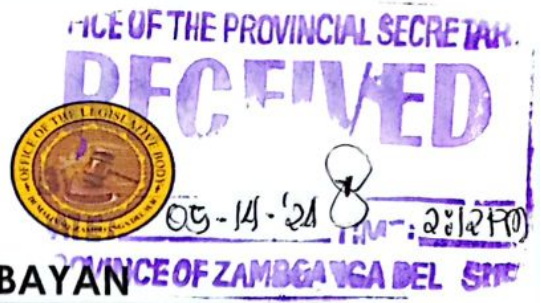




Republic of the Philippines
 Region IX
 Province of Zamboanga del Sur
MUNICIPALITY OF DUMALINAO



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 70TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR, HELD AT SB SESSION HALL ON APRIL 22, 2024.

Present:

- | | |
|-------------------------------------|-----------------|
| HON. WILFREDO L. MALONG, SR. | - Vice Mayor |
| HON. RONALDO D. ENCABO | - SB Member |
| HON. ARNOLD L. FLORES | - SB Member |
| HON. FREDERICK R. BALANDRA | - SB Member |
| HON. RHOLLY A. LABANG | - SB Member |
| HON. MA. GEMMA C. ALBISO | - SB Member |
| HON. ROMEO G. LIGAN | - SB Member |
| HON. JELITO R. PEÑONAL | - SB Member |
| HON. JOEL L. FAMOR | - ABC President |
| HON. JUSTONY G. SULATORIO | - SKF President |
| HON. ROMEO D. PARILA | - IPMR |

Absent:

- | | |
|-------------------------------|-------------------|
| HON. HERMES B. CABALES | - SB Member – S.L |
|-------------------------------|-------------------|

MUNICIPAL ORDINANCE NO. 2024-04-507

AN ORDINANCE AMENDING CERTAIN SECTIONS OF IMPOSITION OF FEES AND CHARGES OF THE MUNICIPAL ORDINANCE NO. 2020-03-441, OTHERWISE KNOWN AS THE REVENUE CODE AND MUNICIPAL ORDINANCE NO. 2020-03-442-A, OTHERWISE KNOWN AS THE CODE OF ECONOMIC ENTERPRISE OF THE MUNICIPALITY OF DUMALINAO, ZAMBOANGA DEL SUR, AND ADDING NEW FEES AND CHARGES HEREOF.

HON. HERMES B. CABALES
 Principal Author

HON. ARNOLD L. FLORES and HON. RONALDO D. ENCABO
 Co-Authors

WHEREAS, Section 5, 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

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR

(Handwritten signatures of the Sangguniang Bayan members)

(Handwritten signature of Principal Author)



(Handwritten initials)

as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local governments;

WHEREAS, Section 129, Republic Act No. 7160 otherwise known as the Local Government Code of 1991, provinces, cities, and municipalities have the power to generate their sources of revenue. These local sources consist of: (a) tax revenues derived from real property tax, business tax, and other taxes; and (b) non-tax revenues derived from fees, charges, and receipts from the operation of economic enterprises in connection with the government's exercise of its proprietary functions;

WHEREAS, the main thrusts of the municipality are for growth and progressive redistribution of wealth. It calls for a rational, more profitable and fruitful endeavour to attain self-reliance, a consistent and practical delivery of services, the effective enforcement of social, environmental and economic development projects;

WHEREAS, to ensure the maintenance, completion, promotion and operation of the socioeconomic development projects initiated by the local government, it is highly imperative to maximize revenue collections of the municipality and its integrated development machinery;

WHEREAS, to attain this objective, without unduly disturbing the initiative and growth of business, trade and industry, the need for coordinating into one effective code all the revenue resources in the local government becomes imperative;

WHEREAS, due to the ever-changing needs of the municipality and the continuous transformation of the society, it is proper to update and revise the revenue code and code of economic enterprise;

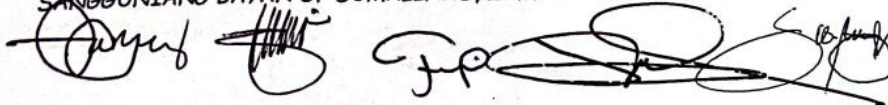
NOW, THEREFORE, on motion by **HON. ARNOLD L. FLORES** and severally seconded by the August body;

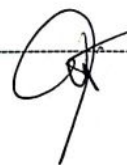
BE IT ORDAINED by the 12th Sangguniang Bayan of Dumalinao, Zamboanga del Sur, in session assembled that:

SECTION I. TITLE. This Ordinance shall be known as the "*Amended Revenue Code and Code of Economic Enterprise of the Municipality of Dumalinao, Zamboanga del Sur*".

SECTION II. AUTHORITY. This Ordinance is enacted in pursuit of Section 129 and 132 of Republic Act No. 7160, otherwise known as the Local Government Code of the Philippines of 1991.

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR





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SECTION III. POLICY. This Ordinance shall govern the powers of the Municipality of Dumalinao to impose and collect fees on certain business and activities within the jurisdiction of the Municipality of Dumalinao, Province of Zamboanga del Sur.

SECTION IV. AMENDMENTS. Certain sections of Municipal Ordinance No. 2014-08-384 as further amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code and Ordinance No. 2020-03-442-A, otherwise known as the Code of Economic Enterprises of the Municipality of Dumalinao, Zamboanga del Sur are hereby modified and amended.

SECTION V. MUNICIPAL REVENUE CODE. The modified and amended sections of the Municipal Ordinance No. 2020-03-441, to wit:

A. Section 6A.06. Imposition of fees, Article A, Fishery Rentals, Fees, and other charges of Municipal Ordinance No. 2014-08-384 as amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

A. 1. Fishing Permit and Paraphernalia Fees.

1. Fishing Permit for Fisher's Organization	Php300.00
2. Payao (small)	Php500.00
3. For using motorized boat double engine	Php2, 000.00
4. For using non-motorized boat	Php100.00
5. For using and engaging Pasol	Php50.00
6. For using and engaging Sudsod	Php200.00

A. 2. Auxiliary Invoice.

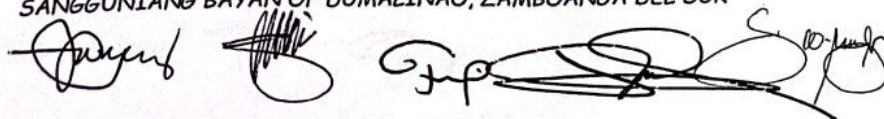
1. 500.1 kg and above (<i>per kilogram</i>)	Php1.00
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B. Section 5B.01 and Section 5B.02. Imposition of Fees, Article B, Civil Registry Fees of Municipal Ordinance No. 2014-08-384 as amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

B. 1. Civil Registry Fees – For Registration.

1. Change of Sex	Php3, 000.00 (NL)
2. Change of Date and Month of Birth	Php3, 000.00 (NL)
3. Affid't. to use the Surname of the Father	Php350.00
4. Affidavit of Legitimation	Php350.00

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR







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B. 2. Civil Registry Fees – Service Fees.

1. Migrant petition for Birth, Death, and Marriage	Php500.00
2. Out of Town registration of Birth, Death, and Marriage	Php300.00
3. Affidavit to use Surname of the Father (AUSF) Illegitimate Child	Php300.00
4. Acknowledgment of the Father (Illegitimate Child)	Php300.00
5. Issuance of form 1a, form 2a, form 3a	Php150.00
6. Authentication of Birth, Death and Marriage (4 pages)	Php100.00
7. Verification fee (Birth, Death & Marriage)	Php50.00
8. Issuance of Non- Availability of records of birth, death & marriage	Php100.00
9. Issuance of Birth, Marriage & Death destroyed	Php100.00

B. 3. Civil Registry – Marriage Fees.

1. Application for Marriage License	Php500.00
2. Marriage license	PhP150.00

C. Section 6E.01. Imposition of Municipal Health Service Fees, Article E, Municipal Health Service Fees of Municipal Ordinance No. 2014-08-384 as amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

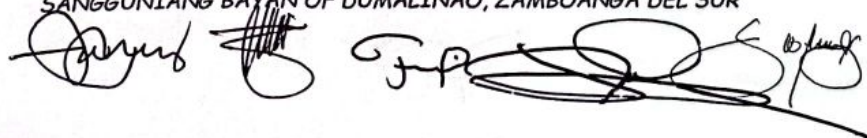
C. 1. Medical Fees – Out Patient Service.


1. Physical Examination and Prescription to (excluding laboratory and other specific examination)	Php80.00
2. IM Injection (excluding medicine)	Php70.00
3. Intravenous injection (excluding medicine)	Php70.00
4. Tetanus Toxoid Injection (excluding pregnant women)	Php150.00

C. 2. Ambulance Fees

1. Within the municipality	Php500.00
2. Outside the municipality	Php1000.00
3. Outside the province (additional/km)	Php25.00
3. With Oxygen Tank	Php150.00
4. With Oxygen Tank and regulator	Php200.00
5. With Nursing Care (Outside province)	Php1, 000.00
6. With Doctor Care	Php1, 200.00

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR









C. 3. Dental Fees.

1. Extraction per tooth (including toothpaste)	Php300.00
2. Pedo	Php100.00
3. Cleaning/prophylaxis	Php300.00
4. Temporary filling per tooth	Php200.00
5. Permanent filling per tooth silicate cement	Php300.00
6. Silicate cement	Php200.00
7. Composite filling	Php250.00
8. Cementation	Php200.00
9. Prophylaxis	Php200.00
10. Gum treatment	Php350.00
11. Dental honorarium	Php8, 000.00
12. Initial treatment	Php150.00
13. Second treatment	Php150.00
14. Pulpotomy	Php250.00
15. Full denture	Php3, 500.00
16. Partial denture (RPC) per tooth	Php100.00

C. 4. Municipal Health Service - Affiliation fee

1. Student Affiliation Fee (per student)	Php300.00
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D. Section 5F.01. Imposition of Fees, Article F, Dog and Large Cattle Vaccination Fees of Municipal Ordinance No. 2014-08-384 as amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

D. 1. Dog and Large Cattle Vaccination Fees.

1. Large Cattle Registration Fee	Php250.00
2. Large Cattle Transfer Fee	Php300.00
3. Anti-Rabies (dog and cat) Registration Fee	Php150.00
4. Anti-Rabies (dog and cat) Dog Tag	Php300.00

E. Section 4S.01. Imposition of Fee, Article S, Zoning/Location Clearance and related fees of Municipal Ordinance No. 2014-08-384 as amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

E. 1. Zoning/Location Clearance – Single residential structure attached or detached.

1. Inspection Fee (1 st km)	Php200.00
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SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR

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2. Inspection Fee, succeeding per kilometer Php50.00

E. 2. Zoning/Locational Clearance – Institutional.

1. Inspection Fee (1st km) Php200.00
2. Inspection Fee, succeeding per kilometre Php50.00

E. 3. Zoning/Locational Clearance – Commercial, Industrial, and Agro-Industrial Project Cost.

1. Inspection Fee (1st km) Php200.00
2. Inspection Fee – succeeding per kilometer Php50.00

E. 4. Zoning/Locational Clearance – Special Uses/Special Projects (*Gasoline, Station, Cell Sites, Slaughter House, Treatment Plants, ect.*)

1. Inspection Fee (1st km) Php200.00
2. Inspection Fee – succeeding per kilometer Php50.00

F. Section 4U.01. Imposition of Fees, Article U, Permit Fee for the Conduct of Group Activities of Municipal Ordinance No. 2014-08-384 as amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

F. 1. Permit Fee for the Conduct of Group Activities – Rental.

1. Gymnasium – succeeding hours Php100.00
2. Function Hall – succeeding hours Php100.00

F. 2. Deposit as environmental fee for using government facilities (*It shall be forfeited in case of non-compliance of the cleanliness and orderliness of the venue*)

1. Function Hall Php500.00
2. Gymnasium Php1, 000.00

G. Additional Fees and Charges in the Office of the Assessor's Office, Municipal Treasurer's Office Service Fees, Public Employment Service Office, and Bids and Awards Committee (BAC).

G. 1. Certification Fee in the Office of the Municipal Assessor.

1. Real Property Holdings – Assessor Php100.00
2. True Copy of Tax Declaration Php120.00
3. Certification Fee Php100.00

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR

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4. Verification Fee per parcel	Php50.00
5. Inspection Fee (1 km)	Php200.00
6. Inspection Fee for succeeding kilometer	Php50.00
7. Sworn Statement Late Filing Fee	Php120.00
8. Certification fee for Special Recruitment Activity (SRA) per day	Php1,000.00
9. Assessment Fee (for delinquent real property)	Php50.00

G. 2. Certification Fee and Service Fee in the Municipal Treasurer's Office.

1. Tax clearance	Php100.00
2. Authentication Fee (Business Permit 3 copies)	Php100.00
3. Business Permit Form	Php150.00
4. Certified True Copy of Business Permit	Php100.00
5. Fuel Pump Calibration Fee (per nozzle) (every six months)	Php400.00
6. Fuel Pump Calibration Seal	Php100.00
7. Environmental Fee (per head)	Php10.00

G. 3. Special Permit in the Bids and Awards Committee (BAC)

1. Special Permit for non-resident Suppliers and Contractors per transaction	1% of 1% on ABC
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SECTION VI. CODE OF ECONOMIC ENTERPRISES. The modified and amended sections of the Municipal Ordinance No. 2020-03-442-A, to wit:

A. Section 116. Rate of Fees, Article IX, Slaughterhouse of Municipal Ordinance No. 2020-03-442-A otherwise known as the Code of Economic Enterprise of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

A. 1. Rates of Fee – Slaughterhouse.

1. Stockyard Fee Cattle	Php30.00
2. Stockyard Fee Hog	Php20.00
3. Stockyard Fee Goat/Sheep	Php20.00
4. Ante Mortem Inspection Cattle	Php20.00
5. Ante Mortem Inspection Hog	Php10.00
6. Ante Mortem Inspection Goat/Sheep	Php10.00
7. Holding Pen Fee Cattle	Php15.00
8. Holding Pen Fee Hog	Php10.00
9. Holding Pen Fee Goat/Sheep	Php10.00
10. Permit to Slaughter Fee Cattle	Php100.00
11. Permit to Slaughter Fee Hog	Php50.00
12. Permit to Slaughter Fee Goat/Sheep	Php50.00

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR

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13. Post Mortem Inspection Cattle	Php100.00
14. Post Mortem Inspection Hog	Php20.00
15. Post Mortem Inspection Goat/Sheep	Php20.00
16. Livestock Development Fund	Php20.00
17. Entrails Cleaning Fee Cattle	Php50.00
18. Entrails Cleaning Fee Hog	Php25.00
19. Entrails Cleaning Fee Goat/Sheep	Php25.00
20. Dehairing Fee Cattle	Php200.00
21. Dehairing Fee Hog	Php200.00
22. Dehairing Fee Goat/Sheep	Php200.00

B. Section 127. Imposition of Charges, Article XI, Dulwa Economic Enterprise of the Municipal Ordinance No. 2020-03-442-A otherwise known as the Code of Economic Enterprise of the Municipality of Dumalinao, Zamboanga del Sur is hereby further amended to read as follows:

B. 1. Imposition of Charges for Installation for the lineal feet of pipe (3 types)

1. Earth and Gravel Excavation (per ft.)	Php15.00
2. Asphalted Road (per ft.)	Php7.00
3. Cemented Road (per ft.)	Php12.00

B. 2. Imposition of Charges for Tapping Fee

1. For one-half inch (1/2")	Php300.00
2. For three-fourth inch (3/4")	Php320.00
3. For one-inch (1")	Php350.00
4. Reconnection fee	Php250.00
5. Registration Fee	Php200.00
6. Assessment/Estimate Fee	Php150.00
7. Meter Transfer Fee	Php400.00
8. Water connection without monthly consumption minimum charge	Php200.00

B. 3. Imposition of Charges for Metered Service (Minimum charge for not more than 6 cu m per month).

1. Residential	Php250.00
2. Commercial	Php300.00

B. 4. Imposition of Charges for Metered Service (every cubic meter in excess of 6 cu m per month).

1. Residential	Php40.00
2. Commercial	Php50.00

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR

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SECTION VII. SEPARABILITY CLAUSE. If for any reason, any part or provision of this Ordinance shall be found to be unconstitutional or invalid, other parts or provisions thereof which are not affected thereby, shall continue to be in full force and effect.

SECTION VIII. APPLICABILITY CLAUSE. All other matter relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

SECTION IX. REPEALING CLAUSE. All ordinances, rules and regulations or parts thereof in conflict or inconsistent herewith are hereby repealed or modified accordingly.


SECTION VIII. EFFECTIVITY. This Ordinance shall take effect upon review and approval.

ENACTED this 22nd day of APRIL 2024 at Dumalinao, Zamboanga del Sur.

I HEREBY CERTIFY to the correctness of the foregoing Ordinance.


DARRYLLE ANGELOU A. DALID, MPA, JD
Acting Secretary to the Sanggunian

Attested by:

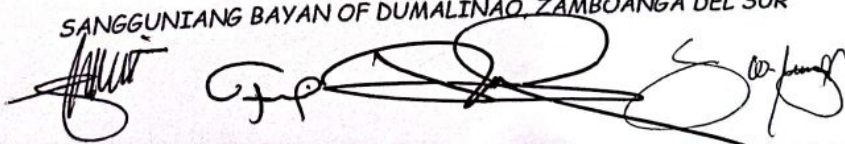

WILFREDO L. MALONG, SR.
Vice Mayor - Presiding Officer

Approved by:


JUNAFLO S. CERILLES, RMT, MAGD
Municipal Mayor

Date: 5-7-24

SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR





**PUBLIC HEARING
MINUTES
AND
ATTENDANCE**



Republic of the Philippines
Region IX
Province of Zamboanga del Sur
MUNICIPALITY OF DUMALINAO



OFFICE OF THE SECRETARY TO THE SANGGUNIANG

EXCERPTS FROM THE MINUTES OF THE PUBLIC HEARING OF THE PROPOSED ORDINANCES OF THE 12TH SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR ON JANUARY 19, 2024, HELD AT MUNICIPAL GYMNASIUM, DUMALINAO ZAMBOANGA DEL SUR.

A. OPENING SESSION.

The meeting commenced with an opening prayer was given by Hon. Vicente F. Munion and followed by the singing of the Philippine national anthem led by Hon. Aileen P. Lira.

The Municipal Vice Mayor Hon. Wilfredo L. Malong Sr., given an welcome remarks.

- Acknowledgement of participants and speakers.
 - Acknowledgement of the participants and the key speakers was given by. Mr. Darrylle Angelou Dalid the acting Secretary to the Sanggunian.
- Overview of the conduct of Public Hearing.
 - Hon. Hermes Cabales the chairman on Committee on Rules and Good Government and Public Accountability gives an overview of the conduct of the public hearing.

B. PRESENTATION OF PROPOSED ORDINANCES.

1. Hon. Frederick R. Balandra presented the proposed ordinance enacting the Municipal Code pursuing a Public- Private Partnership for the people initiative for Local Government Unit (LGU P4) approach towards developments, providing for the procedure for the selecting the private sector proponent adopting a contract management framework and providing appropriation and for other purposes and discussed the important features and purpose of the ordinance that seeks to foster collaboration between the public and private sectors to drive sustainable development and address community needs.

2. Hon. Ma. Gemma C. Albiso presented the proposed ordinance providing an additional guidelines of Safe Spaces Act in the Municipal Ordinance No. 2017-05-413, otherwise known as the modified GAD Code of Dumalinao, to prevent

the occurrence of gender-based sexual harassment in streets and public spaces, online, in workplaces and in educational and training institutions in the Municipality of Dumalinao, Zamboanga del Sur, and appropriating funds for the purpose thereof and discussed the important features and purposes in ensuring women's right and protection and their full participation in the community.

3. Hon. Ma. Gemma C. Albiso presented the proposed ordinance amending the Children's Code of the Municipality of Dumalinao, Zamboanga del Sur, and explained important matters to ensure the protection of children against all forms of abuse, exploitation and discrimination.

4. Hon. Ma. Gemma C. Albiso presented the proposed ordinance prioritizing the Pantawid Pamilyang Pilipino Program (4Ps) beneficiaries including the existing households for convergence provision pursuant to RA 11310, and appropriating funds and for other purposes and deliberated the social assistance program, which is to provide support to the poor family to alleviate their needs and enables the children to be able to obtain their academic needs such as educational materials and supplies.

5. Hon. Hermes B. Cabales presented the proposed ordinance amending certain sections and imposition of new fees and charges of Municipal Ordinance No. 2014-08-384 as amended by Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code of the Municipality of Dumalinao, Zamboanga del Sur.

