, penalties, interests and surcharges, be subject to the penalties imposed herein: Provided, that payment of the tax due after apprehension shall not constitute a valid defense in any prosecution for violation of any provision of this Code or in any action for the forfeiture of untaxed articles.

(b) Any person who willfully aids or abets in the commission of a crime penalized herein or who causes the commission of any such offense by another, shall be liable in the same manner as the principal.

(c) If the offender is not a citizen of the Philippines, he shall be recommended by the Municipal Treasurer for deportation immediately after serving the sentence without further proceedings for deportation. If he is a public officer or employee, the maximum penalty prescribed for the offenses shall be imposed and in addition, he shall be recommended for dismissal from the public service and perpetually disqualified from holding any public office, to vote and to participate in any election. If the offender is a certified public accountant, his certificate as a certified public accountant shall, upon conviction, be automatically recommended for revocation or cancellation.

(d) In the case of association, partnership, or corporations, the penalty shall be imposed on the partner, president, general manager, branch manager, treasurer, officer-in-charge, and employees responsible for the violation.

SECTION 2. ***Attempt to Evade or Defeat Tax.*** – Any person who willfully attempts in any manner to evade or defeat any tax imposed under this Code or the payment thereof shall, in addition to other penalties provided by law, upon conviction thereof, be fined not more than Two Thousand Five Hundred Pesos (P2,500.00)

SECTION 3. ***Failure to File Return or Sworn Statement, Supply Information, Pay Tax Withheld and Remit Tax.*** – Any person required under this Code or by regulations promulgated thereunder to pay any tax, make a return, keep any records, or supply any information, who willfully fails to any such tax, make such return, keep such records, or supply such information, or withhold or remit taxes withheld, at the time required by law or regulations, shall, in addition to other penalties provided by law, upon conviction thereof, be fined not more than Two Thousand Five Hundred Pesos (P 2,500.00).

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement and subsequently withdraws, the same return or statement after securing the official receiving seal or stamp of receipt of the Municipal Treasurer's Office where the same was actually filed shall, upon conviction therefore be fined not exceeding Two Thousand Five Hundred Pesos (P 2,500.00)

SECTION 4. ***Penal Liability of Corporations.*** – Any corporation, association or general co-partnership liable for any of the acts or omission penalized under this Code, in addition to the penalties imposed herein upon the responsible corporate officers, partners or employees, shall upon conviction, for each act or omission be fined for Two Thousand Five Hundred Pesos (P 2,500.00).

SECTION 5. ***Penal Liability for Making False Entries, Records or Reports.***

(a) Any independent certified public accountant engaged to examine and audit books of accounts of taxpayers under Section 178 and any person under his direction or bookkeeper or business agents, or employees, who:

(1) Willfully falsifies any report or statement bearing on any examination or audit, or renders a report, including exhibits, statements, schedules or other forms of accountancy work which has not been verified by him personally or under his supervision or by a member of his firm or by a member of his staff in accordance with sound auditing practices, or

(2) Certifies financial statements of a business enterprises containing an essential misstatement of facts or omission in respect of the transactions, and income, of his client or

(b) Any person who:

(1) Not being an Independent Certified Public Accountant according to examines and audits books of account of taxpayers, or

(2) Offers to assign and certify financial statement without audit, or

(3) Offers any taxpayers the use of accounting and bookkeeping records for local tax purposes not in conformity with the requirements prescribed in this Code or regulations promulgated there under, or

(4) Knowingly makes any false entry or enters any false or fictitious name in the books of accounts or records mentioned in the preceding paragraphs, or

(5) Keeps two or more sets of such records or books of accounts, or

(6) In any way commits an act or omission, in violation of the provisions of this Section; or

(7) Fails to keep the books of accounts or records mentioned in Section 175-178 in a native language, or English or to make a true and complete translation as required in Section 178 of this Code, or whose books of accounts or records kept in a native language or English are found to be at material variance with books or records kept by him in another language, shall, upon conviction of each act or omission, be punished by a fine of not more than Two Thousand Five Hundred (P 2,500.00).

SECTION 6. *Unlawful Pursuit of Business.* – Any person who carries on any business for which a permit, license or privilege tax is imposed without paying the tax as required by this Code shall, upon conviction for each act or omission be fined of Five Thousand Pesos (P 5,000.00) .

