

MUNICIPAL ORDINANCE NO. 013-2016**AN ORDINANCE ENACTING THE REVISED REVENUE CODE
OF THE MUNICIPALITY OF CARMONA, CAVITE**

Introduced by: Hon. Bernie A. Orliz and Hon. Amable M. Lontok

EXPLANATORY NOTES

WHEREAS, Section 5, Article X of the 1987 Philippine Constitution and Book II of RA 7160, otherwise known as the Local Government Code of 1991 explicitly provide the legal bases and parameters for the taxing and revenue-raising powers of local government units;

WHEREAS, the Sangguniang Bayan of Carmona, with the assistance of the Local Finance Committee, is mandated by Sections 132, 316, and 447 (a) 2 (ii) of RA 7160, to enact revenue ordinance and/or formulate/update its own Local Revenue Code;

WHEREAS, the Revised Revenue Code of Carmona serves as a guide and a handy reference for local government officials and taxpayers which provides the legal basis for collection of taxes, fees and charges imposed by this Municipality;

WHEREAS, the revision aims to optimize higher tax yield from all possible and legal sources to ensure and sustain financial stability, more inclusive growth, and excellent local governance;

WHEREAS, after due consultations, series of committee meetings and public hearing conducted, the Committee on Ways and Means has gathered public support on the issue at hand meriting its enactment;

NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF CARMONA, CAVITE IN SESSION ASSEMBLED THAT:

CHAPTER I GENERAL PROVISIONS

ARTICLE A. SHORT TITLE AND SCOPE

Section 1A.01. Title. This ordinance shall be known and cited as the “Revised Revenue Code of 2017” of the Municipality of Carmona, Cavite.

ARTICLE B. DEFINITION AND RULES OF CONSTRUCTION

Section 1B.01. Definitions. When used in this Code, the term:

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 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 have undergone not only simple but even sophisticated processes employing advance technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market.

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

Amusement - is a pleasurable diversion and 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.

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

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

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

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

Charges - refer to pecuniary liability, as rents or fees against persons or property.

Contractor - includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees. As used in this Code, the term "contractor" includes, but not limited to, the following:

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 lights, heat or power;
Proprietors or operators of smelting plants;
Engraving, plating and plastic lamination establishments;
Proprietors or operators of establishment 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 surfacing and recutting of lumber and small sawmill under contract to saw or cut logs belongings to others;

Proprietors or operators of dry-cleaning or dyeing establishments, steam laundries and laundries using washing machine;
Proprietors or owners of shops for repair of any kind of mechanical and electrical devices, instruments, apparatus or furniture or shoe repairing by machine or any mechanical contrivance;
Proprietor or operator of establishments or lots for parking purposes;
Proprietor or operator of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body building saloons and similar establishments;
Photographic studios;
Funeral parlors;
Proprietors or operators of hotels, motels and lodging houses;
Proprietors or operators of arrastre or stevedoring, warehousing, or forwarding establishments, master plumbers, smiths, and house or sign painters;
Printers, bookbinders, lithographers;
Publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements;
Business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors.

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

The term "foreign resident" 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.

Dealer - means 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 profits not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.

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

Franchise - is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of the 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 service and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts, if determinable at the time of sales, sales returns, excise tax and valued-added tax (VAT).

Manufacturer - includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured products in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such raw materials or manufactured or partially manufactured products with other materials or products of the same or different kind and in such manner that the finished product of such process or manufacture can be put to special use or uses to which such raw material or manufactured or partially manufactured on their original condition could not have been put and who, in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.

Marginal Farmer or Fisherman - refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50, 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 which run only on rails or tracks and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes.

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 forests, timber lands, forest reserves or fishery reserves but also marine waters included between two lines drawn perpendicularly to the general coastline from points where the boundary lines of the municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shore of the respective municipalities/cities.

Operator - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of business establishments or undertaking.

Peddler - means any person who, either, for him 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 retailer.

Person - means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

Residents - refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provisions creating or recognizing them fixes their residence in a particular province, city, or municipality. In the absence of such law, 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.

Retail - means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

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

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

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 1B.02. 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 R.A. 7160 and its Implementing Rules and Regulations as well as in other applicable laws.

Section 1B.03. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied, they would lead to absurd or highly improbable results.

- a) *General Rule* - All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such other words in this Code which may have acquired peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- b) *Gender and Number* - Every word in this Code importing the masculine gender shall extend to both male and female to several persons or things as well. Every word importing the singular number shall apply to several persons or things and every word importing the plural number shall extend and apply to one person or thing.
- c) *Computation of Time* - The time within which an act is to be done as provided in this Code or in any rule or regulation issued pursuant to the provision hereof when expressed in days shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.
- d) *References* - All references to Chapters, Articles, Sections are to Chapters, Articles, Sections in this Code unless otherwise specified.
- e) *Conflicting Provisions of Chapters* - If the provisions of different Chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matter and questions involved therein.
- f) *Conflicting Provisions of Sections* - If the provisions of different sections in the same chapter conflict with each other, the provision of the section, which is the last in point of sequence, shall prevail.

CHAPTER II BUSINESS TAX

ARTICLE A. DEFINITION OF TERMS

Section 2A.01. **Definition of Terms.** When used in this Article, the term:

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

Bars - include beer garden or places where intoxicating and fermented liquors or malts are sold, disposed of, or given away for compensation, even without foods, where the services of hostesses and/or waitresses are employed, and where customers are entertained by occasional dancing to music not rendered by regular orchestra or musician hired for the purpose, otherwise the place shall be classified as a "dance hall" or "night club". A "cocktail lounge" is considered a "bar" even there are no hostesses or waitresses to entertain the customers.

Brewer - includes all persons who manufacture fermented liquor 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 (200) gauge liters.

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

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

Carinderia - refers to any public eating-place where cooked foods are served at a price.

Talipapa - refers to a temporary area concerned with commerce, any allotted place, stand store or any places wherein merchandise is sold, offered for sale, or intended for such purpose.

Cockpits - include any place, compound, building or portion thereof, where cockfights are held whether or not money bets are held on the result of such cockfights.

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

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

General Engineering Contractor - is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skill, including the following divisions or subjects; irrigations, drainage, water power, water supply, flood control, inland waterways, harbors, docks, wharves, shipyards and ports, dams, hydro-electric projects, levees, river control and reclamation works, railroads, highways, streets and roads, bridges, overpasses, underpasses and other similar works, pipelines and other system for the transmission of petroleum and other liquid or gaseous substances; land leveling and earth moving projects, excavating, grading, trenching, paving and surfacing works.

General Building Contractor - is a person whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind requiring its construction the use of more than two unrelated building trades or crafts, or to do or superintend the whole of any part thereof. Such structure includes sewers and sewerage disposal plants and systems, parks playgrounds and other recreational works, refineries, chemical plants and similar industrial houses, power plants and other utility plants and installations, mines and metallurgical plants, cements and concrete works in connection with the above mentioned fixed works.

A person who merely furnishes materials or supplies without fabricating them into, or consuming them in the performance of the work of the general building contractor does not necessarily fall within this definition.

Specialty Contractor - is a person whose operations pertain to the performance of construction work requiring special skills and whose principal contracting business involves the use of specialized building trades and crafts.

Distillers of Spirits - comprise all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

Gross Receipts - include all monies and properties received in consideration of services rendered or articles sold, exchanged or leased, without any deduction, or the whole amount of the receipt of the business before the cost of production is deducted therefrom.

Hotel - includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.

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

Independent Wholesaler - means any person other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.

Lending Investor - includes all persons who make a practice of lending money for themselves or others at interest.

Levy - means imposition or collection of assessment, tax, tribute or fine.

License or Permit - is a right or permission granted in accordance with the law by a competent authority to engage in a certain business, occupation or transaction.

Lodging House - includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received as transient for compensation. Taverns and inns shall be considered as lodging house.

Manufacturer of Cigars and Cigarettes - includes every person whose business is to make or manufacture cigars or cigarettes or both for sale or who employs others to make or manufacture cigar or cigarette for sale; but the term does not include artisans or apprentices employed to make cigar or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigars and cigarettes.

Manufacturer of Tobacco - includes every person whose business is to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, or rubbing any raw or leaf tobacco or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or putting up for consumption scraps, refuse, or stems of tobacco resulting from any waste by sifting, twisting, screening, or by any other process.

Money Shop - is an extension service unit of banking institution usually operating in markets with authority to accept money for deposit and extend short-term loans for specific purposes.

Motel - includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transients or guests and which is provided with a common enclosed garage or individually enclosed garage where such transients or guests may park their motor vehicles.

Pawnbrokers - include every person engaged in granting loans or deposits or pledges of personal property on the condition of returning the same at the stipulated prices, displaying at his place of business their gilts or yellow balls or exhibiting a sign or money to loan on personal property or deposit or pledge.

Privilege - means a right or immunity granted as a peculiar benefit, advantage or favor.

Real Estate Dealer - includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of One Thousand Pesos (₱1,000.00) or more a year. Any person shall be considered as engaged in the business as a real estate dealer by the mere fact that he is the owner or sub-lessor of the property rented or offered to rent for an aggregate amount of One Thousand Pesos (₱1,000.00) or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred Sixty Seven (CA 567) shall not be considered as a real estate dealer under this definition.

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

Repacker of Wines or Distilled Spirits – includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same on wholesale.

Restaurant – refers to an establishment which provides food to the public and accepts orders from them at a price. This term includes “food “caterers”.

Retail Dealer in Fermented Liquor - includes every person except retail dealers in tuba, basi or tapuy, who for himself or on commission sells or offers for any one time and not for resale.

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

Retail Tobacco Dealer – comprehends every person, who for himself or on commission, sells or offers for sale not more than Two Hundred (200) cigars, no more than Eight Hundred (800) cigarettes, or not more than five (15) kilograms of manufactured tobacco at any one time and not for sale.

Retail Vino Dealer – comprehends every person, who for himself or on commission, sells or offers for sale only domestic distilled spirits in quantities of five (5) liters or less at any one time and not for resale.

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

Services – refer to the duties, works or functions performed or discharged by the government officer, or by any private person contracted by the government, as the case may be.

Tax – means an enforced contribution usually monetary in form, levied by the government officer, or by any private person contracted by the government, as the case may be.

Wholesale Dealer in Fermented Liquors – means anyone who, for himself or on commission, sells or offers for sale fermented liquors in larger quantities than Five (5) liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy, and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

Wholesale Dealer of Distilled Spirits and Wines - means every person who for himself or on commission, sells or offers for sale wines or distilled spirits in larger quantities than Five (5) liters at any one time, or who sells or offers the same for sale for the purpose of resale, irrespective of quantity.

Wholesale Tobacco Dealer - means every person, who for himself or on commission, sells or offers for sale cigars, cigarette or manufactured tobacco in larger quantities than Two Hundred (200) cigars, Eight Hundred (800) cigarettes or Five (5) Kilograms for manufactured tobacco at any one time or who sells or offers the same for the purpose of resale regardless of quantity.

Section 2A.02. Imposition of Tax. There is hereby levied an annual tax on the businesses mentioned in this Article at rates prescribed hereof.

The tax is payable for every distinct establishment and one line of business or activity does not become exempted by being conducted with some other business or activity for which a tax has been paid.

A) ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS AND COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS AND WINES OR MANUFACTURERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than	
10,000.00	241.75
10,000.00 or more but less than 15,000.00	322.25
15,000.00 or more but less than 20,000.00	442.25
20,000.00 or more but less than 30,000.00	644.25
30,000.00 or more but less than 40,000.00	966.50
40,000.00 or more but less than 50,000.00	1,208.00
50,000.00 or more but less than 75,000.00	1,932.75
75,000.00 or more but less than 100,000.00	2,416.00
100,000.00 or more but less than 150,000.00	3,221.25
150,000.00 or more but less than 200,000.00	4,026.50
200,000.00 or more but less than 300,000.00	5,637.50

300,000.00	or more but less than	500,000.00	8,052.75
500,000.00	or more but less than	750,000.00	11,713.00
750,000.00	or more but less than	1,000,000.00	14,641.00
1,000,000.00	or more but less than	2,000,000.00	20,131.50
2,000,000.00	or more but less than	3,000,000.00	24,157.75
3,000,000.00	or more but less than	4,000,000.00	28,989.25
4,000,000.00	or more but less than	5,000,000.00	33,820.75
5,000,000.00	or more but less than	6,500,000.00	35,687.44
6,500,000.00	or more	<i>Fifty four point nine one percent of one percent (54.91% of 1%)</i>	

PROVIDED, that the preceding rates shall apply to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind of nature other than those classified as “essential commodities” as enumerated under Section 2A.02 (item c) of this Article.

PROVIDED FURTHER, that the businesses enumerated in Section 2A.02 (A) shall no longer be subject to the tax on wholesaler, distributors, or dealers as provided under Section 2A.02 (item B) of this Article.

B) ON WHOLESALERS, DISTRIBUTORS OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE, IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:		AMOUNT OF TAX PER ANNUM
Less than		
1,000.00		26.50
1,000.00	or more but less than	2,000.00
2,000.00	or more but less than	3,000.00
3,000.00	or more but less than	4,000.00
4,000.00	or more but less than	5,000.00
5,000.00	or more but less than	6,000.00
6,000.00	or more but less than	7,000.00
7,000.00	or more but less than	8,000.00

8,000.00	or more but less than	10,000.00	274.00
10,000.00	or more but less than	15,000.00	322.25
15,000.00	or more but less than	20,000.00	402.75
20,000.00	or more but less than	30,000.00	483.25
30,000.00	or more but less than	40,000.00	644.25
40,000.00	or more but less than	50,000.00	966.50
50,000.00	or more but less than	75,000.00	1,449.50
75,000.00	or more but less than	100,000.00	1,932.75
100,000.00	or more but less than	150,000.00	2,738.00
150,000.00	or more but less than	200,000.00	3,543.25
200,000.00	or more but less than	300,000.00	4,831.75
300,000.00	or more but less than	500,000.00	6,442.25
500,000.00	or more but less than	750,000.00	9,663.25
750,000.00	or more but less than	1,000,000.00	12,884.25
1,000,000.00	or more but less than	2,000,000.00	14,641.00
2,000,000.00	or more	<i>Seventy three point twenty one percent of one percent (73.21% of 1%)</i>	

PROVIDED, that the preceding imposition shall no longer be applied to the businesses already subject to the “tax on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature”.

C) EXPORTERS shall be taxed either under subsection (a), (b) or (e) depending on how the business is conducted or operated as provided in this code.

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.

For this purpose, the amount of export sales shall be excluded and declared separately from the total sales and shall be subject to the rate of one half (1/2) of the rates prescribed under sub-sections (a), (b) and (e) respectively. Provided, however, export sales on software development, computer programs, computer designs and all other computer works and related by-products in accordance to the customer specifications and design that are conceptualized, realized/materialized,

developed and utilized, shall be subject to the business tax at the full rate prescribed under subsection (g), as provided in this Code.

D) ON MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE.

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than

10,000.00			121.00
10,000.00	or more but less than	15,000.00	161.25
15,000.00	or more but less than	20,000.00	221.25
20,000.00	or more but less than	30,000.00	322.25
30,000.00	or more but less than	40,000.00	483.25
40,000.00	or more but less than	50,000.00	604.00

Start at

50,000.00	or more but less than	75,000.00	966.50
75,000.00	or more but less than	100,000.00	1,208.00
100,000.00	or more but less than	150,000.00	1,610.75
150,000.00	or more but less than	200,000.00	2,013.25
200,000.00	or more but less than	300,000.00	2,818.50
300,000.00	or more but less than	500,000.00	4,026.50
500,000.00	or more but less than	750,000.00	5,856.50
750,000.00	or more but less than	1,000,000.00	7,320.50
1,000,000.00	or more but less than	2,000,000.00	10,065.75
2,000,000.00	or more but less than	3,000,000.00	12,079.00

3,000,000.00	or more but less than	4,000,000.00	14,494.75
4,000,000.00	or more but less than	5,000,000.00	16,910.50
5,000,000.00	or more but less than	6,500,000.00	17,843.75
6,500,000.00	or more	<i>Twenty seven point zero nine percent of one percent (27.09% of %)</i>	

For purposes of this Section, 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 subjected to the rates prescribed above.

E) ON WHOLESALERS, DISTIBUTORS OR DEALERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item D) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than

1,000.00			13.25
1,000.00	or more but less than	2,000.00	24.25
2,000.00	or more but less than	3,000.00	36.75
3,000.00	or more but less than	4,000.00	52.75
4,000.00	or more but less than	5,000.00	73.25
5,000.00	or more but less than	6,000.00	88.75
6,000.00	or more but less than	7,000.00	104.75
7,000.00	or more but less than	8,000.00	121.00
8,000.00	or more but less than	10,000.00	137.00
10,000.00	or more but less than	15,000.00	161.25
15,000.00	or more but less than	20,000.00	201.50
20,000.00	or more but less than	30,000.00	241.75
30,000.00	or more but less than	40,000.00	322.25
40,000.00	or more but less than	50,000.00	483.25

Start at

50,000.00	or more but less than	75,000.00	724.75
75,000.00	or more but less than	100,000.00	966.50
100,000.00	or more but less than	150,000.00	1,369.00
150,000.00	or more but less than	200,000.00	1,771.75

200,000.00	or more but less than	300,000.00	2,415.75
300,000.00	or more but less than	500,000.00	3,221.00
500,000.00	or more but less than	750,000.00	4,831.50
750,000.00	or more but less than	1,000,000.00	6,442.00
1,000,000.00	or more but less than	2,000,000.00	8,052.50
2,000,000.00	or more		<i>Thirty six point sixty one percent of one percent (36.61% of 1%)</i>

F) ON RETAILERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item D) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF	AMOUNT OF TAX PER ANNUM
₱400, 000.00 OR LESS	<i>One point forty six percent (1.46%)</i>
More than ₱400, 000.00	<i>Seventy three point twenty one percent of one percent (73.21% of 1%)</i>

PROVIDED, that if the retail business is located in a legally constituted barangay and the amount of gross sales or receipts does not exceed Thirty Thousand Pesos (₱30,000.00), the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for the purpose.

G) ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS ESSENTIAL COMMODITIES.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱400,000.00 OR LESS	<i>Two point ninety three percent (2.93%)</i>
More than ₱400,000.00	<i>Two percent (2%)</i>

PROVIDED, that if the retail business is located in a legally constituted barangay and the amount of gross sales or receipts does not exceed Thirty Thousand Pesos (P30,000.00), the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

H) ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED, TO THE FOLLOWING**a. Small**

Dry-cleaning dyeing establishments, steam laundries and laundries using washing machine;
Barbershops;
Battery charging shops;
Beauty parlors;
Business agents;
Clinics
Engraving, plating and plastic lamination establishments;
House and/or sign painters;
Massage clinics/saunas, Turkish and Swedish baths;
Master plumbers;
Milliners and hatters;
Parking lots or establishment of parking purposes;
Persons engaged in the installation of water system and gas electric light, heat or power;
Photographic studios;
Printers, bookbinders, lithographers;
Private detective or watchman agencies;
Recapping shops;
Repainting or welding shops of motor vehicle and heavy equipment;
Repair shops for any kind of mechanical and electric devices, instruments, apparatus or furniture's;
Sawmills under contract to saw or cut logs belonging to others;
Shoe repair shops;
Shops for planning or surfacing and recutting of lumber;
Slenderizing and body building saloons;
Amiths (blacksmiths, goldsmiths, silversmiths, key smiths, locksmiths or tinsmiths)
Tailor or dress shops;
Upholstery shops;
Vulcanizing shops;
Washing or greasing shops;

b. Big

Arrastre and stevedoring services;
Blacksmiths
Cinematographic film owners, lessors and distributors;
Commercial and immigration brokers;
Filling, demolition and salvage works contractors;
Funeral shops;
Furniture shops;

General engineering, general building and specialty contractors as defined under applicable laws;
 Operators of Cable Network System
 Private hospitals/clinics;
 Proprietors or operators of dockyards;
 Proprietors or operators of hotels, motels and lodging houses;
 Proprietors or operators of mine drilling apparatus;
 Proprietors or operators of smelting plants;
 Publishers except those engaged in the publication and printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements;
 Warehousing or forwarding services;
 Warehouses;
 Bodega and similar establishment

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than	
5,000.00	40.50
5,000.00 or more but less than	10,000.00 90.25
10,000.00 or more but less than	15,000.00 153.00
15,000.00 or more but less than	20,000.00 241.75
20,000.00 or more but less than	30,000.00 402.75
30,000.00 or more but less than	40,000.00 563.75
40,000.00 or more but less than	50,000.00 805.25
50,000.00 or more but less than	75,000.00 1,288.50
75,000.00 or more but less than	100,000.00 1,932.75
100,000.00 or more but less than	150,000.00 2,647.50
150,000.00 or more but less than	200,000.00 3,865.25
200,000.00 or more but less than	250,000.00 5,314.75
250,000.00 or more but less than	300,000.00 6,764.25
300,000.00 or more but less than	500,000.00 9,019.00
400,000.00 or more but less than	500,000.00 12,079.00
500,000.00 or more but less than	750,000.00 13,543.00
750,000.00 or more but less than	1,000,000.00 15,007.00
1,000,000.00 or more but less than	2,000,000.00 16,837.25
2,000,000.00 or more	<i>Seventy three point twenty one percent of one percent (73.21% of 1%)</i>

I) ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NONBANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS AND DEALERS IN SECURITIES AND FOREIGN EXCHANGE, EDUCATIONAL PLAN AGENCIES, HEALTH PLAN AGENCIES, AND MEMORIAL OR LIFE PLAN AGENCIES.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

₱1 Million or less	<i>Seventy three point twenty one percent of one percent (73.21% of 1%)</i>
More than ₱1 Million	<i>Seventy point twenty eight percent of one percent (70.28% of 1%)</i>

PROVIDED, that except for the gross receipts derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profits from exchange or sale of property and insurance premium no other kinds of income and receipts of banks and financial institutions shall be included in the computation of the tax due thereon.

J) ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE

AMOUNT OF TAX PER ANNUM
₱73.21/peddler

Delivery trucks, vans or motor vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated, under Section 2A.02 (Items “A” and “F”) are exempted from the peddler’s tax imposed herein.

K) The Sangguniang Bayan may also impose a tax on any business not otherwise specified in the preceding paragraphs, provided that on any business subject to the excise, value added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year, and provided further that in line with existing National Policy, any business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline and other petroleum products shall not be subject to any local tax.

L) ON PRIVATELY-OWNED PUBLIC MARKETS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF

AMOUNT OF TAX PER ANNUM

₱1 Million or less	<i>Sixty six point fifty five percent of one percent (66.55% of 1%)</i>
More than ₱1 Million	<i>Sixty one point forty eight percent of one percent (61.48% of 1%)</i>

M) ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than 50,000.00	532.50
50,000.00 or more but less than 100,000.00	1,065.00
100,000.00 or more but less than 200,000.00	2,129.75
200,000.00 or more but less than 400,000.00	4,259.25
400,000.00 or more but less than 800,000.00	8,518.50
800,000.00 or more but less than 1,600,000.00	17,037.00
For every ₱100,000.00 in excess of P1,600,000.00	332.75

N) ON LESSORS OF REAL ESTATE INCLUDING APARTMENTS:

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than ₱5,000.00	332.75
5,000.00 or more but less than 10,000.00	399.50
10,000.00 or more but less than 20,000.00	599.00
20,000.00 or more but less than 30,000.00	732.25
30,000.00 or more but less than 40,000.00	798.75
40,000.00 or more but less than 50,000.00	998.25
For every ₱5,000.00 in excess of ₱50,000.00 on real property used for residential purposes (apartments)	13.31
For every ₱5,000.00 in excess of ₱50,000.00 on real property used for purposes other than residential	26.62

O) ON PRIVATE CEMETERIES OR MEMORIAL PARKS:

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than ₱5,000.00	133.25
5,000.00 or more but less than 10,000.00	199.75
10,000.00 or more but less than 20,000.00	599.00
20,000.00 or more but less than 30,000.00	865.25
30,000.00 or more but less than 40,000.00	1,131.50
40,000.00 or more but less than 50,000.00	1,397.75
For every P5,000.00 in excess of P50,000.00	26.75

P) ON OPERATORS OF BOARDING HOUSES:

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than ₱5,000.00	133.25
5,000.00 or more but less than 10,000.00	199.75
10,000.00 or more but less than 15,000.00	266.25
15,000.00 or more but less than 20,000.00	399.50
20,000.00 or more	532.50

Q) ON OPERATORS OF RICE, CORN OR COFFEE MILLS FOR A FEE

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than P5,000.00	133.25
5,000.00 or more but less than 10,000.00	199.75
10,000.00 or more but less than 15,000.00	266.25
15,000.00 or more but less than 20,000.00	332.75
20,000.00 or more but less than 30,000.00	399.50
30,000.00 or more but less than 50,000.00	466.00
For every ₱5,000.00 in excess of ₱50,000.00	6.66

PROVIDED, that the rice and corn millers who are also engage in the business of wholesaling and retailing of said cereals shall also secure a Mayor’s Permit before engaging in retailing and wholesaling apart from the permit granted to them as rice and corn millers or operators of rice and corn mills. They shall also have a separate store space accessible to the public with signboard announcing that they are retailer, or wholesaling said cereals. And, finally, they should possess the necessary documents required of them by the National Food Authority.