6. Hon. Jelito R. Peñonal presented the proposed ordinance mandating the enforcement of pre-emptive and forced evacuation during emergency situations caused by man-made or natural disaster and providing additional guidelines thereof, amending for the purpose ordinance no. 2017-05-419 of the Municipality of Dumalinao, Zamboanga del Sur.

7. Hon. Romeo D. Parila presented the proposed ordinance, prescribing proper management, containment and control of African Swine Fever (ASF) in the Municipality of Dumalinao, Zamboanga del Sur, imposing penalties for violations and appropriating funds thereof and explained the purpose and importance of the guidelines and implementation of African Swine Fever (ASF) in the locality, which is to avoid highly contagious viral disease of domestic and wild pigs.

8. Hon. Romeo D. Parila presented the proposed ordinance preserving and promoting the indigenous culture and arts in the Municipality of Dumalinao, Zamboanga del Sur, providing funds thereof.

9. Hon. Jelito R. Peñonal presented the proposed ordinance requiring all businesses, commercial complexes, and establishments considered as high risk to install Close Circuit Television (CCTV) camera and providing penalties for violation thereof. According to Hon. Jelito R. Peñonal the purpose of this ordinance is to help and prevent the occurrence of the crime rate in the locality and to ensure the public with regards to the safety of the community.

10. Hon. Romeo G. Ligan presented the proposed ordinance declaring and establishing the Four Hundred Thirty-Nine Thousand Six Hundred (439,600) square meters coastal area of Zone 1 as Mangrove Protected Area, providing funds and penalties for the purpose thereof.

11. Hon. Hermes B. Cabales presented the proposed ordinance regulating the activities of the Youth and Minors of the Municipality of Dumalinao, Province of Zamboanga del Sur, requiring them to be in their respective residence on or before 9:00 PM to 5:00 AM except for emergencies and justifiable causes, providing penalties for violation thereof and for other purposes.

12. Hon. Romeo G. Ligan discussed the proposed ordinance establishing and providing measures for the beautification, development, maintenance, and management of the Municipal Park and Plaza in the Municipality of Dumalinao, Zamboanga del Sur.

13. Hon. Romeo D. Parila deliberated the proposed ordinance regulating the operations of commercial and backyard piggery, poultry, and other livestock in the Municipality of Dumalinao, Zamboanga del Sur, providing penalties and for other purposes.

C. OPEN FORUM.

The members of the LIGA ng mga Barangay has no questions, qualifications, and comments to the different proposed ordinances by the Sangguniang Bayan of Dumalinao.

D. CLOSING REMARKS.

The closing remarks was given by Hon. Hermes B. Cabales.

E. CLOSING PRAYER.

A closing prayer was given by Hon. Romeo D. Parila.

Prepared by:


LING HULY. CHUNG
Staff of the Sangguniang Bayan

Attested by:


DARRYLLE ANGELOU DALID, MPA, JD
Acting Secretary to the Sangguniang

MUNICIPALITY OF DUMALINAO, ZAMBOANGA DEL SUR





Republic of the Philippines
Region IX
Province of Zamboanga del Sur
MUNICIPALITY OF DUMALINAO
OFFICE OF THE SANGGUNIANG BAYAN



PUBLIC HEARING ATTENDANCE SHEET

JANUARY 19, 2024

NAME	ADDRESS	SIGNATURE
KIAN P. ANOMOMON	TINA	[Signature]
Ariel A. Benard	Gilingayan	[Signature]
Adolfo R. Lopez	Tuba-Point	[Signature]
Alonzo C. [unclear]	Manding	[Signature]
Celso B. [unclear]	ABOGADO	[Signature]
Joel Famor	Kebolan	[Signature]
Amar G. Retardo	Pimiglibano	[Signature]
ALBERTO P. ABALDE	MOYOSUA	[Signature]
Federick P. Balanota	Dumalinao-SB	[Signature]
Amal M. Famin	Makay	[Signature]
Ponciano M. Gumapas	Mactab-Cung	[Signature]
AGROCCIA S. PARDILLO	MALASIT	[Signature]
FILBERTO C. DUCENA JR	PAKAS	[Signature]
Michael Alonzo	Cuatro 2f	[Signature]
CABALES, KIT KIN	UP - DUMALINAO	[Signature]
Nector M. Caylan	canalig	[Signature]
JHIE MAE C. PAUG	Sumbat	[Signature]
Edwin F. Lujan	Tubana	[Signature]
EDWIN M. CABANLET	LOCUBAN	[Signature]
RUDOLPH A. LABANA	PAULAHAN - SB	[Signature]
BERNARD D. CASARES	SB	[Signature]
Leotilo J. Yanozan	SB-AS	[Signature]
Ed. [unclear] & [unclear]	SB	[Signature]
MARY STEPH P. TINGALONG	MAHA	[Signature]
AWEEN LIRA	B. MISTRIS	[Signature]
Joemar E. Singaok	MORPADO	[Signature]
BONATO A. CASAM	PAKLIK	[Signature]
RONALDO D. ENQUINO	SB	[Signature]
RODOLFO LARANG	SB	[Signature]
Juan [unclear]	PA-LAN	[Signature]
Vicente Hamao	CUNGA	[Signature]
ERNEO SORIANO	SAN-AUSTIN	[Signature]
CARLOS GUINSA	PA-ONG SEAO	[Signature]
JOSE LISON	BAROAN	[Signature]



Republic of the Philippines
Region IX
Province of Zamboanga del Sur
MUNICIPALITY OF DUMALINAO



OFFICE OF THE SECRETARY TO THE SANGGUNIANG

EXCERPTS FROM THE MINUTES OF THE PUBLIC HEARING OF THE PROPOSED ORDINANCES OF THE 12TH SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR ON JANUARY 23, 2024, HELD AT MUNICIPAL GYMNASIUM, DUMALINAO ZAMBOANGA DEL SUR.

A. OPENING SESSION.

The meeting commenced with an opening prayer and followed by the singing of Philippine national anthem through audio-visual presentation. The Municipal Vice Mayor Hon. Wilfredo L. Malong Sr., gives his opening remarks.

- Acknowledgement of participants and speakers.

- Acknowledgement of the participants and the key speakers was given by Mr. Darrylle Angelou Dalid the acting Secretary to the Sanggunian.

- Overview of the conduct of Public Hearing.

- Hon. Hermes Cabaes the chairman on Committee on Rules and Good Government and Public Accountability gives an overview of the conduct of the public hearing.

B. PRESENTATION OF PROPOSED ORDINANCES.

1. Hon. Frederick R. Balandra presented the proposed ordinance enacting the Municipal Code pursuing a Public- Private Partnership for the people initiative for Local Government Unit (LGU P4) approach towards developments, providing for the procedure for the selecting the private sector proponent adopting a contract management framework and providing appropriation and for other purposes and discussed the important features and purpose of the ordinance that seeks to foster collaboration between the public and private sectors to drive sustainable development and address community needs.

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ordinance is to help and prevent the occurrence of the crime rate in the locality and to ensure the public with regards to the safety of the community.

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12. Hon. Romeo G. Ligan discussed the proposed ordinance establishing and providing measures for the beautification, development, maintenance, and management of the Municipal Park and Plaza in the Municipality of Dumalinao, Zamboanga del Sur.

13. Hon. Romeo D. Parila deliberated the proposed ordinance regulating the operations of commercial and backyard piggery, poultry, and other livestock in the Municipality of Dumalinao, Zamboanga del Sur, providing penalties and for other purposes.

C. OPEN FORUM.

Mr. Realino Butlig from Baga Dumalinao, Zamboanga del Sur, questioned if kining mga mag- ipon, kay mabuntis ang babae mangatubang man jud ang lalaki, ipunon nalang sila or unsa may angay nga buhaton ana?

Ms. Ellen May E. Saripada, the resource speaker replied nag depende na sa inyuha ug maningug mo kay ang government nag hatag na sila nato og protection. Naa man gud pud ta'y mga bata nga mahadlok sa parents. So diha name musolod para matabangan ang usa ka bata.

Hon. Ma. Gemma Albiso, the committee chairman on Family and Children, walay mahitabo sa atong mga anak kung kita mag tutuk nila, kung tutukan lang nato atong mga anak para sa ma-improve ilang kaugalingon og kaugmaon.

Mr. Clemente Ema from DOREMIA Organization, raised a question if unsa jud ta ka sure nga kanang tubiga safe na siya imnon.

Engr. Archuny Ozaraga, the resource speaker answered nga moagi na ang atong tubig sa examine para atong makita nga safe bana nga imnon or naa pa ba siya'y hugaw.

Mr. Clemente Ema asked puro rajud ba penalty ang nakaprovide sa proposed ordinance establishing Magrove Protected Area? Wala bana'y Exemption.

Hon. Romeo G. Ligan answered nga naa tay exemption sama sa educational tour, authorized ka nga mosulod sa maong lugar and justifiable emung reason nganung naabot emung mga hayop dra sa area.

Mr. Ronnie Ruizal from DepEd raised a questioned about environmental bond/deposit sa municipal facilities sa lungsod if asa paingun and deposit.

Hon. Hermes B. Cabaless answered nga ug wala nalimpyo ang giabangan nga facilidad after paghuman ug gamit niini, mapaingun na sap undo sa lungsod ang bond/deposit.

Mr. Clemente Ema asked kabahin sa tradition sa IP, if saunang panahon naa may butlog nganu nawala na karun.

Hon. Romeo Parila the Municipal Indigenous People Mandatory Representative (IPMR), replied nga maong nawala ng Butlog kay daku kayo ug gasto, pero sa pagkakarun gibalik na kay mosuporta naman ang atong lungsod.

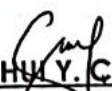
D. CLOSING REMARKS.

The closing remarks was given by the Municipal IPMR Hon. Romeo Parila.


E. CLOSING PRAYER.

A closing prayer was given by the Barangay Sumadat IPMR Mrs. Lolita Talpis Dalis.

Prepared by:


LING HULY. CHUNG
Staff of the Sangguniang Bayan

Attested by:


DARRYLLE ANGELOU DALID, MPA, JD
Acting Secretary to the Sanggunian



ATTENDANCE

PUBLIC HEARING ATTENDANCE SHEET

JANUARY 23, 2024

NAME	DESIGNATION	SIGNATURE
1. KIBENTA C. SUZON	WOMEN PRES. DUMALINAO	[Signature]
2. Cherry E. Pichay	WOMEN PRES.	[Signature]
3. TREN M. PROSIB	REARSA RECTOR	[Signature]
4. Maria Tubley	Union Pres. Pinig	[Signature]
5. Juanita M. Pichay	RIC Pres. Pinig	[Signature]
6. Wilma R. Tomphob	Women Pres. Lucban	[Signature]
7. DINO E. DELA TORRE	WARRIORS Pres. Tickwas	[Signature]
8. Rolando H. MAGNIB	F.A. Pres. Muculong	[Signature]
9. ROSARIO P. MUCULONG	BNP / P.M.U.	[Signature]
10. DR. PATAJANE FELMADOZ	DRM / P.M.U.	[Signature]
11. DANTE C. DAHILAN	FA PRES: PINIGA	[Signature]
12. TOMMEL S. CADAG	GUARDIAN SCIENCE BUDGET-PAWID	[Signature]
13. EUGENIO C. ADORABLE	HIRENIA IRENE M.-ING	[Signature]
14. Dante L. Guadalupe	FA Pres.	[Signature]
15. Arlyn P. Davay	FECHERES FOLK V-PRES	[Signature]
16. Lolita G. Talarico	IPMR - Com. Adv.	[Signature]
17. CONCEPCION V. ABRENICA	WMA-RIC COORDINATOR	[Signature]
18. Rolando B. Latorle	MATC Pres. Paglawa	[Signature]
19. Sagun, Devlyn G.	MEMBER PRES. DUMALINAO	[Signature]
20. Jolito R. TORONDA	SB	[Signature]
21. CARINA, M. DIE D.	WOMEN PRES. PINIG	[Signature]
22. RONIE L. PINTO	OBECTA PRES. DUMALINAO	[Signature]
23. MARCELO M. VILLANOZA	PERFORATED PRES	[Signature]
24. BRANDO V. FLORIDA	KRA - PUNIDONT	[Signature]
25. DANNY DANO	DUPAMODOA	[Signature]
26. WILFREDO L. MARIAN	VIC MATOR	[Signature]
27. Teresita Janet B.	Mabik FA Pres.	[Signature]
28. WILLIAM B. DEPUNZAN	ANONANG PRES	[Signature]
29. ANA E. MALABUNAG	F.A. PRES. BARUT PANTO	[Signature]
30. Teresita Meana	TWA	[Signature]
31. Malon Pichay	TWA	[Signature]
32. Ruby B. Sanday	Folk Mana	[Signature]
33. Roberto F. Anding	VHUSNA Pres	[Signature]
34. SORIE H. GUNY	F.A. PRES / IPMR	[Signature]
35. SONIA C. PULANSACA	FISHFOLK Pres. PATAJANE	[Signature]
36. JONEL S. OCAVIA	FA PRES. CAMELIA	[Signature]
37. EUGENIO D. DE AQUINO	PRES. WARRIORS / DAGO	[Signature]
38. Ofelisa B. Quipon	PRES. BLANCA / MACHIK	[Signature]
39. WILHELMINE C. FAK	IPMR	[Signature]
40. ROLANDO PATAJANE	IPMR	[Signature]



Republic of the Philippines
 REGION IX
 PROVINCE OF ZAMBOANGA DEL SUR
 Municipality of Dumalinao



ATTENDANCE

PUBLIC HEARING ATTENDANCE SHEET

JANUARY 23, 2024

NAME	DESIGNATION	SIGNATURE
41. <i>HERNAN CASAS</i>	<i>SB Member</i>	<i>[Signature]</i>
42. <i>DILFRENDO PASION</i>	<i>XGM - STAFF</i>	<i>[Signature]</i>
43. <i>BERNARDO M. GUNZA</i>	<i>Public Worker</i>	<i>[Signature]</i>
44. <i>WILLIAM ARRIETO</i>	<i>Council of Govt</i>	<i>[Signature]</i>
45. <i>Mandelana P. Borsada</i>	<i>Ins. Unit/RLC</i>	<i>[Signature]</i>
46. <i>Hon. Frederick Balanda</i>	<i>SB Member</i>	<i>[Signature]</i>
47. <i>Mr. Gerard Lopez</i>	<i>[Signature]</i>	<i>[Signature]</i>
48. <i>Alma M. Landa</i>	<i>Public Prec. - Region</i>	<i>[Signature]</i>
49. <i>Giovani M. Ylan</i>	<i>Regional OSM Pres.</i>	<i>[Signature]</i>
50. <i>DIONDOSO SALODGA</i>	<i>BOARD TERA</i>	<i>[Signature]</i>
51. <i>ROSELIE C. BUCAYONG</i>	<i>Women's / PWS-ASA</i>	<i>[Signature]</i>
52. <i>Joel Famos</i>	<i>IBC</i>	<i>[Signature]</i>
53. <i>Jonel D. Raba</i>	<i>FARMER Dir. or MGRS</i>	<i>[Signature]</i>
54. <i>RONALDO D. ENCARO</i>	<i>SB MEMBER</i>	<i>[Signature]</i>
55. <i>ARIBAL I. PUNCO</i>	<i>FA PRES YOCORON</i>	<i>[Signature]</i>
56. <i>Milda A. [Signature]</i>	<i>Pro. Nonsic - Region</i>	<i>[Signature]</i>
57. <i>Ornel L. [Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
58. <i>EMILIE [Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
59. <i>Realina B. [Signature]</i>	<i>F.A. PASS.</i>	<i>[Signature]</i>
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Republic of the Philippines
Region IX
Province of Zamboanga del Sur
MUNICIPALITY OF DUMALINAO



OFFICE OF THE SECRETARY TO THE SANGGUNIANG

EXCERPTS FROM THE MINUTES OF THE PUBLIC HEARING OF THE PROPOSED ORDINANCES OF THE 12TH SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR ON JANUARY 24, 2024, HELD AT BARANGAY REBOKON, COVERED COURT, MUNICIPALITY OF DUMALINAO, ZAMBOANGA DEL SUR.

A. OPENING SESSION.

The meeting commenced with an opening prayer and followed by the singing of the Philippines national anthem through audio-visual presentation.

The opening remarks was given by Hon. Joel L. Famor, ABC President/Punong Barangay of Rebokon and followed by a short message given by the Municipal Vice Mayor Hon. Wilfredo L. Malong Sr.

- Acknowledgement of the participants and speakers.

- Mr. Darrylle Angelou Dalid the acting Secretary to the Sanggunian, acknowledged the participants and the key speakers of the said activity.

- Overview of the conduct of Public Hearing.

- Hon. Hermes Cabales the chairman on Committee on Rules and Good Government and Public Accountability, gives an overview of the importance in conducting a public hearing of the proposed ordinance by the legislative council.

B. PRESENTATION OF PROPOSED ORDINANCES.

1. Hon. Frederick R. Balandra presented the proposed ordinance enacting the Municipal Code pursuing a Public- Private Partnership for the people initiative for Local Government Unit (LGU P4) approach towards developments, providing for the procedure for the selecting the private sector proponent adopting a contract management framework and providing appropriation and for other purposes and discussed the important features and purpose of the ordinance that seeks to foster collaboration between the public and private sectors to drive sustainable development and address community needs.

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C. OPEN FORUM.

Mrs. Jenelyn Daal from Purok 1 questioned in 2 years wala ko kadawat sa 4P's, ang akung pangutana asa napaingun ang funding nga dapat akung makuha. Hon. Ma. Gemma C. Albiso replied nga e- refer sa local 4P's office for clarification and guidance.

Hon. Romeo P. Aranas, Barangay Kagawad of Rebokon raised a question Panangliitan ang mga tawo sa evacuation center, ang baroy ug madasigun nga

naa sa upper portion, pwede bana nato sila ma mapugos nga apil gihapon sila if ever nga mo evacuate.

Pugson, jud na sila kay wa ta kabalo ang kana nga upper portion maapektaran sa tsunami, Hon. Jelito R. Peñonal replied.

Hon. Romeo P. Aranas suggested if ever nga dile jud nato sila mapugos, pwede ba nga akung isugyot nga under-monitoring sila for safety.

Hon. Jelito R. Peñonal said yes sir pwede ra.

Hon. Jonmar Rapel, Barangay Kagawad of Rebokon asked with regards sa area covered sa 4.36 hectares nga Mangrove Protected Area, asa dapit ang area covered sa Pantad to Baroy? Beside sa fishpond, covered batong area-ha sa 4.26 hectares? Kay naa rabay uban nga ilang balikon og open katong mga abandoned fishpond, kana nga mga fishpond covered bana sa LGU.

Hon. Romeo G. Ligan answered koralon ang area nga sakop sa 4.36 hectares, then basta abandoned fishpond, mo inspection pa ang DENR kabahin ana ug naa pai again nga mga legal nga process.

Hon. Jonmar Rapel questioned if kanang mga fishpond nga naa sa front area, apil ba gihapon nasa protected area? Then kanang mga protected area pwede bana nato botngan og fishpond.

Hon. Romeo G. Ligan answered nga eagi pa sa process sa pagdeclare nga abandon nga ang maong fishpond.

D. CLOSING REMARKS.

A closing remarks was given to Hon. Jonmar Rapel the Barangay Kagawad of Rebokon, Dumalinao, Zamboanga del Sur.

E. CLOSING PRAYER.

A closing prayer was given by Hon. Angelito A. Codilla Jr., SK Chairman of Barangay Rebokon, Dumalinao, Zamboanga del Sur.