SECTION 7. *Failure or Refusal to Issue Receipts or Sales or Commercial Invoices and other Violations.*

a) Any person who, being required to issue receipts or sales or commercial invoices, fails or refuses to issue such receipts or invoices or issues receipts or invoices that do not truly reflect and/or contain all the information required to be shown therein or uses multiple or double receipts or invoices, or amusement tickets, shall, upon conviction, for each act or omission be fined of not less than One Thousand Pesos (P 1,000.00) but not more than Five Thousand Pesos (P 5,000.00).

b) Any person who commits any of the acts enumerated hereunder shall be penalized in the same manner and to the same extent as provided for in this Section:

1. Prints or issues amusement tickets without authority from the Municipal Treasurer;
2. Prints or issues double or multiple sets of amusement tickets;
3. Prints or issues unnumbered amusement tickets
4. Fails to issue receipts or sales invoice to a customer or buyer; or

5. Issues recycled or unregistered admission ticket.

SECTION 8. ***Failure to Obey Summons.*** - Any person who, being duly summoned by the Municipal Treasurer to appear to testify, or to appear and produce books of accounts, records, memoranda, or other papers, or to furnish Information as required under the pertinent provisions of this Code, neglects to appear or produce such books of accounts, records, memoranda, or other paper, or to furnish such information before or to the Municipal Treasurer shall, upon conviction be fined of not more than Five Thousand Pesos (P 5,000.00).

SECTION 9. ***Declaration under Penalties of Perjury.*** - Any declaration, return and other statements required under this Code, shall, in lieu of an oath, contain a written statement that they are made under the penalties of perjury. Any person who willfully files a declaration, return or statement containing information which is not true and correct as to every material matter shall, upon conviction be subjected to the penalties prescribed for perjury under the Revised Penal Code.

SECTION 10. ***Violations Committed by Government Enforcement Officers.*** – Every official, agent or employee of the Municipal Treasurer or any other agency, of the Municipal Government charged with the enforcement of the provisions of this Code, who is guilty of any of the offenses herein below specified, shall, upon conviction for each act or omission, be fined in a sum of not more than Five Thousand Pesos (P 5,000.00).

1) Those guilty of extortion or willful oppression through the use of his office;
2) Those who knowingly demand other of greater sums than are authorized by law or receive any fees, compensation or reward, except as by the law prescribed, for the performance of any duty;
3) Those who willfully neglect to give receipts as by law required for any sums collected in the performance of duty or who willfully neglect to perform any other duties enjoined by law;
4) Those who conspire or collude with another, or others to violate the provisions of this Code.
5) Those who by neglect or design permit the violation of the law by any other person;
6) Those who made or sign any false entry or entries in any books, or make or sign any false certificate or return;
7) Those who allow, or conspire or collude with another to allow the authorized retrieval, withdrawal or recall of any return, statement or declaration after the same has been officially received by the Municipal Treasurer's Office;
8) Those who, having knowledge or information of a violation of this Code or of any fraud committed on the revenues collectible by the Municipal Treasurer, fail to report such knowledge or information to their superior officer or to report as otherwise required by law; and
9) Those who, without the authority of law, demand or accept or attempt to collect, directly or indirectly, as payment or otherwise any sum of money or other thing of

value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of this Code.

SECTION 11. ***Penalty for Failure to Issue and Execute Warrant of Distrain.t*** – Any official or deputy of the Municipal Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed in this Code or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SECTION 12. ***Penalty for Failure to Issue and Execute.*** – Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax become delinquent or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

SECTION 13. ***Omission of Property from Assessment or Tax Rolls by Officers and Other Acts.*** – Any officer charged with the duty of assessing real property who willfully fails to assess, or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by a fine of of not less than one Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00).

The same penalty shall be imposed to any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required by this Code to perform acts relating to the administration of the real property tax or to assist the Assessor or Treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P 5,000.00).

SECTION 14. ***Government Agents Delaying Assessment of Real Property and Assessment Appeals.*** - Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00).

SECTION 15. ***Failure to Dispose of Delinquent Real Property at Public Auction.*** – The Municipal Treasurer or his deputy who fails to dispose of delinquent real property at public auction in compliance with the pertinent provision of this Code, and any other local government officials whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subjected to a fine not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00).

CHAPTER XIV– STATUTORY OFFENSES AND PENALTIES

SECTION 1. ***General Provision.*** – The addition of the tax such as interest and penalties and surcharges, shall be collected with such taxes, fees and charges imposed in this Code and in the same manner and as part of the tax.

The term "person" as used in this Code, includes an officer or employee of a corporation who as officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

SECTION 2. ***Civil Penalties.***

a) There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty five percent (25%) of the amount due, in the following cases;

(1) Failure to file any sworn statement required under the provisions of this Code or regulation on the date prescribed, or

(2) Failure to pay the tax within the time prescribed for its payment; or

(3) Failure to pay the full amount of tax shown on any return or sworn statement as required to be filed under the provisions of this Code or its regulations, or the full amount of tax due for which no return is required to be filed, on or before the date prescribed for its payment.

b) In case of willful neglect to file the sworn statement or return within the period prescribed by this Code or its regulations, or in case a false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax in case any payment has been made on the basis of such return before the discovery of the falsity or fraud.

c) The penalties imposed herein shall form part of the tax and the entire amount shall be subject to interest as prescribed in this Code.