R) ON OPERATORS OF AMUSEMENT PLACES WHEREIN THE CUSTOMERS THEREOF ACTIVELY PARTICIPATE WITHOUT MAKING BETS OR WAGERS INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:

- Bar or cocktail lounge including “beer garden”, “beerhouses”, “disco pub” and similar establishments; Boxing stadium; coliseum; sports arena or similar establishments; Sports contest promoters; Billiard or pool hall; Bowling alley; Cabaret or dance hall; dance studio/dancing schools
- Circuses; carnival; merry-go-round; roller coaster; ferris wheel; swings; shooting galleries and other similar establishments;
- Day club and night club;
- Pelota court for-a- fee;
- Race track for-a-fee;
- Resorts (inland resorts or beach resorts);
- Skating rink for-a-fee;
- Swimming pool for-a-fee or bathhouses;
- Tennis court for-a-fee;
- Golf links;
- And other similar establishments and amusement places not mentioned herein.

THE RATE OF TAX TO BE COLLECTED FROM THE AFOREMENTIONED BUSINESS OR TRADE ACTIVITIES SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than ₱ 5,000.00	166.50
5,000.00 or more but less than 10,000.00	249.70
10,000.00 or more but less than 15,000.00	332.75
15,000.00 or more but less than 20,000.00	499.25
20,000.00 or more but less than 30,000.00	665.50
30,000.00 or more but less than 40,000.00	898.50
40,000.00 or more but less than 50,000.00	1,164.75
50,000.00 or more but less than 70,000.00	1,497.50

70,000.00	or more but less than	80,000.00	1,830.25
80,000.00	or more but less than	90,000.00	2,163.00
90,000.00	or more but less than	100,000.00	2,662.00
100,000.00	or more but less than	150,000.00	3,327.50
150,000.00	or more but less than	175,000.00	4,159.50
175,000.00	or more but less than	200,000.00	4,991.25
200,000.00	or more but less than	250,000.00	6,655.00
250,000.00	or more but less than	300,000.00	7,653.25
300,000.00	or more but less than	400,000.00	8,318.75
400,000.00	or more but less than	600,000.00	9,982.50
600,000.00	or more but less than	700,000.00	11,646.25
700,000.00	or more but less than	800,000.00	13,310.00
800,000.00	or more but less than	900,000.00	16,637.50
900,000.00	or more but less than	1,000,000.00	18,301.25
1,000,000.00	or more	<i>Two point sixty six percent (2.66%)</i>	

S) ON OPERATORS OF THEATERS AND CINEMAHOUSES; VIDEO-MOVIEHOUSES UTILIZING BETA, VHS, JVC LASER-DISCS PLAYERS OR SIMILAR APPARATUS; AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than	₱5,000.00		166.50
	5,000.00	or more but less than	10,000.00
	10,000.00	or more but less than	15,000.00
	15,000.00	or more but less than	20,000.00
	20,000.00	or more but less than	30,000.00
	30,000.00	or more but less than	40,000.00
	40,000.00	or more but less than	50,000.00
	50,000.00	or more but less than	75,000.00
	75,000.00	or more but less than	100,000.00
	100,000.00	or more but less than	150,000.00
	150,000.00	or more but less than	200,000.00
	200,000.00	or more but less than	250,000.00
	250,000.00	or more but less than	300,000.00
	300,000.00	or more but less than	400,000.00
	400,000.00	or more but less than	500,000.00
	500,000.00	or more	<i>Two point sixty six percent (2.66%)</i>

T) ON PROPRIETORS OF AMUSEMENT DEVICES FOR-A-FEE INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:

- Jukebox machine
- Family home computers
- Game and watch devices
- Slot machines not classified as gambling devices

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱10,000.00 or less	<i>Five point thirty three percent(5.33%)</i>
More than P10,000.00	<i>Two point sixty six percent (2.66%)</i>

U) ON CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERERS.

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than ₱ 2,000.00	166.50
2,000.00 or more but less than 3,000.00	232.93
3,000.00 or more but less than 4,000.00	299.48
4,000.00 or more but less than 5,000.00	332.75
5,000.00 or more but less than 6,000.00	366.03
6,000.00 or more but less than 7,000.00	432.58
7,000.00 or more but less than 8,000.00	499.13
8,000.00 or more but less than 9,000.00	582.32
9,000.00 or more but less than 10,000.00	665.50
10,000.00 or more but less than 11,000.00	748.69
11,000.00 or more but less than 12,000.00	831.88
12,000.00 or more but less than 13,000.00	915.07
13,000.00 or more but less than 14,000.00	998.25
14,000.00 or more but less than 15,000.00	1,081.58

15,000.00	or more but less than	17,000.00	1,164.63
17,000.00	or more but less than	19,000.00	1,231.18
19,000.00	or more but less than	21,000.00	1,264.45
21,000.00	or more but less than	23,000.00	1,331.00
23,000.00	or more but less than	25,000.00	1,414.33
25,000.00	or more but less than	27,000.00	1,497.38
27,000.00	or more but less than	29,000.00	1,580.70
29,000.00	or more but less than	31,000.00	1,630.48
31,000.00	or more but less than	33,000.00	1,747.08
33,000.00	or more but less than	35,000.00	1,830.13
35,000.00	or more but less than	40,000.00	2,162.88
40,000.00	or more but less than	50,000.00	2,495.63
50,000.00	or more but less than	60,000.00	2,828.38
60,000.00	or more but less than	80,000.00	3,078.08
80,000.00	or more but less than	100,000.00	3,327.50
100,000.00	or more	<i>Two point sixty six percent (2.66%)</i>	

V) ON RETAIL DEALERS OR RETAILERS OF LIQUORS OR WINES WHETHER IMPORTED OR LOCALLY MANUFACTURED INCLUDING FERMENTED LIQUORS (BEERS), VINO LIQUORS, “TUBA”, “BASI” AND OTHER DISTILLED SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL.

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than	₱ 5,000.00		91.58
	5,000.00	or more but less than	10,000.00
	10,000.00	or more but less than	15,000.00
	15,000.00	or more but less than	20,000.00
	20,000.00	or more but less than	30,000.00
	30,000.00	or more but less than	40,000.00
	40,000.00	or more but less than	50,000.00
	50,000.00	or more but less than	75,000.00
	75,000.00	or more but less than	100,000.00

100,000.00 or more but less than 1,000,000.00 *two point sixty six percent (2.66%)*

PROVIDED, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed THIRTY THOUSAND PESOS (₱30,000.00), the barangay shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

W) TOBACCO OR SNUFF INCLUDING CIGARS AND CIGARETTES

WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than	₱ 5,000.00		91.58
	5,000.00 or more but less than	10,000.00	205.15
	10,000.00 or more but less than	15,000.00	347.88
	15,000.00 or more but less than	20,000.00	549.18
	20,000.00 or more but less than	30,000.00	915.20
	30,000.00 or more but less than	40,000.00	1,281.23
	40,000.00 or more but less than	50,000.00	1,830.13
	50,000.00 or more but less than	75,000.00	2,928.20
	75,000.00 or more but less than	100,000.00	4,392.30
	100,000.00 or more but less than	1,000,000.00	<i>two point sixty six percent (2.66%)</i>

X) ON OPERATORS OF COCKPIT ARENA, COCKFIGHTING BROADCAST STUDIO, e-GAMES STATION, e-SABONG, e-BINGO, AND THE LIKES:

“WITH GROSS SALES FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:

AMOUNT OF TAX PER ANNUM

Less than	₱ 5,000.00		166.50
	5,000.00 or more but less than	10,000.00	249.75
	10,000.00 or more but less than	15,000.00	332.75
	15,000.00 or more but less than	20,000.00	499.25
	20,000.00 or more but less than	30,000.00	665.50
	30,000.00 or more but less than	40,000.00	898.50
	40,000.00 or more but less than	50,000.00	1,164.75

50,000.00 or more but less than	70,000.00	1,497.50
70,000.00 or more but less than	80,000.00	1,830.25
80,000.00 or more but less than	90,000.00	2,163.00
90,000.00 or more but less than	100,000.00	2,662.00
100,000.00 or more but less than	150,000.00	3,327.50
150,000.00 or more but less than	175,000.00	4,159.50
175,000.00 or more but less than	200,000.00	4,991.25
200,000.00 or more but less than	250,000.00	6,655.00
250,000.00 or more but less than	300,000.00	7,653.25
300,000.00 or more but less than	400,000.00	8,318.75
400,000.00 or more but less than	600,000.00	9,982.50
600,000.00 or more but less than	700,000.00	11,646.25
700,000.00 or more but less than	800,000.00	13,310.00
800,000.00 or more but less than	900,000.00	16,637.50
900,000.00 or more but less than	1,000,000.00	18,301.25
1,000,000.00 or more		Two point sixty six percent (2.66%)

PROVIDED, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed THIRTY THOUSAND PESOS (P30,000.00), the barangay concerned shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

Y) TAX ON INFORMATION TECHNOLOGY (IT) PEZA REGISTERED ENTERPRISES

Section 2Y.01. Definition. – When used in the Article,

- a) **Information Technology (IT)** refers to a collective term for the various technologies involved in processing and transmitting information, which include computing, multimedia, telecommunications, microelectronics and their interdependencies.

Section 2Y.02. Administrative Provisions. – All IT Registered Enterprises operating within the territorial jurisdiction of the Municipality of Carmona enjoying tax incentives granted by the Philippine Economic Zone Authority (PEZA) shall be subject to pay Mayor’s Permit and other regulatory measures of the municipality.

Section 2Y.03. Imposition of Tax. – All PEZA IT Registered Enterprises shall pay the tax at the rate of two percent (2%) based on gross income earned.

The PEZA IT Registered Enterprises shall furnish the following financial documents:

1. Certification from PEZA that the enterprise is a bonafide PEZA IT Registered Enterprise.
2. Quarterly Income Tax Return showing its gross income earned on such period and the amount representing the 2% share of the Municipality of Carmona.

Section 2Y.04. Time and Manner of Payment. – IT Registered Enterprises shall pay quarterly tax on the 2% share of the Municipality within sixty (60) days after the close of each of the first three (3) quarters and a final adjustment income tax return covering the entire taxable year, not later than the fifteenth (15th) day of the fourth (4th) month following the close of its taxable year, whether a calendar or a fiscal year period.

ARTICLE B. PAYMENT OF TAXES

Section 2B.01 Time of Payment and Accrual of Tax. Unless otherwise specifically provided in this Article, the tax imposed herein shall accrue on the first day of January of each year as regards, subjects then liable therefore and the same may in quarterly installments within the first twenty (20) days of January and each subsequent quarters.

The taxpayers shall submit to the Municipal Treasurer copies of income tax returns on or before the third quarter or prior to accepting payments for the ensuing year. The deficiency tax, surcharge, and penalties if any, shall be assessed and collected.

The Sangguniang Bayan, however, thru a resolution, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, provided that the period of extension shall not exceed six (6) months.

Section 2B.02. Collection of Taxes. The tax must be paid to, and collected by, the Municipal Treasurer or his duly authorized representative before any business or trade activity herein specified could be lawfully begun or pursued and the tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a period longer than the end of the calendar quarter. When the tax has been paid for a period longer than the current quarter and the business, or trade activity, is abandoned, no refund of the tax corresponding to the unexpired quarter shall be made.

For purpose of collecting the taxes imposed herein, the Municipal Treasurer may designate the barangay treasurer as his deputy provided that the latter is properly bonded.

Section 2B.03. Surcharge for Late Payment and Interest on Unpaid Taxes.

Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of Twenty-Five percent (25%) of the original amount of the tax due. Such surcharge shall be paid at the same time and in the same manner as the original tax becomes due.

In addition to the surcharge imposed herein, there shall be imposed an interest of Two percent (2%) per month from the date it is due until it is fully paid, provided, that in case shall the total interest on the unpaid amount or a portion thereof shall not exceed thirty six (36) months.

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

Section 2B.04. Administrative Provisions; Rules and Regulations.

- a) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in this municipality shall first obtain a Mayor's Permit and pay the fee thereof and the business tax imposed under this 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 from any requirement imposed by the different departments of this municipality

Every person issued an official receipt for the conduct of 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 owner/operator of the business shall provide the receipt upon demand of the Municipal Treasurer, or duly authorized representatives.

In acknowledging of local taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance. Issuance of the said official receipt shall not relieve the taxpayer from any requirement imposed by the different departments of this municipality.

- c) *Invoices or Receipts.* All persons subject to the taxes on business, shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Five (₱5.00) pesos or more at any one time, prepare

and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others their names or style if any, and business address. The original copy of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five years. The receipt or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for the purpose of this Code.

- d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes imposed herein shall submit a sworn statement of their 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 Article, any person engaged in business subject to the graduated fixed tax based on gross sales and/or receipts shall submit 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, for whatever reason, including, among others, that he failed to provide himself with books, records and/or subsidiaries for his business, the Municipal Treasurer or his 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.

If the business or undertaking is terminated, the official receipt issued for the payment of the business tax therefore shall be surrendered to the Municipal Treasurer and a sworn statement of the gross sales and/or receipts of the current year or quarter shall be submitted to the Municipal Treasurer within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

- e) *Issuance of Certification.* The Municipal Treasurer may, upon presentation of satisfactory proof that the original official receipts been lost, stolen or destroyed, issue a certification to the effect that the tax has been paid, indicating therein, the number of the official receipts issued, upon payment of fee of Fifty (P50.00) pesos.
- f) *Transfer of Business to Other Location.* Any business for which the person conducting it has paid a municipal tax may be transferred and continued in any other place within the territorial limits of its municipality without the payment of additional tax during the period for which the payment of the tax was made.

- g) *Death of Licensee.* When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.
- h) *Retirement of Business.* Any person, natural or juridical, subject to the tax on businesses imposed herein shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

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

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

- 1) The Municipal Treasurer shall assign every application or termination 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 no longer 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 Mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing tax ordinances of this municipality and;
- 2) In the case of a new owner to whom sale or other form of conveyance transferred the business, said new owner shall be liable to pay tax or fee for the transfer of the business to him.

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

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

Section 2B.05. Computation of Tax on Related or Combined Business. In case a person, natural or juridical, operates or conducts two (2) or more related businesses mentioned in this Article which are subject to the same rate of imposition, the tax shall be computed on the basis of the combined total gross sales or receipts of the said two (2) or more related businesses.

If, however, the businesses operated by one person are governed by separate tax schedules or the rates of the taxes are different, the taxable gross sales or receipts of each business shall be reported independently and the tax thereon shall be computed on the basis of the appropriate schedule.

Section 2B.06 Newly-Started Business. In the case of newly started business subject of this Article, the tax shall be fixed by the quarter. The initial tax for the quarter, which the business starts to operate, shall be one-fourth of one-tenth of one percent ($1/4$ of $1/10$ of 1%) of the capital investment or Two Hundred pesos (₱200.00), whichever is higher.

In the succeeding quarter or quarters, in case where the business opens before the last quarter of the year, the tax shall be based on the gross sales or receipts for the preceding quarter at one-fourth percent ($1/4\%$) of the rates fixed therefore by the pertinent schedule.

In the succeeding calendar year, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedule.

ARTICLE C. SITUS OF THE TAX

Section 2C.01. Situs of the Tax. The situs of the tax imposed in this Article shall be determined in accordance with the following:

(A) Definition of Terms

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

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

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

Branch or Sales Office - a fixed place in a locality that conducts operation of the business as an extension of the principal office. Offices used only as displays areas of the products where no stocks or items are stored are for sale, although orders for the products may be received there, 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 - a building utilized for the storage of products for sale and from which persons acting in behalf of the business withdraw goods or merchandise for delivery to customers or dealers, or. A warehouse that does not accept orders and/or issues 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-business, marine or aquatic, livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods or products.

On-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax imposed herein.

(B) Sales Allocation

- 1) All sales made in this municipality where there is a branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to this municipality where the same is located.
- 2) In cases where there is no such branch, sales office or warehouse in this municipality where the sale is made, the sale shall be recorded in the principal office along with the sales made by said principal office and the tax shall accrue to the local government unit where said principal office is located.

- 3) In cases where the factory, project office, plant or plantation in pursuit of business is located in this municipality, seventy percent (70%) of all sales recorded in its principal office shall be taxable by this municipality while the remaining thirty percent (30%) of all sales recorded therein shall be taxable by the local government unit where the principal office is located.
- 4) In case a plantation or factory is located in a different place but either one of them is located in this municipality the seventy percent (70%) sales allocation mentioned above shall be divided as follows:
 - Sixty percent (60%) to the local government unit where the factory is located; and,
 - Forty percent (40%) to the local government unit where the plantation is located.
- 5) In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation aforementioned shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due. In the case of project offices or service and other independent contractors, the term "production" shall refer to the cost of projects actually undertaken during the tax period.
- 6) The sales allocation mentioned herein shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the same shall be covered by subparagraphs (1) or (2) hereof.
- 7) In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products these rules on situs of taxation shall apply except that the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

(C) Port of Loading

- 1) If this municipality is only the port of loading of the business mentioned in this Article, the tax imposed therein shall not be collected by the Municipal Treasurer, unless the exporter maintains its principal office, a branch, sales office or warehouse, factory, plant, or plantation in this municipality.

(D) Sales Made by Route Trucks Vans or Vehicles

- 1) For route sales made in this municipality where a manufacturer, producer, wholesaler, retailer or dealer has a branch or sales office or warehouse, the sales shall be recorded in the branch, sale office or warehouse and the tax due thereon shall be paid to the municipality where such branch, sales office or warehouse is located.
- 2) For route sales made in this municipality, where a manufacturer, producer, wholesaler, retailer or dealer has no branch, sales office or warehouse, the sales be recorded in the branch, sales office or warehouse from where the route trucks withdraw their products for sale and tax due thereon shall be paid to the local government unit where such branch, sales office or warehouse is located.

ARTICLE D. COMMUNITY TAX

Section 2D.01. Imposition of Tax. There is hereby levied or imposed a community tax on persons, natural or juridical, who are covered by the following criteria:

(A) Natural persons (individual)

- 1) Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been employed on a wage or salary basis for at least thirty (30) consecutive working days in any calendar year;
- 2) An individual who is engaged in business or occupation;
- 3) An individual who owns real property with an aggregate assessed value of One Thousand Pesos (₱1,000.00) or more;
- 4) An individual who is required by law to file an income tax return.

Rate of Community Tax. There shall be collected from the above-mentioned individuals a community tax in the amount of Ten Pesos (₱10.00) plus an additional tax of One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of income regardless of whether from the business, exercise or profession, or from property but in which in no case shall exceed Five Thousand pesos (₱5,000.00).

In case of husband and wife each of them shall be able to pay the basic Ten Pesos (₱10.00), but the additional tax imposable on the husband and wife shall be One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of income from the total property owned by them and/or the total gross receipts or earnings derived by them.

(B) Juridical Persons

Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay the community tax of Five Hundred pesos (P500.00) and additional tax which, in no case, shall exceed Ten Thousand pesos (P10,000.00) in accordance with the following schedule:

- 1) For every Five Thousand pesos (P5,000.00) worth of real property in the Philippines owned by the juridical entity during the preceding year, based on the assessed value used for the payment of the real property tax under existing laws- Two pesos (P2.00); and,
- 2) For every Five Thousand pesos (P5,000.00) of gross receipts of earnings derived from the business in the Philippines during the preceding year- Two pesos (P2.00).

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

Section 2D.02. Exemptions. The following are exempt from the payment of community tax:

- 1) Diplomatic and consular representatives; and,
- 3) Transient visitors when their stays in the Philippines do not exceed three (3) months.

Section 2D.03. Place of Payment. The community tax imposed herein shall be paid in this municipality if the residence of the individual or the principal office of the juridical entity is located here.

Any person, natural or juridical, who is supposed to pay his community tax in this municipality but pays his community tax elsewhere shall remain liable to pay such tax in this municipality.

It shall be unlawful for the municipal treasurer to collect community tax outside the territorial jurisdiction of this municipality.

Section 2D.04. Time of Payment. The community tax imposed herein shall accrue on the first day of January of each year and shall be paid not later than the last day of February of each year.

If a person reaches the age of eighteen (18) years of age or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March he shall have twenty (20) days within which to pay the community tax without being delinquent.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July or any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.

Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.

Section 2D.05. Penalties for Late Payment. If the community tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Section 2D.06. Community Tax Certificate. A community tax certificate shall be issued to every person or corporation upon payment of community tax. A community tax may also be issued to any person or corporation not subject to the community tax upon payment of One (₱1.00) peso.

Section 2D.07. Presentation of Community Tax Certificate. When an individual subject to community tax acknowledges any document before a notary public, takes oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other official business, or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

The presentation of community tax shall not be required in connection with the registration of a voter.

When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it

shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 2D.08. Authority of the Municipal Treasurer to Deputize the Barangay Treasurer to Collect Taxes, Fees or Charges. The Municipal Treasurer is hereby authorized to deputize the barangay treasurers in this municipality to collect taxes, fees or charges including the community tax as per Article 250 and 258 of the Rules and Regulations Implementing the Local Government Code of 1991 subject to the following rules and regulations:

- 1) The Barangay Treasurer to be deputized shall be properly bonded.
- 2) In the case of collecting the community tax, such deputation shall be limited to the collection of community tax payable by individual taxpayers thus excluding those from juridical persons.
- 3) The barangay treasurer so deputized shall not delegate the collection of taxes, fees or charges to any private person.

Section 2D.09 Allocation of Proceeds of Community Tax. The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this municipality. However, the proceeds of the community tax collected by the deputized barangay treasurers shall be apportioned as follows.

- a) Fifty percent (50%) shall accrue to the general fund of this municipality, and
- b) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

ARTICLE E. TAX ON THE TRANSFER OF BUSINESS OR TRADE ACTIVITY

Section 2E.01. Imposition Tax. There is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter, or any other form or mode of conveyance at the rate of One percent (1%) of the total consideration or, in the absence of specific consideration, the gross sales or receipts of the preceding calendar year on file at the Municipal Treasurer's office, or the fixed amount of Five Hundred (₱500.00) pesos, whichever is higher.

Section 2E.02. Rules and Regulations.

- 1) The new owner to whom the business was transferred shall be liable to pay the unpaid taxes, fees or charges due the former owner, if there is any.
- 2) The permit issued to the former owner shall be surrendered to the Municipal Treasurer, thru the Office of the Mayor, who shall cancel the same in his records.
- 3) Any person, natural or juridical, who was granted a permit to operate or conduct a business or trade undertaking in this municipality who transferred his business to another shall inform in writing the Chief, Business Permits and Inspection Division, Office of the Mayor within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year.
- 4) The Municipal Mayor or his authorized department head shall issue other necessary rules and regulations for the effective implementation of this Article.

Section 2E.03. Time of Payment. The buyer, donee, or heir before the business shall pay the tax imposed in this Article to the Municipal Treasurer or trade undertaking is operated, conducted, or pursued.

ARTICLE F. TAX ON AMBULANT AND ITINERANT AMUSEMENT PERATORS

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

Circus, carnivals, or the like per day	₱ 605.00
Merry-Go-Round, roller coaster, ferris wheel	
Swing, shooting gallery and other	
Similar contrivances per day	363.00
Sports contest/exhibitions per day	605.00

ARTICLE G. TAX ON MINING OPERATORS

Section 2G.01. Definitions. When used in the Article.

- a.) **Minerals** refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.

- b.) **Mineral products** shall mean things produced and prepared in a workable state my simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.

**CHAPTER III
REGULATORY FEES**

ARTICLE A. MAYOR’S PERMIT FEES

Section 3A.01. MAYOR’S PERMIT FEES - are collected from individuals, partnerships and corporations for the issuance of permit/s by the Municipal Mayor thru his duly delegated/authorized representative in connection with an application to operate a business, pursue an occupation or undertake and or embark on any activity within the territorial jurisdiction of the Municipality of Carmona, Cavite.

All business establishments enjoying tax incentives, tax exemptions, or tax relief operating within the territorial jurisdiction of Carmona shall be subject to the payment of Mayor’s Permit fee and other regulatory fees imposed in this Ordinance.

Any person, natural or juridical in the conduct or operation of two or more related businesses shall require the issuance of a separate permit or license to each business.