Prepared by:

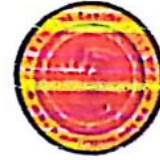

LING HUY CHUNG
Staff of the Sangguniang Bayan

Attested by:


DARRYLLE ANGELOU DALID, MPA, JD
Acting Secretary to the Sangguniang

MUNICIPALITY OF DUMALINAO, ZAMBOANGA DEL SUR





ATTENDANCE

PUBLIC HEARING ATTENDANCE SHEET

JANUARY 24, 2024

NAME	ADDRESS	SIGNATURE
1. Ballare Tolo	Madarigan	[Signature]
2. Suten Tolo	Madarigan	[Signature]
3. Judet M. Bat-on	Madarigan	[Signature]
4. Jencio K. Zanden	Madarigan	[Signature]
5. Jencio A. Anodia	Madarigan	[Signature]
6. Almer C. Hitala Rebolon	Hiligaynon	[Signature]
7. Rosminda Arilla	Baroy Rebolon	[Signature]
8. JEAN R. DELSIGON	Baroy	[Signature]
9. Necha Rubiana	Baroy	[Signature]
10. KAREN Ong	Upper Dunggau	[Signature]
11. RENEALD A. TEMPLADO	REBOLON	[Signature]
12. Joseph A. Dela Torre	Madarigan Rebolon	[Signature]
13. MICHEL R. APENCA	MADARIGAN REBOLON	[Signature]
14. Allyn Lopez	MADARIGAN	[Signature]
15. Joel F. U. Tolo	MADARIGAN	[Signature]
16. Mariasyl T. Amaris	Pt-Baroy	[Signature]
17. WAFRED L. MUNG SA	Rebolon - UD	[Signature]
18. FERON H. PANGIL	Punkt 1, Rebolon	[Signature]
19. Anasta A. Malala	Mungon	[Signature]
20. JIMMIE MAJUS	MADARIGAN	[Signature]
21. Roger Radolosa	Punkt 1	[Signature]
22. JACINTO V. JASTIVA	MADARIGAN	[Signature]
23. Primitivo D. Alboche	USI	[Signature]
24. VAPOR GODFREDO	TALINAN	[Signature]
25. Edgar De Los Santos	Baroy	[Signature]
26. Mark Joseph Cadallo	Baroy 1	[Signature]
27. CARNEFRANCO LITA	UP. DUNGGAU	[Signature]
28. Antonio Galera	Baroy	[Signature]
29. Janita T. Codilla	P- Uno	[Signature]
30. MARIJOY BLENDEZ	REBOLON	[Signature]
31. BILLEN T. CENIA	Lower Old Koro	[Signature]
32. PEARL C. SAMPALAO	Punkt Talinan	[Signature]
33. RUI T. JURENO	Lower San Isidro	[Signature]
34. Peba Fernandez	Madarigan	[Signature]
35. Celca Alencia	Madarigan	[Signature]
36. VERCELIO N. CEPHYAN	USI	[Signature]
37. Danilo A. Batasa		[Signature]
38. Gump P. Torres	Upper Dunggau	[Signature]
39. Jessie Baroy	Punkt Uno	[Signature]
40. Simplicio L. Conol	Punkt Uno	[Signature]



Republic of the Philippines
 REGION IX
 PROVINCE OF ZAMBOANGA DEL SUR
 Municipality of Dumalinao



ATTENDANCE
PUBLIC HEARING ATTENDANCE SHEET

JANUARY 24, 2024

NAME	ADDRESS	SIGNATURE
41. NORBERTO S. MAGALING	HILGAYNON	[Signature]
42. Elsa Pangasinan	Hiligaynon	[Signature]
43. Jubeñ D. Valle	Bary	[Signature]
44. Josephine Barea	Madasigon	[Signature]
45. Mary Jane T. Luman	Madasigon	[Signature]
46. Mervyn D. Cogo	Madasigon	[Signature]
47. Maria Dela Balaragno	Rady	[Signature]
48. Oida Mangubal	USI	[Signature]
49. Fraida Sudilla	U.S.I	[Signature]
50. Roselle Estia	U.S.I	[Signature]
51. ROMEO P. KRAVIS	P I	[Signature]
52. Jomar Papal	Bary	[Signature]
53. Lou Falan	Parok 1	[Signature]
54. PEDRANO JESKI	MADASIGON	[Signature]
55. Alma Sistas	Palaran	[Signature]
56. Juan Malalis	Madasigon	[Signature]
57. Arnel Aupe	Madasigon	[Signature]
58. JENNY DION	Bary	[Signature]
59. Julia D. Ventan	Purok 2	[Signature]
60. Concepcion Guardia	Bary	[Signature]
61. Rufina D. Aupe	Purok 2	[Signature]
62. Ladislao Neri	Parok 1	[Signature]
63. Claudia Natun	Purok Upper	[Signature]
64. Rosilda Tomafun	Purok Upper	[Signature]
65. Juan S. Injai	Lower San Pedro	[Signature]
66. Manopitarvic Lopez	U.S.I	[Signature]
67. Mercedes Collano	KALUGAN	[Signature]
68. EDYEN H. ANSIB	Lower Duplataban	[Signature]
69. ANGELO A. COMA	Parok 2	[Signature]
70. MEFREDES SORDEN	Bary Rotokan	[Signature]
71. Joanne Aupe	Madasigon	[Signature]
72. Alberto Lopez	Bary Rotokan	[Signature]
73. REYNOLDO G. DUMALAN	Taliran	[Signature]
74. Penalya P. Omapas	Taliran	[Signature]
75. Lilia C. Balios	Purok uno	[Signature]
76. Josephine Hernandez	Parok Kalobisan	[Signature]
77. Volmo R. Peralon	LGU SB	[Signature]
78. Pato Alvan	LGU SB	[Signature]
79. HENRY. CALUS	SB MENDI	[Signature]
80. Gabino Sistaso	TALIRAN	[Signature]

30. Nineth D-a 1
31. Estrella M. Pedrosa

33. Jocelyn Sabellano
34. Elizabeth D. Ahumada
35. Polonio Pascual

36. Reyno T. Aupe
37. JENNIFER OMAYAS

38. RAFAEL MAJED
39. Frederick P. Balandra

40. Miff Leamy Aljor
41. LIEZEL G. VERA CRUZ

42. Jhon P. C. Pinaran
43. CIRILO CRISTORIA

44. RONALDO D. ENORA

45. Arlyn A. Jaque

46. Marilyn C. Hitala

47. Rocelle B. Odtutan

48. Janice B. Pagliranuan

49. May Jane Lante

50. Leonardo Pepas

51. Leonila Ape

52. Jomar Rivera

53. Lezel Indoc

54. V. A. Galleros

55. Thoma Mac Nafia

56. Elitha E. Martinito

Prak 1 Rebokon
Prak Kalubrian

Prk 1 - Rebokon
Prk Madrasigon
Talikan

Prk Mamadasigon
Prk Taliran
Prk HILGANSAN

SB member

SB
DRSG KAGAWAD

Prk Iwo
LGI - Dumalina

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Prak 1
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Chapman

John
Beth
Jaweff

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J.P.
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AMENDED ORDINANCES

- 1. Ordinance No. 2020-03-441.**
- 2. Ordinance No. 2020-03-442-A.**



OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 32ND REGULAR SESSION OF THE 11TH SANGGUNIANG BAYAN OF DUMALINAO, ZAMBOANGA DEL SUR, HELD AT SB SESSION HALL ON MARCH 9, 2020.

Present:

HON. WILFREDO L. MALONG, SR.	- Municipal Vice Mayor - <i>Presiding</i>
HON. ROLLY L. CHING	- SB Member
HON. ROMEO G. LIGAN	- SB Member
HON. JELITO R. PEÑONAL	- SB Member
HON. ARNOLD L. FLORES	- SB Member
HON. ELYNOR S. CORTEZ	- SB Member
HON. GERARDO Y. GAMAL	- SB Member
HON. GLEWIN L. RUBIO	- SB Member
HON. ZENAIDA C. LOSABIA	- SB Member
HON. JESSIE NIEL C. PAULO	- LnB President
HON. ROMEO D. PARILA	- IPMR
MR. HERMES B. CABALES	- SB Secretary

Absent:

HON. JEZIEL R. DAGUPAN	- SKF President – on OB
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MUNICIPAL ORDINANCE NO.2020-03-441

(AMENDING ORD. NO. 2014-08-384)

REVENUE CODE OF THE MUNICIPALITY OF DUMALINAO, ZAMBOANGA DEL SUR

Be it ordained by the Sangguniang Bayan of the Municipality of Dumalinao, Province of Zamboanga del Sur, in session assembled, that

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01 – Short Title

This ordinance shall be known as the Amended Revenue Code of 2008, as amended, of the Municipality of Dumalinao, Province of Zamboanga del Sur.

Article T. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds

Section 4T.01. - 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 purpose, shall secure a permit from Mayor and pay a fee according to the following schedule:

For construction	P 50.00/sq.m. per week or a fraction thereof
For others	P 10.00/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.

Section 4T.02. - Time of Payment.

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

Section 4T.03. - Administrative Provision.

The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof 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 the purpose of collecting the fee.

Article U. Permit Fee for the Conduct of Group Activities

Section 4U.01. - Imposition of Fees.

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

Conference, meeting, rallies and demonstration in Outdoor, in parks, plazas, roads/streets	P 200.00
Dances	P 100.00
Coronation and Ball	P 100.00
Promotional sales	P 200.00
Other Group Activities	P 150.00
Gym	P 800.00
Function Hall	P 700.00/day
Public Stage	P 200.00/day
Plastic Chairs	P1.00 w/n the municipality (pick-up on site) P 2.00 outside the municipality (pick-up on site)
Tables	P 10.00 w/n the municipality (pick-up on site)

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This Code shall govern the levy, assessment and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this municipality.

Article B. Construction of Provisions

Section 1B.01 – Words and Phrases Not Herein Expressly Defined

Words and phrases embodied in this code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 1B.02 – Rules of Construction

In constructing the provisions of this Code, the following rules of construction shall be observed, unless inconsistent with the manifest intent of the provisions.

GENERAL RULES

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

GENDER AND NUMBER

Every word in this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or thing as well.

REASONABLE TIME

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

COMPUTATION OF TIME

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

REFERENCES

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

CONFLICTING PROVISIONS OF CHAPTERS.

If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

CONFLICTING PROVISIONS OF SECTIONS.

If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

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

Business

Means trade or commercial activity regularly engaged in as a means livelihood or with a view to profit;

Charges

Refers to pecuniary liability, as rents or fees against persons or property;

Cooperative

Is a duly registered association of persons, with a common bond of interests, who have voluntarily joined together to achieve a lawful, common social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles;

Corporations

Include partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnership and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common professions, no part of the income of which is derived from engaging in any trade or business;

The term "resident foreign", when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

Countryside and Barangay Business Enterprise

Refers to any registered business entity, association or cooperative.

Fee

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

Franchise

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

Gross Sales or Receipts

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

Levy

It refers to an imposition or collection of an assessment, tax, fee, charge or fine.

License or Permit

Is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

Municipal Waters

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

Operator

Includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

Privilege

Means a right or immunity granted as a peculiar benefit, advantage or favor;

Persons

Means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

Rental

Means the value of consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

Residents

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

Revenue

It includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;

Services

Means the duties, work or functions performed or discharged by a government officers, or by a private person(s) contracted by the government, as the case may be;

Tax

Means enforced contributions, usually monetary in form, levied by the law making body on persons and property subject to its jurisdictions for the precise purpose of supporting governmental needs;

Vessels

Include every type of boat, craft or other artificial conveyance, capable of being used, as means of transportation on water.

Article A. Graduated Tax on Business

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

Advertising Agency

Includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form;

Agricultural Products

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

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

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

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

Amusement

It is a pleasurable diversion and/or entertainment. It is synonymous to relaxation, avocation, pastime or fun;

Amusement Places

Include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance or Activity.

Banks and other Financial Institutions

Includes non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange as defined under applicable law, or rules and regulations hereunder;

Brewer

It includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred, gauge liters;

Business Agent

Include 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;

Cabaret/Dance Hall

Includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed;

Capital Investment

Is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation or any other juridical entity or association in a particular taxing jurisdiction.

Carinderia

Refers to any public eating place where foods already cooked are served at a price;

Cockpit

Includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights;

Contractor

Includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the

facilities of such contractor or his employees;

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

The term "contractor" shall also include, but shall be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz: welding shops, service stations, white/blue, printing, recopying or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

Dealer

Means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

Importer

Means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are

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In case of tax-free articles, brought or imported in the Philippines by persons, entities, the purchaser or recipient shall be considered the importer thereof;

Manufacturer

Includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw materials or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumptions;

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

Motor Vehicle

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

Peddler

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

Public Market

It refers to any place, building or structure of any kind designated as such by the local board or council, except public streets, plazas, parks and the like;

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

Resort

It refers to a place where people go for vacation or a frequently visited place providing recreation and entertainment especially to vacationers.

Restaurant

It refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

Retail

Means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

Vessel

It includes ever type of boat, craft or other artificial conveyances used, or capable of being used, as means of transportation on water;

Wharf

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

Wholesale

Means a sale where the purchaser buys or imports the commodities for resale to persons other than the end-user regardless of the quantity of the transaction.

Section 2A.02 - IMPOSITION OF TAX

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

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

Amount of Initial Capital/Gross Sales/Receipts for Preceding Calendar Year	The	Tax per Annum
Less than 11,000.00		P 300.00
11,000.00 or more but less than	16,500.00	400.00
16,500.00 or more but less than	22,000.00	550.00
22,000.00 or more but less than	33,000.00	800.00
33,000.00 or more but less than	44,000.00	1,200.00
44,000.00 or more but less than	55,000.00	1,500.00
55,000.00 or more but less than	82,500.00	2,400.00
82,500.00 or more but less than	110,000.00	2,995.00
110,000.00 or more but less than	165,000.00	3,995.00
165,000.00 or more but less than	220,000.00	4,995.00
220,000.00 or more but less than	330,000.00	6,995.00
330,000.00 or more but less than	550,000.00	9,985.00
550,000.00 or more but not less than	937,500.00	16,500.00
937,500.00 or more but not less than	1,250,000.00	20,625.00
1,250,000.00 or more but not less than	2,500,000.00	28,360.00
2,500,000.00 or more but not less than	3,750,000.00	33,440.00
3,750,000.00 or more but not less than	5,000,000.00	40,840.00
5,000,000.00 or more but not less than	6,250,000.00	47,645.00
6,250,000.00 or more but not less than	7,812,500.00	50,275.00
7,812,500.00 or more	at rate not exceeding Thirty Seven and a half percent (37-1/2%) of one percent (1%).	

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

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

Initial Capital/Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,100.00	P 32.20
1,100.00 or more but less than	2,200.00 60.00
2,200.00 or more but less than	2,300.00 90.75
2,300.00 or more but less than	4,400.00 131.00
4,400.00 or more but less than	5,500.00 181.50
5,500.00 or more but less than	6,600.00 219.75
6,600.00 or more but less than	7,700.00 260.00

7,700.00	or more but less than	8,800.00	300.00
8,800.00	or more but less than	11,000.00	340.00
11,000.00	or more but less than	16,500.00	400.00
16,500.00	or more but less than	22,000.00	500.00
22,000.00	or more but less than	33,000.00	600.00
33,000.00	or more but less than	44,000.00	800.00
44,000.00	or more but less than	55,000.00	1,200.00
55,000.00	or more but less than	82,500.00	1,797.00
82,500.00	or more but less than	110,000.00	2,396.00
110,000.00	or more but less than	165,000.00	3,396.00
165,000.00	or more but less than	220,000.00	4,393.00
220,000.00	or more but less than	330,000.00	5,990.00
330,000.00	or more but less than	550,000.00	8,060.00
550,000.00	or more but less than	937,500.00	13,613.00
937,500.00	or more but less than	1,250,000.00	18,150.00
1,250,000.00	or more but less than	2,200,000.00	20,625.00

2,200,000.00 or more

At a rate not exceeding Fifty
Percent (50%) of one percent (1%)

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

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

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

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

d. On retailers

Initial Capital/Gross/Sales/Receipts for the Preceding Year	Rate of Tax per Annum
P 30,000.00 above but not more than P 400,000.00	2%
P 400,000.00 above	1%

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

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

e. On contractors and other independent contractors in accordance with the following schedule:

Initial Capital/Gross Sales/Receipts Per project for the CY	Amount of Tax per Annum
Less than 5,500	P 50.00
5,500.00 or more but less than 11,000.00	112.00
11,000.00 or more but less than 16,500.00	189.50
16,500.00 or more but less than 22,000.00	299.50
22,000.00 or more but less than 33,000.00	599.50
33,000.00 or more but less than 44,000.00	698.50
44,000.00 or more but less than 55,000.00	998.25
55,000.00 or more but less than 82,500.00	1,597.50
82,500.00 or more but less than 110,000.00	2,396.00
110,000.00 or more but less than 165,000.00	3,594.00
165,000.00 or more but less than 220,000.00	4,792.00
220,000.00 or more but less than 275,000.00	6,588.00
275,000.00 or more but less than 330,000.00	8,385.50
330,000.00 or more but less than 440,000.00	11,180.50
440,000.00 or more but less than 550,000.00	14,973.50
550,000.00 or more but less than 937,000.00	19,077.50
937,000.00 or more but less than 1,250,000.00	23,718.50
1,250,000.00 or more but less than 2,500,000.00	26,093.50
	At a rate not exceeding Fifty Percent (50%) of one percent (1%)

f. On Banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange

or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

g. On the businesses hereunder enumerated:

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

Initial Capital/Gross Sales/Receipts Per project for the CY		Amount of Tax per Annum
Less than 5,500		54.50
5,500.00	or more but less than 11,000.00	122.50
11,000.00	or more but less than 16,500.00	208.75
16,500.00	or more but less than 22,000.00	329.50
22,000.00	or more but less than 33,000.00	549.50
33,000.00	or more but less than 44,000.00	768.65
44,000.00	or more but less than 55,000.00	1,099.00
55,000.00	or more but less than 82,500.00	1,757.00
82,500.00	or more but less than 110,000.00	2,635.50
110,000.00	or more but less than 165,000.00	3,952.50
165,000.00	or more but less than 220,000.00	5,270.25
220,000.00	or more but less than 275,000.00	7,247.00
275,000.00	or more but less than 330,000.00	9,223.50
330,000.00	or more but less than 440,000.00	12,297.00
440,000.00	or more but less than 550,000.00	16,470.50
550,000.00	or more but less than 937,500.00	20,985.00

937,000.00	or more but less than	1,250,000.00	23,253.00
1,250,000.00	or more but less than		23,718.25
2,500,000.00	or more		At a rate not exceeding Fifty Percent (50%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,500,000.00 or more be less than P11,500.00.

h. On peddlers engaged in the sales of any merchandise or article of commerce, at the rates specified annually as follows:

- Peddlers without vehicle	P	150.00
- With vehicle		
Tricycle		250.00
Jeep and the like		500.00
- Food peddlers		5.00/day
- Irregular Peddlers		20.00/entry

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

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

On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Air conditioned buses	P550.00 per unit
Buses without air-conditioning	440.00 per unit
"Mini" Buses	330.00 per unit
Jeepney/Mini-van/Multi cab	220.00 per unit
Taxis	110.00 per unit

i. On peddlers engaged in the sales of any merchandise or article of commerce during market days (Tabo-Tabo) at the reates specified annually as follows:

Scale: a. Large – Wholesaler
 b. Medium – Average
 c. Small – Approximate sales of P200.00/taboo

Fish Section:		Dry Goods (Local):	
Large -	P2,000.00	Large -	P1,000.00
Medium-	1,000.00	Medium-	750.00

Small -	500.00
Dried Fish Section:	
Large -	P2,000.00
Medium -	1,000.00
Small -	750.00
Vegetable & Spices Section:	
Large -	P1,000.00
Medium -	750.00
Small -	500.00
Fancy:	
Large -	P1,000.00
Medium-	750.00
Small -	500.00
Plastic wares:	
Large -	P1,000.00
Medium-	750.00
Small -	500.00
Salled Fish/Shrimps:	
Large -	P1,000.00
Medium-	750.00
Small -	500.00
Groceries/Sasri-sari:	
Large -	P1,500.00
Medium-	1,000.00
Small -	750.00
Pastries (Bread):	
Large -	P 500.00
Medium-	400.00
Small -	300.00
Shoes (Ukay-ukay):	
Large -	P1,500.00
Medium-	1,000.00
Small -	750.00

Small -	500.00
Dry Goods (Ukay-ukay):	
Large -	P2,000.00
Medium-	1,000.00
Small -	750.00
Native Delicacies:	
Large -	P 500.00
Medium-	400.00
Small -	300.00
Blacksmith:	
Large -	P1,000.00
Medium-	750.00
Small -	500.00
Sea foods:	
Large -	P 500.00
Medium-	400.00
Small -	300.00
Fruits:	
Large -	P1,000.00
Medium-	750.00
Small -	500.00
Ropes:	
Large -	P 1,000.00
Medium -	750.00
Small -	500.00
Roasted Pig (Lechon):	
Large -	P1,500.00
Medium -	1,000.00
Small -	750.00
Tobacco:	
Large -	P 500.00
Medium-	400.00
Small -	300.00

Section 2A.03 - Presumptive Income Level.

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

Section 2A.04 - Exemption.

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

Section 2A.05 - Tax on Newly-Started Business.

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

Article B. Situs of Tax

Section 2B.01. - Definitions. Situs of the Tax.