SECTION 3. ***Interests.***

(a) In general – There shall be assessed and collected on unpaid amount of tax, interest at the rate of two percent (2%) per month not exceeding thirty –six (36) months from the date prescribed for payment until the amount is fully paid.

(b) Deficiency interest – Any deficiency in the payment of the tax due, shall be subject to the interest prescribed in paragraph (a) hereof, which interest shall be assessed and collected from the prescribed date for its payment until the full payment thereof.

(c) Delinquency interest – In case of failure to pay:

1) The amount of the tax due on any required date to be paid, or
2) The amount of the tax due for which no sworn statement is required, or
3) A deficiency tax, or any surcharge or interest thereon, on the due date appearing in the notice and demand of the Municipal Treasurer, there shall be assessed and collected, on the unpaid amount of two percent (2%) interest per month, which interest shall form part of the tax.

(d) Interest on extended payment – If any person required to pay the tax is qualified and elects to pay the tax on installment under the provisions of this Code, but fails to pay the tax or any installment hereof, or any part of such amount of installment on or before the date prescribed for its payment, or where the Municipal Treasurer has authorized an extension of time within which to pay a tax or deficiency tax or any part thereof, there shall be assessed and collected interest at the rate of two per centum (2%) per month or fraction thereof on the tax or deficiency tax or any part thereof unpaid from the date of notice and demand until it is paid but not more than thirty – six (36) months.

SECTION 4. ***Failure to File Certain Information/Returns.*** – In the case of each failure to file an information required by this Code or by the Municipal Treasurer or such failure is due to reasonable cause and not to willful neglect, there shall, upon notice and demand by the Municipal Treasurer, be paid by the person failing to file, keep or supply the same One Thousand Pesos (P1,000.00) for each such failure: Provided, however, that the aggregate amount to be imposed for all failures during a calendar year shall not exceed Ten Thousand Pesos (P 10,000.00).

SECTION 5. ***Failure of an Accountable Officer or Deputy to Collect or Remit Tax.*** – Any accountable employee or deputy or person required to collect, withhold account for, or remit any tax imposed by this Code who willfully fails to collect such tax, or account for and remit such tax, or willfully evade to remit such withheld tax shall, in addition to other penalties provided for under this Chapter and other existing laws and regulations be liable to a penalty equal to the total amount of the tax not collected, or not accounted for and remitted.

CHAPTER XV – OTHER PENAL PROVISIONS

SECTION 1. ***Penalty for Second and Subsequent Offenses.*** – In the case of reincidence, the maximum of the penalty prescribed for the offenses shall be imposed and the business permit revoked.

SECTION 2. ***Penalty for Violation of Business Registration Plate.*** – Any person found violating this Ordinance shall be punished with the following penalties, to wit;

1. For non-display of the plate a fine of P 500.00/offense.
2. For displaying a dilapidated plate as determined by the Municipal Treasurer's Office a fine of P 500.00/offense

3. For displaying a counterfeit plate a fine of P 5,000.00 plus revocation of Business Mayor's Permit.

SECTION 3. *Administrative Provision and Imposition of Penalties for Violations of PD 1096*

A. RULE I – ADMINISTRATION AND ENFORCEMENT

Penal Provisions

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

Any person, firm or corporation who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine of not more than twenty thousand pesos or by imprisonment of not more than two years or by both such fine and imprisonment; Provided, that in the case of a corporation firm, partnership or association, the penalty shall be imposed upon its officials responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of his sentence.

Exemption

Public buildings arts: traditional indigenous family dwellings shall be exempted from payment of building permit fees.

As used in the Code. the term "traditional indigenous family dwelling" means a dwelling intended for the use and occupancy by the family of the owner only and constructed of native materials such as bamboo, nipa, logs, or lumber, the total cost of which does not exceed fifteen thousand pesos (P 15,000.00).

Fees

Every Building Official shall keep a permanent record and accurate account of all fees and other charges fixed and authorized by the Secretary to be collected and received under this Code.

Subject to existing budgetary, accounting and auditing rules and regulations, the Building Official is hereby authorized to retain not more than twenty percent of his collection for the operating expenses of his office.

The remaining eighty percent shall be deposited with the city or municipal treasurer and shall accrue to the General Fund of the province, city or municipality concerned.

Use of Income from Fees

Any provision of law to the contrary notwithstanding, the Secretary is hereby authorized to prescribe the procedures for the use of all net income realized by the office of the Building Official from the collection of fees and charges not exceeding twenty percent thereof in accordance with Section.