PERMIT FEE ON OPERATION OF BUSINESS:	FEE PER ANNUM
1. ON MANUFACTURERS, ASSEMBLERS REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS, AND COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS, AND WINES OR MANUFACTURERS OF ANY ARTICLE OF COMMERCE OF WHATEVER KIND OF NATURE	₱10,000.00
2. ON WHOLESALERS, DISTRIBUTORS, OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OF NATURE	2,000.00
a. Gas Station & LPG – exempted Mun. Tax	5,000.00
3. ON EXPORTERS, MANUFACTURERS, MILLERS, REPACKERS, OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item C)	10,000.00

4.	ON WHOLESALERS, DISTRIBUTORS, OR DEALERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item C.)	2,000.00
5.	ON RETAILERS OF ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item C)	
	Small	500.00
	Medium	1,000.00
	Large	1,500.00
6.	ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS "ESSENTIAL COMMODITIES"	1,000.00
7.	ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED TO THOSE ENUMERATED UNDER SECTION 2A.02 (Item G)	
	Small	500.00
	Big	5,000.00
8.	ON BANKS AND OTHER FINANCIAL INSTITUTIONS INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, FINANCE AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY SHOPS, INSURANCE COMPANIES, STOCK MARKET, STOCK BROKERS, EDUCATIONAL PLAN AGENCIES, HEALTH PLAN AGENCIES AND MEMORIAL OR LIFE PLAN AGENCIES	5,000.00
9.	ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE	50.00/day
10.	ON PRIVATELY OWNED PUBLIC MARKET	5,000.00
11.	ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS	20,000.00
12.	ON LESSORS OR REAL ESTATE	
	a. Commercial / Industrial	

with an area 500 sq.m. or less	500.00
501 sq.m. but less than 1500 1,000.00	
1500 sq.m. but less than 2000	1,500.00
in excess of 2,000 sq.m.	5,000.00
b. On Apartments for rent	
2 doors	1,000.00
3 doors	1,500.00
4 doors	2,000.00
for each door in excess of 4 doors	
1500.00	
13. ON PRIVATE CEMETERIES OR MEMORIAL PARKS	10,000.00
14. ON OPERATORS OF BOARDING HOUSES	2,000.00
15. ON OPERATORS OF RICE, CORN OR COFFEE MILLS FOR A FEE	
Rice Mill (Kiskisan Type)	250.00
Cono	2,000.00
Corn or Coffee Mills	250.00
16. ON OPERATORS OF AMUSEMENT PLACES INCLUDING, BUT NOT LIMITED TO, THOSE ENUMERATED UNDER SECTION 2A.02 (Item P)	1,500.00
17. ON PROPRIETORS OF THEATERS AND CINEMA HOUSES; VIDEO-MOVIEHOUSES UTILIZING BETA, VHS, JVC, LASER DISCS PLAYERS OR OTHER SIMILAR APPARATUS: AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE	3,000.00
18. ON PROPRIETORS OF AMUSEMENT DEVICES FOR-A-FEE, BUT NOT LIMITED TO:	INCLUDING
Jukebox machine	100.00
Family home computer	100.00
Game and watch device	100.00
Slot machine not classified as a gambling device	100.00
Betamax showing which collects admission fee	100.00

19. ON CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, RESTAURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERERS

Small	500.00
Medium	1,000.00
Large	2,000.00

20. ON RETAIL DEALERS OR RETAILERS IN LIQUORS OR WINES WHETHER IMPORTED FROM OTHER COUNTRIES OR LOCALLY MANUFACTURED INCLUDING FERMENTED LIQUORS (BEERS), "TUBA", "BASI" AND OTHER DISTILLED SPIRIT NOT CLASSIFIED AS DENATURED ALCOHOL

Wholesale dealers in foreign liquors	2,000.00
Wholesale dealers in domestic liquors	1,600.00
Retail dealers in foreign liquors	1,300.00
Retail dealers in domestic liquors	750.00
Wholesale dealers in vino liquors	300.00
Retail dealers in tuba, basi and/or tapuy	150.00
Wholesale dealers in fermented liquors	1,200.00
Retail dealers in fermented liquors	600.00

21. ON RETAIL DEALERS OR RETAILERS OF MANUFACTURED TOBACCO OR SNUFF INCLUDING CIGARS OR CIGARETTES

Retail leaf tobacco dealers	200.00
Wholesale leaf tobacco dealers	400.00
Retail tobacco dealers	200.00
Wholesale tobacco dealers	400.00
Retail peddlers of tobacco	30.00

22. ON AGRI-BUSINESS ENTERPRISES

Fishpond/fish pen/fish breeding ground	
Fish corral, per hectare of fraction thereof	2,000.00
Commercial poultry farm	2,000.00
Commercial piggery farm	2,000.00
Cattle ranch	2,000.00

23. ON GOLF LINKS

Less than ten (10) holes	5,000.00
Ten (10) or more but less than Twenty (20) holes	10,000.00
Twenty (20) or more holes	20,000.00

24. WAREHOUSE (with gross income)	10,000.00
WAREHOUSE (without gross income)	50,000.00
25. ON ALL OTHER SIMILAR BUSINESSES, TRADES, OR COMMERCIAL UNDER- TAKINGS NOT HEREIN EXPRESSLY SPECIFIED	2,000.00

Section 3A.02. Time and Manner of Payment. The fee imposed in the preceding section shall be paid to the Municipal Treasurer upon approval of the application. No business or trade undertaking can be lawfully begun or pursued in this municipality without the corresponding Mayor’s Permit.

In case of renewal thereof, the fee shall be paid within the first twenty (20) days of January of each year.

Section 3A.03. Surcharge for Late Payment. In case of failure to pay the permit fee or renew the permit within the prescribed period, the fee shall be increased by a surcharge of Twenty five percent (25%) of the original amount due, such surcharge to be paid at the same time and in the same manner, as the fee is due.

Business enterprises certified by the Board of Investments as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, are not exempt from the payment of the fee prescribed in this Article. They are only exempt from the payment of business taxes as provided in Section 2J.10, Chapter II of this Revenue Code.

Section 3A.04. Newly Started or Transferred Business, Trade or Commercial Undertaking. The Mayor’s permit fee on newly started or newly transferred business; trade or commercial undertaking shall be in accordance with the following schedule:

a.) Manufacturer / Exporter

If the business starts to operate within the	Initial Permit Fee:
1 st quarter of the year	₱ 5,000.00
2 nd quarter of the year	4,000.00
3 rd quarter of the year	3,000.00
4 th quarter of the year	2,000.00

b) Retailer

If the business starts to operate within the	Initial Permit Fee:
1 st quarter of the year	₱ 400.00
2 nd quarter of the year	300.00

3 rd quarter of the year	200.00
4 th quarter of the year	100.00

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

Section 3A.05. Administrative Provisions.

a) Application for Mayor's Permit. An application for a Mayor's permit shall be filed with the office of the 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 pertinent information as may be required.

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

A Mayor's permit shall not be issued to any person (1) who previously violated any ordinance or regulations governing permits granted; (2) whose business establishments or undertaking does not conform with zoning regulations and safety; (3) who has an unsettled tax obligation, debt or other liability to the government and (4) who is not qualified under any provision of law or ordinances to establish, or operate the business being applied for.

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

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

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality, marital status; nature of the organization, i.e., whether the

business is sole proprietorship, corporation or partnership; location of the business, date issue and expiration of the permit; and such other information as may be necessary.

The Municipal Mayor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of one hundred pesos (₱100.00).

c) Posting of Permit. Every permittee shall keep his permit conspicuously posted at all times in his place of business or office; he shall keep the permit in his person. The Municipal Mayor, the Municipal Treasurer or their duly authorized representative shall immediately produce the permit upon demand.

d) Duration of Permit. The Mayor's permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

e) Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article; refuses to pay an indebtedness or liability to this municipality; abuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly conduct, criminals or women of ill repute, the Municipal Mayor, after investigation, may revoke 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 fine and imprisonment that may be imposed by the Court for violation of any provision of this Code or ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 3A.06. Fulfillment of other requirements. The issuance of a Mayor's permit shall not exempt the licensee or permittee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code, laws and other ordinances of this municipality.

Section 3A.07. Rules and Regulations on Certain Establishments.

- 1) On Cafes, Cafeterias, Ice Cream and other Refreshment Parlors, Restaurants, Soda Fountain Bars, Carinderias, Panciterias and other food establishments. Operators of all establishments engaged in the

preparation and selling of readily edible foods shall not employ any cook or food dispenser without a Food Handler's Certificate or appropriate health certificate from the Municipal Health Officer renewable every year.

Establishments selling cooked and readily edible foods (fastfoods) shall have them adequately covered and protected from dust, flies and other insects and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinances.

- 2) On Sauna Bath, Massage Parlors, Barber Shops, Beauty Shops, and similar establishments. The aforementioned establishments shall not be allowed to operate with masseurs/masseuse, barbers or beauticians not having secured the corresponding medical certificate from the Municipal Health Officer.
- 3) On Funeral parlors. Funeral parlors, rendering embalming services shall not be allowed to operate without employing an embalmer duly licensed or authorized by the Department of Health.
- 4) On Hotels, Motels, Lodging Houses and similar establishments. No permit shall be issued to operators of hotels, motels, lodging houses without the same being inspected by the Municipal Health Officer, Fire Safety Inspector and Building Inspector or their duly authorized representatives. Said establishments shall keep a registry of its guests, patrons, lodgers, customers or boarders, as the case may be, which shall be open to inspection by the Mayor or his authorized representative.

ARTICLE B. ADMINISTRATIVE REQUIREMENTS

Section 3B.01. Requirements for a Mayor's Permit. Application for a Mayor's Permit shall be accompanied by the following:

- 1) *For a newly started business:*
 - a. Location sketch of the new business.
 - b. Amount of paid-up capital of the business as shown in the Article of Incorporations, if a corporation or partnership; or a sworn statement of the capital investment by the owner or operator, if sole proprietorship.
 - c. Certificate attesting to the tax or fee exemption, if the business is exempted from the payment of a tax or fee.

- d. Certification from the officer-in-charge of zoning that the location of the new business is in accordance with zoning rules and regulations.
- e. Tax clearance showing that the operator has paid all his tax obligations in this municipality.
- f. Two (2) passport pictures of the operators. In case of partnership, the picture of its president or general manager.
- g. Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation fee, as the case may be, if the applicant is liable thereof.
- h. Other supporting papers as may be required.

2) *For renewal of existing business permit*

- a. Previous year's Mayor Permit
- b. Two (2) Xerox copies of the annual or quarterly tax receipts.
- c. Two (2) Xerox copies of the receipts for the payment of all the required regulatory fees.
- d. Certificate of exemption from the payment of the regulatory fees, if so exempted.
- e. Sworn statement of the capital investment, gross receipts or sales for the preceding calendar year.
- f. Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.

ARTICLE C. PUSH CART REGISTRATION FEE

Section 3C.01. Imposition of Fee. There shall be collected a registration fee of Fifty pesos (₱50.00) including sticker per annum for each 3 or 4 wheeled push cart used in this municipality which shall be registered with the Office of the Mayor.

Section 3C.02. Time and Manner of Payment. The fee imposed herein shall be due and payable within the first twenty (20) days of January every year.

Section 3C.03. Administrative Provisions. The Office of the Mayor shall keep a register of all push carts which set forth, among others, the name and address of the owner.

ARTICLE D. PERMIT FEE ON PARADES

Section 3D.01. Imposition of Fee. There shall be collected a permit fee of One Hundred Pesos (₱100.00) per day on every circus or menagerie parade or other parades using banners, floats, or musical instruments held in this municipality.

Section 3D.02. Exemption. Civic and military parades and religious processions shall be exempted from the payment of the permit fee imposed herein.

Section 3D.03. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for a permit from the Municipal Mayor.

Section 3D.04. Administrative Provisions. Any person who shall hold a parade within this municipality shall first obtain a permit from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall set forth the name and address of the applicant, the description of the activity, the places where the same will be conducted and such other pertinent information or data as may be required shall be filed to the Office of the Mayor

ARTICLE E. LARGE CATTLE REGISTRATION AND TRANSFER FEES

Section 3E.01. Definition. “Large cattle” includes a two-year-old horse, mule, ass, carabao or other domesticated member of the bovine family.

Section 3E.02. Imposition of Fees. There shall be collected by the Municipal Treasurer the following fees:

a) For each certificate of ownership	₱	30.00
b) For each certificate of transfer		30.00
c) Registration of private band		100.00
d) Branding fee (service)		50.00

Provided, that the transfer fee shall be collected only once if a large cattle is transferred more than once a day.

Section 3E.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 3E.04. Administrative Provisions

- a) The owner of two (2) year old cattle is hereby required to register the said cattle with the Office of the Municipal Treasurer. All branded and

counter brand animals presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, and the class, color, sex, brand and other identifying marks of the cattle.

- b) The transfer of large cattle, regardless of age, shall likewise be registered with the Municipal Treasurer. The entry in the registry book shall set forth among others, the name and residence of the owners and purchasers, the consideration of purchase price of the animal for sale or transfer, the class, sex, age, brand and other identifying marks of the animals and a reference by number of the original certificate of ownership, with the name of the municipality which issued it.

Section 3E.05. Applicability Clause. All others matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code of 1987 and other applicable laws, rules and regulations.

ARTICLE F. FIRE SAFETY INSPECTION FEE

Section 3F.01. Imposition of Fee. There shall be collected from operators of business establishments in this municipality an annual fire safety inspection fee prescribed hereunder:

On gasoline stations and similar establishments	₱ 1,000.00
On factories or warehouses of combustible, flammable or explosive materials	1,000.00
On sari-sari stores and other similar establishments storing combustible, flammable or explosive materials	
a. Storage of gasoline, diesel, fuel, kerosene and similar products	
500 to 2,000 liters	₱ 500.00
2,001 to 5,000 liters	600.00
5,001 to 20,000 liters	800.00
20,001 to 50,000 liters	1,000.00
50,001 to 100,000 liters	1,500.00
Over 100,000 liters	2,000.00
b. Storage of cinematographic film	200.00
c. Storage of Celluloid	200.00

d. Storage of Calcium carbide	
1) less than 50 cases	50.00
2) 50 to 99 cases	100.00
3) 100 or more cases	150.00
e. Storage of tar, resin, and similar materials	
1) less than 1,000 kls	150.00
2) 1,000 to 2,500 kls.	200.00
3) 2,500 to 5,000 kls.	250.00
4) Over 5,000 kls.	300.00
f. Storage of Coal deposits	
1) Below 100 tons	200.00
2) 100 tons or above	300.00
g. Storage of combustible, flammable or explosive	
Less than 1,000	200.00
More than 1,000	300.00
h. Substance not mentioned above	300.00
On all other establishments not storing combustible flammable or explosive materials	20.00

Section 3F.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer after a fire safety inspection of the establishment has been made but prior to the issuance of the “Fire Safety Inspection Certificate” by the Chief of the Fire Station, BFP, or his authorized representative and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 3F.03. Administrative Provisions. The Chief of the Fire Station, BFP or his duly authorized representative shall conduct an annual and periodic inspection of all business establishments and buildings to determine propriety of existing fire safety and prevention devices of equipment as well as their compliance to fire safety rules and regulations.

The Chief of the Fire Station, BFP shall issue the necessary rules and regulations for the implementation of this Article. Such rules and regulations shall be enforceable until rescinded, modified or revoked by the Provincial Fire Marshall.

Section 3F.04. Applicability Clause. All other matters relating to fire inspection and issuance of permit therefore shall be governed by pertinent provision of PD 1185 (Fire Code of the Philippines) and other existing laws, rules and regulations.

ARTICLE G. LICENSE FEE ON DOGS

Section 3G.01. Imposition of Fee. Every person who owns or keeps any dog over three (3) months of age shall obtain a license therefore and pay to the Municipal Treasurer a license fee of fifty pesos (₱50.00) per annum.

Section 3G.02. Time of Payment. The fee imposed herein shall be due on the first twenty (20) days of January every year. The permit fee for dogs acquired after January 20 shall be paid without penalty within the first twenty (20) days following the date of acquisition.

Section 3G.03. Administrative Provisions. The Municipal Treasurer shall keep a register/database of all licensed dogs, describing the same by name, if any, color, sex and shall also enter in the registry the name and address of the owner or keeper.

The owner or keeper of any dog required to be licensed under this Article shall provide a leather or metal collar and shall, furthermore, muzzle the dog.

ARTICLE H. POUNDAGE FEE ON IMPOUNDING OF STRAY ANIMALS

Section 3H.01. Definition. When used in this Article, the term:

- a) Stray Animals means an animal which is loose, unrestrained and not under the complete control of its owner or the one in-charge or in possession thereof, found roaming at large in public or private places whether fettered or not.
- b) Public Place includes national, provincial, municipal or barangay roads, streets, parks, plazas and other places open to the public.
- c) Private Place includes privately owned street or yards, rice fields or farmlands or lots owned by an individual other than the owner of the animal.

Section 3H.02. Imposition of Fee. There shall be imposed the following fees for each day or fraction thereof on each head of impounded animals;

- a) ₱ 50.00 – for small animals;

- b) ₱ 200.00 – for large animals; &
- c) ₱ 200.00 – for every day of default after the lapse of three (3) day grace period within which an animal owner is allowed to redeem an impounded animal.

Impounded animals not claimed within ten (10) days after the date of impounding shall be sold at public auction in accordance with the generally accepted procedures.

Section 3H.03. Time of Payment. The poundage fee shall be paid to the Municipal Treasurer prior the release of the impounded animal.

Section 3H.04. Administrative Provisions. For purposes of this Article, the Carmona Municipal Police Station (CMPS), Carmona Traffic Management Office (CARTMO), Civil Security Unit (CSU) and Municipal Agriculture Office personnel including barangay officials and tanods are hereby authorized to apprehend and impound stray animals in the municipal pound or at any place duly designated for such purpose.

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

Section 3I.01. Definition. When used in this Article, the term:

- a) **Cockpit** includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- b) **Bet taker or Promoter** refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before the orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission of both.
- c) **Gaffer (Taga-tari)** refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- e) **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 3l.02. Imposition of Fees. There shall be collected the following Mayor’s Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

a) From the owner/operator/licenses of the cockpit:	
1. Application filing fee	₱ 3,000.00
2. Annual cockpit permit fee	12,000.00
	(Annual fixed tax)
b) From cockpit personnel	
1. Promoters/Hosts	200.00
2. Pit Manager	200.00
3. Referee	200.00
4. Bet Taker “Kristo/Llamador”	200.00
5. Bet Manager “Maciador/Kasador”	200.00
6. Gaffer “Mananari”	200.00
7. Cashier	200.00
8. Derby (Matchmaker)	200.00
10.Handler	200.00
11.Cocker	200.00

Section 3l.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.
- c.) 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 upon renewal of the permit on the birth month of the permittee.

Section 3l.04. Administrative Provisions.

- a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.

- c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. The Municipal Engineer in accordance with existing ordinances, laws and practices, shall make approval or issuance of building permits for the construction of cockpits.
- 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 to participate 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 3I.05. Applicability Clause. The provisions of PD 499, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission) and such other pertinent laws shall apply to all matters regarding the operation of cockpit and the holding of cockfights in this municipality.

ARTICLE J. SPECIAL PERMIT FEE FOR COCKFIGHTING

Section 3J.01 Definitions. When used in this Article.

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

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

a) Special Cockfights (<i>Pintakas</i>)	10.00 / <i>sultada</i> 15.00 / <i>pintakasi</i> or concierto
b) Special Derby Assessment from Promoters of-	
Two-Cock Derby	4,000.00
Three-Cock Derby	8,000.00
Four-Cock Derby	10,000.00
Five-Cock Derby	15,000.00

Plus a tax on Cockfight Chargeable Against the Winning Bettors or Deductible from the Winner's Purse (prize Pot or Winnings) in the amount equivalent to 2%.

A separate tax per day for the holding of "cockfight derby" shall be collected from the promoter thereof in the amount to be determined by the Sangguniang Bayan thru a Special Ordinance enacted for that purpose before the Mayor issued the corresponding permit.

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

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

Section 3J.05. Administrative Provisions.

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

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

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

Section 3J.6. 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 K. REGISTRATION AND PERMIT FEE ON BICYCLE, PEDALED TRICYCLE OR ELECTRIC BICYCLE/TRICYCLE

Section 3K.01. Imposition Fee. There shall be collected a registration and permit fee amounting to Fifty Pesos (₱50.00) per unit from the owner of a bicycle, pedaled tricycle or electric bicycle/tricycle operating within the municipality.

Section 3K.02. Time of Payment. The fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For bicycle, pedaled tricycle or electric bicycle/tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days following its acquisition.

Section 3K.03. Administrative Provisions. A metal plate or sticker shall be provided by the Office of the Municipal Treasurer to be paid at cost by the owner of the bicycle, pedaled tricycle or electric bicycle / tricycle. The Municipal Treasurer shall keep a register/database of all bicycle, pedaled tricycle or electric bicycle/tricycle which shall include information such as: its make and brand, the name and address of the owner and the number of the plate or sticker issued.

ARTICLE L. FRANCHISE AND OTHER FEES ON TRICYCLE OPERATIONS

Section 3L.01. Definitions. When used in this Article:

- a) Tricycle-for-hire is a vehicle composed of a motorcycle fitted with a single-wheel sidecar or a motorcycle with a two-wheel cab usually being operated to render transport services to the general public for-a-fee.
- b) Motorized Tricycle Operator’s Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycle-for-hire over specified zones.
- c) Zone is a contiguous land area or block, say a subdivision or a barangay, where tricycle-for-hire may operate without a fixed origin and destination.

Section 3L.02. Imposition of Fees. There shall be collected a franchise fee

- a) New Franchise
 - General Franchise ₱ 300.00
 - Dropping of franchise 50.00
 - Tinplate 100.00
 - ID 25.00
- b) Renewal Franchise
 - General Franchise ₱ 300.00
 - Dropping of franchise 50.00
 - ID 25.00

Section 3L.03. Time of Payment.

- a) The franchise fee shall be paid to the Municipal Treasurer upon application or renewal of the franchise.
- b) The franchise application fee shall be paid upon application for an MTO based on the number of units.

Section 3L.04. Municipal Tricycle Franchising and Regulatory Board (MTFRB). There is hereby created a Municipal Tricycle Franchising and Regulatory Board to be composed of the following:

- Chairperson : Civil Security Officer
- Vice Chairperson : Chief of Police, CMPS PNP
- Members : Chair, Committee on Transportation
- Sangguniang Bayan Member
- Association of Barangay Council
- TODA Federation President

Section 3L.05. Powers, Duties and Functions of the Municipal Tricycle Franchising and Regulatory Board. The Municipal Tricycle Franchising and Regulatory Board shall perform the following:

- 1) Accept and process application for tricycle franchise;
- 2) Issue or grant the “Motorized Tricycle Operator’s Permit” (MTO) to qualified applicant, subject to the rules and regulations, and existing ordinances on that matter;
- 3) Recommend to the Sangguniang Bayan the amount of fares or adjusted fare increases, periodically, to be imposed in a particular zone or fixed route;
- 4) Recommend to the Sangguniang Bayan other reasonable fees and related charges in the regulation of tricycle-for-hire, after conducting a public hearing for that purpose;
- 5) Promulgate rules and regulations for the proper implementation of this Article which shall continue to be in full force and effect until revoked or modified by the Sangguniang Bayan; and
- 6) Perform such other duties, powers and functions as may hereafter be authorized by the Sangguniang Bayan.

Section 3L.06. Quorum. Majority of the members of the Municipal Tricycle Franchising and Regulatory Board (MTFRB) shall constitute a quorum.

Section 3L.07. Internal Rules of Procedures. The MTFRB shall formulate and adopt its own internal rules of procedures including its regular meetings and necessary standing committees.

Section 3L.08. Rules and Regulations.

- 1) Only Filipino Citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTO. No MTO shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
- 2) The grantee of the MTO shall carry a common carrier’s insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
- 3) Operators of tricycle-for-hire shall employ drivers duly licensed by the LTO;

- 4) 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;
- 5) Tricycle operators are prohibited to operate on national highway utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) kph;
- 6) Until such time that necessary zones are fixed, tricycle-for-hire shall be allowed to operate like a taxi service, i.e. service is rendered upon demand and without a fixed route;
- 7) Each tricycle unit shall be assigned and bear an identification number, aside from the motorcycle plate number;
- 8) The official fare to be initially adopted shall be a minimum fee of Five Pesos (P5.00).
- 9) All drivers of tricycle-for-hire are required to wear rubber shoes, the Board (MTFRB) or the Sanggunian may hereafter impose polo shirt and long pants as well as other requirements as. Tricycle-for-hire shall have a maximum of five passenger capacity including the driver; and
- 10) Operators of tricycle-for-hire are required to post in a conspicuous but appropriate part of the tricycle the schedule of fares.

Section 3L.09. Reservations. Nothing in this Article shall be construed to diminish the authority of the Sangguniang Bayan to issue terms and conditions therefor; Determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; Prescribe and regulate zones of service in coordination with the barangay; Fix, impose and collect, and periodically review and adjust but not oftener the regulation of tricycle-for-hire; and Establish and prescribe the conditions and quality of service.

ARTICLE M. PERMIT ON CATTLE, PIG OR CHICKEN PEN OR CORRAL

Section 3M.01. Imposition of Fee. There shall be collected a fee of One Hundred (P100.00) Pesos for every permit to construct cattle, pig, or chicken pen or corral.

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

Section 3M.03. Administrative Provisions. Before an application for a permit is acted upon, the Mayor or his/her duly authorized representative shall inspect the premises where the pen shall be constructed to determine whether the site and construction of the pen or corral conform to existing laws, rules and regulations and require presentation of the receipt of payment of the fee imposed in this Article.