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

Principal Office

The head or main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be;

The City or Municipality specifically mentioned in the articles of the incorporation or official 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 executive of the municipality within fifteen (15) days after such transfer or relocation is affected;

Branch or Sales Office

It refers to a fixed place within the locality whereby operation of the businesses as an extension of the principal office is conducted. 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;

Warehouse

It refers 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;

Plantation

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

Experimental Farms

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

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

b. Sales Allocation

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

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

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
Sixty percent (60%) to the city or municipality where the factory is located and Forty percent (40%) to the city or municipality where the plantation is located.
5. In cases where there are two (2) or more factories, project offices, plants or plantation located in different localities, the seventy percent (70%) sales allocation shall be prorated among the localities where such factories, project offices, plants and plantations located in proportions to their respective volumes of production during the period for which the tax is due.

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

The foregoing sales allocation under par. (3) 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 manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

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

a. **Port of Loading** – the city or municipality where the port of loading is located shall not levy and collect the tax imposed under Article A,

Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

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

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

Article C. Payment of Business Taxes

Section 2C.01. - Payment of Business Taxes.

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

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

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

Section 2C.02. - Accrual of Payment.

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

Section 2C.03 - Time of payment.

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

Section 2C.04. Administrative Provisions.

- a. **Requirement.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under the pertinent Article.
- b. **Issuance and Posting of Official Receipt.** The municipal treasurer shall issue an Official Receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.
Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or duly authorized representatives.
- c. **Invoices or Receipt.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P25.00) or more at any time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any and business address. The original of each sales invoices or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the tax, in his

place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national revenue taxes shall be sufficient for purposes of this code.

- d. **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his duly authorized representative may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- e. **Submission of Certified Income Tax Return Copy.** All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30, of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payable is made.
- f. **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Thirty-Five Pesos (P35.00).
- g. **Transfer of Business to Other Location.** Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- h. **Retirement of Business.** Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertakings is fully terminated.

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

- a. The municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business.
- b. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing local tax ordinance; and
- c. In addition, in the case of a new owner to whom the business was transferred by sale or other form conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefore.
 In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year is less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated. The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- d. Death of licensee. When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which tax was paid.

Article D. Payment of Business Taxes

Section 2D.01. - Imposition of Tax.

There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals or the like per application,	P	1,650.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per application		1,100.00
Sports contest/exhibitions per application		825.00
Boxing per application		1,650.00

Section 2D.02. - Time of Payment.

The tax herein imposed shall be payable before engaging in such activity.

Article E. Tax on Mining Operations

Section 2E.01. Definitions. When used in this article.

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

Section 2E.02. - Imposition of Tax.

There is hereby levied an annual tax at the rate of Two percent (2%) based on the gross receipts for the preceding year of mining operations (The tax should not exceed 2% of the gross receipts during the preceding year.)

Section 2E.03. - Situs of the Tax.

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

Section 2E.04. - Exclusions.

Extraction of the following is excluded from the coverage of the tax levied herein:

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

Section 2E.05. - Time of Payment.

The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year.

Section 2E.06. - Administrative Provisions.

- a. The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating

agreements, transfers, assignments, condiment, cancellation and others, are recorded.

- b. It shall be the duty of every lessee, or operator to make a true and complete return setting forth the quantity of the actual market value of the minerals or mineral products or quarry resources to be removed.

Article F. Tax on Concessions and Forest Products

Section 2F.01. - Definitions. When used in this article.

Forest Products

It means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational and geologic resources in forest lands.

Forest Lands

Include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2F.02. - Imposition of Tax.

There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2F.03. - Time of Payment.

The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year.

CHAPTER III. COMMUNITY TAX CERTIFICATE

Section 3.01. - Imposition of Tax.

There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 3.02. - Individuals Liable to Community Tax.

Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five Pesos (P5.00) and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

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

Section 3.03. - Juridical Persons Liable to Community Tax.

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

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

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

Section 3.04. - Exemptions. The following are exempted from the community tax:

Diplomatic and Consular Representatives; and
Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 3.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 3.06. Time of Payment; Penalties for Delinquency.

- a. The community tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of each year.
- b. If a person reaches the age of eighteen (18) years or otherwise loses the benefits 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 on or before the last day of March, he shall have twenty (20) days to pay community tax without becoming delinquent.
- c. Persons who come to reside in the Philippines or reach the age of eighteen (18) years or after the first (1st) day of July or any of any year, or who cease to belong to an exempt class on or after the same day, shall not be subject to the community tax for that year.
- d. Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations

established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

- e. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount of and interest of twenty-four percent (24%) per annum from the due date until it is paid.

Section 3.07. - Community Tax Certificate.

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

Section 3.08. - Presentation of Community Tax Certificate on Certain Occasions.

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

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

- b. When through its authorized officers, any corporation subject to the community tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.
- c. The community tax certificate required in 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 3.09.- Collection and Allocation of Proceeds of the Community Tax.

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

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

CHAPTER IV. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 4A.01. - Imposition of Fee.

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

There shall be collected an annual permit fee at the rate of ten percent (10%) of the annual tax due but not less than the rates provided hereunder for the issuance of a Mayor's Permit for every business trade or activity that a person shall conduct within this Municipality but in no case shall it exceeds ten thousand pesos (10,000.00)

On business subject to graduated fixed taxes	Minimum Amount Fees per Annum
Manufacturers, assemblers, re-packers, processors, etc.	
Bagoong, Salted Fish or Dried Fish	P 160.00
Bakery	
- Mechanized	247.50
- Manual with ordinary oven	165.00
Bed and Mattresses	
- Mechanized	247.50
- Manual with ordinary oven	165.00
. Bottles/Bottling Plant	330.00
Boxes	100.00
Candies	88.00
Canned Goods	247.50
Cell sites	10,000.00
Clothes and Garment	247.50
Coconut Oil	
a. With more than 5 expellers	
b. With less than 5 expellers	247.50
Confectionery and Candies	110.00
Copra Mill	330.00
Edible and Vegetable Oil	247.50
Galvanized Iron Sheets and Aluminum Containers	165.00

Home Industries and Furniture	247.50
Ice, Ice cream and frozen delights	247.50
Soap and Cosmetics	110.00
Steel and Iron products	165.00
Re-packers	132.00
Rectifiers, brewers and distillers	330.00
wines, Liquors and distilled spirits compounders	330.00
Other manufacturers, assemblers, re-packers and processors not mentioned above	165.00

On retailers, dealers, wholesalers and distributors Minimum Amount Fees per Annum

Agricultural products	P 275.00
Auto parts	330.00
Drugs and cosmetics	440.00
Dry goods, clothes and textiles	165.00
General Merchandise	
a. Sari-sari store (Barangay)	165.00
b. Sari-sari store (Poblacion)	220.00
Glass wares	275.00
Groceries	440.00
Jewelries	550.00
Lumber/Wood and construction materials	
a. All kinds	550.00
b. Coco lumber	275.00
c. Bamboo and its products and Nipa Shingles	220.00
Lubricating oils and oil by products	1,650.00
Liquefied petroleum Gas	440.00
Kerosene, diesel, and gasoline with filling station	
a. Aviation gasoline	1,650.00
✓ b. Special Gasoline	1,650.00 ✓
✓ c. Regular Gasoline	1,650.00
✓ d. Diesel	1,650.00 ✓
e. Kerosene	550.00
Without filling station or pump	
a. Gasoline/diesel	440.00
b. Kerosene	440.00
Vendors, Buyers and dealers	
a. Chickens, fowls and eggs	220.00
b. Fish vendors (with fixed stalls)	330.00
c. Fish vendors (ambulant)	165.00
d. Fruits, spices and Vegetables	110.00
e. Hogs	330.00
f. Large cattle and other livestock	550.00
g. Meat, fresh and preserved	220.00
h. Plants and flowers	165.00

Other retailers, wholesalers, dealers and distributors not mentioned above.	110.00
On exporters	440.00
On essential commodities – the permit fees on the business of manufacturing, producing, importing,	
Wholesaling and retailing of essential commodities not specified above shall be one half (1/2) of the rates prescribed in this article.	
On rice and corn	
Palay, corn and other grains buyer/dealers	330.00
Rice and corn wholesaler	550.00
Rice and corn retailers	330.00
On café, Cafeterias and other Cafetries	
Cafes and Cafeterias	165.00
Ice cream and other refreshment parlors	275.00
Carenderia and Food caterers	330.00
Restaurant	385.00
Soda fountain bars	330.00
Food stand for puto, popcorn, peanuts and other cooked foods	220.00
Gulaman, buko and juice stands	220.00
Banana cue/Barbecue	220.00
On contractors and services establishments:	
Accounting service	440.00
Advertising agencies	440.00
Arrastre Services	825.00
Assaying laboratories	385.00
Barber shops:	
a. With three chairs or less	220.00
b. With more than three chairs	330.00
c. Roving/ambulant barbers	110.00
d. Double the fees in a and b for air conditioned	
Battery charging shops	330.00
Beauty parlors	
a. Manual	165.00
b. Travelling beauticians	165.00
Sound and light system	770.00
Belt and buckle shops	220.00
Birthing Facility	3,300.00
Blacksmiths	
a. Manual	165.00
b. Mechanized	220.00
Booking office for film exchange	330.00
Breeding of gamecocks	660.00
Breeding of race horses	660.00
Brokerage	330.00

Business agents	330.00
Business Management services	440.00
Carpentry Shops	330.00
Cinematographic film owners, lessors or distributors, video coverage service	440.00
Collecting agencies	440.00
Commercial or Immigration brokers	440.00
Construction or repair shops:	
a. Motor Vehicles, body building	550.00
b. Bicycles and Tricycles	330.00
c. Animal drawn cart	165.00
Drafting and architectural Services	550.00
Dyeing establishments	275.00
Employment Agencies	440.00
Escort Services	440.00
Funeral parlor services	3,300.00
Furniture and repair shops	550.00
Garage	440.00
General Engineering	
a. General Building	4,950.00
b. Contractors filling, demolition, salvage work and transfer or relocation	4,400.00
Goldsmith and silversmith	550.00
Hollow blocks, sand and gravel establishment	1,100.00
Hemp-grading establishments	330.00
House and/or sign painters	440.00
Ice and cold storage	1,100.00
Indenter or Indent services	330.00
Janitorial services/slavery services	330.00
Judo-karate Schools	550.00
Key smith	165.00
Lathe Machine Shops	550.00
Laundry Shops	
a. Manual	220.00
b. Steam	440.00
Legal and other Professional services	1,100.00
Lumberyards	1,100.00
Massage and Therapeutic clinic	550.00
Hilot	275.00
Meteography services	330.00
Medical and dental clinic	1,100.00
Messengerial Services	275.00
Milling Services	330.00
Mining Services	550.00
Painting shops	330.00
Parking lots:	

a. One hectare or less	1,100.00
b. More than one hectare	1,650.00
Pedicab Operator or proprietors	385.00
Perma press per unit	110.00
Persons engaged in the installation, use, distribution of:	
a. Water filtration/purification machine	550.00
b. Gas or biogas system	550.00
c. Electric light, heat and power	
1. Installation	440.00
2. Distribution	
- Capacity in kilometers less than 10,000km	245.00
- 10,000 or more but less than 20,000	385.00
- 20,000 or more but less than 50,000	660.00
- 50,000 or more but less than 100,000	2,200.00
- For every 50,000 or fraction thereof in excess of 100,000 to 1 million	1,100.00
- For every 60,000 or fraction thereof in excess of 1 million	825.00
d. Sound system services	275.00
e. Ordinary sound and light system	330.00
f. Stereo-quadrosonic and disco lights	1,100.00
Sound system services	
a. With gallery and photo enlarger	330.00
b. With gallery without photo enlarger	245.00
c. Developing System	245.00
d. Roving photographer	245.00
Photostatic white and blue printing	330.00
Plastic and wood lamination	330.00
Power saw	660.00
Private Hospitals/Clinic	2,200.00
Promotional Services	165.00
Proprietors or operators of heavy equipment for hire	2,200.00
Proprietors of engraving and plating plants	1,100.00
Proprietors of smelting plant	330.00
Public Ferries	330.00
Public warehouse and Bodegas	440.00
Purchasing agencies	440.00
Recapping plant	550.00
Recopying and duplicating services	
a. Xerox copying	330.00
b. Mimeographing and typing services	330.00
c. Scanners	330.00
d. Tarpaulin printing	1,100.00

Renting of Equipment:	
a. Office equipment and furniture	245.00
b. Bicycle, tricycles and skates	245.00
c. Trucks and automobiles	550.00
d. Agricultural implements and tools	330.00
f. Diving, skiing and other athletic equipment	2,200.00
Repair shops for motor vehicles and engines	
a. With shop area of more than 1000sq.m	1,100.00
b. With shop area of 500sq.m or more but less than 1000sq.m.	825.00
c. With shop area of less than 500sq.m.	550.00
d. Steel fabricators	1,100.00
Repair Services	
a. Electronic equipment	550.00
b. Household appliances	550.00
✓ Saw mill and Lumberyard:	
a. Fixed establishments	2,200.00
b. Chain saw operation per unit	
1. With blade more than 24 inches	1,650.00
2. With blade more than 12 inches but less than 24 inches	1,100.00
3. With blade less than 12 inches	550.00
Sculptor Shops	550.00
Service Stations (Washing, greasing and lubrication)	550.00
Shipyard or repair shops:	
a. With shop area of more than 1 ha.	3,300.00
b. With shop area of 1 ha. Or less	1,650.00
Shoe repair shop/shine services:	
a. Manual	165.00
b. Mechanized	330.00
c. Shine services/stand	165.00
✓ Furniture and other shops for plainer, surfacing or re-cutter of lumber	
	1,100.00
Shops for shearing animals	220.00
Slendering or body saloons	550.00
Staples	220.00
Stevedoring services	330.00
Tailor or dress shops:	
a. With more than three sewing machines	550.00
b. With three or less machines	330.00
Tinsmiths:	
a. Mechanized	550.00
b. Manual	330.00
Transportations terminal not owned by bus operators	550.00

Upholstery shop and/or wood carving	385.00
Vaciador and grinding shop or gristmill	275.00
Vocational, driving and IBM schools	1,100.00
Vulcanizing shops:	
a. Mechanical/Electronic	1,100.00
b. Manual	330.00
Warehousing forwarding services	1,100.00
Watch repair center/shop	
a. Manual	110.00
b. Mechanized	165.00
Other services establishment	165.00
Hollow blocks maker/Manufacturer	1,100.00
On hotels and motels:	
a. Hotels	5,500.00
b. Motels/Inn/Pension house	2,200.00
c. Hotels, three star up	3,300.00
d. Motels, three star up	3,300.00
Travel agency	2,750.00
On real state dealers	
a. 1 subdivision operators	5,500.00
b. 2 lessors of estate dealers	5,500.00
c. Real estate dealers	5,500.00
Private Cemetery/Memorial Park	
Less than a ha.	2,200.00
1 ha. but less than 2 ha.	2,750.00
2 ha. but less than 3 ha.	3,300.00
3 ha. but less than 4 ha.	4,400.00
4 ha. but less than 5 ha.	5,500.00
5 ha. or more...	6,600.00
On boarding houses	2,200.00
On operators for Rice and Corn Mills:	
Corn mill of 100 cavans capacity per hour	1,100.00
Rice mill of 100 cavans capacity per hour	1,100.00
Rice and Corn mill of 100 cavans per hour	1,100.00
Mobile rice mill	1,650.00
On fishponds, fishpens in fishing breeding ground:	
Fishponds per hectare	1,650.00
Prawn ponds per hectare	1,650.00
Fish breeding ground per hectare	1,650.00
Prawn breeding ground/establishment	1,650.00
Fishpens per hectare	1,650.00

Fish cages per sq.m.	10x10 square meters	16.50
	15 X 15 sq. m. or more	14.00

Financial and/or lending institutions, such as but not limited to banks, pawnshops, insurances, companies, savings and loan association,

financial and/or lending investors, money shops, per establishment:

Main Office	6,600.00
Per branch	3,300.00
Concessionaire of Sand and Gravel and Filling material	11,000.00

On the business dealers of fermented liquors, distilled spirits and/or wines/tuba:

Dealers/Distributors/Retailers of:

Imported wines-retailers	875.00
Domestic wines-retailers	495.00
-(Wholesalers)	990.00
Fermented liquors (beer)-retailers	495.00
-(Wholesalers)	1,100.00
Tuba and the like	245.00
Wine-retailers	385.00
-(Wholesalers)	825.00

On tobacco dealers:

Retail dealers of tobacco leaf	165.00
Wholesalers dealers of tobacco leaf	825.00
Retail dealers of manufactured tobacco	330.00
Wholesaler dealers of manufactured tobacco	825.00

On amusement places or amusement devices:

Day and Night club	4,950.00
Cocktail lounge or bars	4,950.00
Cabaret or dance hall	3,300.00
Bath houses and other similar places	3,300.00
Skating rink	5,500.00
Steam bath, sauna bath and other similar establishment per cubicle	2,750.00
Billiard or pool hall:	
First table	1,100.00
For every additional table	550.00
Bowling alley:	
Automatic	3,50.00
Non-automatic	2,200.00
Cockpit	25,000.00
Race Track	3,300.00

(Plus P75.00 for every racing day whenever actual races are held)

Resorts	4,400.00
Each Video	275.00
→ <i>Maying Pan Tebe</i>	
On private detective and security agency	3,300.00
On golf links	4,400.00
On poultry farms	
Less than 1,000 heads	550.00
1,000 heads or more but less than 5,000	1,100.00
5,000 heads or more but less than 7,000	1,430.00
7,000 heads or more but less than 10,000	1,650.00
10,000 heads/less than 12,000	2,200.00
12,000 heads/less than 15,000	2,750.00
15,000 heads/less than 20,000	3,300.00
On piggery farms	
Less than 10 heads	220.00
10 heads less than 25 heads	275.00
25 heads less than 35 heads	330.00
35 heads less than 50 heads	385.00
50 heads or more	550.00
Breeding	550.00
On other activities	
On delivery trucks or vans to be paid by the manufacturer, producer or the dealers of any product per truck	550.00
For maintaining window/display office	1,100.00
Maintaining an office for the practice of profession or occupation	1,100.00
Retailers, importers, exporters and dealers of other business except those which are attached to and made adjunct of the business establishment, per sq.m.	55.00
Establishments using cold and refrigeration storage	1,100.00
Car exchange, whether or not consignment basis	1,100.00
Establishment of storage and/or sale of Highly flammable, industrial chemical substances and explosive substances	5,500.00
Signboard, billboards, streamers and other forms of Advertisement	550.00
Advertisements painted on buildings or other permanent structures, per sq.m.	27.50
Film shooting on location, per day	1,650.00
Gun clubs	2,200.00

Judo, Karate Clubs and other martial arts clubs	1,650.00
Body Fitness Gym/Club	1,650.00

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade 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
Cottage	P500,000.00 and below	1-10
Small	Over P500,000.00 to P5M	11-99
Medium	Over P5M to P20M	100-199
Large	Over P20M	200 and above

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

On business subject to graduated fixed fees

	Amount of Fees per Annum
1. On Manufacturers/Importers/Producers	
Cottage	P
Small	2,500.00
Medium	5,500.00
Large	10,000.00
2. On banks	
Rural, Thrift and Savings Banks	P 2,750.00
Commercial, Industrial and Development Banks	5,500.00
Universal Banks	11,000.00
3. On other Financial Institutions	
Small	P 3,300.00
Medium	5,500.00
Large	11,000.00
4. On Contractors/Service Establishments	
Cottage	P 1,100.00
Small	3,300.00
Medium	7,700.00
Large	11,000.00
5. On Wholesalers/Retailers/Dealers or Distributors	
Cottage	P 1,100.00
Small	3,300.00
Medium	7,700.00

Large		12,000.00
6. On Transloading Operations		
Medium	P	3,300.00
Large		6,600.00
7. Other Businesses		
Cottage	P	1,100.00
Small		3,300.00
Medium		7,700.00
Large		11,000.00

Section 4A.02.- Time and Manner of Payment.

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

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

Section 4A.03. - Administrative Provisions.

- a. **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.
- b. **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business

- a. Locations sketch of the new business
- b. Paid-up capital of the business as shown in the Articles of Incorporations, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship.
- c. A certificate attesting to the tax exemption if the business is tax exempt.
- d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations.
- e. Tax clearance showing that the operator has paid all tax obligations in the municipality.

- g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager.
- h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.
- i. Certified list of employees
- j. Certified floor area of business establishment
- k. Occupancy permit

2. For renewal of existing business permits

- a. Previous year Mayor's permit
- b. Two(2) Xerox copies of the annual or quarterly tax payments
- c. One(1) Xerox copy of all receipts showing payments of all regulatory fees as provided for this code
- d. Certificate of tax exemption from local taxes or fees, if exempt
- e. Certified List employees
- f. Occupancy permit

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

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

Mayor's Permit shall be refused to any person who previously violated any ordinance or regulations governing granting of permits; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality, (3) who has unsettled tax obligation, debt or other liability to the government ;(4) who is disqualified under any provision of law or ordinance to establish or operate the applied for.