Such income may be used to cover necessary operating expenses including the purchase of equipment supplies and materials, travelling expenses, obligation expenses and sheriff's fees and payment of other prior years obligations not adequately funded, subject to existing budgetary and auditing rules and regulations.

Administrative Fines

1. Imposition of Administrative Fines

    a. The Secretary or his duly authorized representative may prescribe and impose fines not exceeding ten thousand pesos (P10,000.00) in the following cases, subject to the terms and procedures as hereunder provided:

        i. Erecting, constructing, altering, repairing, moving, converting, installing or demolishing a private or public building/structure if without building/demolition permit.

        ii. Making any alteration, addition, conversion or repair in any building/structure/appurtenances thereto constructed or installed before the adoption of the Code, whether public or private, without a permit.

        iii. Unauthorized change, modification or alteration during the construction in the duly submitted plans and specifications on which the building permit is based.

        iv. Non-compliance with the work stoppage order or notice and/or orders to effect necessary correction in plans and specifications found defective.

        v. Non-compliance with order to demolish building/structure declared to be nuisance, ruinous or dangerous.

        vi. Use or occupancy of a building/structure without Certificate of Occupancy/use even if constructed under a valid building permit.

        vii. Change in the existing use or occupancy classification of a building/structure or portion thereof without the corresponding Certificate of Change of Use.

viii. Failure to post or display the certificate of occupancy/use/operation in a conspicuous place on the premises of the building/structure/appurtenances.

ix. Change in the type of construction of any building/structure without an amendatory permit.

b. In addition to the imposed penalty, the owner shall correct/remove his violations of the provisions of the Code.

2. Determination of Amount of Fines

a. In the determination of the amount of fines to be imposed, violations shall be classified as follows:

i. Light Violations

(a) Failure to post Certificate of Occupancy/use/operation.
(b) Failure to post Building Permit construction information sign.
(c) Failure to provide or install appropriate safety measures for the protection of workers, inspectors, visitors, immediate neighbors and pedestrians.

ii. Less Grave Violations

(a) Non-compliance with the work stoppage order for the alteration/addition/conversion/repair without permit.

(b) Use or occupancy of building/structure without appropriate Certificate of Occupancy/use/operation.

iii. Grave Violations

(a) Unauthorized change, modification or alteration during construction in the duly submitted plans and specifications on which the building permit is based.

(b) Unauthorized change in type of construction from more fire-resistive to less fire-resistive. (c) Non-compliance with order to abate or demolish.

(c) Non-compliance with work stoppage order for construction/demolition without permit.

(d) Change in the existing use or occupancy without Certificate of Change of Occupancy/use/operation.

(e) Excavations left open without any work being done in the site for more than one hundred twenty (120) days.

b. Amount of Fines

The following amount of fines for violations of the Code and this IRR is hereby prescribed:

Light Violations	P5,000.00
Less Grave Violations	P8,000.00
Grave Violations	P10.000.00

c. Penalty

i. Without prejudice to the provisions of the preceding Sections, the Building Official is hereby also authorized to imposed a penalty or surcharge in the following cases in such amount and in the manner as hereunder fixed and determined:

For constructing, installing, repairing, altering or causing any change in the occupancy/use of any building/structure or part thereof or appurtenances thereto without any permit, there shall be imposed a surcharge of 100% of the building fees; Provided, that when the work in the building/structure is started pending issuance of the Building Permit by the Building Official, the amount of the surcharge shall be according to the following:

Excavation for foundation --10% of: the building permit fees
Construction of foundation (including pile driving and laying of reinforcing bars) --------------------------25% of the building permit fees
Construction of superstructure up to 2.00 meters above established grade ---------------------------------50% of the buildings permit fees
Construction of superstructure above 2.00 Meters ---100% of the building permits fees

3. For failure to pay the annual inspection fee within thirty (30) days from the prescribed date a surcharge of 25% of the inspection fee shall be imposed.

B. RULE II – PERMITS AND INSPECTION

Building Permits

Exemption from Building Permits

A building permit shall not be required for the following minor constructions and repairs, provided these shall not violate any provision of the Code and this IRR.

a. Minor Constructions

i. Sheds, outhouses, greenhouses, children's playhouses, aviaries, poultry houses and the like, not exceeding 6.00 sq. meters in total area, provided they are completely detached from any other building and are intended only for the private use of the owner.

ii. Addition of open terraces or patios resting directly on the ground, not exceeding 20.00 sq. meters in total floor area, exclusively for the private use of the owner.

iii. Installation of window grills.

iv. Garden pools for the habitation of water plants and/or aquarium fist not exceeding 500 millimeters in depth and exclusively for private use.