ARTICLE N. PERMIT ON FILMMAKING

Section 3N.01. Imposition of Fee. There shall be collected from every person, natural or judicial, that shall undertake the location-filming within the territorial jurisdiction of this Municipality the following fees:

- | | |
|---|------------|
| A. Permit for location filming | ₱ 2,000.00 |
| B. Additional regulatory fees: | |
| 1) Per filming of movies or motion pictures for commercial purposes, per film | 500.00 |
| 2) For filming of movies or motion pictures considered as a documentary film | 300.00 |
| 3) For every location or place of shooting the film per day | |
| Local production | 100.00 |
| Foreign production | 200.00 |

Section 3N.02. Administrative Provisions. The person-in-charge of the location-filming shall first secure a Mayor's permit before undertaking the aforesaid activity by filing an application for that purpose and stating herein the title of the movie or motion picture; where the film is intended for commercial purposes or a documentary film; the number of sites, locations, or places where the film would be shot and such other necessary information.

The chief of the Business Permits, Licensing and Inspection Division, Office of the Mayor shall issue the necessary rules and regulations for the proper implementation of this Article.

Section 3N.03. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application for a Mayor's Permit or issuance thereof.

Section 3N.04. Surcharge of Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due.

ARTICLE O. PERMIT FEE ON AGRICULTURAL MACHINERY AND ANY OTHER HEAVY EQUIPMENT

Section 30.01. Imposition of Fee. There shall be collected an annual permit fee at the following rate for each agricultural machinery of heavy equipment from operator of the said machinery renting out said equipment in this Municipality.

	ANNUAL PERMIT FEE
Rice Thresher	P 250.00
Forklifts	500.00
Hand Tractor	500.00
Tractors	500.00
Bulldozers	1,000.00
Graders	1,000.00
Other heavy equipment not enumerated above	1,000.00

Section 30.02. Time and Manner of Payment. The fees imposed herein shall be payable prior to the rental of the equipment upon application of a Mayor’s permit.

Section 30.03. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery and the name and address of the owner.

ARTICLE P. PERMIT FEE ON CIRCUS AND OTHER PARADES

Section 3P.01. Imposition Fee. There shall be collected a Mayor’s Permit Fee of P200.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

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

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

Section 3P.04. Administrative Provisions.

- a) Any persons who shall hold a parade within this municipality shall first obtain the necessary permit from the Municipal Mayor before undertaking such 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 CMPS PNP Chief of Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of activities mentioned in this Article. He shall also define the boundary within such activities may be lawfully conducted.

ARTICLE Q. FEE FOR REGISTRATION OF RELIGIOUS, CIVIC SOCIAL AND/OR SPORTS ORGANIZATIONS, CLUBS, ASSOCIATIONS OR FRATERNITIES

Section 3Q. 01. Imposition of Fee. There shall be collected an annual registration fee of Fifty (50) Pesos for every religious, civic, social and/or sports organizations, clubs associations, federations or fraternities organized and/or operating in this Municipality for the purpose not contrary to laws, rules and regulations.

Section 3Q.02. Time and Payment. The fee shall be paid to the Municipal Treasurer within twenty (20) days of January every year before a certificate of registration is issued by the Mayor or his duly authorized representative.

Section 3Q.03. Administrative Provisions.

1) It shall be the duty of the officers of the organization covered under this Article, through their president or chairman to register the name of their organization or association with the Office of the Mayor.

2) The application for the registration shall be accomplished by a copy of the organization's Constitution and By-laws or, in the absence of which, a joint affidavit to be executed by two officers of the said organization stating therein the purpose or the purposes for which the organization is established or formed, together with a copy of the list of all its members including their respective addresses.

Section 3Q.04. Exemption. Political organization including the Katipunan ng Barangay, Sangguniang Kabataan, Pederasyon ng mga Sangguniang Kabataan, Liga ng mga Barangay, and Barangay Brigades are exempt from the provisions of this Article.

ARTICLE R. SPECIAL MAYOR'S PERMIT

Section 3R.01. Permit to Hold Benefits. Religious, civic, social and/or sports organizations, clubs, associations, federations or fraternities desiring to hold benefit shows, balls, programs, exhibitions, contests, bingo socials and other kind of fund-raising activities may be issued a Special Mayor's Permit free of charge, provided that the said organization is duly registered with the Office of the Mayor; that the said proceeds thereof shall inure to the benefits of the organization or

intended purpose that will redound to the welfare of the general public; that it shall not in any manner violate any existing ordinances, rules and regulations, especially those in public hazards.

Section 3R.02. Exemption. Only fund raising activities sponsored by the Barangay Council (Sangguniang Barangay) are exempt from securing a permit from any national or local office or agency as per Section 391, Paragraph 11 of RA 6170 and Article 101 (paragraph 11) of its implementing rules and regulations. Provided that no fund-raising activities shall be held within a period of sixty (60) days immediately preceding and after a national or local election, recall, referendum, or plebiscite and provided finally, that said fund-raising activities shall comply with national policy standards and regulation on morals, health and safety of the persons participating therein. The Sangguniang Barangay, through the Punong Barangay, shall render a public accounting of the fund raised at the completion of the project for which the fund-raising activity was undertaken.

Section 3R.03. Administrative Provisions. Except for the Barangay Council, it shall be unlawful for any person, private or juridical, to hold benefit shows, programs, contests and other fund-raising activities without the corresponding permit from the Mayor.

ARTICLE S. FEES FOR THE SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3S.01. Imposition of Fees. Every person using instrument of weights and measures within this Municipality shall first have them sealed and licensed annually and pay to the Municipal Treasurer the following fees:

Amount of Fee:

- | | |
|--|---------|
| a) For sealing linear metric measures of: | |
| Not over one (1) meter | P50.00 |
| Measure over one (1) meter | 100.00 |
| b) For sealing metric measures of capacity: | |
| Not over ten (10) liters | 50.00 |
| Over ten (10) liters | 100.00 |
| c) For sealing metric instruments of weights: | |
| With capacity of not more than 30 kgs. | P200.00 |
| With capacity of more than 30 kgs.
but not more than 300 kgs. | 200.00 |
| With capacity of more than 300 kgs. | |

but not more than 3000 kgs.	250.00
d) With a capacity of more than 3,000 kgs.	500.00
e) For sealing apothecary balances of precision	250.00
f) For sealing scale or balance with complete set of weights:	
For each scale or balance or other	
balances with complete set of weights	
For use therewith	100.00
For each extra weight	25.00
g) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P100.00 for each instrument shall be collected.	

For an apothecary balance or other balance of precision, the fee shall double the rates prescribed above.

For each scale or balance, a complete set of weights for use therewith shall be sealed free of charge. However, for each extra weight, the charge shall be Two (P2.00) Pesos.

Section 3S.02. Exemption. All instruments of weights and measures used in government work or maintained for public use by the national, provincial, municipal or barangay government shall be tested and sealed free of charge.

Section 3S.03. Time of Payment. The fees levied in this Article shall be paid to the Municipal Treasurer when the weight measures are sealed, before their use and thereafter, on or before the anniversary date.

Section 3S.04. Place of Payment. The fees shall be paid in the Municipality where the person using the instrument of weight or measure is conducting the business. A peddler or itinerant vendor using only one instrument of weight or measure shall pay the fees in the municipality where he resides.

Section 3S.05. Accrual of Proceeds. The proceeds of the fees as well as the surcharges, interest, and fines collected in connection with the Article shall accrue to the municipality where collected.

Section 3S.06. Forms and Duration of License for Use of Weights and Measures. The official receipt for the fee charged for the sealing of a weight or a

measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage, which renders the weight or measure inaccurate, occurs within the period. When a license is renewed, the same shall expire on the same day and month 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 upon demand by the Municipal Treasurer or his deputies.

Section 3S.07. Secondary Standards Preserved by Municipal Treasurer; Comparison thereof with the Fundamental Standards. The Municipal Treasurer shall keep full sets of secondary standards in their offices for the use in the testing of weights and measures. The secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology at least once a year. When found to be sufficiently accurate the secondary standards shall be distinguished by label, tag, or seal or shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of the instrument it shall be destroyed in the National Institute of Science and Technology.

Section 3S.08. Destruction of Defective Instrument of Weights or Measures. Any defective instrument of weights or measures shall be destroyed by the Municipal Treasurer or any of his deputies if its defect is such that cannot readily and securely be repaired.

Section 3S.09. Inspector of Weights and Measures. The Municipal Treasurer or his authorized representatives shall inspect and test instruments of weights and measures. In case the deputies of the Municipal Treasurer conduct the inspection and testing, they shall report on the condition of the instrument of the territory assigned to them by the Municipal treasurer. It shall be their duty to secure evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence so secure by them shall be presented forthwith to the Municipal Treasurer and to the proper prosecuting officer.

Section 3S.10. Dealer's Permit to Keep Unsealed Weights and Measures. Upon obtaining written permission from the Municipal Treasurer or his deputies, any dealer may keep unsealed instruments of weights or measures in stock for sale until sold or used.

Section 3S.11. Fraudulent Practices Relative to Weights and Measures. Any person other than an official sealer of weights and measures who places an official tax or seal upon any instrument of weight and measure, or attaches it thereto; or who fraudulently imitates any work, stamp, brand, tag, or other characteristic sign used to indicate that weight or measure mentioned therein has been duly sealed or

who makes or knowingly sells or uses any false or counterfeit stamp, tag, certificate, or license of the kind required by the provisions of this Article; or who alters the written or printed figures or letters on any stamp, tag, certificate, or license used or issued; or who has in his possession any such false counterfeit, restored, or altered stamp, tag, certificate or license for the purpose of using or reusing the same in the payment of fees or charges imposed in this Article; or who prosecutes the commission of any such offense by another, shall for such offense be fined not less than Two Hundred (₱200.00) Pesos nor more than One Thousand (₱1,000.00) Pesos or imprisonment for not less than One (1) month nor more than Six (6) months, or both at the discretion of the Court.

Section 3S.12. Unlawful Possession or Use of Instrument Not Sealed Before Using and Not Sealed Within Twelve Months. Any person making a practice of buying or selling goods by weight or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession without permit any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value of any service furnished, any instrument of weight or measure that not has been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine not exceeding Five Hundred (₱500) Pesos or by imprisonment for not exceeding Six (6) months, or both; but if such scale, balance, weight or measure so used had been officially affixed thereto remains intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not to have been altered or rendered inaccurate but still sufficiently accurate to warrant its being sealed with repairs and alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights or measures, be sealed and the owner, possessor, or user of same shall be subject to no penalty except a surcharge to be collected and accounted for by the same official and in the same manner as the sealing of such instruments.

Section 3S.13. Alteration or Fraudulent Use of Instrument of Weight or Measure. Any person who with fraudulent intent alters any scale or balance, weight, or measure sealed or not shall be punished by a fine of not less than Two Hundred (₱200.00) Pesos nor more than One thousand (₱1,000.00) Pesos nor less than One (1) month nor more than Six (6) months, or both at the discretion of the court.

Any person who fraudulently gives short weight or measure in the making of a sale, or who fraudulently takes excessive weight or measure in the making of a purchase, or who, assuming to determine truly the weight or measure fraudulently misrepresents the weight or measure thereof, shall be punished by a fine of not less than Two Hundred (₱200.00) Pesos nor more than One Thousand

(P1,000.00) Pesos or by imprisonment for not less than One (1) month nor more than Six (6) months, or both at the discretion of the court.

Section 3S.14. Compromise Power. Before a case is filed in Court for an offense which does not involve fraud, the Municipal Treasurer is hereby authorized to settle such an offense upon payment of a compromise penalty of not less than Two Hundred (P200.00) Pesos nor more than One Thousand (P1,000.00) Pesos.

ARTICLE T. PERMIT ON HAULING AND TRUCKING SERVICES

Section 3T.01. Imposition of Fee. There shall be collected from every person engaged in the business of hauling and trucking services operating within this Municipality a permit of P200.00 per truck, per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose trucks merely pass this municipality.

Section 3T.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application of Mayor's Permit to operate hauling or trucking services in this municipality. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year, in case of renewal thereof.

Section 3T.03. Surcharge for Late Payment. Failure to pay the fee required in this Article shall subject the taxpayer to a surcharge of twenty percent (20%) of the original amount due, such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

Section 3T.04. Administrative Provisions.

- 1) The Mayor's Permit shall be issued only to the applicant after payment of the required fee.
- 2) The weight capacity of roads and bridges shall be carefully observed by the driver of the vehicle being used in hauling such cargoes.
- 3) Haulers shall also observe carefully the proper loading of logs, sugar cane, cattle, swine, and other kinds of cargoes, that same are securely tied or properly covered.
- 4) The Mayor's Permit shall be carried at all times while engaged in hauling activities in this municipality and shall be presented to the authorities concerned upon the latter's demand.

ARTICLE U. PERMIT ON OPERATIONS OF BUSINESS RENDERING OR OFFERING TO RENDER "TRANSPORT SERVICE FOR-A-FEE"

Section 3U.01. Imposition of Fee. There shall be collected from operator of business rendering or offering to render “transport services for-a-fee” an annual permit fee based on the number of vehicles being used as indicated below:

1) Air-conditioned buses	₱200.00
2) Buses without air conditioning	150.00
3) “Mini” Buses	125.00
4) Operation of a “tricycle-for-hire” business, per unit of tricycle	50.00
5) Operation of “jeepney or AUV for hire” business, per unit of vehicle	75.00
6) Operation of “truck or wagon for hire” business, per unit of vehicle	100.00
7) Operation of “car for hire” business, per car	150.00

Section 3U.02 Time and Manner of Payment. The permit fee imposed herein shall be due and payable upon application for a Mayor’s permit and within the first twenty (20) days of January of each year, in case of renewal thereof.

Section 3U.03 Exemption from Payment of Business Tax. Except for the “regulatory fee” imposed herein, NO other kind of tax (including business tax) for the operation of the motor vehicles being used shall be collected from the operators of such kind of business undertaking.

Section 3U.04 Exemption of Other Transport Vehicles. Transport vehicles being utilized as a component of duly established business enterprise and not being offered for hire including those being used primarily for private purpose are exempt from provisions of this Article. Also exempt are operators of passenger buses, jeepneys, or AUVs which also granted a “Certificate of Public Convenience” by the Land Transportation Franchising and Regulatory Board (LTFRB) to operate in this municipality or whose vehicle merely passes thru this municipality.

Section 3U.05 Administrative Provisions.

- 1) No permit to operate any business of rendering or offering to render transport services for-a-fee shall be issued unless the motor vehicle, except motorized vehicle, being used, has been duly registered with the LTO, DOTC.
- 2) A numbered plate, metal or otherwise, shall be provided by the Office of the Treasurer to be paid at cost by the applicant.
- 3) The Chief, Business Permit, Licensing and Inspection Division, Office of the Mayor, shall keep a registry of all the transport vehicles being issued

a numbered plate such as its make and brand, the name and address of the operator and such other pertinent information as may be required.

ARTICLE V. FEE FOR THE REGISTRATION OF MOTORIZED TRICYCLE

Section 3V.01 Imposition Fee. There shall be collected an annual registration fee for every motorized tricycle in this municipality in the amount indicated hereunder:

Motorized tricycle for private use	₱ 25.00/annum
Motorized tricycle for hire	50.00/annum

Section 3V.02 Time and Manner of Payment. The registration fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For motorized tricycle acquired after the first twenty (20) days of January, the registration fee shall be paid without penalty within the first twenty (20) days following its acquisition.

Section 3V.03 Administrative Provisions. A metal plate or sticker with a corresponding registry number shall be provided by the Office of the Treasurer for every motorized tricycle registered to be paid at cost by the owner of the motorized tricycle, the municipal Treasurer shall keep a registry of all motorized tricycles which shall include information such as; its make and brand, the name and address of the owner thereof; the number of the plate or sticker and such other information that may be necessary. A list of all registered tricycles shall be submitted by the Municipal Treasurer of the Business Permits, Licensing and Inspection Division, Office of the Mayor, copy furnished the Office of the Local Philippine National Police.

ARTICLE W. OCCUPATION OR CALLING FEE

Section 3W.01 Imposition of Fee. There is hereby levied an annual “occupation or calling fee” in the amount of Fifty Pesos (₱50.00) on all individuals in their exercise or practice of their occupation or calling including, but not limited to, the following:

- Agriculturist, foresters
- Automotive mechanics, unless he is mechanical engineer who has paid his “professional tax”
- Computer technicians
- Electricians, unless he is an electrical engineer who has paid his “professional tax”
- Electronics technicians (Radio, TV, Audio)

Hospitality girls, entertainers, hostesses, taxi dancers
Insurance adjusters, consultants, or agents
Interior decorators (professional)
Professional embalmers (authorized by DOH)
Professional singers, radio broadcasters, announcers, disc jockeys
Professional tailors, haberdasher, couturier, modiste,
Fashion designer and the likes
Professional instructors or teachers in private institution unless
they are “professionals” who have paid their “professional tax”
Psychic healers, soothsayers, seers
Refrigeration and air-condition technicians
Therapists, unless he is a registered nurse
Acupuncturists
Bakers (professionals)
Cattle auctioneers
Chef or head cook
Club Manager
Dance instructor/instructress
Dieticians, nutritionist
Florist
Hairdresser or hairstylist
Heavy equipment operators
Marine officers, unless he is a marine engineer who has paid his “professional
tax”
Master carpenters
Master plumbers
Professional beauticians, make-up artists
Professional boxers
Professional butchers
Professional manicurists
Professional masons, welders, pipe fitters
Professional masseur, masseuse
Professional security officers/guards
Professional stevedores
Professional waiters/waitresses
Swimming instructors
Telegraph operators
Typewriter repairman
Watch repairman
Factory workers working within Carmona
Other similar occupations or callings not enumerated above

Section 3W.02 Definitions. As used in this Article, the term:

Calling - means one's regular business, trade, vocation, or employment which does not require the passing of an appropriate government board of bar examination, such as professional actors and actresses, hostesses, masseurs, and the like.

Occupation- means one's regular business or employment, or an activity which principally takes upon one's time thought and energies. It includes any calling, business, trade, profession or occupation.

Section 3W.03 Exemptions. The occupation or calling fee imposed in this Article shall not apply to personas exclusively employed in the government.

Section 3W.04 Payment of the Fee. The occupation or calling fee aforementioned shall be paid before any occupation or calling herein specified can be lawfully pursued and one line of occupation or calling does not become exempt by being conducted with some other occupation or calling for which fee has been paid.

Section 3W.05 Time of Payment. The occupation or calling fee imposed in this Article shall be payable annually, on or before the Thirty-first of January of every year. Any person beginning an occupation or calling after the month of January must pay the prescribed fee in full before engaging in the pursuit of his occupation or his calling.

Section 3W.06 Administrative Provisions. The Municipal Treasurer shall keep a registry of persons who have paid the occupation or calling fee imposed herein and shall submit a consolidated list thereof to the Mayor thru Business Permits, and Licensing Division.

Any individual or corporation employing a person required under this Article to pay a privilege fee on occupation or calling shall require the presentation of the receipt for payment of the fee prescribed herein by that person before employing him or, if already employed, the presentation of the receipt of the annual payment for the current year.

Any person subject to the fee imposed in this Article shall write or print in the deeds, receipts, reports and other important documents the number of the official receipt issued to him.

ARTICLE X. PERMIT ON CERTAIN ACTIVITIES

Section 3X.01. Issuance of Permit for Certain Unspecified Activities. The issuance of a permit for certain activities not specifically enumerated in this Code shall be governed by the pertinent provisions of PD 771, PD 1096, PD 1185 and other existing laws, rules and regulations.

The Municipal Engineer upon being deputized as “Building Official” by the authorized representative of the Department of Public Works and Highways shall enforce the provisions of PD 1096 (National Building Code) in this municipality.

Collection of fees therefore shall be in accordance with the rates prescribed by the DPWH particularly on the following:

- a) Building Permit
- b) Sanitary/plumbing Permit
- c) Electrical Permit
- d) Mechanical Permit
- e) Sidewalk construction Permit
- f) Sidewalk occupancy Permit
- g) Excavation Permit
- h) Inspection (plumbing, electrical and mechanical)
- i) Line and grade establishment
- j) Certificate of occupancy
- k) Other related matter covered by the provisions of PD 1096

Likewise, the Fire Marshall or the Officer in Charge of the Bureau of Fire Protection (BFP), DILG, in this municipality shall enforce the provisions of PD 1185 (Fire Code of the Philippines) and cause the collection of the corresponding fees therefore.

The national government thru its agencies concerned shall, by virtue of PD 1096 (National Building Code) and PD 1185 (Fire Code of the Philippines) issue the necessary permit as well as the collection of fees and/or charges for the following:

- 1) Signs, signboards and advertisements
- 2) Building permit
- 3) Sanitary/plumbing permit
- 4) Electrical permit
- 5) Mechanical permit
- 6) Sidewalk construction permit
- 7) Sidewalk occupancy permit
- 8) Excavation permit
- 9) Inspection (plumbing, electrical and mechanical)
- 10) Line and grade establishment
- 11) Certificate of occupancy
- 12) Other related matter covered by the provisions of PD 1096 and PD 1185.

ARTICLE Y. PERMIT FEES ON REAL ESTATE DEVELOPMENT

Section 3Y.01. Imposition of Fees. There shall be collected from every person, natural or juridical, a Mayor's permit or clearance fee in real estate development, and the like, as follows:

I. Zoning/Locational Clearance

A. Single residential structure attached or detached

- | | |
|-----------------------------------|--|
| 1. P 100,000.00 below | P240 |
| 2. Over P 100,000.00 to P 200,000 | P480 |
| 3. Over P 200,000 | P600+(1/10 of 1%
in excess of
P 200,000) |

B. Apartments / Townhouses

- | | |
|--------------------------------|---|
| 1. P 500, 000.00 and below | P 1,200 |
| 2. Over P 500,000 to 2 Million | P 1,800 |
| 3. Over 2 Million | P 3,000 + (1/10 of
1% of cost in excess
of 2 Million
regardless of
the number of doors) |

C. Dormitories

- | | |
|------------------------|--|
| 1. 2 Million and below | P 3,000 |
| 2. Over 2 Million | P 3,000 + (1/10 of
1% of cost in
excess of P 2M
regardless of
number of doors) |

D. Institutional, the project cost of which is:

- | | |
|-----------------------|---|
| 1. Below of 2 Million | P 2,400 |
| 2. Over P 2 Million | P 2,400 + (1/10 of
1% of cost in excess
of 2 Million) |

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

- | | |
|----------------------|---------|
| 1. Below P100,000.00 | P 1,200 |
|----------------------|---------|

- 2. Over P 100,000.00 – P 500,000 P 1,800
- 3. Over P 500,000 – P 1 Million P 2,400
- 4. Over P 1 Million – P 2 Million P 3,600
- 5. Over P 2 Million P 6,000 + (1/10 of 1% of cost in excess of P 2 Million)

F. *Special uses/Special Projects the project cost of which is: (Gasoline Station, Cell Sites, Slaughter House, Treatment Plant etc)*

- 1. Below 2 Million P 6,000
- 2 Over 2 Million P 6,000 + (1/10 of 1% of cost in excess of P 2 Million)

G. *Alteration/Expansion (Affected areas/cost only)* same as original application

II. **Subdivision and Condominium Projects (under PD 957)**

A. *Approval of Subdivision Plan (Including town houses)*

- 1. Preliminary Approval P 300/ha. or a fraction and Locational Clearance (PALC) Thereof Preliminary Subdivision Dev't Plan (PSDP)
 Inspection Fee P 1,200/ha. regardless of Density
- 2. Final Approval & Development Permit P 2,400/ha.regardless of density
 Additional Fee on Floor Area of houses and building sold with lot P 2.4/sq.m.
 Inspection Fee P 1,200/ha. regardless of density
 (Not applicable for projects already inspected for PALC application)
- 3. Alteration of Plan (affected areas only) Same as Final Approval & Dev't Permit

- 4. Certificate of Registration Processing Fee P 2,400
- 5. License to Sell (per saleable lot) P 180
 Additional Fee on Floor Area of houses & building sold with lot P 12/sq.m.
 Inspection Fee P 1,200/ha. regardless of density
- 6. Certificate of Completion
 Certificate Fee P 180
 Processing Fee P 2,400/ha. regardless of density
- 7. Extension of Time to Develop P 420
 Inspection Fee (affected / unfinished areas only) P 1,200/ha. regardless of density

*Application for CR/LS with DP issued by LGU’s shall be charged inspection Fee

B. Approval of Condominium Project

Final Approval and Development Permit

- 1. Processing Fee
 - a. Land Area P 6./sq.m.
 - b. No. of Floors P 240/floor
 - c. Building Areas P 4.80/sq.m.
 - Inspection Fee P 14.40/sq.m. of GFA
- 2. Alteration of Plan (affected areas only) Same as Final Approval & Dev’t. Permit
- 3. Conversion (affected areas only) Same as Final Approval & Dev’t Permit
- 4. Certificate of Registration Processing Fee P 2,400
- 5. License to Sell
 - a. Residential (saleable areas) P 14.40/.sq.m
 - b. Commercial / Office (saleable areas) P 30/.sq.m
- 6. Extension of Time to develop Processing Fee P 420

Inspection Fee (affected/unfinished areas only)	P 14.40/sq.m of GFA
7. Certificate of Completion	
Certificate Fee	P 180
Processing Fee	P14.40/sq.m of GFA

C. Projects under BP 220

a. Subdivision

1. Preliminary Approval and Locational Clearance	
a. Socialized Housing	P 75/ha.
b. Economic Housing	P 180/ha.
Inspection Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.
2. Final Approval and Development Permit	
Processing Fee	
a. Socialized Housing	P 500/ha.
b. Economic Housing	P 1,200/ha.
Inspection Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.