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

- b. Issuance of Permit; Contents of Permit. Upon approval of the application of Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to applicant. One (1) copy shall be presented to the

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

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

The Municipality shall, upon presentations of satisfactory proof that the original of 50% the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of fifty two pesos and fifty centavos (P 52.50).

- d. Posting of Permit. Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- e. Duration of Permit and Renewal. The Mayor's Permit shall be granted for a period of not more than six (6) mos. And shall expire on the thirty first (31st) of June following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- f. Revocation of Permit. When a person doing business under the provisions of this Code violets any provisions any of this Article, refuse to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral peace; or when place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may after investigation, revoked the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege. In addition to the fines and imprisonment decided by the court for violation of any provision of this ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 4A.05. - Rules and Regulations on Certain Establishment.

- a. On cafes, cafeterias, ice cream and other refreshment, parlors, restaurant, soda fountain bars, carenderia or food caterers. No owner of said establishment shall

...any other cook or food dispenser without a Food Handlers Certificate from the Municipal Health Officer, renewable every Six (6) months.

- b. Establishment selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations promulgated by the Municipal Health Officer and existing laws or Ordinance.
- c. Sauna bath, massage, barber and beauty shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

Article B. Permit fee for Cockpits Owners/Operators/Licenses Promoters and Cockpit Personnel

Section 4B.01. – Definition. When used in this Article

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

Section 4B.02.- Imposition of Fees.

There shall be collected the following Mayor's Permit Fees from cockpit operators/owner/licenses and cockpit personnel:

a. From the operators/owner/licenses and cockpit personnel:

- | | |
|------------------------------|------------|
| 1. Application filing fee | P 2,750.00 |
| 2. Annual cockpit permit fee | 25,000.00 |

b. From cockpit personnel:

- | | |
|-----------------------------------|--------|
| 1. Promoters/Hosts | 660.00 |
| 2. Pit Manager | 550.00 |
| 3. Referee | 550.00 |
| 4. Bet Taker "Kristo/Llamador" | 550.00 |
| 5. Bet Manager "Maciador/Kasador" | 550.00 |
| 6. Gaffer "Mananari" | 550.00 |
| 7. Cashier | 550.00 |

8. Derby (Matchmaker)	550.00
9. Veterinary Aide	550.00
10. Cock Dresser	550.00

Section 4B.03.- Time and Manner of Payment

- a. The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- b. The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- c. The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually. Renewal of the permit of be on the birth month of the permittee.

Section 4B.04. - Administrative Provision

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

Section 3B.05. - Applicability Clause.

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

Article C. Special Permit Fee for Cockfighting

Section 4C.01. - Definitions. When used in this Article.

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

Section 4C.02. - Imposition of Fees.

There shall be collected the following fees per day for cockfighting:

- a. Special Cockfights (Pintakasi)
- b. Special Derby Assessment from Promoters

Two cock Derby—per sultada	P 350.00
Three cock Derby—per sultada	P 450.00
Four cock Derby & above—per sultada	P 500.00
- c. Ordinary cock fight—per sultada P 75.00

Section 4C.03.- Exclusion.

Regular cockfighting i.e. those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

Section 4C.04.- Time and Manner of Payment.

The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfight and derbies can be lawfully held.

Section 4C.05.- Administrative Provision

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

to the preceding subsection hereof, the holding of cockfighting may also be allowed for the entertainment of foreign dignitaries or for tourist, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fundraising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privileged shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

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

Section 4C.06.- Applicability Clause.

The provision of PD 449, otherwise known as the cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article D. Permit fee on Resorts/Swimming Pool and other similar Amusement places.

- | | |
|--|-----------|
| a. From the Operator/owner licenses and permit | |
| 1. Annual Permit | P4,500.00 |
| b. Personnel/life saver | P 450.00 |
| c. Environmental Care and Protection. Per Person/
Client entering/admitted therein/ per enter | P 6.00 |

Administrative Provision:

Payments imposed above shall be paid to the office of the Municipal Treasurer on or before the 20th day of January every year. The P5.00 per person entering/admitted therein shall be remitted daily to the Office of the Municipal Treasurer with the issuance of corresponding official receipts.

Article E. Permit Fee on Pedaled Bicycle

(The yield from this imposition is low. Its transfer to the Barangay should be considered)

Section 4E.01. - Imposition of Fee.

There shall be collected from the owner of pedaled bicycle operated within the municipality, a permit fee of Thirty Seven pesos and fifty centavos (P37.50) per annum.

Section 4E.02. - Time of Payment.

The imposed fees herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee

following the date of purchase.

Section 4E.03. - Administrative Provision

- a. An appropriate metal plate or sticker shall be provided by the owner of the pedaled bicycle granted a permit for identification purposes.
- b. The Municipal Treasurer shall kept a register of all pedaled bicycles containing information such as the make and brand of the bicycle, the name and address of the owner and the number of the permit plate.

Article F. Fees on Impounding of Stray Animals

Section 4F.01. - Definitions. When used in this Article.

- a. **Stray Animals** - means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- b. **Public Places** - includes national, provincial, municipal, or Barangay streets, parks, plazas and such other places open to the public.
- c. **Private Places** - includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animals.
- d. **Large Cattle** - includes horses, mules, carabaos, cows and other domestic member of the bovine family.

Section 4F.02. - Imposition of Fee.

There shall be imposed the following fees for each day or fraction thereof on each head of a stray animals found running or roaming at large, or fettered in public or private places.

	Amount of Fee
Large Cattle	P 250.00
All other Animals	125.00

Section 4F.03. - Time of Payment.

The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded Animal to its owner.

Section 4F.04. - Administrative Provisions.

- a. For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound Stray animals in the municipal corral or a place duly designated for such purposes. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for five (5) consecutive days, starting after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

Impounding shall be sold at Public auction under the following procedures:

- i. The Municipal Treasurer shall post notice for Ten (10) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within Five (5) days after the auction sale, the Municipal Treasurer shall make a report of the proceeding in writing to the Municipal Mayor.
- ii. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
- iii. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
- iv. In case the impounded animal is not disposed of within the fifteen (15) days from the date of notice of the public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 4F.05. - Penalty.

Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

First offense	P	100.00 per day
Second offense	P	350.00 per day
For the third offense and each subsequent offense		500.00 per day

Article G. Permit Fee on Circus and Other Parades

Section 4I.01.- Imposition of Fees.

There shall be collected a Mayor's Permit Fee **THREE HUNDRED PESOS (P300)** per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Section 4I.02.- Time and Manner of Payment.

The fee imposed shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least **THREE (3)** days before the scheduled date of the circus or parade and on such activity shall be held.

Section 4I.03. - Exemption.

Civic and military parades as well religious processional shall not be required to pay the permit fee imposed in this Article.

Section 4I.04. - Administrative Provisions.

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

Article H. Registration and Transfer Fees on Large Cattle.

Section 4H.01. - Definition.

For the purpose of Article, "large Cattle" includes a two- year old horse, carabao, cow or other domesticated member of the bovine family.

Section 4H.02. Imposition of Fees.

The owner of 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:

For Certificate of Ownership	P 150.00
For Certificate of Transfer	P 200.00
For Registration of Private Brand	P 350.00
Transport fee	P 100.00
Inspection fee	P 20.00

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

Section 4H.03. - Time and Manner of Payment.

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

Section 4H.04. - Administrative Provisions.

- a. Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- b. The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the

class, color, sex, brands and other identification marks of the cattle. The date of registration shall also be stated in the certificate of ownership issued to the owner of the large cattle.

- c. The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchases, the consideration or purchase price of the animal for 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 certificate of transfer and such other documents that show title to the owner.

Section 4H.05. - Applicability Clause.

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

Article I. Permit Fee for Excavation

Section 4I.01. - Imposition of Fee.

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

	Amount of Fee
d. For crossing with pavement:	
1. For crossing concrete pavement (minimum area of 2.00x600m.12 sq.m.)	P 1,500.00
2. For crossing across base of streets with concrete Pavement, per linear meter (boring method)	P 600.00
e. For crossing streets with asphalt pavement:	
1. Minimum Fee	P 220.00
2. Additional Fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	P 75.00
f. For crossing the streets with gravel pavement:	
1. Minimum Fee	P 60.00
2. Additional Fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	P 20.00
g. For crossing existing curves and gutters resulting in damage	P 100.00
h. Additional Fee for every day of delay in excess of excavation period provided in the Mayor's Permit	P 60.00

Section 4I.02. - Time and Manner of payment.

The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation. A cash deposit in an amount equal to One Hundred ten percent (110%) of the restoration fee of said excavation shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be fortified in favor of the Municipal government in case the restoration to its original form of the street excavated is not made within Five (5) days after the purpose of the excavation is accomplished.

Section 4I.03. - Administrative Provisions.

- a. No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Dumalinao, Zamboanga del Sur 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 purpose of collection of the additional fee.
- c. In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Article J. Fee for Sealing and Licensing of Weights and Measures

Section 4J.01. - Implementing Agency.

The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practice and Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act no. 7394.

Section 4J.02. - Sealing and Testing of Instrument of weights and Measures.

All instruments for determining weights and measures in all consumer and consumer related transaction shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or this duly authorized representative upon payment of fees required under this Article: Provided, that all instrument of weights and measures shall continuously be inspected for compliance with the provision of this Article.

Section 4J.03. - Imposition of Fees.

Every person before using instruments of weights and measures within this Municipality shall first have them sealed and licensed annually and shall pay to the Municipal Treasurer the following fees.

a. For sealing linear metric measures

	Amount of Fee
• Not over one (1) meter	P 25.00
• Measure over one (1) meter	60.00
b. For sealing metric measures	
• Not over ten (10) liters	25.00
• Over ten (10) liters	35.00
c. For sealing metric instrument of weights	
• With capacity of not more than 30kg	85.00
• With capacity of more than 30kg but not more than 300kg	165.00
• With capacity of more than 30kg but not more than 3,000kg	P 190.00
• With capacity of more than 3,000kg	275.00
d. For sealing apothecary balances of precision	60.00
e. For sealing of balance with complete set of weights:	
• For each scale or balance or other balances with Complete set of weights for use therewith	150.00
• For each extra weight	50.00
f. For each and re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of Ten Pesos (P10.00) for each instrument shall be collected.	

Section 4J.04.- Payment of Fees and Surcharge.

The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instrument are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 4J.05. - Place of Payment.

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

Section 4J.06. - Exemptions.

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

Dealers of weight and measures instrument intended for sale.

Section 4J.07. - Administrative Provisions.

- a. Official Receipt is issued for the fee in the sealing of weight or measures shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measures inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- b. The Municipal Treasurer is hereby required to keep full assets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the 5 fundamentals standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.
- c. The Municipal Treasurer or his deputies shall conduct periodic physical inspection and testing of weights and measuring instruments within the locality.
- d. Instrument of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial auditor or his representative.

Section 4J.08. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

- a) For any person other than the official sealer or his duly authorized representative who places an official tag, seal, sticker, mark, stamp, brand or other characteristics sign used to indicate that such instrument of weights and measure has officially been tested, calibrated, sealed or inspected.
- b) For any person who initiates any seal, mark stamp, brand, tag or other characteristics design used to indicate that instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) For any person other than official sealer or his duly authorized representative who after in any way the certificate or receipt given by the official sealer or his duly authorized.

weight and measure has been fully tested, calibrated, sealed or inspected:

- e) For any other person who makes or knowingly sells any false or counterfeit seal, sticker, brand, stamp, tag, certificate or licensed or any dye for printing or making the same or any characteristics sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- f) For any person other than official sealer or his duly authorized representative who alters the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or licensed used or issued;
- g) For any person who uses or reuses any restored, altered, expired, damaged stamp, tag certificate or licensed, for the purpose of making it appears that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- h) For any person engaged in the buying and selling of consumer products or of furnishing services, the value of which is estimated by weight or measure who possesses, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in the time;
- i) For any person who fraudulently alters any scale, balance, weight or measure after it is officially sealed;
- j) For any person who knowingly uses any false scale, balance, weight or measure, whether sealed or not;
- k) For any person who fraudulently gives short weight or measure in the making of a scale;
- l) For any person, assuming who determines truly the weight or measure of any article brought or sold by weight or measure, who fraudulently misrepresent the weight or measure thereof; or
- m) For any person who produces the commission of any such offense above-mentioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and the same position and conditions in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by the law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

Section 4J.09. - Penalties

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

For the first time shall be subject to fine of not less than Five Hundred Pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both upon the discretion of the court.

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

Article K. Permit Fee on Film-Making

Section 4K.01. - Imposition of Fee.

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

	Rate of Fee Filming
Commercial movies	P 600.00/film
Commercial advertisements	400.00/film
Documentary film	300.00/film

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

Section 4K.02. - Time of Payment.

The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit Five (5) days before location-filming is commenced.

Article L. Permit Fee for Agriculture Machinery and Other Heavy Equipment

Section 4L.01. - Imposition of Fees.

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

	Amount of fee
Hand tractors/mud boat	P 500.00
Light tractor	300.00
Multi-purpose	700.00
Heavy tractor	700.00
Bulldozers	900.00
Forklift	800.00
Heavy Grader	800.00
Light Grader	600.00
Mechanized Threshers	800.00
Cargo Truck	800.00
Dump Truck	800.00
Road Rollers	600.00
Pay Loader	600.00
Prime movers/Flatbeds	800.00

Rock Crusher	600.00
Batching Plant	600.00
Transit/Mixer Truck	600.00
Crane	800.00
Other Agriculture Machinery or Equipment not enumerated above :	
Light	400.00
Heavy	1,100.00
Corn Sheller	400.00
Water pumps-Registration	550.00
Rice Harvester /transplanter	1,500.00

Section 4L.02. - Time and Manner of Payment.

The fee imposed herein shall be payable prior to operation for rental of the equipment upon application for a Mayor's permit.

Section 4L.03. - 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 agriculture machinery and name and address of the owner.

Article M. Permit Fees on Tricycle Article

Section 4M.01. - Definitions. When used in this Article

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

Section 4M.02. - Imposition of Fees.

There shall be two options of collections for the motor tricycle franchise: Option 1, to collect franchise fee in the amount of Seven Hundred Fifty Pesos (P750.00) covering three years period, and option 2 to collect an annual franchise fee of Three Hundred Fifty Pesos (P350.00) before January 20 of the succeeding year for the operation of each tricycle-for-hire.

Other fees on tricycle operators:

- | | |
|--|----------|
| 1. Filing Fee | |
| • For the first Five (5) units | P 250.00 |
| • For each additional unit | 200.00 |
| 2. Fare adjustment fee for fare increase | 200.00 |
| 3. Filing fee for amendment of MTOP | 200.00 |

Section 4M.03. - Time of Payment.

- a. The annual franchise fee shall be paid to the Municipal Treasurer upon application for an MTOP or renewal thereof.
- b. The filing fee shall be paid upon application for an MTOP based on the number of units.
- c. Filing fee for amendments of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 4M.04. - Administrative Provisions.

- a. Prospective operators of tricycle should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Bayan.
- b. The Sangguniang Bayan of this Municipality shall:
 1. Issue, amend, revise, renew, suspend or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fare or rate for the service provided in a zone of service after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not often than once every Three (3) years, reasonable fees and other related charges in the regulation of the tricycle-for-hire, and established and prescribe the conditions and qualifications of service.
 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted with the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passenger and third parties in case of accidents;
 4. Operators of tricycle-for-hire shall employ drivers duly licensed by Land Transportation Office (LTO) for Tricycle-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than One (1) month shall report in writing such termination or suspension to the Sangguniang Bayan.
 6. Tricycle-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.

same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

The official rate be initially adopted shall be a minimum fee of Four (P4.00) Pesos plus Fifty centavos (P0.50) per km. in excess of Four (4.0) km. distance pending the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

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

- d. The permittee must operate within the identified zone. The existing zone which shall cover the territorial jurisdiction of the municipality and other adjoining municipalities or cities shall be maintained provided the operators serving the said zone secure the MTOP of the Local Government Unit of Dumalinao, Zamboanga del Sur.
- e. For the purpose of this Article, A Municipal Tricycle Operator's Permit Regulation Board is hereby designed as follows:

Chairman	:	The Municipal Mayor
Vice-Chairman	:	The Municipal Vice Mayor
Member	:	SB Committee on Transportation

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

Article N - Rules and Regulations Governing Vehicular Traffic and Imposing Corresponding Penalties for Violation Thereof.

The following acts or omissions in the operation of any motor vehicle and the use of thoroughfares are declared traffic violations:

<u>VIOLATIONS</u>		<u>FINE</u>
A. IMPROPER USE OF MOTOR VEHICLES:		
1. Driving without first securing proper license.	P	500.00
2. Failure to carry Driver`s License.		500.00
3. Failure to sign Driver`s License.		100.00
4. Driving while under the influence of liquor /prohibited drugs.		500.00
5. Allowing an unlicensed/improper licensed person to drive.	-	500.00
6. Fake license.		500.00

8. Operating a motor vehicle without being accompanied by a Licensed Driver (SPR).	500.00
9. Certificate of Registration and Official Receipt not carried.	250.00
10. No tailgate and failure to put "NOT FOR HIRE" sign.	500.00
11. Out of line (for operating motor vehicles outside of line).	200.00
12. Colurom operation (Operator) for permitting, allowing, consenting...	P 200.00
13. Colurom operation (Driver) for using private vehicles for hire...	200.00
14. Employing insolent, discourteous or arrogant drivers/conductors.	200.00
15. Refusal to convey passengers to proper destination/trip cutting.	250.00
16. Refusal to render service to the public	250.00
17. Reckless driving.	500.00
18. Failure to deem headlight.	150.00
19. Driving in sleepers or sleeveless shirt.	250.00
20. Plates not firmly attached and visible.	100.00
21. Dirty and uncared plates.	100.00
22. Inconspicuously displayed plates.	100.00
23. No. sticker.	100.00
24. Motor vehicles with metallic tires.	200.00
25. Defective brakes.	500.00
26. Defective horn or signaling device.	200.00
27. Carrying red light visible in front of vehicles	200.00
28. No headlight, defective headlight/tailight	200.00
29. No taillight or defective taillight.	200.00
30. No rear light or defective rear light.	200.00
31. No. brake light.	300.00
32. No wiper or defective wiper.	200.00
33. No muffler or cut muffler.	200.00
34. Dirty and/or unsanitary equipment.	100.00
35. Defective equipment.	100.00
36. No hand brakes.	100.00
37. Defective or no windshield	100.00
38. No rear view mirror.	100.00
39. No interior light.	100.00
40. No side mirror on both sides.	100.00
41. No windshield wiper or defective windshield wiper.	100.00
42. Illegal turn – failure to conduct vehicle to	

43. Driving against the flow of traffic.	500.00
44. Illegal overtaking.	100.00
45. Overtaking at an unsafe distance.	100.00
46. Cutting an overtaken vehicle – driving to the right of the highway.	100.00
47. Failure to give way to an overtaking vehicle.	100.00
48. Increasing speed when being overtaken.	100.00
49. Overtaking when left side is not visible clear of on – coming traffic.	100.00
50. Overtaking upon crest of a grade.	100.00
51. Overtaking upon the curve.	100.00
52. Overtaking at any railway grade.	100.00
53. Overtaking at an intersection.	100.00
54. Overtaking between men working.	100.00
55. Overtaking at a no overtaking zone.	100.00
56. Failure to yield the right of way – failure of the vehicle on the left to give.	100.00
57. Failure to yield the right of way – failure of the vehicle to the right to give	100.00
58. Failure to yield the right of way – failure of the driver to yield upon entering a highway.	100.00
59. Failure to stop before traveling through a highway.	100.00
60. Failure to yield the right of way to an ambulance.	100.00
61. Failure to yield the right of way to an emergency calls vehicles.	100.00
62. Failure to give poor signal.	100.00
63. Illegal turn.	100.00
64. Illegal U turn.	100.00
65. Parking at no loading/unloading zone	500.00
66. Improvised Muffler	500.00
67. Driving without wearing shoes	100.00
68. Driving wearing Sleeveless	100.00
69. Driving wearing Short	100.00
70. Driving without Helmet	500.00

VIOLATIONS

FINE

I. Violation of stereo regulation.	P	500.00
II. Installation of jalousies, curtain, dim colored ,light or similar light.		200.00
III. Unauthorized bells, serene or exhausts whistle.		100.00

B. ILLEGAL PARKING:

<u>VIOLATIONS</u>		<u>FINE</u>
1. Prohibited parking whether attended or unattended:	P	500.00
➢ Within an intersection.		
➢ On a crosswalk.		
➢ Within four (4) meters form the driveway entrance to any hydrant.		
➢ Within six (6) meters of the intersection of curb lines.		
➢ Any place where official sign have been erected prohibiting parking.		
2. Allowing passenger/s on top of cover of vehicle.	P	500.00
3. Permitting passenger/s to ride on running board /step board.		100.00
4. Disregard of traffic signs.		100.00

TRAFFIC CITATION TICKETS.