v. Garden masonry walls other than party walls not exceeding 1.20 meters in height, footpaths, residential garden walks and/or driveways.

b. Repair Works

i. Repair works not affecting or involving any structural member, such as replacement of deteriorated roofing sheets or tiles, gutters, downspouts, fascias, ceilings and/or sidings.

ii. Repair and/or replacement of non-load-bearing partition walls.

iii. Repair and/or replacement of any interior portion or a house not involving addition or alteration.

iv. Repair and/or replacement work of doors and windows.

v. Repair and/or replacement work of flooring.

vi. Repair of perimeter fence and walls.

vii. Repair and/or replacement of plumbing fixtures, fittings or piping, such as toilet bowls, sinks, lavatories, urinals, bidets, pipes, faucets, valves for single detached dwellings and duplexes.

SECTION 4. ***Violation of Other Provisions of this Code or Regulations in General*** – Any person who violets any provisions of this Code or any regulation of the Municipal Treasurer promulgated thereunder, for which no specific penalty is provided by law or by this Ordinance, shall upon conviction for each act or omission, be fined in a sum of not more than Five Thousand Pesos (P 5,000.00).

SECTION 5. ***Engaging in Prohibited Business Transactions or Processing Illegal Pecuniary Interest*** – Any local official and any person or persons dealing with him who violate the prohibition provided of the Local Government Code, (R.A 7160), shall be a fine of Two thousand Five Hundred Pesos (2,500)

SECTION 6. ***Penalty for Selling, Transferring, Encumbering, or in any way Disposing of Property Placed under Constructive Distraint*** – Any Taxpayer whose property has been placed under constructive distraint by the Municipal Treasurer who sells, transfers, encumbers, or in any way disposes of said property, or any part thereof, without the knowledge and consent of the Municipal Treasurer shall, upon conviction for each act or omission be fined in a sum of not less than twice the value of the property sold, encumbered or disposed of, but not more than Two Thousand Five Hundred Pesos (P 2,500.00).

SECTION 7. ***Failure to Surrender Property Placed Under Distraint and Levy*** – Any person having in his possession or under his control any property or rights to property, upon which a warrant of constructive distraint or of actual distraint and levy has been issued shall, upon demand by the Municipality Treasurer or any of his deputies executing such warrant, surrender such property or right to property to the Municipal Treasurer or any of his deputies, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process. Any person who fails or refuses to surrender any of such property or right shall be liable in his own person and estate to the Municipal Government in a sum equal to the value of the property or rights not so surrendered but not exceeding the amount of the taxes (including penalties and interest) for the collection of which such warrant had been issued, together with costs and interest if any, from the date of such warrant. In addition, such person shall upon conviction for each act or omission be fined in a sum of not more than Two Thousand Five Hundred Pesos (P 2,500.00),

SECTION 8. ***Confiscation and Forfeiture of the Proceeds or Instrument of Crime*** – In addition to the penalty imposed for the violation of the provisions of this Code, the same shall carry with it the confiscation and forfeiture in favor of the Municipal Government of the proceeds of the crime or value of the goods, and the instrument or tools used in the illicit act belonging to a third person, the same shall be confiscated and forfeited after due notice and hearing in a separate proceeding in favor of the government if such third person leased, let, chartered, or allowed the use of the instrument or tools to the offender, such instrument, or tools shall, likewise, be confiscated and forfeited: Provided, finally, that property of common carriers shall not be subject to forfeiture when used in the transaction of their business as such common carrier, unless the owner or operator of said common carrier was, at the time of the illegal act, a consenting party or privy thereto, without prejudice to the owner's right of recovery against the offender in a civil or criminal action. Articles which are not subject of lawful commerce shall be destroyed.

SECTION 9. ***Subsidiary Penalty*** - If the person convicted for violation of any provisions of this Code has no property with which to meet the fine imposed upon him by the court, or is unable to pay such fine, he shall be he subjected to a subsidiary liability at the rate of one (1) day for each Eight Pesos and Fifty Centavos (8.50) subject to the rules established in Article 39 of the Revised Penal Code.

SECTION 10. ***Penalty for Non Payment of Rental and Light Fees and Other violation***– If the person convicted for violation of any provisions of this Code has no property with which to meet the fine imposed upon him by the court, or is unable to pay such fine, he shall be subjected to a subsidiary liability at the rate one (1) day for each Eight Pesos and Fifty Centavos (P8.50) subject to the rules established in Article 39 of the Revised Penal Code.