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

3. Alteration of Plan (affected areas only)	Same as Final Approval & Dev't. Permit
4. Building Permit (floor area of housing unit)	P 6/sq.m.
5. Certificate of Registration	
Application Fee	
a. Socialized Housing	P 350
b. Economic Housing	P 600
6. Licenses to Sell (per saleable lot)	P 20/lot
a. Socialized Housing	P 60/lot
b. Economic housing	P 2.4/sq.m

(Additional fee on floor area of houses/building sold with lot)

Inspection Fee	
a. Socialized Housing	P 200/ha.
b. Economic Housing	P 600/ha.

- 7. Extension of Time to Develop
 - Filing Fee
 - a. Socialized Housing P 350
 - b. Economic Housing P 420
 - Inspection Fee (affected/unfinished areas only)
 - a. Socialized Housing P 200/ha.
 - b. Economic Housing P 600/ha.
- 8. Certificate of Completion
 - Certificate Fee
 - a. Socialized Housing P 150
 - b. Economic Housing P 180
 - Processing Fee
 - a. Socialized Housing P 200/ha.
 - b. Economic Housing P 600/ha.

* Application for CR/LS with DP issued by LGU's shall be charged inspection Fee

- 9. Occupancy Permit P 2.4 /s.m
 - Inspection Fee(saleable floor area of the housing unit)
 - a. Socialized Housing P 5/sq.m
 - b. Economic Housing P 6/sq.m

b. Condominium

- 1. Preliminary Approval and Locational Clearance P 600
- 2. Final Approval and Development Permit
 - a. Total Land Area P 6/sq.m
 - b. Number of Floor P 120/floor
 - c. Building Area P 2.40 /sq.m of GFA
 - Inspection Fee P 2.40/sq.m of GFA
- 3. Alteration of Plan (affected areas only) Same as Final Approval & Dev't Permit
- 4. Certificate of Registration P 600
- 5. License to Sell P 6/sq.m
- 6. Extension of Time to Develop P 420
 - Inspection Fee (FA x P2 x% of remaining devt. cost) P 2.40/sq.m of saleable unit

- 7. Certificate of Completion
 - Certificate Fee P 180
 - Processing Fee P 3.60/sq.m of GFA

D. Approval of Industrial / Commercial Subdivision

- 1. Preliminary Approval and Locational Clearance
 - Inspection Fee P 3.60/ha.
P 1,200/ha.
regardless of location
- 2. Final Approval and Development Permit
 - Inspection Fee P 600/ha.
regardless of location
P 1,200/ha.
regardless of location

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

- 3. Alteration of Plan (affected areas only) Same as Final Approval & Dev't Permit
- 4. Certificate of Registration P 2,400
- 5. License to Sell
 - Inspection Fee P 2.40/sq.m of the land area
P 1,200/ha
regardless of location
- 6. Extension of Time to Develop
 - Inspection Fee (affected areas only) P 420
P 1,200/ha
- 7. Certificate of Completion
 - a. Industrial P 420/ha
regardless of location
 - b. Commercial P 600/ha
regardless of location

E. Approval of Farmland Subdivision

- 1. Preliminary Approval and Locational Clearance
 - Inspection Fee P 240/ha.
P 600/ha.

- 2. Final Approval and Development Permit P 1200/ha.
Inspection Fee P 600/ha.

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

- 3. Alteration of Plan (affected areas only) Same as Final Approval & Dev't Permit
- 4. Certificate of Registration P 2,400
- 5. License to Sell P 600/lot
Inspection Fee P 1200/lot
- 6. Extension of Time to Develop P 420/ha
Inspection Fee (affected/unfinished areas only) P 1200/ha
- 7. Certificate of Completion
Certificate Fee P 180/ha
Processing Fee P 1200/ha

F. Approval of Memorial Park / Cemetery Project / Columbarium

- 1. Preliminary Approval and Locational Clearance
 - a. Memorial Projects P 600/ha
 - b. Cemeteries P 240/ha
 - c. Columbarium P 3,000/ha
 Inspection Fee
 - a. Memorial Projects P 1,200/ha
 - b. Cemeteries P 600/ha
 - c. Columbarium P 14.40/sq.m of GFA
- 2. Final Approval and Development Permit
 - a. Memorial Projects P 2.40/sq.m.
 - b. Cemeteries P 1.20/sq.m.
 - c. Columbarium P 240/floor
P 4.80/sq.m of GFA
P 6/sq.m of Land Area

* Application for CR/LS with DP issued by LGU's shall be charged inspection Fee.

Inspection Fee

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

a. Memorial Projects	P 1,200/ha
b. Cemeteries	P 600/ha
c. Columbarium	P14.40/sq.m of GFA
3. Alteration Fee	Same as Final Approval Dev't Permit
4. Certificate of Registration	P 2,400
5. Licenses to Sell	
a. Memorial Projects	P 60/2.5sq.m
- Apartment Type	P 24/per unit
b. Cemeteries	P 24/tomb
c. Columbarium	P 60/vault
Inspection Fee	
a. Memorial Projects	P 1,200/ha
b. Cemeteries	P 600/ha
c. Columbarium	
6. Extension of Time to Develop	P 420
Inspection Fee (affected/unfinished areas only)	
a. Memorial Projects	P 1,200/ha
b. Cemeteries	P 600/ha
c. Columbarium	P 14.40/sq.m of the remaining GFA
7. Certificate of Completion	
Certification Fee	P 180
Processing Fee	
a. Memorial Projects	P 1,200/ha
b. Cemeteries	P 600/ha
c. Columbarium	P 4.80/s.m of GFA

G. Other Transactions/Certifications

A. Application /Request for:

1. Advertisement Approval	P 600
2. Cancellation/Reduction of Performance Bond	P 2,400
3. Lifting of Suspended Licenses to Sell	P 2,400
4. Exemption from Cease and Desist Order	P 180
5. Clearance to Mortgage	P 1,200
6. Lifting of Cease and Desist Order	P 2,400
7. Change of Name / Ownership	P 1,200
8. Voluntary cancellation of CR/LS	P 1,200
9. Revalidation/Renewal Permit(condominium)	P50% of assessed

	current processing fees including inspection fee
10. Reclassification (per sq. m.)	P 3.00
<i>B. Other Certifications</i>	
1. Zoning Certifications (per sq. m)	P 1.00
2. Certification of Town Plan Zoning Ordinance Approval	P 180
3. Certification of New Rights/Sales	P 180
4. Certificate of Registration (form)	P 180
5. License to Sell (form)	P 180
6. Certificate of Credible Withholding Tax (maximum of 5 lots per certificate)	P 180
7. Others, to include:	
a. Availability to records/public request	P 240
b. Certificate of no records on file	P 240
c. Certification of with or without CR/LS	P 240
d. Certified Xerox copy of Documents (report size) Document of Five (5) pages or less	P 36
Every additional page	P3.60
e. Photo copy of documents	P2.40
f. Other not listed above	P 180
<i>H. Registration of Dealers/Brokers/Salesmen</i>	
A. Dealers/Brokers	P 600
B. Salesmen/Agent	P 240
<i>I. Homeowner Associations</i>	
1. Registration of HOA Examination / Registration	
Articles of Corporation	P 780
By-laws	P 780
Books	P 240
2. Amendments	
Articles of Corporation	P 600
By-laws	P 600
* Application for CR/LS with DP issued by LGU's shall be charged inspection Fee.	
3. Dissolution of Homeowners Association	P 600
4. Certification of the new set of officers	P 420
5. Other Certifications	P 180
Inspection Fee (CMP Projects)	P 600/ha

J. Legal Fees

- A. Filing Fee P 1,200
- B. *Additional Fee for Claims (for refund, damages, attorney’s fees, etc.)*
 - 1. Not more than 20,000 P 144
 - 2. More than 20,000 but less than P80,000 P 480
 - 3. P80,000 or more but less than P100,000 P 720
 - 4. P100,000 or more but less than P150,000 P 1,200
 - 5. For each P1,000 in excess of P150,000 P 6
- C. *Motion for reconsideration* P 500
- D. *Petition for Review* P 2,400
- E. *Pauper-litigants are exempt from payment of legal fees* P 1,000
 - 1. Those whose gross income is not more than P6,000 per month and residing within M.M.
 - 2. Those whose gross income is not more than P4,000 per month and residing outside M.M.
 - 3. Those who do not own real property.
- F. *Government agencies and its instrumentalities are exempted from paying legal fees.*
- G. *Local government & government owned or controlled corporations with or without independent charters are not exempted paying legal fees.*

K. UPLC Legal Research 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 ₱10,000.

L. Research / Service Fee (50% discount for students)

- A.1. Photocopy (Maps: Subd./ Condo.Plans ;presentation size) For Xerox
- 2. Hard Copy from Diskettes (License to Sell data)
- 3. Electronic File (License to Sell available Data) P600/disc;
additional P50 for rush job

4. Electronic File (Land Use Map Available)	P10,000
5. Certified True Copy – Map (Land Use Plan)	P120
B. Sale of Forms, Publications, etc.	
1. Proforma – Articles of Incorporation and By-Laws	For Xerox
2. Books and other HLURB Publications*	
a. CLUP Guidelines:	
Volume I Demography	P 480
Volume II Social Sector	P 600
Volume III Economic Sector	P 540
Volume IV Infrastructure & Utilities Sector	P 240
Volume V Land Use	P For Xerox
Volume VI Local Administration	P 100
Volume VII Mapping	P 250
Volume VIII Report Writing	P 50
Volume IX Plan Review, Adoption and Approval Process	P 230
Volume X Model Zoning Ordinance	P 150
b. PD 957	P 240
c. BP 220	P 240
d. Planning Strategically Guidelines	P 200
e. Framework for Governance for HOA	P 120
f. 2009 Rules for procedures	P 120
g. Amendments Rules for HOA Registration and Supervision	P 180

ARTICLE Z. ASSESSMENT AND COLLECTION OF FEES FOR THE DEVELOPMENT OF SUBDIVISION PROJECTS

Section 3Z.01. Scope of Application. These shall apply to the development of all Subdivision projects as Commercial, Industrial, Residential, Memorial, Farm lot Subdivision likewise Commercial Condominium Projects (PD 957 and BP 220).

Section 3Z.02. Definition of Terms:

- a) *Commercial Subdivision.* Projects shall mean a tract or portion of land registered under CT No. 496 which is partitioned primarily into individual lots for commercial use with or without improvements thereon and offered to the public for sale in cash or installment terms.

- b) *Commercial Condominium.* Projects shall mean the entire parcel or real property divided or to be divided primarily for commercial purposes into commercial condominium units, including all structures thereon.
- c) *Commercial Use.* Shall mean a land use/land activity that is principally engaged in trading, business and services.
- d) *Residential Subdivision.* Project shall mean a tract of land registered under Act. No.496, which is partitioned primarily for residential purposes into individual, lots with or without improvements thereon, and offered to the public for sale, in cash or installment terms.
- e) *Industrial Subdivision.* Project shall mean a tract or portion of land registered under Act. No.496, which is partitioned primarily for industrial purposes into individual, lots with or without improvements thereon, and offered to the public for sale, in cash or installment terms.
- f) *Memorial Subdivision.* Shall mean a tract or portion of land registered under Act. No.496, which is partitioned primarily into individual, lots for burial purpose with or without improvements thereon and offered to the public for sale in cash or installment terms.
- g) *Farm lot Subdivision.* Shall mean a tract or portion of land registered under Act. No.496, which is partitioned primarily into individual, lots for farming/agro-industrial purpose with or without improvements thereon and offered to the public for sale in cash or installment terms.
- h) *Roads.* Shall mean the area of pave carriageway of the concrete right-of-way (in sq.m.)
- i) *Sidewalks.* Shall mean the area of ore-fabricated concrete slabs or CHB, which are on both sides of the carriageway inclusive of its planning strips. (in sq.m.)
- j) *Curbs and Gutters.* Shall mean the length of ditch including its radius (in linear meter)
- k) *Drainage System.* Shall mean the length of through surface or open canal along the roads to ensure free flow of water to prevent stagnation (in linear meter)
- l) *Land Acquisition Cost.* Shall mean the actual cost of land to be developed per square meter multiplied by the total land area being applied for.
- m) *Site Development Cost.* Shall mean the development cost per sq.m. multiplied by the total land area being applied for.

n) *Total Expenses or Total Capital Cost.* Shall mean the sum of the Total Land Acquisition and the Site Development Cost (L+M).

Section 3Z.03. Schedule of Fees

- I. Preliminary Processing Fee P1.00/sq.m. of the total land area being applied for
- II. Final Processing
 - a. Land Acquisition Cost P 250.00/sq.m. to P2,500.00/sq.m. (but shall not be lower than its zonal value)
 - b. Site Development Cost P250.00/sq.m. to P400.00/sq.m.
 - c. Total Expenses sum of Total Land Acquisition Cost and Site Development Cost (C=A+B)
 - d. Roads P 2.00/sq.m.
 - e. Sidewalks P 2.00/sq.m.
 - f. Curbs and Gutters P 2.00/linear meter
 - g. Drainage System P 2.00/linear meter
 - h. Development Fee one percent (1%) of total expenses

Total Subdivision Development Fee for Preliminary + Final Processing

III. Alteration Plan Fee. Same as Final Processing fee but shall cover only the affected portions of the subdivisions subject to alteration.

IV. Inspection Fee P 500.00/hectare or any fraction thereof

NOTE: For Commercial Condominium only

- I. Preliminary Processing P 1.00/sq.m. of the total land area being applied for
- II. Final Processing P3.00/sq.m. of saleable floor area of the building
- III. Alteration of Plan same as final processing fee but shall Cover only the affected positions of the condominium subject to alteration

- IV. Conversion of existing structures to commercial condominium
 - a) P 1.00/sq.m.
 - b) P 3.00/sq.m. of saleable floor area of the building
- V. Inspection Fee P2.00/sq.m. of saleable area

**CHAPTER IV
SERVICE FEES**

ARTICLE A. SECRETARY'S FEE

Section 4A.01 Imposition of Fees. There shall be collected the following fees from every person requesting for the copies of official records and documents from any offices of this Municipality.

- 1) For every page or fraction thereof typewritten (not including the certificate and any notation) P50.00
- 2) Where the copy to be furnished is in printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet) 50.00
- 3) For each certificate of correctness (with seal of office) written on the copy or attached thereto 50.00
- 4) For certifying the official act of a Municipal judge or other juridical certificate, with seal 50.00
- 5) For certified record, decree, judgement or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each page or fraction thereof 50.00
- 6) Xerox copy or any other produced by copying machine per page 50.00
- 7) Photo copy, per page 50.00
- 8) Bookbinded documents (per copy) 150.00
- 9) CD/DVD copy 50.00

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

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

ARTICLE B. LOCAL REGISTRY

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

a. MARRIAGE FEES	
1. APPLICATION FOR MARRIAGE LICENSE	₱ 200.00
2. MARRIAGE LICENSE	2.00
3. FAMILY PLANNING COUNSELING FEE	50.00
4. SOLEMNIZATION FEE	100.00
b. REPUBLIC ACT 9048 FEES	
1. PETITION FOR CORRECTION OF CLERICAL ERROR	1,000.00
2. PETITION FOR CHANGE OF FIRST NAME	3,000.00
3. SERVICE FEE FOR MIGRANT PETITION RE:	
a. CORRECTION OF CLERICAL ERROR	500.00
b. CHANGE OF FIRST NAME	1,000.00
c. FOR REGISTRATION OF THE FOLLOWING LEGAL INSTRUMENTS	
1. LEGITIMATION	200.00
2. AFFIDAVIT OF ACKNOWLEDGEMENT	200.00
3. AFFIDAVIT OF ADMISSION OF PATERNITY	200.00
4. AFFIDAVIT TO USE THE SURNAME OF THE FATHER	200.00
5. PRIVATE HANDWRITTEN INSTRUMENT	200.00
6. AFFIDAVIT OF REAPPEARANCE	300.00
7. VOLUNTARY EMANCIPATION OF MINOR	500.00
8. OPTION TO ELECT PHILIPPINE CITIZENSHIP	300.00
9. CERTIFICATE OF LEGAL CAPACITY	300.00
10. PARTITION & DISTRIBUTION OF PROPERTIES OF SPOUSES/CHILD'S PRESUMPTIVE LEGITIME	300.00

1. MARRIAGE SETTLEMENT & MODIFICATION THEREOF	300.00
2. REPATRIATION DOCUMENT WITH OATH OF ALLEGIANCE	500.00
3. WAIVER OF RIGHTS; INTEREST IN ABSOLUTE COMMUNITY OF PROPERTY	300.00
4. ACQUISITION & RATIFICATION OF ARTIFICIAL INSEMINATION	300.00
5. REPATRIATION OR VOLUNTARY RENUNCIATION OF CITIZENSHIP	500.00
6. OTHER SIMILAR REGISTRABLE DOCUMENTS	300.00

d. REPUBLIC ACT 10172 FEES

1. CORRECTION OF GENDER	3,000.00
2. CORRECTION OF DATE OF BIRTH (DAY & MONTH ONLY)	3,000.00
3. SERVICE FEE FOR MIGRANT PETITION RE: a. CORRECTION OF DATE OF BIRTH (DAY & MONTH ONLY)	1,000.00

e. FOR REGISTRATION OF THE FOLLOWING COURT DECREE/COURT DECISION

1. ADAPTION	500.00
2. LEGAL SEPARATION/DIVORCE	500.00
3. NATURALIZATION	500.00
4. ANNULMENT OF MARRIAGE/DECLARATION OF ABSOLUTE NULLITY OF MARRIAGE/ COURT ORDER SETTING ASIDE THE DECREE OF LEGAL SEPARATION	500.00
5. COURT DECISION RECOGNIZING OR ACKNOWLEDGING NATURAL CHILDREN OR IMPUNING OR DENYING SUCH RECOGNITION	300.00
6. JUDICIAL DETERMINATION OF PATERNITY AFFILIATION	300.00
7. COURT DECISION /ORDER ON THE CUSTODY OF MINORS & GUARDIANSHIP	300.00
8. ALIASES	300.00
9. CIVIL INTERDICTION	300.00
10. DECLARATION OF PRESUMPTIVE DEATH OF ABSENT SPOUSE; JUDICIAL DECLARATION OF ABSENCE	500.00
11. COMPULSORY RECOGNITION OF	300.00

CHILD/VOLUNTARY RECOGNITION OF ILLEGITIMATE CHILD	
12. APPOINTMENT OF GUARDIAN/ TERMINATION OF GUARDIANSHIP	300.00
13. JUDICIAL DETERMINATION OF FILLIATION	300.00
14. JUDICIAL DETERMINATION OF THE FACT OR REAPPEARANCE OF ABSENT SPOUSE IF DISPUTED	500.00
15. NATURALIZATION OF CERTIFICATE/CANCELLATION OF NATURALIZATION CERTIFICATE	300.00
16. SEPARATION OR REVIVAL OF PROPERTY RIGHTS	300.00
17. EMANCIPATION OF ORPHANED MINORS	300.00
18. OTHER SIMILAR REGISTRABLE DOCUMENTS	300.00

f. FOR CERTIFICATION OF BIRTH, MARRIAGE, DEATH & MARRIAGE LICENSE

Local use	SC/PWDs/4Ps (20%)	Abroad	SC/PWDs/4Ps (20%)
50.00	40.00	100.00	80.00

g. FOR CERTIFIED COPIES/PHOTOCOPIES OF ANY CIVIL REGISTRY DOCUMENTS

Local use	SC/PWDs/4Ps (20%)	Abroad	SC/PWDs/4Ps (20%)
50.00	40.00	100.00	80.00

h. FOR CERTIFIED TRANSCRIPTION OF BIRTH, DEATH & MARRIAGE

Local use	SC/PWDs/4Ps (20%)	Abroad	SC/PWDs/4Ps (20%)
50.00	40.00	100.00	80.00

i. FOR BREQS (BATCH REQUEST ENTRY SYSTEM)

BREQS	Local use	SC/PWDs/4Ps (20%)
Birth	75.00	60.00
Death	75.00	60.00
Marriage	75.00	60.00
CENOMAR	75.00	60.00

j. PERMIT FOR CADAVER DISPOSITION FEE

1. BURIAL PERMIT	50.00	
2. EXHUMATION OF CADAVER	100.00	
3. TRANSFER OF CADAVER TO OTHER PLACE OUTSIDE THIS MUNICIPALITY	100.00	
4. TRANSFER OF BONE	100.00	
5. INTERMENT FOR NON RESIDENT	100.00	
	Adult	Child
6. NICHE RENTAL PUBLIC CEMETERY (5 YEARS)	1,000.00	250.00
7. INTERMENT	1,500.00	600.00

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

- 1) Issuance of certified copies of documents for official use at the request of a competent court or other government agency.
- 2) Issuance of birth certificate of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- 3) Burial permit of a pauper, per recommendation of the Municipal Mayor.
- 4) Issuance of birth certification for children of less than six (6) years old.

Section 4B.03 Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer before the registration of a document or issuance of the license or certified copy of a local registry records or documents.

Section 4B.04 Administrative Provisions.

- 1) All applicants for marriage license shall secure a certification from the Family Planning Coordinating Council of this Municipality thru its duly authorized representative, stating that they are informed and aware of the importance of family planning and have undergone a family planning counseling or seminar.
- 2) With the exception of marriage “articulo mortis” no marriage license shall be issued by the Local Civil Registrar unless the applicant could present the required “certification” mentioned above.

ARTICLE C. POLICE AND COURT CLEARANCE FEE

Section 4C.01 Imposition of Fee. There shall be collected fee for each police or court clearance certificate issued, as follows:

For Employment: Local	₱ 25.00
Abroad	50.00
Scholarship, study grant	25.00
For firearm permit application	200.00
For change of name	100.00
For passport or visa application	50.00
For application of Filipino citizenship	300.00
For other purposes not herein specified	50.00

Section 4C.02 Exemption. The fee in this Article shall not be collected for clearance certificate issued to Barangay Officials.

Section 4C.03 Time of Payment. The service fee imposed in this Article shall be paid to the Municipal Treasurer upon application for the police or court certificate.

ARTICLE D. FEES FOR HEALTH SERVICES, SANITARY INSPECTION AND HEALTH CERTIFICATE

Section 4D.01 Imposition of Fees for Health Services. The following fees shall be imposed for the health/medical services/equipment/supplies being provided for by the Municipal Health Office (MHO) and Pagamutang Bayan ng Carmona (PBC). The said fees shall be subject to review and/or re-evaluation every three (3) years by the Sangguniang Bayan.