- a. Any person apprehended for violating any provision (s) of this Ordinance shall be issued a Traffic Citation Ticket in the form prescribed for the purpose and to be issued by the apprehending officer of the Philippine National Police and/or any duly authorized personnel.
- b. In the absence of the offending owner, operator or driver; the traffic citation ticket shall be complied by the offender within the number of days prescribed therein.

ENFORCEMENT OF TRAFFIC RULES.

The enforcement of traffic rules and regulations related to the use of all streets, thoroughfares, alleys, bridges, sidewalks and other places intended for transportation and pedestrians shall be enforced by the Traffic Management Office of the Local Government Unit.

PAYMENT OF COLLECTION OF FINES.

All fines for the first and second offences as herein prescribed shall be paid to the Municipal Treasurer only after completion of seminars but not later than seven (7) days after apprehension. For the third offence, payment shall be within thirty (30) days after apprehension.

Confiscated Driver's License and franchise shall be released and restored, as in the case of a suspended franchise to the owner/operator immediately after payment of this fines.

ADMINISTRATIVE PROVISIONS

Traffic law enforcer, pollution control officers, transportation officers and other officers from the National Government who have certain duties...
...implementation thereof from the Sangguniang Bayan pursuant to Section 26, 27 and 485 (a) (5) (v) and (vi) of the Local Government Code of 1991.

All traffic signs, signals and road markings intended to inform drivers and regulate the use of streets, alleys, bridges and sidewalks before they are installed or removed shall be approved by Sangguniang Bayan through the recommendation of the Municipal Mayor.

MUNICIPAL TRAFFIC MANAGEMENT OFFICE.

A Municipal Traffic Management Office shall be created through the enactment of a separate ordinance. The Civil Security Unit of the Office of the Municipal Mayor and the Municipal Engineer shall enforce traffic management in the municipality pending the enactment of the appropriate ordinance.

Article O- Permit Fee on Occupation/Calling not requiring Government Examination

Section 4O.01. - Imposition of Fee.

There shall be collected 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:

Occupation or Calling	Rate of Fee/Annum
a. On employees and workers in generally considered "Offensive and Dangerous Business Establishment"	P 150.00
b. On employees and workers in commercial establishments Who cater or attend to the daily needs of the inquiring Or paying public	150.00
c. On employees and Workers in food or Eatery establishment	150.00
d. On employees and Workers in night or night and day Establishment	150.00
e. All occupation or calling subject to periodic inspection surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, forensic, electronic expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, Certified "hilot", painter, musician, pianist, photographer (itinerant),	

Section 40.02. - Exemption.

All professionals who are subject to the Provincial Tax imposition pursuant to section 139 of the Local Government Code; and government employees are exempted from the payment of this fee.

Section 40.03. - Person Governed.

The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith:

- a. Employees or workers in generally considered offensive and defensive and dangerous business establishment such as but not limited to the following:
 1. Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories, air rifle and pellets manufacturing, battery charging shops, blacksmith; breweries, candy and confectionery factories, canning factories, coffee cocoa and tea factories; cosmetics and toiletries factory; cigar and cigarette factories; construction and/or repair shops of motor vehicles, carpentry shop, drug manufacturing, distillers, edible oil or lard factories, electronic bulbs or neon lights factories, electric plant electronic factories, oxidizing plant, food and flour mills, fish curing and drying shops, footwear factories, foundry shops, furniture manufacturing, garments manufacturing, general building and other construction jobs during the period of construction, glass and glassware factories, handicraft manufacturing, hollow block and tile factories, ice plants, milk, ice cream and other allied product factories, metal closure manufacturing, iron steel plants, leather and leatherette factories, machine shops, match factories, paint and allied products factory, plastic product factories, perfume factories, plating establishment, pharmaceutical laboratories, sash factories, smelting plants, tanneries, textile and knitting mills, upholstery shops, vulcanizing shops and welding shops.
 2. Employees and workers in commercial establishments cinematography film storage; cold storages or refrigerating plants, delivery and messengerial services, elevator and escalator services, elevator services, funeral parlors, janitorial services, junk shop, hardware, pest control services, printing and publishing houses, service station, slaughter-houses, textile stores, warehouse, parking lots.
 3. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- b. Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following, Employees and workers in drugstores, department stores, groceries

receiving clerk in paying outlets of public utilities corporation, except transportation companies, and other commercial establishments whose employees and workers attend to the daily needs of the inquiring or paying public.

- c. Employees and workers in food or eatery establishments such as but not limited to the following:
1. Employees and workers in canteen, catteria, catering services, ice cream or milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains.
 2. Stallholders, employees and workers in public markets;
 3. Peddlers of cook or uncooked foods;
 4. All other food peddlers, including employees and workers in night or night and day establishments such as but not limited to the following: Workers or employees in bars, boxing stadium, bowling alleys, billiards and pool halls, cinema houses, cabarets and dance halls, cockpit lounges, circuses, carnival and the like, day club and night club, golf club, massage clinic, sauna baths, or similar establishments, hotels, motels, horse racing clubs, and all other business establishment whose business activities are performed and consumed during night time.

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

- d. All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 4P.O2.

Section 4O.04. - Time and Manner of Payment.

The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time annually thereafter within the first Twenty (20) days of January and thereafter. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 4O.05. - Surcharge for the Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due; such surcharge shall be paid at the same manner as the tax due.

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

Permit from the moment they are actually accepted by the management of any business or industrial establishment to start before working.

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

Section 4O.06. - Administrative Provision.

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

Article P. Building Permit (PD 1096)

Section 4P.01. - No person, firm or corporation, including any agency or instrumentality of the government shall direct, alter, 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.

Inspection Fee	P	500.00
Certificate of Occupancy		
P150,000.00		100.00
150,000.00 – 400,000.00		200.00
400,000.00 – 850,000.00		400.00
850,000.00 – 1,200,000.00		800.00
Every Million		800.00
Illegal Construction (Penalty)		
Residential		1,000.00
Commercial		2,000.00
Industrial		3,000.00

Section 4P.02.- Imposition of Fees.

There shall be collected from each application for a building permit fees pursuant to Department Order 155, Series of 1992, dated September 25, 1992, of the Department of Public Works and Highways (DPWH).

Ancillary Permits:

-Building

-Plumbing/sanitary

-Electrical/Mechanical

-Fencing - All refer to PD 1096 and D.O 155, series of 1992

Section 4P.03.- Time and Payment.

The fees specified under this article shall be paid to the Municipal Treasurer upon application for building permit from the Municipal Building Official.

Section 4P.04. - Accrual of Proceeds.

The proceeds from building permit shall accrue to the general fund of this municipality.

Section 4P.05. - Administrative Provision.

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.

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

And to be submitted together with such application are at least five sets of corresponding plans and the 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 a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases excepted or not required by the Building Official under the Building code.

Section 4P.06.- Penalty.

In case of violations, the applicable administrative fines and penal provisions of the building Code shall govern.

Article Q. Permit Fee for the Storage of Flammable and Combustible Materials

Section 4Q.01. - Imposition of Fee.

There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

a. Storage of Gasoline, Diesel, Fuel, Kerosene, and similar products	
500 to 2,000 liters	P 350.00
2,001 to 5,000 liters	400.00
5,001 to 20,000 liters	450.00
20,001 to 50,000 liters	500.00
50,001 to 100,000 liters	550.00
Over 100,000 liters	600.00

b. Storage of cinematography film	P	350.00
c. Storage of Celluloid		350.00
d. Storage of Calcium Carbide		
Less than 50 cases		300.00
50 to 99 cases		400.00
100 or more cases		500.00
e. Storage of tar, resin and similar materials		
Less than 1,000 kls		250.00
1,000 to 2,500 kls		275.00
2,500 to 5,000 kls.		300.00
Over 5,000 kls.		325.00
f. Storage of coal deposits		
Below 100 tons		300.00
100 tons or above		350.00
g. Storage of combustible, flammable or explosive substance not mentioned above		500.00
h. Substance not mentioned above		400.00

Section 4Q.02. - Time of Payment.

The fees imposed in this article shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for the permit to store the aforementioned substances.

Section 4Q.03. - Administrative Provision.

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

Article R. Permit and Inspection Fee on Machinerles and Engines

Section 4R.01. - Imposition of Fee.

There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedule:

a. Internal combustible engines:		
2 HP and Below	P	150.00
5 HP and below but not lower than 3 HP		200.00
10 HP and below but not lower than 5 HP		250.00
14 HP and below but not lower than 10 HP		300.00
Above 15 HP		350.00
b. Other stationery engines or machines:		
3 HP and below		200.00
5 HP and below but not lower than 3 HP	P	250.00
10 HP and below but not lower than 5 HP		300.00

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

Section 4R.02. - Time of Payment.

The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Office of the Municipal Mayor but not later than Fifteen (15) days after the actual inspection by authorized person, and renewed thereafter the fee shall be paid within the first twenty (20) days of January.

Section 4R.03. - Administrative Provision.

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

Article S. Zoning/ Location Clearance and Related Fees

Section 4S.01. - Imposition of Fee.

There shall be collected Zonal/Location Clearance fees as fixed by in accordance with the applicable rules and regulations prescribed by the Housing and Land Use Regulatory Board (HLURB).

1. ZONING/ LOCATIONAL CLEARANCE

A. Single residential structure attached or detached

1. P100, 000 and below	P	288.00
2. Over P100, 000 to P200. 000		576.00
3. Over P200, 000		720.00 + (1/10 of 1% in excess of P200, 000)

B. Apartments/Townhouses

1. P500, 000 and below	P	1, 440.00
2. Over P500, 000 to 2 Million		2, 160.00
3. Over 2 Million		3, 600.00 + (1/10 of 1% cost in excess of 2.M regardless of the number of floors)

C. Dormitories

1. P2 Million and below	P	3, 600.00
2. Over 2 Million		3, 600.00 + (1/10 of 1% cost in excess of P2.M regardless of the number of floors)

1. Below P2 Million
2. Over 2 Million

P 2,880.00
 2,880.00 + (1/10
 of 1% of cost in excess
 of P2.M)

**E. Commercial, Industrial and Agro-Industrial
 Project Cost of which is:**

1. Below P100,000
2. Over 100,000 – 500,000
3. Over 500,000
4. Over 1 Million – 2 Million
5. Over 2 Million

P 1,440.00
 2,160.00
 2,880.00
 4,320.00
 7,200.00 + (1/10
 of 1% of cost in excess
 of 2 Million)

**F. Special Uses/ Special Projects (Gasoline
 Station, Cell Sites, Slaughter House, Treatment Plants, etc.)**

1. Below P2 Million
2. Over 2 Million

P 7,200.00 + (1/10
 of 1% of cost in
 excess of 2 Million)

 7,200.00 + (1/10
 of 1% of cost in
 excess of 2.M)

**G. Alteration/ Expansion (affected areas
 /cost only**

Same as the original application

2. SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)

A. Subdivision Projects

1. Approval of Subdivision Plans (including townhouses)

1.1 Preliminary Approval and Location Clearance (PALC)/Preliminary
 Subdivision Development Plan (PSDP)

- * Processing Fee P360/ha. Or a fraction thereof
- * Inspection Fee P1,500/ha. regardless of density

1.2 Final Approval and Development Permit

- * Processing Fee P2,880/ha. regardless of density

Additional Fee on Floor Area of Housing Component P3.00/sq.m.

- * Inspection Fee P1,500/ha. regardless of density

<p>1. Alteration of Plan (affected areas only)</p> <p>2. Certificate of Registration Processing Fee</p> <p>* Processing Fee</p> <p>3. License to Sell</p> <p>* Processing Fee</p> <p>Additional Fee on Floor Area of Housing Component</p> <p>*Inspection Fee</p> <p>4. Certification of Completion</p> <p>*Certification Fee</p> <p>*Processing Fee</p> <p>*Inspection Fee</p> <p>5. Extension of Time Develop</p> <p>*Processing Fee</p> <p>Additional Fee (unfinished area for development)</p> <p>*Inspection Fee</p> <p>Application for CR/LS with DP issued by LGU shall be charge inspection fee</p> <p>B. Condominium Project</p> <p>1. Approval of Condominium Plans/Final Approval and Development Permit</p> <p>1.1. Preliminary Approval and Locational Clearance</p> <p>1.2 Final Approval/ Development Permit</p> <p>*Processing Fee</p> <p>a. Land Area</p> <p>b. No. of Floors</p> <p>c. Building Areas</p> <p>*Inspection Fee</p> <p>1.3. Alteration of Plan (affected areas only)</p> <p>1.4. Conversion (affected areas only)</p> <p>2. Certificate of Registration</p> <p>*Processing Fee</p> <p>3. License to Sell</p> <p>a. Residential</p> <p>b. Commercial</p> <p>Inspection Fee</p> <p>4. Extension of Time to Develop</p> <p>*Processing Fee</p>	<p>Same as Final Approval and Development permit</p> <p>P2, 880.00</p> <p>P216/saleable lot</p> <p>P14.4/sq. m.</p> <p>P1, 500/ha. regardless of density</p> <p>P216.00</p> <p>None</p> <p>P1, 500/ha. regardless of density</p> <p>P504.00</p> <p>P14.40 sq.m.</p> <p>P1, 500/ha. regardless of density</p> <p>Application for CR/LS with DP issued by LGU shall be charge inspection fee</p> <p>Same as Final Approval and Development Permit</p> <p>Same as Final Approval Development Permit</p> <p>P2, 880.00</p> <p>P17.30/sq.m. of saleable area</p> <p>P36/sq.m. of saleable area</p> <p>P1, 500/ha</p> <p>P504.00</p>
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development)	P17.30/sq.m.
*Inspection Fee	P1, 500/ha
5. Certification of Completion	
*Certificate Fee	P216.00
*Processing Fee	None
*Inspection Fee	P1, 500/floor

3. SUBDIVISION AND CONDOMINIUM PROJECTS (under B.P.220)

A. Subdivision Projects

1. Approval of Subdivision Projects

1.1. Preliminary Approval and Locational Clearance

*Processing Fee

a. Socialized Housing	P90/ha
b. Economic Housing	P216/ha

*Inspection Fee

a. Socialized Housing	P1, 500/ha
b. Economic Housing	P1, 500/ha

1.2. Final Approval and Development Permit

*Processing Fee

a. Socialized Housing	P600/ha
b. Economic Housing	P1, 440/ha

*Inspection Fee

a. Socialized Housing	P1, 500/ha
b. Economic Housing	P1, 500/ha

(Projects already inspected for PALC application may not be charged inspection fee)

1.3. Alteration of Plan (affected areas only) Same as Final Approval and development Permit

1.4. Building Permit (floor area of housing unit P7.20/sq.m.

2. Certificate of Registration

*Processing Fee

a. Socialized Housing	P420.00
b. Economic Housing	P720.00

3. License to Sell (per saleable lot)

*Processing Fee

a. Socialized Housing	P24/saleable lot
b. Economic Housing	P72/saleable lot

4. Extension of Time to Develop

*Processing Fee

a. Socialized Housing	P420.00
b. Economic Housing	P504.00

Additional Fee (unfinished area for development) P2.88/sq.m.

*Inspection Fee

a. Socialized Housing	P1, 500/ha
b. Economic Housing	P1, 500/ha

*Certificate Fee	
a. Socialized Housing	P180.00
b. Economic Housing	P216.00
*Processing Fee	
a. Socialized Housing	
b. Economic Housing	
*Inspection Fee	P1, 500/ha
6. Occupancy Permit	
*Processing Fee	
a. Socialized Housing	P6/sq.m.
b. Economic Housing	P7.20/sq.m.
*Inspection Fee (saleable floor area of the housing component)	
c. Socialized Housing	P1, 500/ha
d. Economic Housing	P1, 500/ha

B. Condominium Projects

1. Approval of Condominium Plans

1.1. Preliminary Approval and Locational Clearance

P720.00

1.2. Final Approval and Development Permit

***Processing Fee**

- a. Total land Area
- b. No. of Floors
- c. Building Areas

P7.20/sq.m.

P144/floor

P5.80/sq.m. of GFA

***Inspection Fee**

P1, 500/ha

1.3. Alteration of Plan (Affected areas only)

Same as Final Approval and development

2. Certification of Registration

P720

3. License to Sell

- a. Residential
- b. Commercial

P7.20/sq.m. of saleable area

P10.65/sq.m. of saleable area

***Inspection Fee**

P1, 500/ha

4. Extension of Time to Develop

***Processing Fee**

P3.00/sq.m.

***Inspection Fee (unfinished area for development)**

P1, 500/floor

5. Certificate of Completion

***Certification Fee**

P216.00

***Processing Fee**

None

***Inspection Fee**

P1, 500/floor

4. INDUSTRIAL/ COMMERCIAL SUBDIVISION

1. Approval of Industrial/Commercial Subdivision

1.1 Preliminary Approval and Locational Clearance

*Inspection Fee	P1, 500/ha
1.2. Final Approval and Development Permit	
*Processing Fee	P720/ha
*Inspection Fee	P1, 500/ha
(Projects already inspected for PALC application may not be charged inspection fee)	
1.3. Alteration of Plan (affected areas only)	Same as Final Approval and development
2. Certification of Registration	P2, 880.00
3. License to Sell	
*Processing Fee	P3.00/sq.m. of land area.
*Inspection Fee	P1, 500/ha
4. Extension of Time Develop	
*Processing Fee	P504.00
Additional Fee (unfinished area for development)	P14.40/sq.m.
*Inspection Fee	P1, 500/ha
5. Certification of Completion	
* Certificate Fee	P216.00
*Processing Fee	
a. Industrial	P504.00
b. Commercial	P720.00
*Inspection Fee	P1, 500/ha
5. FARMLOT SUBDIVISION	
1. Approval of Farmland Subdivision	
1.1. Preliminary Approval and Locational Clearance	
*Processing Fee	P288/ha
*Inspection Fee	P1, 500/ha
1.2. Final Approval and Development Permit	
*Processing Fee	P1, 440/ha
*Inspection Fee	P1, 500/ha
(Projects already inspected for PALC application may not be charged inspection fee)	
1.3. Alteration of Plan (affected areas only)	Same as Final Approval and development permit
2. Certificate of Registration	P2, 880.00
3. License to Sell	
*Processing Fee	P720/lot
*Inspection Fee	P1, 500/ha
4. Extension of Time to Develop	
*Processing Fee	P504.00
Additional Fee on Floor Area of Housing Component and other Development	P14.40 sq.m.