Non-payment of the rentals or light fees when they become due is sufficient ground for the ejectment of the occupant or cancellation of his/her lease, aside from the payment of surcharge not exceeding twenty-five percent (25%) of the amount of fees or charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid fees or charges including surcharges until such amount is fully paid but not in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Violation of any of the provision under Book III of this Code is a sufficient ground to eject the occupant or cancel his/her privilege to lease market stall at the discretion of the Market Committee and without the need of any court proceeding.

CHAPTER XVI - SPECIAL PROVISIONS

SECTION 1. ***Administrative Authority of the Municipal Treasurer*** – The Municipal Treasurer, in aid of legislation, shall recommend to the Sangguniang Bayan once every five (5) years the inclusion of new sources of revenues, revised rates of taxes, fees and/or charges, and such other consideration that will directly improve the fiscal capability of the Municipality. He shall recommend to the Local Sanggunian circulars, memoranda, fiscal policies and amendments to this Code, rules and regulation and such other measures necessary for the effective and efficient implementation of the provision of this Code.

SECTION 2. ***Tax Base*** – Pursuant to the preceding Section, and in consonance with Section 100 of R.A 7160, the Municipal Treasurer shall be responsible for the organization, conduct, development, and maintenance of a socio-Economic and Demographic Profile of the Municipality of Pavia which will serve as statistical bases for future policy, development planning, and effective public administration. Concomitant to this responsibility, he and his duly authorized assistant or deputies, shall be personally obliged to gather first-hand information from Barangay Officials, non-governmental cause-oriented groups, and national government agencies on matters relative to fiscal administration. Statistical data gathered for this purpose will form bulk of the tax information system sanctioned.

SECTION 3. ***Tax Information System*** – It shall be within the power of the Municipality Treasurer to organize Specialized Temporary Teams or Units within his department for the purpose of maintaining and upgrading a people-oriented, people-empowered, and computer-based tax information system.

SECTION 4. ***Public Dissemination of Municipality and Barangay Tax Ordinances*** **–** Copies of all Municipality and Barangay tax ordinances and revenue measures shall be furnished the Municipality or Barangay Treasurer for public dissemination; Provided, however, that in the case of Municipality tax ordinances or revenue measures, the Secretary of the Sangguniang Bayan shall, within ten (10) days after their approval, furnish the Municipal Treasurer certified true copies of all such tax ordinances or measures for publication in full for three (3) consecutive days in a newspaper of local circulation as part of the Municipalities tax information system.

SECTION 5. ***Assessment of Property Subject to Back Taxes*** – Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: Provided, however, that such taxes shall be computed based on the applicable schedule of values in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

Addendum on Special Provision:
Monitoring of Tax Compliance – The Barangay Treasurer and Punong Barangay shall monitor tax compliance in their respective barangays. Report shall be submitted to the Municipal Treasurer on a regular basis to update status with respect to realty and business taxes in their barangay.

Voluntary tax Compliance – The Municipality Treasurer may exempt a businessman from examination of his/her books of accounts and pertinent records in case of voluntary tax compliance by at least thirty percent (30%).

New Business Permit – No new business permit shall be approved without prior inspection submitted by the personnel of the Examination and Inspection Division, Municipal Treasurer's Office.

SECTION 6. ***Repealing Clause*** **–** All Ordinances, executive orders, resolutions and/or administrative regulations, or part or parts thereof which are inconsistent herewith are hereby repealed and/or modified accordingly.

SECTION 7. ***Separability Clause*** **–** If for any reason or reasons, any Section or provision of this Ordinance shall be held to be unconstitutional or invalid, no other Section or provision hereof shall be affected thereby.

SECTION 8. ***Effectivity Clause*** – This Ordinance shall take effect on January 1,2025.

RESOLVED FURTHER, to furnish copies of this Ordinance to all concerned for their information, reference, and appropriate action.

APPROVED.

Enacted this Municipal Ordinance 2024-17 on the 3rd day of June, 2024 at Pavia, Iloilo, Philippines.

****

I HEREBY CERTIFY to the correctness of the above-quoted ordinance:

GYNNYN G. GUMBAN
Secretary to the Sanggunian

ATTESTED BY:

HON. EDSEL G. GEROCHI
Municipal Vice-Mayor
Presiding Officer

APPROVED:

HON. LAURENCE ANTHONY G. GORRICETA
Municipal Mayor

Republic of the Philippines
Province of Iloilo
Municipality of Pavia

OFFICE OF THE SANGGUNIANG BAYAN

COMMITTEE REPORT NO. 2024-81
May 20, 2024

Submitted by: Committee on Revenue Generation
Date : April 3, 2024, 1:00 P.M., May 14, 2024, 1:30 P.M.
Venue : SB Session Hall, this municipality
Present :