1. MHO FEES:

CLINICAL LABORATORY	PRICE	20% OFF (SC,PWD)
HEMATOLOGY		
ABO/RH TYPING	190	152
COOMB'S TEST	159	127.20
ESR	87	69.60
MALARIAL SMEAR	118	94.40
PERIPHERAL BLOOD SMEAR	118	94.40
RETICULOCYTE COUNT	118	94.40
COAGULATION TEST		
APAS WORK-UP	4,960.00	3,968.00
FIBRINOGEN	865	692
PROTHROMBIN TIME (PROTIME)	235	188
PTT (APTT)	280	224
LUPUS ANTICOAGULANT	2,710.00	2,168.00

DRVVT (Dilute Russell Viper Venom Test)	1,585.00	1,268.00
SEROLOGY		
ANA(SLE)	559	447.20
ANA (W/DILUTION)	865	692
ASO	226	180.80
ASO (W/DILUTION)	393	314.40
CRP	199	159.20
CRP (W/DILUTION)	393	314.40
D-DIMER	2,800.00	2,240.00
DENGUE NS1 (QUALI)	1,108.00	886.40
DENGUE SCREENING IgM/IgG	811	648.80
H. PYLORI (QUALI)	798	638.40
H.PYLORI IgG (QUANTI)	1,630.00	1,304
H.PYLORI IgM (QUANTI)	1,630.00	1,304
LEPTOSPIRA IgG&IgM SCREENING	685	548
RA/RF	235	188
RA/RF (W/DILUTION)	388	310.40
TROPONIN I (QUALI)	865	692
TROPONIN T (QUALI)	865	692
TROPONIN T (QUANTI)	2,080.00	1,664.00
TORCH TEST	2,260.00	1,808.00
TP-PA (QUALI)	334	267.20
TP-PA W/DILUTION	1,180.00	944
TYPHIDOT	861	688.80
RPR	118	94.40
RPR (W/DILUTION)	235	188
CLINICAL MICROSCOPY		
AMOEBA CONCENTRATION TECHNIQUE	258	206.40
FECALYSIS W/ PARASITECT	235	188
H.PYLORI STOOL ANTIGEN	1,450.00	1,160.00
MICRAL TEST	226	180.80
OCCULT BLOOD	118	94.40
RBC MORPHOLOGY (URINE)	78	62.40
SEMEN ANALYSIS (WHO)	550	440
STONE ANALYSIS	730	584
STOOL PH	73	58.40
URINALYSIS (10 PARAMETERS)	78	62.40

24 HOUR URINE TEST/RANDOM		
ALBUMIN	186	148.80
AMYLASE	190	152
CALCIUM	186	148.80
CREATININE	177	141.60
CREATININE CLEARANCE	186	148.80
GLUCOSE	177	141.60
MAGNESIUM	186	148.80
NA, K, CL (EACH)	186	148.80
PHOSPHOROUS	190	152
PROTEIN	181	144.80
URIC ACID	181	144.80
IMMUNOLOGY (QUANTITATIVE)		
C-PEPTIDE	1,450.00	1,160.00
FERRITIN	865	692
FERRITIN W/ TITER	1,270.00	1,016.00
PARATHYROID HORMONE (PTH)	1,350.00	1,080.00
RUBELLA IgG	895	716
RUBELLA IgM	1,090.00	872
VITAMINS		
VIT. B12 (ECLIA)	3,430.00	2,744.00
VIT. D-25 HYDROXY (ECLIA)	1,810.00	1,448.00
CHEMISTRY		
ALBUMIN	96	76.80
AMMONIA (NH3)	753	602.40
BILIRUBIN (B1,B2,TOT)	118	94.40
BICARBONATE	258	206.40
BUN	96	76.80
C3	460	368
CARBON DIOXIDE (CO2)	258	206.40
CHOLESTEROL	96	76.80
CREATININE	96	76.80
eGFR	186	148.80
FBS, RBS, 1HR, 2HR PPBS (EACH)	82	65.60
G6PD	1,000.00	800
HBA1C	384	307.20
HDL	168	134.40
HSCRIP	550	440

IRON (Fe)	307	245.60
LIPID PROFILE	370	296
MICROALBUMIN/CREATININE RATIO	1,360.00	1,088.00
OGCT 50grams	258	206.40
OGTT 50,75, 100 grams	573	458.40
TIBC WITH IRON	595	476
TRANSFERRIN SATURATION	595	476
TOTAL PROTEIN	96	76.80
TOTAL PROTEIN A/G RATIO (TPAG)	154	123.20
TRIGLYCERIDES	127	101.60
URIC ACID	96	76.80
ELECTROLYTES (SERUM)		
Na, K, Cl (each)	109	87.20
IONIZED CALCIUM	406	324.80
LITHIUM	505	404
MAGNESIUM	217	173.60
INORGANIC PHOSPHOROUS	141	112.80
TOTAL CALCIUM	100	80
ENZYMES		
ALKALINE PHOSPHATASE	100	80
AMYLASE	208	166.40
CPK	307	245.60
CPK-MB	415	332
CPK-MM	712	569.60
GGTP	235	188
LDH	168	134.40
LIPASE	235	188
PROSTATIC ACID PHOSPHATASE	280	224
SGOT/AST	96	76.80
SGPT/ALT	96	76.80
TOTAL ACID PHOSPHATASE	460	368
TUMOR MARKERS		
AFP (LIVER CA)	618	494.40
AFP W/DILUTION	852	681.60
B-HCG (H MOLE)	685	548
B-HCG W/DILUTION	865	692
CA 125 (OVARIAN CA)	1,315.00	1,052.00
CA 125 W/DILUTION	1,720.00	1,376.00

CA 15-3 (BREAST CA)	1,315.00	1,052.00
CA 15-3 W/DILUTION	1,720.00	1,376.00
CA 19-9 (PANCREATIC CA)	1,630.00	1,304.00
CA 19-9 W/DILUTION	1,990.00	1,592.00
CA 72-4 (GI CA)	2,620.00	2,096.00
CA 72-4 W/TITER	2,980.00	2,384.00
CEA (COLORECTAL CA)	618	494.40
CEA W/DILUTION	820	656
HE-4 (OVARIAN CA)	2,710.00	2,168.00
FREE PSA+TOTAL PSA	1,675.00	1,340.00
PSA**	865	692
HEPATITIS MARKERS		
HBsAg (SCREENING)	164	131.20
HBsAg W/TITER	190	152
ANTI-HBs	208	166.40
HBeAg	316	252.80
ANTI-HBe	316	252.80
ANTI-HBc IgM	325	260
ANTI-HBc TOTAL	325	260
ANTI-HAV IgM	348	278.40
ANTI-HAV IgG	370	296
ANTI-HCV	528	422.40
HBsAg II QUANTIFICATION	1,585.00	1,268.00
HEPATITIS PROFILES		
HEPA B SCREENING (2-3)	338	270.40
HEPA B PROFILE (2-7)	1,630.00	1,304.00
HEPA A&B PROFILE	2,323.00	1,858.40
HEPA A,B,C PROFILE	2,845.00	2,276.00
HBV-DNA (PCR METHOD)	3,970.00	3,176.00
HCV-RNA (PCR METHOD) QUANTI	6,760.00	5,408.00
ENDOCRINE (QUANTITATIVE)		
ANTI-THYROXINE PEROXIDASE (ANTI-TPO)	2,125.00	1,700.00
CORTISOL	528	424.40
ESTRADIOL/ESTROGEN (ECLIA)	1,000.00	800
FSH	550	440
FT3 (ECLIA)	334	267.20
FT3, FT4 (RIA) EACH	604	483.20

FT4 (ECLIA)	334	267.20
INSULIN (ECLIA) 1,2,3HR/30MINS (EACH)	888	710.40
LH	595	476
PROGESTERONE	1,090.00	872
PROLACTIN	550	440
T3 (ECLIA)	244	195.20
T4 (ECLIA)	244	195.20
TESTOSTERONE	901	720.80
THYROGLOBULIN (ECLIA)	1,225.00	980
THYROGLOBULIN AB (ECLIA)	1,810.00	1,448.00
THYROID ANTIBODIES	3,430.00	2,744.00
TSH (ECLIA)	388	310.40
TSH (IRMA)	730	584
HISTOLOGY		
PAPSMEAR	190	152
FNAB SMEAR (MAX.4 SLIDES)	325	260
BIOPSY SMALL (<5CM)	505	404
BIOPSY MEDIUM (5-7CM)	703	562.40
BIOPSY LARGE (7.1-16 CM)	1,000.00	800
BIOPSY EXTRA-LARGE (16.1CM & ABOVE)	1,990.00	1,592.00
BACTERIOLOGY		
URINE CULTURE	348	278.4
GRAM STAIN	96	76.8
CHEM 8/ MAGIC 8	740	592

2. HOSPITAL (PBC) FEES

HEMATOLOGY	Carmona Resident	Senior	Non-Carmona Resident	Senior
CBC	85	68	105	84
CBC, Platelet Count	85	68	105	84
Hgb/Hct	85	68	105	84
Platelet Count	85	68	105	84
Hgb/Hct, Platelet Count	85	68	105	84
Blood Typing	50	30	70	56
ESR	87	70	110	88
PBS (w/ CBC, APC)	303	243	323	259
Reticulocytes Count	118	95	138	110
Bleeding/Clotting Time	50	40	70	56
Blood Typing / Rh Typing	190	152	210	168
Blood Ketones	150	120	170	136
Prothrombin Time (PT)	235	188	255	204
PTT (APTT)	280	224	300	240
Malarial Smear	118	95	138	111
CLINICAL MICROSCOPY				
Urinalysis	25	20	45	24
Pregnancy Test	100	80	120	100
Fecalysis	30	24	50	40
Micral Test	226	181	246	197
Occult blood	118	95	138	111
BACTERIOLOGY/ MISC.				
AFB	96	77	116	93
Blood C/S (THIO)	505	404	525	420
Blood C/S w/ ARD	1,360.00	1,088.00	1,380.00	1,104.00
Culture & Sensitivity	348	279	368	295
Culture only	325	260	345	276
Gram Stain	96	77	116	93
Urine C/S w/ ARD	1,360.00	1,088.00	1,380.00	1,104.00
HEPATITIS MARKERS				
HBsAg (Screening)	154	124	174	140
HBsAg w/ titer	190	152	210	168
Anti-HBs	208	167	228	183
HBeAg	316	253	336	269

Anti-Hbe	316	253	336	269
Anti-HBc IgM	325	260	345	276
Anti-HBc Total	325	260	345	276
Anti- HAV IgM	348	279	368	295
Anti- HAV IgG	370	296	380	304
Anti-HCV	528	423	548	439
Hepa B Screening Profile 1	388	311	408	327
Hepa B Full Panel	1,630.00	1,304.00	1,650.00	1,320.00
Hepa A&B Profile	2,323.00	1,859.00	2,343.00	1,875.00
Hepa A B C Profile	2,845.00	2,276.00	2,865.00	2,292.00
HCV-RNA (PCR Method)Quanti	6,760.00	5,408.00	6,780.00	5,424.00
HBV-DNA (PCR Method)	3,970.00	3,176.00	3,990.00	3,192.00
CHEMISTRY				
Blood Chem 8	740	592	760	608
Albumin	96	77	116	93
Alkaline Phosphatase (ALP)	100	80	120	96
Amylase	208	167	228	183
Bilirubin (Total, B1, B2)	118	95	138	111
BUN	96	77	116	93
Cholesterol	96	77	116	93
CPK	307	246	327	262
CPK MB	415	332	435	348
CPK MM	712	570	732	586
Creatinine	96	77	116	93
FBS, RBS, 2hrPPBS (each)	82	66	102	82
Ferritin	865	692	885	708
Fluid Analysis (CSF, Pleural,Ascitic Pericardial,Peritoneal,Ammiotic)	357	286	377	302
HbA1c	384	308	404	324
Ionized Calcium	406	325	426	341
Iron (Fe)	307	246	327	262
LDH	168	135	188	151
Lead (Pb)	1,180.00	944	1,200.00	960
Lipase	235	188	255	204
Lipid Profile (Chole, Tg, Lipo)	370	296	390	312
Magnesium (Mg)	217	174	237	190
Na, K, Cl (Each)	109	88	129	104
OGCT 50 gms	258	207	278	223

OGTT 50,75,100 gms	573	459	593	475
Phosphorus Inorganic	141	113	161	129
SGOT (AST)	96	77	116	93
SGPT (ALT)	96	77	116	93
TIBC + Iron	595	476	615	492
Total Calcium (Ca)	100	80	120	96
Total Protein	96	77	116	93
Total Protein A/G Ratio (TPAG)	154	124	174	140
Triglyceride ((Tg)	127	102	147	118
Uric Acid (BUA)	96	77	116	93
HISTOLOGY				
FNAB (maximum 4 slides)	325	260	345	276
Histopath/ Cytology				
Less than 5 cm (S)	505	404	525	420
5 cm to 7 cm (M)	703	563	723	579
7.1 cm to 16.0 cm (L)	1,000.00	800	1,020.00	816
16.1 cm & above (XL)	1,990.00	1,592.00	2,010.00	1,608.00
Pap's Smear (Reading)	190	152	210	168
SEROLOGY				
ANA	559	448	579	464
ANA w/ dilution	865	692	885	708
ASO	226	181	246	197
ASO w/ dilution	393	315	413	331
C-peptide	1,450.00	1,160.00	1,470.00	1,176.00
C3 (Complement 3)	460	363	480	384
CRP	199	160	219	176
CRP w/ dilution	393	315	413	331
Dengue Screening IgM/IgG	811	649	831	665
Dengue NS1 (Quali)	1,108.00	887	1,128.00	903
H. pylori (Quali)	798	639	818	655
H. pylori IgG/IgM (Quanti)each	1,630.00	1,304.00	1,650.00	1,320.00
HIV (1&2) (Quali)	348	279	368	295
HIV (1&2) (ECLIA)	888	711	908	727
Parathyroid Hormone (PTH)	1,360.00	1,088.00	1,380.00	1,104.00
RA/ RF	235	188	255	204
RA/ RF w/ dilution	388	311	408	327
Rubella Screening	685	548	705	564
Rubella IgG	865	695	885	708
Rubella IgM	1,090.00	872	1,110.00	888

Total IgE	730	584	750	600
Troponin I (Quali)	865	692	885	708
Troponin T (Quali)	865	692	885	708
Troponin T (Quanti)	2,080.00	1,664.00	2,100.00	1,680.00
Typhidot	861	689	881	705
RPR/VDRL	118	95	138	111
RPR/VDRL w/ dilution	235	188	255	204
TUMOR MARKERS				
AFP	618	495	638	511
AFP w/ dilution	852	682	872	698
B-HCG	685	548	705	564
B-HCG w/ dilution	865	692	885	708
CA 125	1,315.00	1,052.00	1,335.00	1,068.00
CA 125 w/ dilution	1,720.00	1,376.00	1,740.00	1,392.00
CA 15-3	1,315.00	1,052.00	1,335.00	1,068.00
CA 19-9	1,630.00	1,304.00	1,650.00	1,320.00
CA 72-4	2,620.00	2,096.00	2,640.00	2,112.00
CA 72-4 w/ dilution	2,980.00	2,384.00	3,000.00	2,400.00
CEA	618	495	638	511
CEA w/ dilution	820	656	840	672
FREE PSA + TOTAL PSA	1,675.00	1,340.00	1,695.00	1,356.00
PSA	865	692	885	708
PSA w/ dilution	1,180.00	944	1,200.00	960
ENDOCRINE				
Cortisol	528	423	548	439
Estradiol/ Estrogen (ECLIA)	1,000.00	800	1,020.00	816
FSH	550	440	570	456
LH	595	476	615	492
Progesterone	1,090.00	872	1,110.00	888
Prolactin	550	440	570	456
Testosterone	901	721	921	737
Thyroglobulin (ECLIA)	1,225.00	980	1,245.00	996
Thyroglobulin AB (ECLIA)	1,810.00	1,448.00	1,830.00	1,464.00
FT3, FT4 (ECLIA) (each)	334	268	354	284
FT3, FT4 (RIA) (each)	604	484	624	500
T3, T4 (ECLIA) (each)	244	196	264	212
T3, T4 (RIA) (each)	545	436	565	452
TSH (ECLIA)	388	311	408	327
TSH (IRMA)	730	584	750	600

24 HOUR URINE TEST				
Albumin, Calcium (each)	186	149	206	165
Amylase, Phosphorous(each)	190	152	210	168
Creatinine, Glucose (each)	177	142	197	158
Creatinine Clearance	186	149	206	165
Na, K, Cl, Magnesium (each)	186	149	206	165
Protein, Uric acid	181	145	201	161
DRUG MONITORING ASSAY				
Benzodiazepine	262	210	282	226
Barbiturates	262	210	282	226
Cannabinoids/Methamphetamine	280	224	300	240
Cocaine	262	210	282	226
Confirmatory Test (Marijuana)	1,450.00	1,160.00	1,470.00	1,176.00
Confirmatory Test (Shabu)	1,450.00	1,160.00	1,470.00	1,176.00
Cotinine (Nicotine Test)	262	210	282	226
Ecstasy	262	210	282	226
Ethanol (serum)	550	440	570	456
Morphine	280	224	300	240
Methadone	280	224	300	240
Opiates	262	210	282	226
Phencyclidine (PCP)	262	210	282	226
Phenobarbital	658	527	678	543
VITAMINS				
Vitamin B12 (ECLIA)	3,430.00	2,744.00	3,450.00	2,760.00
Vitamin D-25 Hydroxy (ECLIA)	1,810.00	1,448.00	1,830.00	1,464.00
TRACE METALS				
Cadmium	1,360.00	1,088.00	1,380.00	1,104.00
Mercury (Blood)	1,270.00	1,016.00	1,290.00	1,032.00

SUPPLIES	CARMONA	NON-CARMONA
ASEPTO SYRINGE	80	100
CERVICAL COLAR (ALL SIZES)	395	415
CHROMIC CUTTING	50	70
CHROMIC ROUND	50	70
CONDOM CATHETER	46	66
CORD CLAMP	15	25
ELASTIC BANDAGE (S)	40	60

ELASTIC BANDAGE (M)	45	65
ELASTIC BANDAGE (L)	50	70
ELASTIC BANDAGE (XL)	55	75
ENDO TUBE (ALL SIZES)	190	170
FACE MASK	7	10
FLAMMAZINE	30/APPLICATION	50/APPLICATION
FOLEY CATH (ALL SIZES)	43	63
GLOVES STERILE)	28	38
HEPLOCK	39	49
HGT STRIP	30	40
HOSPICARE BAG (URINE BAG)	30	50
INSULIN SYRINGE	13	23
INSYTE ALL SIZES	85	95
MACRO SET	43	53
MICROPORE 1/2 "	21	31
MICROPORE 1"	33	43
NASAL CANULA ADULT	45	55
NASAL CANULA PEDIA	48	58
NEB KIT	42	52
NEEDLE ALL SIZES	55	65
NGT ALL SIZES	6	9
OXYGEN MASK (ADULT)	20	30
OXYGEN MASK (PEDIA)	48	58
PLASTER OF PARIS 4X4	40	50
PLASTER OF PARIS 6X6	115	135
PROLENE	140	160
SILK ALL SIZES	200	220
SOLUSET	50	70
SUCTION TIP ALL SIZES	155	165
SYRINGE 1CC TUBERCULINE	23	33
SYRINGE 3CC	6	9
SYRINGE 5CC	6	9
SYRINGE 10CC	6	10
SYRINGE 20CC	17	9
SYRINGE 30CC	25	25
SURGICAL BLADEW	20	35
VICRYL	200	220
WADDING SET	70	80

ADDITIONAL SUPPLIES		
CB W/ BETADINE	15	25
CB W/ HYDROGEN PEROXIDE	10	20
FLAMMAZINE	40	50
LIDOCAINE	15.00/10ML	25.00/10ML
OS	15.00/PACK	25.00/PACK
STERILE STRIP	65	85
V-PACK	20.00/PACK	25.00/PACK
INJECTIBLES		
AEKNIL	47	67
AMINOPYPLINE 205 MG	40	60
ANTAMIN	50	70
ATROPINE 1MG/AMP	30	50
AMINOPYPLINE 205 MG	50	70
BENADRYL	190	210
BRICANYL	255	275
BUSCOPAN	125	145
CARPEDINE (NICARDEPINE)	470	490
CHLORPHENAMINE	50	70
D 50- 50	65	85
DEXAMETHAZONE	275	295
DIAZEPAM (VALIUM) AMP	100	125
DICLOFENAC AMP	12	32
DIGOXIN	170	190
DISTILLED WATER	80	100
DONUTAMINE (DOBUTREX)	570	590
DOPAMINE (DOCARD)	290	310
DIPHENHYDRAMINE	165	185
EPINEPHRINE AMP	45	65
FAMOTIDINE 20MG	200	220
FUROSEMIDE	12	32
HEPARINE AMP	28.00/ML	48.00/ML
HUMULIN N/UNIT/ML	15.00/U	35.00/U
HUMULIN R/UNIT/ML	15.00/U	35.00/U
HYDRALAZINE	130	150
HYDROCORT 100	35	55
HYDROCORT 250	58	78
HYOSCINE NBB	25	45
ISOKET 10MG/AMP	505	525

KCI	100	120
LANOXIN	170	195
LASIX	75	95
LIDOCAINE	55	75
MAGNASIUM SO4 10ML	90	110
METHERGIN	50	70
METHYLGOMETRIN	125	145
METOCLOPRAMIDE	12	32
NEUROBION	105	125
NICARDEPINE (CARDEPINE) AMP	197	217
NUBAIN	130	150
OXYTOXIN	25	45
PARACETAMOL	17	37
PHENERGAN (PROMETHAZINE)	23	50
PHENOBARBITAL AMP	600	650
PHYTOMENADIONE (VIT. K)	57	72
PLASIL	57	77
RANITIDINE	20	40
SODIUM BICARBONATE	170	190
SOLU-CORTEF 100MG	325	345
SOLU-CORTEF 250MG	570	590
TATANUS TOXOID	35	55
TRAMADOL	35	55
TRANEXAMIC ACID	55	75
VIT. B COMPLES	35	55
ZANTAC	185	205
ORAL MEDS & OTHERS		
BETAHISTINE TAB (SERC)	42	52
CALCIBLOC 5MG	23	33
CAPOTEN TAB 25MG/50MG	15/21	25/31
CATAPRES 75MG/150MG	50/41	60/51
DEPONIT PATCH	80	85
DIAZEPAM TAB	15	25
ISORDIL TAB	23	33
ISOKET TAB	10	20
ANTIBIOTICS (INJECTIBLES)		
AMIKACIN	15	35
AMOXICILLIN 500MG	12	32
AMPICILLIN 250MG	15	35

AMPICILLIN 500MG	15	35
AMPICILLIN 1G	25	45
CEFUROXIME 750MG	55	75
CEFIXIME	185	205
CEFTAZIDIME	185	205
CEFTRIAZONE	210	230
CHLORAMPHENICOL 1GM	25	45
CLOXACILLIN	25	45
CO-AMOXICLAV 1.2MG	550	570
GENTAMYCYN	15	32
METRONIDAZOLE 500MG	35	55
PARA-TULLE	50	70
INHALATION		
BUDOSEMIDE RESP (BUDECORT)	120	135
COMBIVENT NEB	47	57
SALBUTAMOL NEB	30	40
TERBUTALINE	35	45
VENTOLINE	35	45
IV FLUIDS		
1 LITER IV FLUIDS	100	110
500 CC IV FLUIDS	85	95
MANNITOL	205	220
OXYGEN TANK		
OXYGEN TANK (S)		
OXYGEN TANK (M)	230	240
OXYGEN TANK (L)	430	440
ER CONSUMPTION	18/L/HR	38/L/HR

ULTRASOUNDS EXAMINATIONS	CARMONA	NON-CARMONA	PF (50%)
BPS	400	500	200
BREAST	400	500	200
GALL BLADDER	250	300	125
HBT	550	600	275
HBT INCLUDING PANCREAS	850	900	425
KIDNEY	250	300	125
KUB	550	600	275
KUB + PROSTATE	850	900	425
LIVER	250	300	125
LOWER ABDOMEN	900	1,200.00	450
PANCREAS	250	300	125
PELVIC	250	300	125
PROSTATE	250	300	125
SCROTAL	450	5,000.00	225
SPLEEN	250	300	125
THYROID	400	500	200
TRANSRECTAL	500	600	250
TRANVAGUNAL	500	600	250
UPPER ABDOMEN	900	1,000.00	450
URINARY BLADDER	250	300	125
WHOLE ABDOMEN	1,200.00	1,300.00	600
CHEST & SKULL X-RAY			
CHEST - PAL (ADULT)	280	290	224
CHEST - PAL (PEDIA)	240	250	120
CHEST - PA (ADULT .LORDOTIC VIEW)	140	150	112
SKULL - PAL	280	290	224
SKULL SERIES (APL+TOWNS VIEW)	380	390	304
SOFT TISSUE LATERAL)	200	210	160
EXTREMITIES			
ANKLE -PA	240	250	192
ANKLE + MORTISE VIEW	340	380	272
ARM - PAL	240	250	192
CERVICAL - PAL	240	250	192
CERVICAL - PAL/OPEN MOUTH	340	380	272
ELBOW - PAL	240	250	192

FOOT - PAL	240	250	192
FOREARM - PAL	240	250	192
HAND - PAL	240	250	192
KNEE - PAL	240	250	192
LUMBO SCARAK APL	320	340	256
PELVIC - AP	160	180	128
SHOULDER - AP	240	250	192
SHOULDER - AP+Y SCAPULAR	280	300	224
T-CAGE -AP/CHEST BUCKY	160	180	128
THIGH/LEG	280	300	224
THORCOLUMBAR - PAL	320	340	256

3. SANITATION/HEALTH CERTIFICATES
 - a. Health Certicate ₱ 75.00
 - b. STD Certificate 100.00
 - c. Exhumation 50.00
 - d. Transfer of Cadaver 100.00

4. USE OF FOGGING MACHINE EXCLUDING DILUENT TO BE SHOULDERS BY REQUISITIONER
 - a. With an area of Twenty-Five (25) sq. m. ₱ 250.00
 - b. Additional per sq/meter 50.00

5. BACTERIOLOGICAL WATER EXAMINATION 200.00
6. CERTIFICATE OF POTABILITY 500.00

Section 4D.02 Sanitary Inspection Fee. Every owner/operator of business industrial, agricultural establishment, accessoria, building, house or apartment for rent, shall secure sanitary permit for the purpose of supervision, regulation and enforcement of sanitation and safety requirements as stated in the Code on Sanitation of the Philippines otherwise known as *Presidential Decree No. 856*, its Implementing Rules and Regulations and *Presidential Decree No. 522*, Prescribing Sanitation requirements for the Operation of Establishments and Facilities for the Protection and Convenience of the Traveling Public. Sanitary Permits shall be available upon inspection conducted by the Sanitary Engineer/Rural Sanitation Inspector or duly designated personnel under the Local Health Office and upon payment of the annual fee to the Municipal Treasurer as stated below:

- a) Finance Institutions such as banks, pawnshops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers ₱ 400.00

b)	Gasoline Service and Filling Stations, LPG Filling Stations and related establishments	1,000.00
c)	Private Hospitals	450.00
d)	Lying-in Clinics and Medical Laboratories, Pharmacies	300.00
e)	Medical, Dental, Optometric, Animal Clinics, and related establishments	150.00
f)	Dwelling and other spaces for lease or rent:	
	1. <i>Hotels, Motels, Apartels, Pensions, Inns, Drive-Inns:</i>	
	- with 150 or more rooms	1,200.00
	- with 100 to 149 rooms	1,000.00
	- with 50 to 99 rooms	800.00
	- with 25 to 49 rooms	600.00
	- with less than 25 rooms	400.00
	2. <i>Apartments for rent</i>	
	- bungalow style	30.00
	- up and down	50.00
	3. <i>Houses for rent</i>	50.00
	4. <i>Dormitories, Lodging or Boarding Houses with accommodations for:</i>	
	- 40 or more boarders or lodgers	400.00
	- 15 to 39 boarders or lodgers	250.00
	- less than 15 boarders or lodgers	200.00
g)	Private Institutions or learning Centers	450.00
h)	Media facilities	400.00
i)	Telegraph, Teletype, Cable and Wireless communication Companies	200.00
j)	Telephone, Electric and Power Companies	600.00
k)	Administration, display offices, and/or offices of professionals	100.00
l)	Lending Investors	200.00
m)	Importers, Exporters and wholesalers	500.00
n)	Ambulant Peddlers, Street Food Trade and related business	10.00
o)	Manufacturers, producers, foundry shops, laboratories, talipapas, warehouses and related business	500.00
p)	Public eating places such as restaurants, refreshments, parlor, carinderia, canteens, sari-sari stores	
	- more than 50 personnel	600.00
	- more than 30 but less than 50 personnel	500.00
	- more than 15 but less than 30 personnel	400.00
	- more than 7 but less than 15 personnel	200.00
	- less than 7 personnel	75.00
q)	Water Peddlers	50.00
r)	Water refilling stations and other related business	300.00
s)	Amusement places such as theaters, coliseum, sauna bath, massage clinics, cockpit arenas, bowling alley	700.00

t)	Golf courses and related establishments	1,000.00
u)	Other amusement places not mentioned e.g. gun clubs, gyms, etc.	500.00
v)	Establishment offering services such as welding, vulcanizing shop, printer, publisher, tailor shop, barber shop, and other similar establishments	300.00
w)	Funeral parlors	800.00
x)	Piggery, Hatchery, Poultry and other related business	1,000.00
y)	All other businesses, industrial, commercial establishments not specifically mentioned above:	
	- with an area of 1,000 sq.m. or more	600.00
	- with an area of 500 sq.m. or more but less than 1,000 sq.m.	450.00
	- with an area of 200 sq.m. or more but less than 500 sq.m.	300.00
	- with an area of 100 sq.m. or more but less than 200 sq.m.	250.00
	- with an area of 50 sq.m. or more but less than 100 sq.m.	100.00
	- with an area of 25 sq.m. or more but less than 50 sq.m.	75.00
	- less than 25 sq.m.	50.00
z)	All other agricultural businesses not specifically mentioned above:	
	- with an area of 1,000 sq.m. or more but less than 1,000 sq.m.	400.00
	- with an area of 500 sq.m. or more but less than 1,000 sq.m.	300.00
	- with an area of 200 sq.m. or more but less than 500 sq.m.	200.00
	- with an area of 100 sq.m. or more but less than 200 sq.m.	150.00
	- with an area of 50 sq.m. or more but less than 100 sq.m.	100.00
	- with an area of 25 sq.m. or more but less than 50 sq.m.	50.00
	- less than 25 sq.m.	25.00

In case where a single person, partnership or corporation conducts or operates two or more businesses on one place or establishment, the sanitary permit fee shall be imposed on the business with the highest rate.