5. Certificate of Completion	
*Certificate Fee	P216.00
*Processing Fee	None
*Inspection Fee	1,500/ha
6. MEMORIAL PARK/CEMETERY PROJECT/ COLUMBARIUM	
1. Approval of Memorial Park/Cemetery Project/Columbarium	
1.1. Preliminary Approval and Locational Clearance	
a. Memorial Project	P720/ha
b. Cemeteries	P288/ha
c. Columbarium	P3,600/ha
*Inspection Fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/ha
1.2. Final Approval and Development Permit	
a. Memorial Project	P3.00/sq.m.
b. Cemeteries	P1.50/sq.m.
c. Columbarium	P7.20/sq.m. of land area P3.00/floor P23.05/sq.m. of GFA
*Inspection Fee	
(Projects already inspected for PALC application may not be charged Inspection fee)	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/ha
1.3. Alteration Fee	Same as Final Approval/ Development Permit
2. Certificate of Registration	P2,880.00
3. License to Sell	
*Processing Fee	
a. Memorial Project	P72/2.5sq.m.
-Apartment Type	P28.80/unit
b. Cemeteries	P28.80/tomb
c. Columbarium	P72.00/vault
*Inspection Fee	
a. Memorial Project	P1,500/ha
b. Cemeteries	P1,500/ha
c. Columbarium	P1,500/floor
4. Extension of Time to Develop	
*Processing Fee	P504.00
Additional Fee (unfinished area for development)	
a. Memorial Projects	P1,440.00
b. Cemeteries	P720/ha
c. Columbarium	P5.80/sq.m. of GFA
5. Certificate of Completion	
*Certificate Fee	P216.00
*Processing Fee	

a. Memorial Project	P1,440.00
b. Cemeteries	P720/ha
c. Columbarium	P5.80/sq.m. of GFA

7. OTHER TRANSACTIONS/CERTIFICATIONS

A. Application/Requested for:

1. Advertisement Approval	P720.00
2. Cancellation/Reduction for performance bond	P2,880.00
3. Lifting of Suspended License to Sell	P2,880.00
4. Exemption from Cease and/Desist Order	P216.00
5. Clearance to Mortgage	P1,440.00
6. Lifting of Cease and Desist Order	P2,880.00
7. Change of Name/Ownership/Amendments of CRLS	P1,440.00
8. Voluntary cancellation of CRLS	P1,440.00
9. Revalidation/Renewal of Permit (Condominium)	60% of current processing fee

B. Other Certifications

1. Zoning certifications	P720/ha
2. Certification of Town Plan Zoning Ordinance Approval	P216.00
3. Certification of New Rights/Sales	P216.00
4. Certificate of Registration (form)	P216.00
5. License to Sell (form)	P216.00
6. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	P216/lot or unit
7. Other, to include:	
a. Availability of records/public request	P288.00
b. Certificate of no record on file	P288.00
c. Certificate of with or w/o CRLS	P288.00
d. Certified true copy of documents (report size)	
*Document of five (5) pages or less	P 43.20
*Every additional page	P 4.40
e. Photo copy of documents	P 3.00
f. other not listed above	P216.00

8. Registration of Dealer/Broker/Salesman

1. Dealers/Brokers	P720.00
2. Salesman/Agent	P288.00

9. Homeowners Association

1. Registration of HOA Examination/Registration	Regular HOAS	CMP HOAS
*Articles of Incorporation	P940.00	P780.00
* By-Laws	P940.00	P780.00
2. Stamping of Books	P50/book	
3. Amendments		
* Articles of Incorporation	P720.00	
* By- Laws	P720.00	

5. Certification of the new set of officers	P 720.00
6. Other Certification	P504.00
*Inspection Fee	P216.00
7. Research Fee	P1, 500/ha
	P50/docket

10. Legal Fees (CMP Projects)

- | | |
|---|------------|
| 1. Filing Fee | P1, 440.00 |
| 2. Additional Fee for claims (refund, damages, attorney's fee, etc.) | |
| * Not more than P20, 000 | P 173.00 |
| * More than P20, 000 but less than P80, 000 | P 576.00 |
| * P80, 000 or more but less than P100, 000 | P 864.00 |
| * P100, 000 or more but less than P150, 000 | P1, 440.00 |
| * For each P1, 000 in excess of P150, 000 | P 7.20 |
| 3. Motion for Reconsideration | P 600.00 |
| 4. Petition of Review | P2, 880.00 |
| 5. Prayer for Cease and Desist Order | P1, 200.00 |
| 6. Pauper-litigants are exempt from payment of legal fees | |
| 1. Those who gross income is not more than P6, 000 per month and residing within M.M. | |
| 2. Those who gross income is not more than P4, 000 per month and residing within M.M. | |
| 3. Those who do not own real property | |
| 7. Government agencies and its instrumentalities are exempted from paying Legal fees. | |
| 8. Local government and government owned or controlled corporation with or without independent charters are not exempted paying legal fees. | |

11. UPLC LEGAL RESEARCHER FEE

Computation of Legal Research Fee for the University of the Philippines Law Center.

(UPLR) remains at One Percent (1%) of every fee charged but shall in No Case Be Lower than P12.00 covered by MEMORANDUM CIRCULAR NO.18 Series of 2013 (October 2, 2013)

Section 4S.02.- Time of Payment.

The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 4S.03.- Accrual of Proceeds.

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

Section 4S.04. - Administrative Provision.

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

There shall be collected rental fees (maintenance) for Municipal Multi-purpose tent.

A.) Within the Municipality of Dumalinao, Zamboanga del Sur.

- a. 1.) There is a charge of P 3,000.00 Three Thousand Pesos only, package deal good for (1) one week. Uses, but not limited, hereunder, to wit:
 - a. Wedding
 - b. Birthdays
 - c. Fiesta/Araw
 - d. Other parties
 - a. 2.) a fee P 1,000.00/day for use of less than one (1) week
- B.) outside the Municipality of Dumaliano, Zamboanga del Sur, shall be charged an additional of P 500.00 per day.
- C.) an additional charge of P 500.00 in every excess day.

SECTION 4U.02. PAYMENT OF FEES. The fees herein imposed shall be paid and collected by the Municipal Treasurer with corresponding official receipt.

SECTION 4U.03. DAMAGE OR LOST. Any damage or loss of the property leased incurred during the period of lease shall be borne by the LESSEE.

- a.) LOST- it should be replaced by the lessee
- b.) DAMAGES- should be restored by the lessee, except upon strictly justifying circumstances.

SECTION 4U.04 Contract. All lease of any equipment or property of this LGU specified above shall be facilitated through a **CONTRACT AGREEMENT** in the format as follows:

CONTRACT AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This contract of lease issued and executed by and between Municipal Government of Dumalinao, represented by its Municipal Mayor, hereunder called the **LESSOR**;

-and-

Mr./Mrs./ Miss. _____ of legal age, Filipino, married/single, a resident of _____ hereunder called the **LESSEE**;

Witnesseth:

That the LESSOR is the lawful owner of that facilities multi-purpose tent/sound system (Disco Machine) of Municipality of Dumalinao, Zamboanga del Sur, Philippines.

By virtue and authority of the lessor hereby grants and leases unto the lessee and the latter hereby accepts to lease a certain property subject to the following terms and conditions to wit:

1. The LGU of Dumalinao shall be responsible for the moving in and out of the facilities.
2. Payments of Fees: the lessee shall pay to the Municipal Treasurer with corresponding official receipt.

2.a. MULTI-PURPOSE TENT:

A.1. Within the Municipality of Dumalinao Zamboanga del Sur

- a.) one Thousand Pesos only (P 1,000.00) per day
- b.) Three Thousand Pesos only (P 3,000.00) package deal good for (1) one week.
- c.) There is time limit, a day excess; there should be an additional charge of Five Hundred Pesos (P 500.00) per day.

2.b. SOUND SYSTEM (Disco Machine): the lessee shall pay to the Municipal Treasurer:

- A.) Three Thousand Five Hundred pesos only (P 3,500.00) with lights.
- b.) Two Thousand Pesos Only (P 2,000.00) no lights.

A.2. Outside the Municipality of Dumalinao, Zamboanga del Sur.

- a.) multi-purpose tent/sound system (Disco Machine) the lessee shall pay additional charge of Five Hundred Pesos only (500.00)

3. The lessee shall provide fuel, oil and lubricants of vehicles during the time of their use.
4. The lessee shall shoulder traveling expenses and meals of the operators, drivers and helpers while under them;
5. The lessee shall give honorarium to operator, not less than or more his/her standard rates.
6. The lessee shall exercise extra-ordinary care of the equipments/items lease as a good father of a family.
7. When damages occurred, the lessee shall be responsible for the repair and replaced in case of lose.
8. That this contract of lease shall expire on _____20_____.

IN WITNESS WHEREOF, the parties hereto have set their hands this _____ day of _____ at Dumalinao, Zamboanga del Sur, Philippines.

THE MUNICIPALITY OF DUMALINAO,
ZAMBOANGA DEL SUR
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

LESSOR

LESSEE

Note: If there are damages –replacement is required in every damaged item/s.

Article V. Permit fee on table (for use during "Tabo Day")

Section 4V.01. - Imposition of Fees.

There shall be collected a permit fee per annum for each table used in the "Tabo Day" in the Municipality of Dumalinao Z.D.S. which shall be registered with the office of the Municipal Treasurer, as herein prescribed, to wit: 120cm x 300 and below=P 50.00

Section 4V.02. - Time and Manner of Payment.

The fees imposed herein shall be due and payable upon application for a mayor's permit within the first 20 days of January of each year. For newly acquired table, the fee shall be payable w/ in twenty (20) days after acquisition.

Section 4V.03.- Administrative Provision.

- a. A metal plate with corresponding registry number shall be provided by the municipal treasurer for every registered table used during the "Tabo Day".
- b. The Municipal Treasurer shall keep a registry book of all tables which shall contain among others, the name and the address of the owner/s.

CHAPTER V. SERVICE FEES

Article A. Secretary's Fees

Section 5A.01. - Imposition of Fee.

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

	Amount of Fee
a. For every page or fraction thereof typewritten or computerized copy (not including the certificate and notation)	P 5.00

of office) written on the Copy or attached thereto	125.00
c. For certifying the official act of the Municipal Judge or other judicial Certificate with seal	
d. For Certification fee for Authority to Conduct Special recruitment Activity	100.00
	500/day
e. For certified copies of any papers, records, decrees, judgment or entry which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	5.00
f. Photocopy or any other copy produced by copying Machine per page	5.00
g. Fees and charges on real properties:	
- Secretary's Fee	100.00
- Certifications	50.00
- Certified true copy	70.00
- Verification/Research fee	30.00
- Inspection fee.	150.00 plus 20.00 per km. in excess of 1km
<p>Provided further that no Certificate of Land Holding and Certified True Copy of Tax Declaration shall be issued except upon full payment of Realty Tax.</p>	
h. Late filing fee of Sworn Statement (penalty)	20.00 plus 1/2 % of the current assessed value
i. Certificate of landholding and tax declaration	75.00

Section 5A.02 . - Exemption.

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

Section 5A.03. - Time and Manner of Payment.

The fees shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article B. Civil Registry Fees

Section 5B.01 . - Imposition of Fees.

There shall be collected for services rendered by the Municipal Local Civil Registrar of this Municipality the following Fees:

a. Marriage Fees

Application for marriage license	P	400.00
- Foreigner		2,000.00
Marriage license fee		100.00
Marriage Solemnization Fee		700.00
Certification Fee:		
- Real Property Holdings – Assessor)		50.00
b. For Registration of the following:		
Affidavit of legitimation		300.00
Affidavit of Adoption		500.00
Annulment of Marriage		500.00(Court Order)
Naturalization		850.00
Change of Name (RA 9048)		3,000.00(National Law)
Clerical Error		1,000.00(National Law)
Other legal documentation for record purposes		100.00
Birth Registration (0-30 days)		100.00(form only)
Late Registration (P10.00 penalty per year)		150.00
RA 9255 (timely) (P10.00 penalty per year)		200.00/child
Death Registration (timely) (free of charge)		100.00(form only)
- Late Registration (P10.00 penalty per year)		150.00
Change of sex (RA 10172)		3,000.00
Change of month (Date of Birth)		3,000.00
Issuance of Security Documents		120.00/page
Service Fee (Migrant Petition)		500.00
c. For certified true copies of any vital documents:		
Regular		100.00
Passport		150.00
d. Burial Fees		
Burial Permit Fee or Transfer of Cadaver		150.00
Fee for exhumation of Cadaver		175.00
Fee for removal of Cadaver		175.00
e. Verification Fee		
f. Authentication Fee		
g. MCR Form		
h. Certification Fee		
i. Pre Marriage Counseling		
j. Secretary Fee		
k. Tax clearance		
l. Affidavit of Two Disinterested Person		
m. True copy		
n. Service Fee (out of town registration)		

Section 5B.02. - Exemptions.

The fee imposed in this Article shall not be collected in the following cases:

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

Section 5B.03. - Time of Payment.

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

Section 5B.04.- Administrative Provision.

A marriage license shall not be issued unless a Tax clearance is issued from the MTO a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article C. Police Clearance /Mayor's Clearance fees

Section 5C.01. - Imposition Fee.

There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

	Amount of Fee
For employment, scholarship, study grant and other purposes not hereunder specified	P 150.00
For change of name	300.00
For application for Filipino citizenship	3,500.00
For passport or visa application	300.00
For firearms permit application	500.00
For PLEB clearance	150.00
For extraction from Police Blotter	100.00

Section 5C.02 - Time of Payment.

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

Article D. Sanitary Inspection Fee

Section 5D.01. - Imposition of Fee.

There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule.

	Amount of Fee
For house for rent	P 200.00
For each business, Industrial or agricultural establishment:	
With an area of 25 sq.m. or more but less than 50 sq.m.	120.00
With an area of 50 sq.m or more but less than 100 sq.m.	150.00
With an area of 100 sq.m or more but less than 200 sq.m.	175.00
With an area of 200 sq.m or more but less than 500 sq.m.	200.00
With an area of 500 sq.m or more but less than 1000 sq.m.	250.00
With an area of 1000 sq.m or more...	300.00

Section 5D.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 5D.03 - Administrative Provisions:

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

Article E. Services Fees for Health Examination

Section 5E.01. - Imposition of Fees.

There shall be collected a fee of one hundred (P100.00) pesos from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances. A fee of **Five Pesos (P 5.00)** shall be collected for each additional copy or subsequent copy of initial medical certificate issued by the Municipal Health Officer.

Section 5E.02. - Time of Payment.

The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 5E.03. - Administrative Provisions.

- a. Individuals engaged in an occupation or work in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
 1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance, schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)

beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slandering saloons, facial centers, aromatherapy establishments, etc)

5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc)
6. Hotel, motel and apartments, lodging, boarding, or tenement houses, and condominiums.

- b. Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates
- c. The municipal health officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 5E.04.- Penalty.

A fine of One Hundred Pesos (P200.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. Dog and Large Cattle. Vaccination Fees

Section 5F.01.- Imposition of Fees.

There shall be collected and imposed from every owner of the dog and large cattle as follows:

Large Cattle		
- Registration Fee	P	200.00
- Transfer Fee		250.00
- Branded large cattle		500.00
- Transport fee per head		150.00
- Inspection fee	P	50.00
Animal Vaccination per head		
- Service fee first kilometer		100.00
- Exceeding kilometer		75.00
- Animal treatment		150.00
- Large animals		150.00
- Anti – rabies (dogs)		
* Certification fee		100.00
* Dog tag		200.00
Animal Artificial Insemination		
- Carabao		500.00
- Cow		500.00
- Goat		250.00
- Swine (pig)		800.00

Section 5F.02. - Time of Payment.

The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog and large cattle in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian, and payment of such fee shall become optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

Section 5F.03. - Administrative Provisions.

1. **Vaccination Against Rabies** – means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAI, Provincial Veterinarian Office and Municipal Agriculture Office.
 - a. Every dog three (3) months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - b. During free mass dog rabies vaccination campaign; every three (3) months of age and older should be submitted for vaccination. Dogs not submitted on the schedule date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.
2. It shall be the duty of each trained vaccinator when vaccinating any dog to prepare a complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information:
 - a. Owner's name, address and telephone number if any
 - b. Description of Dog (Color, sex, markings, age, name, species and breed)
 - c. Dates of vaccination and vaccine expiration if known
 - d. Rabies vaccination tag number
 - e. Vaccine produced
 - f. Vaccinator's signature
 - g. Veterinarian's license number/vaccinator's address

The dog owner shall be provided with a copy of the certificate. The veterinarian/vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/vaccinator, shall be securely attached to the collar of the dog.

*****Note:** The above provisions may not apply in a mass vaccination program. During a free mass dog vaccination the cost shall be borne by the owner after the scheduled date.

3. **Dog Registration and Licensing** – Every dog shall be registered by their owner upon reaching the age of three (3) months and every year thereafter.

...shall be vaccinated upon the registration. The dog owner shall pay such registration fee of **ONE HUNDRED PESOS (P100.00)** or as maybe determined further by the Sangguniang Bayan. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

4. **Elimination of Unregistered Dog** – Unregistered dogs over the age of four (4) months shall be seized and humanely exterminated under the supervision of a licensed veterinarian of the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3.

The licensed veterinarian/trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation marketplace, rubbish dumps, open countryside, etc.). The license veterinarian trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

*****Note:** Elimination shall be based on the presence or absence of a dog tag/or a registration or vaccination certificate.

The Provincial Veterinarian and the MAO are tasked to determine the age of the dogs.

5. **Reporting of Biting Incidents** – The owner of a dog which has bitten any person and the person who has been bitten shall, within twenty-four (24) hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall
6. immediately transmit it to the Municipal Rabies Control Authority for investigation.
7. The owner of a dog which has bitten any person shall be responsible for all the treatment victim and dog examination.
8. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

Section 5F.04. - Penalty.

Any dog owner who fails to abide by any of the provisions of this ordinance shall be subjected to a fine of **Two Thousand Five Hundred Pesos (P 2,500.00)**, upon conviction by the court.

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

Article A. Fishery Rentals, Fees and other Charges

Section 6A.01.- Definitions. When used In this Article.

- a. **Marginal Fisherman** refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P 50,000.00) or below the poverty line established by NEDA for the particular region or locality whichever is higher.
- b. **Municipal Waters** include not only streams, lakes and tidal waters within this municipality not being the subject of private ownership and not comprised within national parks, public forests, timber lands, forest reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of this municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.
- c. **Vessels** include every sort of boat, craft or other artificial contrivance used as means of transportation on water.

Section 6A.02. - Fishery rentals, Fees and other Charges.

This municipality shall have the exclusive authority to grant the following fishery privileges within its municipal waters and impose rentals, fees or charges therefrom.

- a. To erect fish corrals and cages, oysters, mussel or other aquatic beds or bangus fry areas.
- b. To gather/ take or catch bangus fry, prawn fry or "kawag-kawag" or fry of other species and fish from municipal waters by nets, traps or other fishing gears, however, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.

Section 6A.03. - Grant of Fishery Rights by Public Auction.

Exclusive fishery privileges to erect fish corrals and cages, oysters mussel of aquatic beds or "bangus" fry areas and to take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, "agal-agal" plantation and crab fattening shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

However, duly registered organizations and cooperatives of marginal fishermen shall have the preferential right to such fishery privileges without being required to undergo the bidding. In the absence of such organizations and cooperatives or upon failure to exercise their preferential right, other parties may participate in the said public bidding.

For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows.

- a. The Mayor or his duly authorized representative as Chairman,
- b. Three (3) members of the Sangguniang Bayan to be designated by said body,
- c. Municipal Treasurer.

or zones of municipal waters in public auction for two (2) consecutive weeks in the bulletin board of the municipal hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction, there are no interested bidders, the Sangguniang Bayan shall fix the definite area or portion of the municipal waters to any interested individual upon payment of a license fee fixed herein.

The notice advertising the call for bids shall indicate the date and time when such bids shall file with the Municipal Treasurer.

An application to participate in the public hearing shall be submitted to the Municipal Mayor in a form prescribed therefore. Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least One Thousand Pesos (P 1,000.00) which shall be deducted from the rental by the person should the bid be awarded to him.

At the same time and place designated in the notice, the committee en banc shall open all the bids and awards the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten (10) days after the award is made by a committee and if the successful bidder refuses to accept, or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the municipal government, in such case bidding shall be held in the manner provided above.

The deposit of the unsuccessful bidders shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

Section 6A.04. - Duration of Lease.

The grant of lease of fishery rights through public auction shall be for a period of Five (5) years.

Section 6A.05. - Zoning of Municipal Waters.

The Municipal Waters of this Municipality are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public auction as prescribed in Section 5A.02 as follows:

Zone 1	From Point 1 to Point 5
Zone 2	From Point 6 to Point 10

Section 6A.06. - Imposition of Fees.

There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals, operate fishponds or oysters, mussel or aquatic beds, or take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public auction.

	Amount of fee per Annum
1. Operation of fishponds or oyster culture beds per hectare,	P 700.00
2. Catching "bangus" fry or "kawag-kawag" for less than	

	Less than 2,000 sq.m.	550.00
	2,000 sq.m. or more but less than 4,000 sq.m.	850.00
	4,000 sq.m. or more but less than 6,000 sq.m.	1,150.00
	6,000 sq.m. or more but less than 8,000 sq.m.	1,400.00
	8,000 sq.m. or more	2,000.00
3.	Fish corrals or fish pens in inland fresh waters less than 500 sq.m.	700.00
	500 sq.m. or more but less than 1,000 sq.m	1,400.00
	1,000 sq.m. or more but less than 5,000 sq.m	2,000.00
	5,000 sq.m. or more but less than 10,000 sq.m	2,500.00
	1,000 sq.m. or more	2,800.00
4.	Fish corrals erected in sea	
	Less than 3 meters deep	400.00
	3 meters deep or more but less than 5 meles	500.00
	5 meters deep or more but less than 8 meles	600.00
	8 meters deep or more but less than 10 meles	800.00
	10 meters deep or more but less than 15 meles	900.00
	15 meters deep or more	1,000.00
5.	Agal – agal developer's per annum	
	1,000 sq.m. and below	400.00
	More than 1,000 sq.m. but less than 5,000 sq.m	600.00
	More than 5,000 sq.m. but less than 10,000 sq.m	1,300.00
6.	Fish Cage fees	1,500.00
	10x10 – meter size	10.00/sq. m
	10x15 and above- meter size	15.00/sq.m
	Fish Catch	1.00/kilo }

Section 6A.07. - Fishing Paraphernalia used within the Municipal Waters, such as but not limited to:

Bonsod	P	700.00
Pahubas		350.00
Patuloy (Pukot)		350.00
Bintol		850.00
With special permit of		
Tapaytapay		
- Stationary		1,500.00
- Mobile		2,200.00
Basnigan	P	2,200.00
Operator's Permit		300.00
Gear's Permit		
- Pasol		50.00 (hooks)
- Pasa		100.00(spear)
Komprador sa isda (fish buyer/dealer)		

Business Permit	450.00
- Registration of Pump Boats:	
Registration Fee	120.00
Motorboat Operator Registration Fee	200.00
Certificate of Number	300.00
Boat license Fee	150.00
Police Clearance	100.00
Documentary Stamp	15.00
Maritime Clearance	100.00

Section 6A.08. - Coastal Resource Management and Ecotourism fees and charges. A minimum of TWO (2) Guest Divers shall be accommodated per booking.