1.Hon. Ariel Gerada - Chairperson, Committee on Revenue Generation
2. Hon. Joshua Philippe Gumban - Member
3. Ms. Gynnyn G. Gumban – SB Secretary
4. Mrs. Caroline Teruel – Municipal Treasurer
5. Mrs. Mabel Paches - MPDC

Subject: Sangguniang Panlalawigan Resolution No. 2024-113

Findings and Recommendations:

The committee discussed this measure which was referred during the regular session held last March 19, 2024, the *Sangguniang Panlalawigan Resolution No. 2024-113, Resolution Adopting Committee Report No. 2024-003, Series of 2024 of the Committee on Ways and Means and Approving its Recommendation Remanding Municipal Ordinance No. 2023-54 of the Municipality of Pavia, Province of Iloilo, Entitled: An Ordinance Approving the Revised Revenue Code of 2023 of the Municipality of Pavia, Iloilo, without prejudice to its resubmission to this August Body.*

The Sangguniang Panlalawigan Committee on Ways and Means would like to point out Section 2,3 and 6 of Chapter XIII of the subject Municipal Ordinance 2023-54 and opined that the mentioned provisions cont ravene Section516 if RA Bl, 7160 of the Local Government Code of 1991 providing penalties beyond the limit provided for by the law.

The committee made corrections for the following Sections:

Section 2. Attempty to Evade or Deafeat Tax – Any person who will fully attempt in any manner to evade or defeat any tax imposed under this code or the payment thereof shall, in addition to other penalties provided by law, upon conviction thereof be fined not more than Five Thousand Pesos (5,000.00) or imprisonment for one (1) year, or both at the discretion of the court.

The statement **or imprisonment for one (1) year, or both at the discretion of the court will be deleted**

Section 3. Failure to File Return or Sworn Statement, Supply Information, Pay Tax Withheld and Remit Tax – Any person required under this Code or by regulations promulgated thereunder to pay any tax, make a return, keep any records, or supply any information, who willfully fails to any such tax, make such return, keep such records, or supply such information, or withheld or remit taxes withheld, at the time required by law or regulations, shall, in addition to other penalties provided by law, upon conviction thereof, be fined not more than Five Thousand Pesos (P5,000.00) or imprisoned for one (1) year or both.

The statement **or imprisonment for one (1) year, or both will be deleted**

Section 6. Unlawful Pursuit of Business –Any person who carries on my business for which a permit license or privilege tax is imposed without paying the tax as required by this Code shall, upon conviction for each act or omission be fined of Five Thousand Pesos (P5,000.00) or imprisonment for not less than one year, or both. (emphasis supplied)

The statement **or imprisonment for not less than one year, or both (emphasis supplied) will be deleted.**

During the regular session held last March 19, 2024, Hon. Rhia Sotomil moved to repeal Municipal Ordinance No. 2023-24 Revised Revenue Code of 2023.

Thus, an Ordinance approving the 2024 Revised Revenue Code of the Municipality of Pavia was formulated by the Committee.

After discussions and clarifications the committee recommends to pass an Ordinance approving the 2024 Revised Revenue Code of the Municipality of Pavia, Iloilo.

HON. ARIEL GERADA
Chairperson, Committee on Revenue Generation

	Concurring:	Dissenting:	Abstain:
Hon. Rhia Sotomil			
Hon. Jo Jan Paul Peñol			
Hon. Joshua Phillippe Gumban			

REPUBLIC OF THE PHILIPPINES
PROVINCE OF ILOILO
ILOILO CITY

SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 80th REGULAR SESSION OF THE 14th SANGGUNIANG PANLALAWIGAN NG ILOILO HELD IN THE SESSION HALL OF THE NEW ILOILO PROVINCIAL CAPITOL, BONIFACIO DRIVE, ILOILO CITY ON FEBRUARY 13, 2024.

PRESENT:

Hon. Christine "Tingling" S. Garin, Presiding Officer

Hon. Domingo B. Oso, Jr.,	Floor Leader
Hon. Jo Ann B. Gemminanda,	Member
Hon. June S. Mondejar,	Member
Hon. Rolito C. Cajilig,	Member
Hon. Matt P. Palabrica,	Member
Hon. Jason R. Gonzales,	Member
Hon. Rolando B. Distura,	Member
Hon. Binky April M. Tupas,	Member
Hon. Ramon G. Sullano,	Member (President, PCL)
Hon. Amalia Victoria F. Debuque,	Member (Pres., Liga ng mga Brgy.)
Hon. Esara Aldeguer Javier,	Member (President, PPSK)

ON OFFICIAL BUSINESS:

Hon. Marcelo Valentine S. Serag, — Member

ON LEAVE:

Hon. Carol-V S. Espinosa-Diaz, — Member

RESOLUTION NO. 2024-113

RESOLUTION ADOPTING COMMITTEE REPORT NO. 2024-003, SERIES OF 2024 OF THE COMMITTEE ON WAYS AND MEANS AND APPROVING ITS RECOMMENDATION REMANDING <u>MUNICIPAL ORDINANCE 2023-54</u> OF THE MUNICIPALITY OF *PAVIA*, PROVINCE OF ILOILO, ENTITLED: *AN ORDINANCE APPROVING THE REVISED REVENUE CODE OF 2023 OF THE MUNICIPALITY OF PAVIA, PROVINCE OF ILOILO*, WITHOUT PREJUDICE TO ITS RESUBMISSION TO THIS AUGUST BODY

"Presented for consideration of the Body is Committee Report No. 2024-003, Series of 2024 of the Committee on Ways and Means, chaired by the Honorable Jo Ann B. Gemminanda, relative to ***<u>Municipal Ordinance 2023-54 of Pavia, Iloilo</u>***, *An Ordinance Approving the Revised Revenue Code of 2023 of the Municipality of Pavia, Province of Iloilo;*

WHEREAS, the Committee adopted the opinion of the Provincial Legal Office that the herein Municipal Ordinance is valid pursuant to Sections 16 and 129, both of R.A. 7160, otherwise known as the Local Government Code of 1991;

WHEREAS, the Provincial Legal Office also noted that the authority of the Local Government Unit to adjust tax rates shall not be oftener than once every five (5) years, but in no case such adjustment shall exceed ten percent (10%) of the rates fixed under the Local Government Code of 1991, as provided in Section 191 thereof;

WHEREAS, the Provincial Legal Office further provided that levying of taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory, or contrary to the declared national policy and a public hearing be conducted for the purpose as provided in Section 186 of the Local Government Code of 1991. The Municipality of Pavia has attached the Minutes and Attendance of its Public Hearing;

WHEREAS, however, the Committee would like to point out Sections 2, 3 and 6 of Chapter XIII of the subject Municipal Ordinance 2023-54, which reads:

SECTION 2. Attempt to Evade or Defeat Tax - Any person who willfully attempts in any manner to evade or defeat any tax imposed under this Code or the payment thereof shall, in addition to other penalties provided by law, upon conviction thereof, be fined not more than Five Thousand Pesos (P5,000.00) or ***imprisonment for one (1) year****, or both at the discretion of the court.*

SECTION 3. - Failure to File Return or Sworn Statement, Supply Information, Pay Tax Withheld and Remit Tax - Any person required under this Code or by regulations promulgated thereunder to pay any tax, make a return, keep any records, or supply any information, who willfully fails to any such tax, make such return, keep such records, or supply such information, or withhold or remit taxes withheld, at the time required by law or regulations, shall, in addition to other penalties provided by law, upon conviction thereof, be fined not more than Five Thousand Pesos (P 5,000.00) or ***imprisoned for one (1) year****, or both.*

SECTION 6. - Unlawful Pursuit of Business - Any person who carries on any business for which a permit, license or privilege tax is imposed without paying the tax as required by this Code shall, upon conviction for each act or omission be fined of Five Thousand Pesos (P 5,000.00) or ***imprisoned for not less than one (1) year****, or both. (emphasis supplied)*

WHEREAS, the Committee opined that the aforementioned provisions contravene Section 516 of RA No. 7160 or the Local Government Code of 1991 for providing penalties beyond the limit provided for by law;

NOW THEREFORE, on motion of the Honorable Domingo B. Oso, Jr., Floor Leader, together with the Honorable Jo Ann B. Germinanda, Chairperson, Committee on Ways and Means, which was duly seconded,

RESOLVED, as it is hereby Resolved, to adopt Committee Report No. 2024-003, Series of 2024 of the Committee on Ways and Means and to approve its recommendation remanding ***Municipal Ordinance 2023-54 of the Municipality of Pavia, Province of Iloilo****, An Ordinance Approving the Revised Revenue Code of 2023 of the Municipality of Pavia, Province of Iloilo,* without prejudice to its resubmission to this August Body;

RESOLVED FURTHER, to furnish copies of this Resolution, the Honorable Mayor and the Secretary to the Sangguniang Bayan of Pavia, Iloilo for their information and appropriate action and the Provincial Legal Office and the Honorable Jo Ann B. Germinanda, Chairperson, Committee on Ways and Means, both of the Province of Iloilo, for their information and reference.

APPROVED."

I HEREBY CERTIFY to the correctness of the above-quoted Resolution.

ATTY. RAUL S. TIOSAYCO, JR.
Secretary to the Sanggunian

CONCURRED BY:

DOMINGO B. OSO, JR.
Floor Leader

ATTESTED BY:

CHRISTINE "Pingting" S. GARIN
Presiding Officer