Section 4D.03. Health Certificate Fee. All persons employed in business establishments engaged in food, entertainment and personal services are required to undergo regular medical examination given by the Office of Municipal Health Officer or its duly designated offices. Based on the results of the medical and health examination as well as the required laboratory procedures and upon

payment of fee of ₱50.00 or allowable payment schedule (4 years and renewed hereafter) to the Municipal Treasurer, the applicant shall be issued health certificate. The health certificate should be worn all the time during work and is non transferable.

ARTICLE E. ASSESSOR’S ANNOTATION, CERTIFICATION FEE AND TRANSFER OF TAX DECLARATION

Section 4E.01 Imposition of Fees. There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the Municipal Assessor’s Office the following fees:

A)	Certified true copy of tax declaration	₱	80.00
B)	Annotation of bail, amortization, mortgage or encumbrances		80.00
C)	Certificate of ownership and other certification		80.00
D)	Transfer of Tax Declaration		
	Industrial		1,000.00
	Commercial		500.00
	Residential		200.00
E)	Processing & Verification Fee		80.00

Section 4E.02 Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.

ARTICLE F. CLEARANCE OR CERTIFICATION FEE

Section 4F.01 Imposition of Fees. There shall be collected for the issuance of a clearance of Certification by any offices of the Municipal government the following fees:

1)	Certification/Clearance to be used in securing a driver’s license	₱	50.00
2)	Certification/Clearance for purposes of entering the military services		50.00
3)	Certification/Clearance for purposes of securing a passport or visa		50.00
4)	Certification/Clearance for the purpose of transferring resident aliens		50.00
5)	Certification/Clearance for the purpose of securing or renewing a license to possess firearms		50.00
6)	Tax Clearance (Owner)		50.00
	Tax Clearance (Other than the owner)		100.00
7)	Certification/Clearance for other purposes not mentioned above		50.00

Section 4F.02 Exemption. No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any Court or government agency.

Section 4F.03 Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request or before the request is granted.

CHAPTER V MUNICIPAL CHARGES

ARTICLE A. MARKET FEES

Section 5A.01 Definitions. When used in this Article, the following terms shall be defined as follows:

1. **MARKET SECTION** – refers to the classification of a group of continuous stalls in a market building according to the kind of merchandise offered for sale therein, to wit:
 - a. **FISH SECTION** – refers to the area where only fresh fish, clams, oysters, crabs, lobsters, shrimps, seaweeds and other seafoods and marine products shall be sold.
 - b. **MEAT, PORK AND DRESSED CHICKEN SECTION** – refers to the area where only all kinds of meat, pork and dressed chicken shall be separately placed and labeled.
 - c. **DRY GOODS SECTION** – refers to the area where only all kinds of textiles, ready-made dresses and apparels, native products, toiletries, novelties, footwear, laces, kitchenware, utensils and other household articles, handbags and school and office supplies shall be sold.
 - d. **GROCERIES SECTION** – refers to the area where only all kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candies, canned or bottled foods, beverages, drinks, cigarettes, flour, oat meals, ham, bacon, sugar, nuts, sauce, onions, garlic, and the likes, eggs, sausages, starch, smoked fish, dried fish, salt, soap and other household and food products including charcoal shall be sold.
 - e. **VEGETABLE SECTION** – refers to the area where only all kinds of dried fish, vegetables, fruits, coconuts and root crops such as camote, cassava, gabi and the likes shall be sold.

- f. **CARINDERIA SECTION** – refers to the area where only all kinds of cooked/prepared food shall be sold. This includes refreshment parlors, cafeterias and other selling delicacies.
 - g. **POULTRY PRODUCTS SECTION** – refers to the area where only live chickens, ducks, turkeys, other fowls and birds, suckling or piglets and the like shall be sold.
 - h. **CEREALS AND GRAINS SECTION** – refers to the area where only all kinds of cereals and grains such as corns, mongo, rice feeds and the like shall be sold.
 - i. **MISCELLANEOUS SECTION** – refers to the area where other goods or services not included in other sections.
2. **BOOTH** – refers to an enclosure or stand, other than a market stall, more or less permanent, allowed to be built or erected within the market premises, by virtue of a Market Award, for the purpose of sale of goods and services.
 3. **MARKET STALL** – refers to a permanent stall or unit within a particular market section inside a market building, specifically assigned to a stallholder.
 4. **STALLHOLDER** – refers to a grantee of a Market Award assigned a definite market stall within the public market, where he conducts his business of selling his goods/commodities or services.
 5. **BOOTH-HOLDER** - refers to a grantee of a Market Award allowed to erect a booth within the market premises, where he conducts his business of selling his goods/commodities or services.
 6. **AMBULANT, TRANSIENT OR ITINERANT VENDORS** – refers to vendors or sellers who do not permanently occupy a definite place in the market premises but one who comes either daily or occasionally to sell his goods, upon the invitation and/or permission of CPM Administrator.
 7. **MARKET COMMITTEE** – refers to the body whose duty is to deliberate, hear and decide on matters related to Market Award.
 8. **UNDERWEIGHING** – refers to any act whereby a trader tampers with his weighing scale in weighing goods, merchandise or any items being traded in such a manner as to defraud innocent purchasers.

9. **CARMONA PUBLIC MARKET PREMISES** – refers to all streets, thoroughfares, parking space, open space, market buildings and all areas within the **CPM**.

ARTICLE B. SUPERVISION AND CONTROL

Section 5B.01. The MAYOR shall exercise supervision, administration and control over the CPM and the personnel thereof, including those duties concerning the maintenance, upkeep, peace and order of the market premises in accordance with the laws, local ordinances and other rules and regulations pertinent thereto.

Section 5B.02. There shall be a CPM ADMINISTRATOR which shall be under the direct supervision and control of the MAYOR. The CPM Administrator shall have the following duties and responsibilities:

- a. To implement and execute the provisions of this Code, the policies, rules and regulations, orders and resolutions of the Market Committee, and the plans and policies of the Municipal Mayor in the operation of the CPM which normally includes market personnel administration and discipline, market maintenance, sanitation, cleanliness, security, order and conduct inside the market premises, and in pursuant thereto, to formulate and issue implementing rules and regulations consistent with this Code, subject to the final approval of the Municipal Mayor.
- b. Secure periodic collection reports from the Municipal Treasurer to include comparative statement of collections of market revenues and statistical data on prevailing prices of goods.
- c. Supervises and evaluates the activities and performances of subordinates except market collectors and other personnel directly involved in collection functions and investigates complaints involving their public performance and attitude.
- d. Supervises, evaluates and administers market property including acquisition, utilization, maintenance, losses and disposal thereof.
- e. Performs such functions and duties that may be assigned by the Municipal Mayor and/or the Market Committee.
- f. To monitor, oversee formulate and implement policies on health, sanitation, avoidance of fraudulent commercial practices such as short selling, tampering of weighing scale and all matters that may affect the welfare of the public.
- g. Perform such other functions as may be required by law or ordinances.

Section 5B.03. ADMINISTRATIVE ASSISTANT. There shall be an administrative assistant who shall assist the CPM Administrator, more particularly in, but not limited to, the area of personnel administration.

Section 5B.04. MARKET INSPECTORS. - There shall be MARKET INSPECTORS who shall be the staff arm of the CPM Administrator to inspect cash tickets issued to ambulant/transient vendors, the sanitary conditions and upkeep of the market, determine generally whether all rules and regulations of the CPM are complied with. They shall report to the CPM Administrator any deficiencies during the inspection.

Section 5B.05. OTHER MARKET PERSONNEL. – Other MARKET PERSONNEL that may be deemed necessary shall be appointed in accordance with the existing ‘Civil Service’ rules and regulations.

Section 5B.06. There shall be imposed and collected the following Market Fees and other Charges:

1. **MARKET AWARD FEE.** – The Market Award Fee, in the amount as fixed and classified below, shall be imposed and collected for the grant of privilege of conducting business as Stallholder or Booth-Holder, in the CPM, for a term of ten (10) years, and for every Market Award renewal thereafter. The Market Award Fee is NON-REFUNDABLE, even in cases of pre-termination, termination, transfer or revocation of the Market Award, or for any other cases. It shall be payable in full or on such term that may be granted by the Market Committee upon grant or renewal of Market Award and prior to execution of the Market Award Agreement.

<u>CATEGORY-LOCATION</u>	<u>AMOUNT</u>
FRONT-CORNER STALL	₱ 5,000.00 per square meter
FRONT STALL	4,500.00 per square meter
INSIDE-CORNER STALL	4,500.00 per square meter
INSIDE STALL	4,000.00 per square meter
BOOTH	4,000.00 per square meter

The Market Award Fee may be increased by the Market Committee for not more than ten (10%) percent thereof, once every ten (10) years.

2. **RENTAL FEE.** – A Rental Fee, in the amount fixed at **SIX PESOS and FIFTY CENTAVOS (₱ 6.50)** per day per square meter, shall be imposed and collected on a daily basis, for the use and occupancy of the awarded stalls or booth. The Rental Fee shall be subject to automatic increase of three (3%) percent per year, compounded.

3. **MAINTENANCE FEE.** – Maintenance Fees, in the amount fixed below shall be imposed and collected on a daily basis, to cover for the costs of common services, such as, garbage disposal, security, building and other common areas and facilities maintenance, and administration. The Maintenance Fee shall be subject to automatic increase of three (3%) percent per year, compounded.
 - a.) **FOR DRY GOODS SECTION, GROCERIES SECTION, CEREALS AND GRAINS SECTION and MISCELLANEOUS SECTION, P 1.50 per day per Square Meters;**
 - b.) **FOR FISH SECTION, MEAT, PORK AND DRESSED CHICKEN SECTION, VEGETABLE SECTION, CARINDERIA SECTION and POULTRY PRODUCTS SECTION, P 2.00 per day per Square Meters**

4. **ELECTRIC CHARGES AND WATER CHARGES.** – Each stall or booth shall have separate sub-meter for electricity and water, and shall be charged according to consumption at cost, on a monthly basis. For ambulant vendors, other stallholders and booth-holders, where applicable, fixed rates, as may be determined by the Market Administrator, shall be applied.

5. **DELIVERY FEE.** – A Delivery Fee shall be imposed and collected from every delivery vehicle entering the CPM, other than those private non-delivery vehicles owned by the stallholders and booth-holders, based on the following prescribed fees:

<u>TYPE OF VEHICLE</u>	<u>AMOUNT</u>
Three-Wheeler (tricycles)	₱ 10.00 per delivery
Four-Wheeler (cars, jeeps, close vans)	20.00 per delivery
Above Four-Wheeler	50.00 per delivery

The Delivery Fees may be increased by the Market Committee once every year at not more than five (5%) percent thereof.

6. **TERMINAL FEE.** – There shall be imposed and collected from every Public Utility Jeepney and Buses (PUJ, PUB), and Tricycles, using as terminal any portion of the market premises, Terminal Fees, in the amount as fixed and classified below. The following fees shall be subject to yearly increase of not more than five (5%) percent, as may be fixed by the Market Committee.

<u>TYPE OF VEHICLE</u>	<u>AMOUNT</u>
Shuttle Bus	Php 25.00 per entry
Passenger Bus	25.00 per entry
Shuttle Jeepney/Van	15.00 per entry
Passenger Jeepney:	
a.) Carmona Driver's Ass'n.	6.00 per day
b.) Others	3.00 per entry
Taxi/FX/Closed Van	5.00 per entry
Tricycle	3.00 per day

Vehicles parking overnight within the terminal area or any other area within the market premises shall be charged double (2x) the above rates.

7. PARKING FEE FOR MARKET SITE. – A parking fee shall be imposed and collected from every owner/driver of a vehicle parking within the designated parking area in the Carmona Public Market (CPM) based on the following prescribed fees:

First hour	- Free
Second to third hour	- ₱ 5.00
Succeeding hours	- ₱10.00

8. AMBULANT VENDOR FEE. – An Ambulant Vendor Fee shall be imposed and collected from ambulant vendors, on a daily basis, at a fixed rate of **FIFTY PESOS (₱ 50.00)** per day. This fee shall be subject to an automatic yearly increase of three (3%) per cent, compounded.

9. BUSINESS SIGN/ADVERTISEMENT FEE. – Except for the business signs of the stallholders and booth-holders, duly approved and authorized by and posted in accordance with the regulations of the CPM, no notice, sign, streamer, promotional materials, banner or other advertising medium or booth, may be displayed, posted, affixed, inscribed or painted or placed, within or outside the stall and booth premises or on any part of the market premises, except as authorized in writing by the CPM Administrator, and upon payment of Business Sign/Advertisement Fee in the amount of **TWENTY PESOS (₱ 20.00)** per square foot of sign or booth per display day. Separate charges for electricity and water shall be charged as fixed by the CPM Administrator. The above rate shall be subject to yearly increase of not more than five (5%) percent, as may be fixed by the Market Committee.

10. INTERESTS. – Late payments of any of the fees or charges herein provided shall be subject to payment of interests at the rate of three percent (3%) per month of the amount due.

Section 5B.07. COLLECTION. – Collection in the public market of Market Award Fees, market fees and other charges, shall be the responsibility of the Municipal Treasurer. To ensure that such responsibility is properly and effectively discharged all market collectors including other personnel involved in collection function shall directly be under the control and supervision of the Municipal Treasurer.

ARTICLE C. GRANT OF MARKET AWARD

Section 5C.01. MARKET COMMITTEE. – There is hereby created, under the Office of the Mayor, a permanent MARKET COMMITTEE to be composed of the Mayor as chairperson, and the following members:

- a.) The CPM Administrator;
- b.) Chairperson, Committee on Public Market of the Sangguniang Bayan;
- c.) President of the Market Stallholders/Booth-Holders Association;
- d.) Municipal Treasurer;
- e.) Municipal Health Officer;
- f.) Municipal Budget Officer;
- g.) Municipal Legal Officer.

The committee shall be responsible for all matters regarding the Market Award and shall have the following duties and responsibilities:

- a. Receive, assess, deliberate, adjudicate and/or grant Application for Market Award, Applications for Market Award, Application for Transfer of Market Award/Stall/Booth;
- b. Receive, hear and decide Administrative Cases for Market Award Revocation or Suspension, and for violations of the CPM Rules and Regulations filed against stallholders, booth-holders, ambulant vendors and/or their employees;
- c. Formulate and issue Rules and Regulations relative to requirements and qualifications of Market Award applicants, grant of Market Award, conditions of the Market Award, Market Award renewals, transfer of stalls/booths/ Market Award, and on the procedures for the aforesaid Administrative Cases;
- d. Recommend to the Mayor such measures or actions as maybe necessary in the resolution of problems in connection with Market Award, and occupancy of stalls, booth or spaces in the public market.

The members of the Market Committee shall be entitled to a reasonable per diem allowance for actual attendance in Committee meetings, which is hereby fixed at no less than FIVE HUNDRED PESOS (₱ 500.00) or in such amount as may be fixed by the Municipal Mayor.

Section 5C.02. MARKET AWARD. – A Market Award is a privilege granted by the Municipal Government of Carmona, through the Market Committee, in favor of a person, natural or juridical, to occupy and use a market stall or booth within the CPM premises, where such person may conduct his business of selling his goods or services.

A Market Award is granted for a term of ten (10) years, renewable for the same period, under such terms and conditions as mandated and provided for in the Market Award Agreement.

The Market Award does not create any leasehold relationship between the Municipality and the Market Award grantee and the former does not convey or surrender in favor of the latter, the right of possession or any real rights over the assigned stall or booth. As a mere grant of “privilege”, the same may be revoked on any of the grounds herein provided, and thereafter the grantee may be ejected from or denied entry into, his assigned stall or booth, without need of any court order.

Section 5C.03. APPLICATION FOR MARKET AWARD. – Any person, natural or juridical, may file at any time, a verified Application for Market Award, upon payment of a non-refundable Application Fee in the amount of ₱ 2,000.00. An application form, as provided herein below must be completely accomplished in triplicate copy, and file with the Market Committee. Only official forms, with serial numbers, provided for by the Market Committee shall be used, admitted and considered.

CPM Form No. 001-07

Serial No. _____

REPUBLIC OF THE PHILIPPINES
PROVINCE OF CAVITE
MUNICIPALITY OF CARMONA

OFFICE OF THE MAYOR
MARKET COMMITTEE

APPLICATION FOR PUBLIC MARKET AWARD

NAME: _____
 / /SINGLEPROPRIETORSHIP ADDRESS: _____
 / /CORPORATION: _____
 / /PARTNERSHIP: _____
 AUTHORIZED REPRESENTATIVE: _____
 TEL.#: _____ CELL#: _____ Email: _____
 NATURE OF PROPOSED BUSINESS _____
 YEARS EXPERIENCE IN PROPOSED BUSINESS: _____
 COMMITTED CAPITALIZATION (in peso): _____
 NO. OF STORE-HELPERS REQUIRED: _____
 TOTAL ASSETS (in peso): _____ TOTAL LIABILITIES (in peso): _____
 APPLYING FOR: / / STALL
 / / BOOTH
 LOCATION OF PROPOSED BOOTH:

Fill out if applicant is natural person:

NAME OF SPOUSE: _____
 NAMES OF CHILDREN: 1. _____
 2. _____
 3. _____
 4. _____
 AGE OF APPLICANT: _____ NO. OF MONTHS RESIDENCY IN CARMONA: _____
 CITIZENSHIP: _____ OTHER OCCUPATIONS: _____
 EMPLOYER: _____
 ADDRESS OF EMPLOYER: _____ TEL.# _____

CHARACTER REFERENCES:

Applicant hereby certifies as to the correctness and truthfulness of the above information.

 Applicant

SUBSCRIBED AND SWORN TO before me this _____ day of _____, at Carmona, Cavite, applicant exhibiting to me Res. Cert. No. _____ issued at Carmona, Cavite on _____.

Officer Authorized to Administer Oath

Section 5C.04. DOCUMENTARY REQUIREMENTS FOR APPLICATION. – All applications shall be accompanied by original or certified true copies of the following documentary requirements:

1. SEC Certificate of Registration; Articles of Incorporation/Partnership; By-Laws (in case of corporations/partnerships);
2. Board Resolution authorizing application and the representative (in case of corporations);
3. Birth Certificate (in case of natural persons);
4. Barangay Certificate of Residency, indicating number of months of residency (in case of natural persons);
5. Two (2) 2"x 2" recent I.D. Photo of applicant/authorized representative;
6. Other documents may be required by the Market Committee.

Section 5C.05. GRANT OF APPLICATION. – After due deliberations, the Market Committee shall decide to grant an application, taking into consideration the following:

1. Financial capacity of the applicant/s;
2. Business experience of the applicant/s;
3. Nature of proposed business vis-à-vis number existing businesses of similar nature and the promotion of business diversity within the public market;
4. Residency of applicant/s;
5. Other considerations that will show feasibility of proposed business and/or will benefit the interests of the CPM;

The Market Committee may resort to drawing of lots should it find a number of applicants are equally qualified for one (1) or limited number of available stalls. The decision of the Market Committee shall be final and unappealable.

Section 5C.06. NOTICE OF GRANT. – A Notice of Grant shall be served the grantee immediately after the decision is made by the Market Committee. The notice shall indicate the assigned stall number, market section and building number. In case of booth, the approved location of the proposed booth shall be indicated. The notice shall likewise direct the grantee to secure the necessary local business permit and to pay the required Market Award Fee, advanced rental fees, maintenance fees and deposit, within ten (10) days from receipt of the notice.

Section 5C.07. BUSINESS PERMIT/PAYMENT OF MARKET AWARD FEE. –

The grantee shall present to the CPM Administrator, the original, and submit copies of the Notice of Grant, local business permit and Official Receipt of payment of the Market Award Fee, advanced rental fees, maintenance fees and deposit within the same ten (10) day period provided for in the preceding section. Thereafter, the Market Award Agreement shall be executed and signed by the grantee and the Municipal Mayor. Failure, without any justifiable reason, to present and submit the same, within the ten (10) day period and/or to sign and execute the Market Award Agreement thereafter, shall automatically revoke the Market Award granted.

Section 5C.08. MARKET AWARD AGREEMENT. – The Market Award granted shall be governed by the provisions of this Code and the terms and conditions embodied in the Market Award Agreement form, as provided for below:

CPM Form No. _____

REPUBLIC OF THE PHILIPPINES
 PROVINCE OF CAVITE
 MUNICIPALITY OF CARMONA

OFFICE OF THE MAYOR
 MARKET COMMITTEE

MARKET AWARD AGREEMENT

This Market Award Agreement is executed and entered into by and between:

THE MUNICIPALITY OF CARMONA, a local government unit established and existing under Philippine laws, with office address at the Carmona Municipal Hall, J.M. Loyola St., Carmona, Cavite, represented herein by its Municipal Mayor, HON. ROY M. LOYOLA, and hereinafter referred to as the “GRANTOR”

-and-

_____, a single proprietorship/corporation/partnership, established and existing under Philippine laws, herein represented by its duly authorized representative, _____, /of legal age, Filipino, married to _____, with residence/office address at _____, and hereinafter referred to as the “GRANTEE”.

The GRANTOR hereby grants in favor of the GRANTEE, this MARKET AWARD, subject to the following covenants, terms and conditions:

1. LOCATION: CARMONA PUBLIC MARKET
 Maduya, Carmona, Cavite

STALL NO. : _____
 SECTION : _____
 BLDG. NO. : _____

BOOTH LOCATION & DESCRIPTION:

2. NATURE OF BUSINESS: _____

3. MARKET FEES AND OTHER CHARGES. The GRANTEE shall be liable to pay the GRANTOR the following fees and charges:

3.1 MARKET AWARD FEE: _____
 _____ (₱ _____)

The Market Award Fee shall be NON-REFUNDABLE, even in cases of pre-termination, termination, transfer, or revocation of the Market Award, or for any other cases. The Market Award Fee shall be payable in full or in such term that may be granted by the Market Committee upon grant of Market Award and prior to execution of this agreement.

3.2 RENTAL FEE: _____
 _____ (₱ _____) PER DAY.

Advance Rental Fees equivalent to SIXTY (60) DAYS shall be paid upon execution of this agreement, and shall only be applied on the last 60 days of the term of this agreement. Subject to automatic increase of three (3%) percent per year.

3.3 MAINTENANCE FEE: _____
 _____ (₱ _____) PER DAY.

Advance Maintenance Fees equivalent to SIXTY (60) DAYS shall be paid upon execution of this agreement and shall only be applied on the last 60 days of the term of this agreement. Subject to automatic increase of three (3%) percent per annum.