Rental Rates of SCUBA DIVING GEARS:

Snorkel Set	P 350.00 per day
Complete Scuba Gear Set (Excluding tank)	1,100.00 per day
Tank Rental	500.00 per tank
Tank Refill	300.00 per tank
Dive Fee	700.00/diver per day or 350.00.00 per diver per dive

Section 6A.09. - Privilege of Residents to take Fish In Municipal Waters.

Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal water, as long as no communal fishery therein and not yet established; Provided, that, such fishing shall not take place within **TWO HUNDRED (200)** meters from a fish corral licensed by this municipality; and that such fish caught under his privilege shall not be sold.

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

Section 6A.10. - Time and Manner of Payment

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

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

- b. The licensee fee for the grant of exclusive fishery rights in the municipal waters for at least the corresponding current quarter shall be paid in advance.

traps and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 6A.11.- Administrative Provisions

- a. All licensees of other locals shall not fish within the municipal waters of this municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- b. Use of fine mesh net and 3 ply net shall not be allowed with minimum of at least 3cm.
- c. Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.
- d. Full implementation of Republic Act 8550 Fishery Code of the Philippines.

Section 6A.12. - Applicability of Pertinent Provisions of Laws.

All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

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

Section 6B.01. – Imposition of fees.

The following rates of rentals for the use of real and personal properties of this municipality shall be collected.

	(Rate of Rental specify if Annual, monthly, weekly or daily)
Land Only (per sq.m.)	
- Located in commercial/industrial area	P 6.00/day
- Located in residential area	2.00/day
- others	1.50/day
Building (per sq.m. of floor area)	
- Located in commercial/industrial area	P 6.00/day
- Located in residential area	P 1.50/day
- others	P 2.00/day

***Note: For multi-storey structures rates can be categorized based on floor location as in ground floor, corner, etc. Specify if rental rates are annual, monthly, weekly or daily. Vehicles and Equipment (Note: List down) other properties that may be acquired after or may be as decided by the promulgation of this Ordinance by the Sangguniang Bayan.

Section 6B.02. - Time of Payment.

The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article C. Service Charge for Garbage Collection

Section 6C.01. - Imposition of Fee.

There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

a. Manufacturers of Article of commerce, including brewers, distillers, replacers and compounders of liquors, distilled spirits and/or wines.	P 700.00
b. Importers and exporters	700.00
c. Retailers, dealers, independent or wholesalers and distributors of any article of commerce:	
- Sari-sari stores	300.00
- Groceries	500.00
- Supermarkets	1,000.00
- Bazaars and Department	1,000.00
- Drug Stores	500.00
- Others	300.00
d. On eating places like café, cafeterias, restaurants and other similar establishments	500.00
e. On business principally rendering services	300.00
f. On amusement places	1,000.00
g. On financing institutions like banks, insurance companies, etc.	700.00
h. On lodging and living establishments, like apartments, condominium, boarding houses, hotels, motels and other residential dwellings.	1,000.00
i. On boarder shops, tailors/dress shops	500.00
j. Movie houses, service stations	750.00
k. On private detective and security agencies	350.00
l. On rice and corn mill	700.00
m. On indigenous residential dwellings	50.00
n. On residential dwellings	P 120.00
o. On warehouses	700.00
p. Other business establishments not mentioned above	300.00

Section 6C.02. - Time of Payment.

The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of January every year or the authorized representative who shall collect the said fee from the establishment.

Section 6C.03. - Administrative Provisions.

- a. For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.
- b. The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- c. The Sanitary inspector or the Municipal Health Officer shall inspect once every month on the said business establishment to find out whether garbage is properly disposed of within the premises.
- d. This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.
- e. All sales on reusable, recyclable materials and production of bricks, hollow blocks incurred at the ECO PARK shall be remitted to the office of the Municipal treasurer and form part of the General fund of the Municipality.

Article D. Charges for Parking

Section 6D.01. - Imposition of Fees.

There shall be collected fees for the use of municipal owned parking area or designated streets for parking in accordance with the following schedules:

Day Parking Rates		
Vehicle Type	Annual	Daily
Tricycle	P 600.00	P 10.00
Private Cars / Service Vehicle	700.00	10.00
Passenger Jeepneys	1,000.00	20.00
Cargo / Delivery Trucks	1,200.00	10.00
Passenger Bus	5,000.00	25.00

Overnight Parking Rates

All types of Vehicles 1,200.00 15.00
Towing fee of P 300.00 and impounding fee of P100.00/day shall be collected from owners of vehicle who shall violate the provisions of this Article.

ALTERNATIVE RATE STRUCTURE

For the first 12 hours

- a. Passengers buses or cargo trucks P 25.00
- b. Mini buses or jeepneys 20.00
- c. Cars 15.00
- d. Tricycles 10.00
- e. Other Vehicles 20.00

All type of vehicles

Annual

400.00

Daily

10.00

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.

Article E. Municipal Health Service Fees

Section 6E.01. - Imposition of Municipal Health Service Fees. The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Hospital:

	Amount of Fee
1. Medical Fees:	
• Out-Patient Service:	
- P.E. Consultation and Prescription (excluding laboratory and other specific examination) P	30.00
- IM injection (excluding medicine)	20.00
- Intravenous injection (excluding medicine)	20.00
- Tetanus Toxoid injection (excluding pregnant woman)	100.00
• Ambulance Fees	
- Within the municipality	200.00
- Outside the municipality	500.00
- Outside the province	10.00
	additional/km
• Electric Fan/day	50.00
• Oxygen tank	100.00/psi
• ECG	200.00
• Nursing Care (Outside Province)	800.00
• Doctor Care	1,000.00
• Oxygen tank with regulator	120.00/day
2. Dental Services	
• Extraction per tooth (including anesthesia)	150.00
• Pedo	50.00
• Cleaning/prophylaxis	250.00
• Temporary filling per tooth	150.00
• Permanent filling per tooth silicate cement	250.00
• Silicate Cement	150.00
• Composite filling	200.00
• Cementation	150.00
• Prophylaxis	150.00
• Gum Treatment	300.00

• Second Treatment	100.00
• Pulpotomy	200.00
• Dental X-ray	
• Denture	
-Full Denture (CD)	3,500.00
-Partial Denture (RPO)	100.00/tooth
-Partial Denture (RPO)	100.00/arch
3. Laboratory Examination Fees	
BLOOD CHEMISTRY	
- Fasting Blood Sugar	150.00
- Blood Urea Nitrogen	150.00
- Cholesterol	150.00
- Creatinine	150.00
- Blood Uric Acid	120.00
- SGOT	180.00
- SGPT	180.00
- Total Cholesterol	150.00
- Lipid Profile (Total Cholesterol, Triglycerides, LDL,	800.00
HEMATOLOGY	
- Complete blood count	200.00
- Hemoglobin/	100.00
- Hematocrit	100.00
- WBC Count (Differential count)	150.00
- RBC Count	150.00
- Platelet count	200.00
- Bleeding time	160.00
- Clotting time	160.00
- Blood Typing	100.00
- HbA1C (Glycoselated Hemoglobin)	800.00
CLINICAL MICROSCOPY	
AFB (Sputum Examination)	100.00
Stool Examination	50.00
Urinalysis	70.00
Skin Slit Smear (Leprosy)	25.00
MBS (Malaria Blood Smear)	50.00
- Pregnancy Test	100.00
- Dengue Test	1,000.00
- Drug Testing	350.00
- HIV Testing	250.00
- HbsAg Test	250.00
- ENBS	1,750.00

5. Exhumation Permit	100.00
6. Sanitary Permit	100.00
7. Medical Fee	600.00
- Medico Legal Exam	
- Post Mortem Exam	300.00
8. Medico Legal	400.00
- For VAWC	Free
- Exhumation Permit	600.00
9. Maternal Care Package	
- Non-Philhealth	3,500.00
- Philhealth Member and beneficiaries	Free
- Indigent	2,000.00
10. Newborn Screening	
- Non-Philhealth (28 disorders)	1,750.00
- Philhealth Member	FREE
11. Wound Dressing	50.00
12. Minor Surgery	800.00
13. Minor Surgery (Indigent)	400.00
14. Circumcision	700.00
1. Circumcision (Indigent)	400.00

Section 6E.02. - Time and Manner of Payment.

The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 6E.03. - Exemptions.

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

An indigent is one who belongs to a family which has a family income that does not exceed P 50,000.00 per year or below the poverty line established by NEDA, whichever is higher.

Article F. Cemetery Charges

Section 6F.01. - Imposition of Fees.

There shall be collected the following rental fees for the rental of Municipal Cemetery lots.

Fee for Lease Period

- a. Rental Fee for each burial lot
- b. For every additional layer thereof
- c. For inches

Section 6F.02. - Time of Payment.

The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereof to any structure whether permanent or temporary, or to the interment of the deceased.

Thereafter the fee shall be paid within twenty (20) days before the expiration of the lease period.

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

Section 6F.03. - Administrative Provisions.

- a. As used in this Article Municipal Cemetery shall refer to the lot owned by this municipality located at PINIG-LIBANO or any place may be determined thereafter.
- b. A standard cemetery lot shall be TWO and a HALF (2.5) meters long and ONE and a HALF (1.5) meter wide or THREE and a HALF (3.5) square meters.
- c. Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- d. In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer, or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- e. Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- f. The lease period shall be five (5) years. In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- g. It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- h. The Municipal Treasurer shall keep a register of leases of cemetery lots.

Article G. Rental Fee on Mineral Lands

Section 6G.01. - Definitions. When used in this article.

- a. **Mineral** means all naturally occurring inorganic substances in solid, liquid or any intermediate state including coal. Soil which supports organic life, sand and

- ...this term but are governed by special laws.
- b. **Mineral lands** are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

Section 6G.02. - Collection of Fee.

There shall be collected an annual rental fee from the lessee of mineral lands in this municipality for exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:

- a. On coal-bearing public lands. Seven pesos (P 7.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and ten pesos (P 15.00) per hectare or fraction thereof for each and every year thereafter during the lease period.
- b. On public lands bearing quarry resources. Fifty pesos (P 70.00) per hectare or fraction thereof for each and every year during the lease period.
- c. On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees. Ten pesos (P 12.00) per hectare or a fraction thereof for each and every year during the lease period.

Section 6G.03. - Time of Payment.

The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

Article H. Occupation Fee for Mining Claims

Section 6H.01. - Definition. When used in this Article,

- a. **Occupation fee** is a fee payable by any locator or occupant of any mining claim.

Section 6H.02.- Collection of Fee.

There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of seven Hundred Pesos (P 700.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 6H.03. - Time of Payment.

The fee shall be payable to the Municipal Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

Section 6H.04. Administrative Provisions.

The Municipal Treasurer shall keep a list of registered mining claims indicating therein the name of locators, area in hectares and date of registration.

Article I. Toll Fees or Charges

Section 6I.01. - Imposition of Fee or Charges.

There shall be collected a fee or charge for the use of the following utilities owned and operated by this municipality.

Type of Infrastructure (pier, ferry, bridge, etc...)	Amount
a. Pier – for banca, and motor boats – commercial	P 10.00/day
b. For fishing vessel – motorized	30.00

Section 6I.02. - Exemptions.

No such tolls or free or charges shall be collected from vessels of the following officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police on mission, ambulances, post office personnel delivering mail, physically handicapped, and disabled citizens who are sixty-five (65) years or older.

Section 6I.03.- Time of Payment.

Fees and charges for the use of the above-mentioned facilities shall be made every time such facilities are utilized.

Section 6I.04.- Administrative Provision.

When public safety and welfare so requires the Sangguniang Bayan may discontinue the collection of tolls and thereafter said facility shall be open for public use.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

Section 7A.01. - Tax Period.

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

Section 7A.02.- Accrual of Tax.

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

Section 7A.03. - Time of Payment.

Unless specifically provided herein, all taxes, fees and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04. - Surcharge for Late Payment.

Failure to pay the tax described in this article within the time required shall subject the taxpayer to surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05. - Interest on Unpaid Tax.

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

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest of the above mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

Section 7A.06. - Collection.

Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

Section 7A.07. - Issuance of Receipts.

It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees or charges.

Section 7A.08. - Record of Persons Paying Revenue.

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

~~Department of Corrections.~~
Unless otherwise provided in this Ordinance and other existing laws and Ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 7A.10. - Examination of Books of Accounts.

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

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

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

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

Section 7A.11. - Accrual to the general fund of fines, costs and forfeitures.

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

Section 7A.12. - Automatic Adjustment of Fees

Fees collected by the Municipal Treasurer shall be automatically increased at the rate of Ten Percent (10%) every two (2) years.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. - Local Government's Lien.

Local taxes, fees, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to judicial action, not only upon any property used in

respect to which the lien is imposed. The lien may only be extinguished upon the payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 7B.02.- Civil Remedies.

The civil remedies for the collection of local taxes, fees, or charges and related surcharges and interest resulting from delinquency shall be:

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

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

Section 7B.03. - Distraint of Personal Property.

The remedy by distraint shall proceed as follows:

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

...at the time and place fixed in the notice, the officer conducting the sale shall sell goods or effects so distrained at public auction to the highest bidder from cash within five (5) days after the same. The Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property 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 local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on Appraisal shall be composed of the Municipal Treasurer as Chairman with a representative from the Commission on Audit and the Municipal Assessor as Members.

- f. **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest and the 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.
- g. The expenses chargeable upon the seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount, including the expenses is collected.
- h. **Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same, written notice of the levy shall be mailed to or served upon the Assessor and register of Deeds of the Municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality to his agent or the manager of the business in respect to which the liability arose, or if there be none to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal and the personal property of the taxpayer is not sufficient to satisfy his delinquency the Municipal Treasurer shall within thirty

... , in s property.

A report on any levy shall within ten (10) days) after receipt of the warrant to be submitted by the levying officer to the Sangguniang Bayan.

- i. **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the revised penal code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed or if he is found guilty of abusing the exercise thereof by competent by authority shall be automatically be dismissed from the service after due notice and hearing.
- j. **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. Its shall be effected by posting a notice at the main entrance of the municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication one a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold.

At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Treasurer, conducting the sale and specified in the notice of sale.

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

Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges and related surcharges, interest or penalties from the date of

per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

- l. Final deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold free from liens of any taxes fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- m. Purchase of Property by the Municipality for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges related surcharges, interests, penalties and cost the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this Municipality without the necessity of an order from a competent court.

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

and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

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

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

- p. **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.
- q. **Personal Property Exempt from Distraint of Levy.** The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest.
1. Tools and implements necessarily used by the delinquent tax payer in the trade or employment;
 2. One (1) horse, cow, carabao or other beast of burden, such as the delinquent taxpayer may select and necessarily used by him in his occupation.
 3. His necessary clothing and that of all his family.
 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select of a value not exceeding ten thousand pesos (P 10,000.00).
 5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 6. The professional libraries of doctors, engineers, lawyers and judges.
 7. One fishing boat and net, not exceeding the total value of ten thousand pesos (P 10,000.00), by the lawful use of which a fisherman earns his livelihood; and
 8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

Section 7c.01. - Periods of Assessment and Collection.

- a. Local taxes, fees or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees or charges, whether administrative or judicial, shall be instituted after the effectivity of the Local Government Code of 1991, may be assessed within a period of five (5) years from the date they became due.
- b. In case of fraud or intent to evade the payment of taxes, fees or charges the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

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

- d. The running of 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 a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect and;
 3. The taxpayer is out of the country or cannot be located.

Section 7C.02. - Protest of Assessment.

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

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

Section 7C.03.- Claim for Refund of Tax Credit.

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

Section 7C.04. - Legality of this Code.

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

Article D. Miscellaneous Provisions

Section 7D.01. - Power Levy other taxes, fees or charges.

The municipality exercises the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws. Provided, that the taxes fees or charges shall not be unjust excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. - Publication of the Revenue Code.

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

Section 7D.03 . - Public Dissemination of this Code.

Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.04. - Authority to Adjust Rates.

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

Section 7D.05. - Withdrawal of Tax Exemption Privileges.

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

CHAPTER VIII. GENERAL PROVISIONS

Section 8.01. Deputization of Barangay Treasurer:

The Barangay Treasurers within the territorial jurisdiction of the Municipality of Dumalinao, Zamboanga del Sur is hereby deputized to hasten, facilitate and update the collections of the hereunder taxable goods and items, to wit:

- a. Community Tax Certificates / Cedula 50%
- b. Fishery Rentals:
 - Agal-agal 30%/70% Barangay/Municipal, respectively

- respectively
- Fishing Gears 30%/70% Barangay/Municipal, respectively
- c. Garbage Collection Fees on businesses and/or dwellings within the barangay; 30%/70% Barangay/Municipal respectively;
 - d. Registration and/or transfer of Large Cattle: 30%/70% Barangay/Municipal, respectively;
 - e. Registration of Agricultural machineries: 30%/70% Barangay/Municipal, respectively;
 - f. Building permit and fees 30%/70% Barangay/Municipal respectively

The apportionment of collections accrued shall be in a scheme and in the manner above shall form part of the general fund of the Barangay concerned, except the 25% on SWM enforcer.

Section 8.02. - Penalties for Violation of Tax Ordinance.

Any person or persons who violate any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than one thousand pesos (P 1,000.00) nor more than two thousand five hundred pesos (P 2,500.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court)(RA 7160 Sec. 447(a) (I)(iii).

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

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

CHAPTER IX. FINAL PROVISIONS

Section 9.01. - Separability Clause.

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

Section 9.02. - Applicability Clause.

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

Section 9.03. - Repealing Clause.

All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinances are hereby repealed or modified accordingly.


Section 9.04. - Special Transitory Provisions.

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

This Ordinance shall take effect immediately upon review and approval by the Sangguniang Panlalawigan.

Enacted this 9th day of MARCH 2020, at Dumalinao, Zamboanga del Sur, Philippines.

I HEREBY CERTIFY to the correctness of the foregoing ordinance.


HERMES B. CABALES
Municipal Secretary

ATTESTED BY:


WILFREDO L. MALONG, SR.
Municipal Vice-Mayor Presiding

APPROVED BY:


JUNAFIOR S. CERILLES, RMT
Municipal Mayor



Republic of the Philippines
Region IX
Province of Zamboanga del Sur
MUNICIPALITY OF DUMALINAO



OFFICE OF THE SECRETARY TO THE SANGGUNIAN

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that on May 10, 2024, the Municipal Ordinance No. 2024-04-507, entitled "An ordinance amending certain sections of imposition of fees and charges of the Municipal Ordinance No. 2020-03-441 otherwise known as the Revenue Code and Municipal Ordinance No. 2020-03-442-A, otherwise known as the Code of Economic Enterprise of the Municipality of Dumalinao, Zamboanga del Sur, and adding new fees and charges hereof," was posted in three (3) conspicuous places within the locality of Dumalinao.

The Municipal Ordinance No. 2024-04-507 was posted at the following locations:

1. Dumalinao Municipal Hall;
2. Dumalinao Public Market; and
3. Barangay Hall of Rebokon.

The ordinance was posted in compliance with the legal requirements and procedures set forth by the Republic Act No. 7160, otherwise known as the Local Government Code of the Philippines, and other pertinent laws and regulations.

THIS CERTIFICATION is being issued on the 13th day of MAY 2024 at the Municipality of Dumalinao, Zamboanga del Sur, for record-keeping and official purposes.

DARRYLLE ANGELOU A. DALID, MPA, JD
Acting Secretary to the Sanggunian

MUNICIPALITY OF DUMALINAO, ZAMBOANGA DEL SUR