3.4 ELECTRIC CHARGE: / / PER CONSUMPTION WITH SUB-METER
 / / FIXED MONTHLY AT:

_____ (P _____)

3.5 WATER CHARGE: / / PER CONSUMPTION WITH SUB-METER
 / / FIXED MONTHLY AT:

_____ (P _____)

3.6 DEPOSIT. A Deposit in the amount of _____
 (P _____) shall be paid upon execution of this agreement, to secure the payment of any unpaid utility bills or any other liabilities and obligations of the GRANTEE, at the time of termination, pre-termination or revocation of this agreement. Any balance, if any, after such payments, shall be returned to the GRANTEE.

3.7 INTERESTS - Late payments of any of the fees or charges herein provided shall be subject to payment of interests at the rate of three percent (3%) per month of the amount due.

4. MARKET AWARD TERM: TEN (10) YEARS, renewable for the same periods subject to the provisions of the New Carmona Public Market Code on Renewal of Market Award, and the applicable rules and regulations thereon.

5. PERSONAL ADMINISTRATION / NON-TRANSFERABILITY. The GRANTEE shall personally administer and conduct his business, and in case of corporations or partnerships, by its duly authorized representative. The GRANTEE shall not convey, transfer, assign, mortgage, encumber, or in any manner dispose of this Market Award granted, or any of the privileges therein granted, nor lease or sublease the whole or any part of the assigned stall or booth.

6. ALTERATIONS AND IMPROVEMENTS. No alteration or improvement may be made or introduced in the assigned stall or booth, without the prior written consent of the GRANTOR. In this connection, the

GRANTOR shall submit to the GRANTOR, for prior approval, all engineering, architectural and other plans for the proposed alterations or improvements. The GRANTOR shall restore, at his cost, and surrender the assigned stall in its original state.

7. INSPECTION OF STALLS/BOOTHES. The GRANTOR, through the CPM Administrator or any of its authorized representatives, may conduct inspection at reasonable hour of the day, of the assigned stall/booth.
8. PROHIBITIONS. The GRANTEE is prohibited to do the following acts:
 1. To use the assigned stall/booth for dwelling and/or sleeping quarters;
 2. Gambling, drinking or taking any kind of liquor or any intoxicating substance or working while intoxicated, in the assigned stall/booth or in any part of the market premises;
 3. To bring into, keep, store and/or use, within the assigned stall/booth, pets, animals, flammable and explosive materials, any contraband, materials and equipment causing obnoxious odor or noise, lighted candles during brown-outs, gas-fueled appliances, except in the canteen area;
 4. Store, place and/or display any merchandise, or install , attached or place any structure, display racks or work of any kind outside of, or protruding the assigned stall/booth, and any such merchandise, structure, etc. may be summarily removed by the GRANTOR or its authorized agents, at the expense of the GRANTEE;
 5. Use the assigned stall/booth for businesses other than the nature of business, as indicated herein, or other than the nature of business for the assigned market section;
 6. Other analogous acts or any act that may be prohibited by the other provisions of this agreement, the New Carmona Public Market Code and the market rules and regulations, existing or those that may be adopted from time to time.
9. LOSS AND DAMAGE OF MERCHANDISE. The GRANTEE shall be responsible at all times for the safety and security of all his belongings and merchandise within the assigned stall/booth. The GRANTOR shall not be liable, in any case, for the loss or damage of any merchandise or belongings of the GRANTEE, by reason of theft, robbery or any similar acts, or by reason of any force majeure or fortuitous event, or by any other reason.
10. PRE-TERMINATION. The GRANTEE may pre-terminate this agreement by serving to the GRANTOR a 30-day prior written notice, in which case,

the deposit and all advance payments made by the GRANTEE shall be forfeited in favor of the GRANTOR, as liquidated damages.

11. REVOCATION. Upon an administrative complaint or charge filed before it by the CPM Administrator, and after notice and hearing, the Market Committee, may warn, impose reasonable penalties, suspend or revoke the Market Award and this agreement, on the following grounds:

1. Non-payment of the Rental Fees, Maintenance Fees, or the Utility Charges, for a period of sixty (60) days;
2. Commission of any of the prohibited acts provided herein;
3. Abandonment of assigned stall/booth for a period of sixty (60) days, or failure to commence or continue business for the same period;
4. Violation of any of the terms and conditions of this agreement, any of the provisions of the New Carmona Public Market Code, market rules and regulations, existing and those adopted from time to time.

In case of revocation on the above grounds, the deposit and all advance payments made by the GRANTEE shall be forfeited in favor of the GRANTOR, as liquidated damages.

In case of death of a partner, dissolution of the corporation, or death of the individual GRANTEE, there being no Application for Transfer of Market Award filed, the Market Award is automatically revoked.

12. TERMINATION. Upon the lapse of the term of this agreement, there being no renewal granted, this agreement is automatically terminated and the GRANTEE shall immediately vacate the assigned stall/booth space.

13. REFUSAL TO VACATE. In case of termination or revocation, should the GRANTEE refuse to vacate, the GRANTOR or its authorized agents may refuse entry to the former, padlock the assigned stall or demolish or remove the booth, and/or remove the merchandise and other belongings therein and store the same in a warehouse or any storage area. The GRANTEE may reclaim such goods, except where the GRANTOR exercises its right of retention until any outstanding obligation of the former is fully paid. In this connection the GRANTEE hereby authorizes and appoints the GRANTOR or his duly authorized agents, as Attorney-in-fact, to sell such goods in public auction and apply the proceeds thereof, in payment of such unpaid obligation, and to return any balance to the former.

14. RENEWAL. Should the GRANTEE intends to renew his Market Award and this Agreement, he shall file an Application for Market Award Renewal before the Market Committee, at least sixty (60) days prior to the termination of this agreement. After due deliberations, the Market Committee may deny or grant renewal, after considering the record of the GRANTEE on his compliance with market rules and regulations, the provisions of The New Carmona Public Market Code and this agreement.

15. NATURE OF THIS AGREEMENT. This agreement and the Market Award granted herein do not create any leasehold relationship between the parties herein and the GRANTOR does not convey or surrender in favor of the GRANTEE, the right of possession or any real rights over the assigned stall or booth. As a mere grant of privilege, the same may be revoked on any of the grounds herein provided, and thereafter the GRANTEE may be ejected from or denied entry into, his assigned stall or booth, without need of any court order.

16. INCORPORATIONS. The provisions of the New Carmona Public Market Code, any amendments, and /or revisions thereto, the existing market rules and regulations, as well as those that may be adopted from time to time, are hereby adopted and incorporated, as integral part of this agreement. As such, GRANTEE hereby undertakes to faithfully abide and comply with the same.

IN WITNESS WHEREOF, the parties herein have set their hands this ____ day of _____ at Carmona, Cavite.

THE MUNICIPALITY OF CARMONA
"GRANTOR"

"GRANTEE"

Municipal Mayor

By: _____

(ACKNOWLEDGMENT)

Section 5C.09. RENEWAL OF MARKET AWARD. – Should the grantee intends to renew his Market Award and his Market Award Agreement, he shall file an Application for Market Award Renewal before the Market Committee, at least sixty (60) days prior to the termination of this agreement. After due deliberations, the Market Committee may deny or grant renewal, after considering the record of the grantee on his compliance with market rules and regulations, the provisions of the Public Market Code and the Market Award Agreement. An Application for Renewal Fee in the amount of ₱ 1,000.00 shall be charged to cover cost of processing and administration.

Section 5C.10. TRANSFER OF AWARD/STALL/BOOTH. – As a general rule, the Market Award is **NON-TRANSFERABLE**. However, transfer of Market Award may be granted only to qualified transferees, namely the legitimate spouse or any of the legitimate children of the grantee. The grantee, during his lifetime, or any of the qualified transferees, after the death of the grantee, may file an Application for Transfer of Market Award, before the Market Committee, which may deny or grant the transfer to anyone of the applying qualified transferees, after deliberating on their qualifications, need for the job or business, and other relevant considerations.

Transfer of Stall or transfer of location of booth may be granted, upon application filed with, and after deliberations thereon made by, the Market Committee. An Application for Transfer Fee in the amount of ₱ 1,000.00 shall be charged to cover cost of processing and administration.

Section 5C.11. REVOCATION OF MARKET AWARD. – Upon an administrative complaint or charge filed before it by the CPM Administrator, and after notice and hearing, the Market Committee, may warn, impose reasonable penalties, or revoke the Market Award and this agreement, on the following grounds:

1. Non-payment of the Rental Fees, Maintenance Fees, or the Utility Charges, for a period of sixty (60) days;
2. Commission of any of the prohibited acts provided herein;
3. Abandonment of assigned stall/booth for a period of sixty (60) days, or failure to commence or continue business for the same period;
4. Violation of any of the terms and conditions of this agreement, any of the provisions of the New Carmona Public Market Code, market rules and regulations, existing and those adopted from time to time.
5. Non-renewal of local permits.

In case of revocation on the above grounds, the deposit and all advance payments made by the grantee shall be forfeited in favor of the Municipality, as liquidated damages.

In case of death of a partner, dissolution of the corporation, or death of the grantee, there being no Application for Transfer of Market Award filed, the Market Award is automatically revoked.

Section 5C.12. PRE-TERMINATION / TERMINATION OF MARKET AWARD. – The grantee may pre-terminate his Market Award by serving to the Municipality, a 30-day prior written notice, in which case, the deposit and all advance payments made by the grantee shall be forfeited in favor of the Municipality, as liquidated damages.

Upon the lapse of the term of the Market Award Agreement, there being no renewal granted, the same is automatically terminated and the grantee shall immediately vacate the assigned stall/booth space.

ARTICLE D. WEIGHING SCALES

Section 5D.01. ANNUAL REGISTRATION AND SEALING. – The CPM Administrator shall ensure that all weighing scales being used within the CPM shall be duly registered with and sealed by the Office of the Municipal Treasurer. All weighing scales shall be required to be registered and scaled annually and shall be imposed annual Weighing Scale Registration and Sealing Fees, as follows:

SCALE CLASSIFICATION	ANNUAL FEE
With a capacity of not more than 30 kgs.	₱ 200.00
With capacity of more than 30 kgs. But not more than 300 kgs.	200.00
With a capacity of more then 300 kgs. but not more than 3,000 kgs.	250.00
With a capacity of more than 3,000 kgs.	500.00

Section 5D.02. REGULAR INSPECTION. – The CPM Administrator or any authorized representative shall make regular inspection of weighing scales to ensure that the same is correctly calibrated to reflect the true and correct weight of goods being sold. All stall holders, booth-holders and ambulant vendors using weighing scales shall exhibit and surrender the same for inspection.

Section 5D.03. PENALTIES. – The annual weighing scales seal shall bear the year of registration. All weighing scales which are found to be, unregistered and unsealed for the current year, or uncalibrated to reflect correct weight, shall be confiscated and shall be released only after payment of the Annual Registration and Scaling Fee prescribed under Section 23 hereof, and a fine of ₱ 2,000.00.

Recalcitrant violators with 3 or more infractions may be charged by the CPM Administrator before the Market Committee for cancellation of their Market Award.

ARTICLE E. MISCELLANEOUS PROVISIONS

Section 5E.01. STRICT CLEANLINESS POLICY. – It shall be the policy of the CPM Administration to formulate and adopt, strictly implement and monitor rules and regulations on cleanliness within the CPM Zone.

Section 5E.02. REGISTRATION OF EMPLOYEES. – All employees of stall/booth holders shall be required to register with the CPM Administration. They shall be issued I.D. Cards which they will wear and display at all times while inside the CPM premises. They shall be subject to and shall comply to CPM Rules and Regulations.

Section 5E.03. CPM RULES AND REGULATIONS. – The CPM Administrator shall formulate the CPM Rules and Regulations to implement the provisions of this Code, and submit the same to the Mayor for approval within thirty (30) days from effectivity of this Code. All provisions of this Code that may be implemented without any need of implementing rules shall be immediately implemented. The CPM Administrator may amend, supplement, alter the CPM Rules and Regulations, or issue additional rules thereto, subject to prior approval of the Mayor.

ARTICLE F. PENAL PROVISIONS

Section 5F.01. SURCHARGES. – Any person occupying or using a space in the public market without any grant of Market Award or required permission, and/or without first paying the fees herein-above provided, shall pay surcharges in an amount equivalent to three (3) times the regular fixed rate of fees for the space occupied and shall thereafter be ejected. Any person occupying more space than what is duly assigned to him shall pay double the regular rate for such extra space without prejudice to applicable administrative action against him.

Section 5F.02. CANCELLATION OF MARKET AWARD AND EJECTMENT. – Any stall/booth holder, his/her helper or his/her duly designated representative who habitually fails to pay the monthly or daily fees herein prescribed or such other regulatory fees mandated by other laws or ordinances, or violates any provisions of this Code and/or the CPM Rules and Regulations, shall be subjected to appropriate administrative proceeding for the cancellation/ revocation of his/her Market Award and ejection from the stall/booth assigned.

ARTICLE G. TRANSITORY AND FINAL PROVISIONS

Section 5G.01. TRANSITORY RULES AND PROCEDURES. – Immediately upon effectivity of this Code, the following transitory rules and procedures shall be implemented:

- a. The Municipal Mayor shall appoint the CPM Administrator, who shall immediately implement the provisions of this Code;
- b. The Municipal Mayor shall likewise appoint the members of the Market Committee in accordance with Sec. 11 hereof;
- c. All incumbent stall/booth holders shall be made to accomplish and submit the Application for Market Award, as provided for under Sec. 13 hereof. No Application Fee shall be collected;
- d. The CPM Administrator shall review all submitted applications to ensure that all information required therein and documentary requirements under Sec. 14 hereof are complete;
- e. Upon complete submission of application and documentary requirements, the CPM Administrator shall make an assessment of all fees to be paid by the stall/booth holders, in accordance with Sec. 9 hereof and the Market Award Agreement. Such assessment shall be notified the stall/booth holders concerned with the directive to pay the same within ten (10) days from receipt, otherwise his/her Market Award shall not be granted, no Market Award Agreement shall be executed, and Cancellation/Ejection proceedings shall be initiated against him/her;
- f. Under Sec. 9 hereof and the Market Award Agreement, the following market fees shall be assessed and paid by the incumbent stall/booth holders:
 - f.1 Advance RENTAL FEES equivalent to SIXTY (60) days;
 - f.2 Advance MAINTENANCE FEE equivalent to SIXTY (60) days;
 - f.3 DEPOSIT for electric/water charges as may be assessed by the CPM Administrator;
 - f.4 MARKET AWARD FEE. HOWEVER, all payments of GOODWILL MONEY paid under the Old Code, shall be CREDITED as payment for the Market Award Fee assessed under this Code. Any balance due the Municipality after such credit, shall however, be paid accordingly, by the stall/booth holder concerned. In case the GOODWILL MONEY paid exceeds the Market Award Fee due, the excess shall be credited to the other fees due, such as Rental Fees, Maintenance Fees or Deposit but no refund of the same shall be allowed;
- g.) Only upon payment of the required fees, shall the Market Award be granted and issued, and the Market Award Agreement be signed and executed. Failure to pay such fees within the period required, shall

initiate cancellation/ejection proceedings against the stall/booth holder concerned.

- h.) The grant of the Market Award and execution of the Market Award Agreement give the stall/booth holder concerned a new and fresh Market Award period of TEN (10) YEARS from such execution. The period or years of previous stall/booth occupation before the execution of this new Market Award Agreement, shall not be included in this new TEN (10) YEAR Market Award Period.

Subject to the approval of the Mayor, the CPM Administrator shall formulate and implement additional rules and procedures that may be further required to govern the smooth transition of implementation from the Old to this New Market Code.

ARTICLE H. SLAUGHTER AND CORRAL FEES

Section 5H.01 Imposition of Fee. – There shall be collected the following fees:

- 1.) The Municipality of Carmona is entitled to 10% of every animal slaughter for Carmona Public Market which shall be remitted to the office of the Municipal Treasurer or his/her duly authorized representative, monthly, within the first 10 day of the month.
- 2.) That the BCSH shall not permit any pick-up and loading of meat for delivery to Carmona Public Market by vehicles not duly accredited by the office of the Municipal Agriculture.
- 3.) Duty authorized representative of Treasurer’s Office shall collect all and every Meat Inspection Certificate (MIC) every time fresh carcass or carcasses are delivered at the CPM. These certificates issued at “BCSH” show the name of meat dealer or vendor the kind of animal and number of heads slaughtered, among others. These MICs will be tallied monthly and will be the basis for computing the amount to be remitted to the Municipal Treasurer’s Office of Carmona.

A. Breakdown of Slaughter House (SH) Fee

	TOTAL
LECHON	₱ 100.00
FATTENER	100.00
OVERSIZED/CULLED	150.00
CATTLE/CARABAO	300.00
GOAT SHEEP AND OTHERS	200.00

- B. Post-abattoir fee for the inspection of meat from all kinds of animals coming from sources outside the Municipality of Carmona for sale in public market. ₱ 10.00

Section 5H.02 Exemption. – The corresponding fees shall not be collected on animals condemned by the Municipal Health Office and/or Meat Inspector.

Section 5H.03 Time and Manner of Payment. –

- a) *Permit fee.* The fee shall be paid to the Municipal Treasurer or his duly authorized representative upon application of a permit to slaughter with the Municipal Health Officer or Meat Inspector.
- b) *Slaughter fee.* The fee shall be paid to the Municipal Treasurer or his duly authorized representative in the slaughterhouse or before the slaughtering of the animal, if it takes place anywhere outside the public slaughterhouse.
- c) *Corral fee.* The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the animal is kept in the municipal corral or any place designated as such. If the animal is kept in the municipal corral beyond the period paid for, the fees, due on the unpaid period shall first be paid before the same animal is released from corral.
- d) *Post-mortem fee.* The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the meat is sold within the municipality.

Section 5H.04 Administrative Provisions. – Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Health Officer or his duly authorized representative, through the Municipal Treasurer.

The slaughter of any kind of animal for sale or for consumption of the public shall be done only in the municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere except large cattle which shall be slaughtered only in the public slaughter houses; Provided that the animals slaughtered for home consumption shall be not sold or offered for sale elsewhere.

Before issuing the permit for the slaughter of large cattle, the Municipal Treasurer or his duly authorized representative shall require for branded cattle, the production of the certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing the title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefore. For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For the unbranded cattle of the required age, the necessary owners and transfer certificate shall be issued and the corresponding fees collected therefore before the slaughter permit is granted.

Section 5I.02 Time of Payment. – The fee imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representative upon application/renewal of business permit.

Section 5I.03 Surcharge for Late Payment. – Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of ten percent (10%) of the original amount fees due. Such surcharge to be paid at the same time and in the same manner as the fee due.

Section 5I.04 Administrative Provisions. In order to protect and advance the right of the constituents to a balanced ecology and healthy environment, the MENRO is hereby tasked to implement the provisions of this Article, and shall issue the necessary rules and regulations which shall ensure protection of the environment against pollution and other impacts occasioned by human activities.

ARTICLE J. CHARGES FOR PARKING

Section 5J.01 Imposition of Fees. – There shall be collected fees for the use of any municipal owned parking area the following parking fees:

Per Day or Fraction Hereof

Tricycle	₱ 2.00
Jeep	2.00
Bus	12.00
Service Truck	25.00

Section 5J.02 Time of Payment. – The fees imposed herein shall be paid to the Municipal Treasurer or to his authorized representative upon parking thereof.

ARTICLE K. RENTAL OF MUNICIPAL CEMETERY LOTS

Section 5K.01 Imposition of Fees. – There shall be collected the following rental fee for a lease of five (5) years in the municipal cemetery.

- a) **ADULT:**

Interment fee	1,5000	
Niche Rental	1,000	(Renewal every five years)
Burial Permit	50	

- b) **FETUS:**

Interment fee	600	
Niche Rental	250	(Renewal every five years)
Burial Permit	50	

Section 5K.02 Surcharge for Late Payment. – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount fees due, such surcharge to be paid at the same time and in the same manner as the fees become due.

Section 5K.03 Interest of Late Payment. – In addition to the surcharge imposed herein, there shall be imposed an interest of five percent (5%) per annum from the due date until the fee is fully paid.

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

Section 5K.04 Administrative Provisions. –

- a) **Permit to Construct.** – Any construction of whatever kind or nature in the public cemetery whether for temporary or permanent use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- b) **Renewal of Lease.** – In case a lessee intended 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 rental fees therefore. He shall be given Three (3) months as grace period to pay his obligation.

ARTICLE L. ANNUAL ANTENNA/TOWER FEE

Section 5L.01. Imposition of Fee. – There shall be collected an annual antenna/tower fee of ₱180,000.00 per annum for the operation and/or utilization of antennae, tower, cell sites/relay stations of all telecommunication facilities within Carmona, Cavite.

It shall be unlawful for any person, whether natural or juridical, including but not limited to owner, proprietor, partners, corporate officers, to operate the abovementioned telecommunication facilities without payment of the required fee subject of this Ordinance.

Section 5L.02. Time and Manner of Payment/Discounts. –

- (a) For Year 2004 – one time full payment will be given 10% discount or quarterly basis with no discount.

(b) For Year 2004 onwards – one time full payment on the first 20 days of January shall be entitled to a 10% discount or on a quarterly basis with no discount.

Section 5L.03 Surcharge for Late Payment. – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount due, Discounts are not applicable to the surcharge.

Section 5L.04. Exemptions.

- (a) All communication facilities used by the local government of Carmona and those stated in the Local Government Code;
- (b) All communication facilities actually, directly, and exclusively used by religious institutions for religious purposes; and
- (c) All communication facilities of non-stock and non-profit educational institutions actually, directly, and exclusively used for educational purposes.

ARTICLE M. REPRODUCTION OF MAPS

Section 5M.01. Imposition of Fee. The corresponding amount stated hereunder shall be collected by the Office of the Municipal Treasurer or any of its duly authorized personnel for the reproduction and/or printing of maps with:

A. Ordinary or Light Color Printing (2-3 tone)

OPAQUE/ORDINARY PAPER	SPECIAL/GLOSSY PAPER	ORDINARY PAPER
80.00/sheet	160.00/sheet	@.27/sq.inch-25.00/sheet
110.00/sheet	220.00/sheet	@.32/sq.inch-35.00/sheet
200.00/sheet	400.00/sheet	@.75/sq.inch-145.00/sheet
90.00/sheet	180.00/sheet	@.45/sq.inch-45.00/sheet
2,500.00/sheet	5,000.00/sheet	@.35/sq.inch-600.00/sheet
1,500.00/sheet	3,000.00/sheet	@.35/sq.inch-350/sheet

B. Multiple tone or full color printing such as Land Use Map, Gen. Zoning Map, Urban Land Development Constraint Map, and Urban Zoning Map:

OPAQUE/ORDINARY PAPER	SPECIAL/GLOSSY PAPER	ORDINARY PAPER
110.00/sheet	160.00/sheet	45.00/sheet
150.00/sheet	220.00/sheet	65.00/sheet
250.00/sheet	400.00/sheet	255.00/sheet
120.00/sheet	180.00/sheet	80.00/sheet
5,000.00/sheet	5,000.00/sheet	1050.00/sheet
2,500.00/sheet	3,000.00/sheet	650.00/sheet

Note: Subject for 10% additional fee for every map layer of any size.

- For student researchers, item 1 @ 2 shall be provided free of charge and a 50% discount on item 3, 4, 5 & 6 if they show certification/recommendation from school.
- Items 4, 5 & 6 are applicable only if availability allows.
- All items are printed in opaque or ordinary paper.
- Electronics copy (JPEG, BITMAP FORMAT) of each item shall be 2x the cost @ A and B.

Section 5M.02. Kinds of Maps Available for Reproduction. The following maps available for reproduction are as follows:

- a) Land-use map
- b) Soil map
- c) Urban zoning map
- d) Carmona directory map
- e) Urban land development constraint map
- f) Erosion map
- g) Flood prone area
- h) Barangay map
- i) Boundary map

ARTICLE N. REGISTRATION & PLANNING FEE ON IDLE LANDS

SECTION 5N.01. Imposition of Fee. – In order to provide a comprehensive planning program for idle lands to ensure its productive use, there shall be collected an Idle Land Registration and Planning Fee (ILRPF) per annum from the owner/s thereof, as follows:

Idle land classified as INDUSTRIAL/ COMMERCIAL/AGRICULTURAL	- ₱ 0.15/square meter
Idle land classified as RESIDENTIAL	- ₱ 0.10/square meter

SECTION 5N.02. Definition of Idle Lands. – For purposes of this Article, idle lands shall mean the following: a) "Agricultural lands, more than one (1) hectare in contiguous area under one registered owner, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein." Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes with at least twenty (20) animal heads per hectare, shall likewise not be considered idle lands.

(b) Lands, other than agricultural, located within this municipality, more than one thousand (1,000) square meters in contiguous area under one registered owner,

one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein. Regardless of land area, this Article shall likewise apply to residential lots.

SECTION 5N.03. Time and Manner of Payment. – The fees imposed herein shall be due on the first day of January, and payable to the municipal treasurer within the first twenty (20) days of January of every year.

For idle lands which are newly acquired after the first twenty (20) days of January, corresponding fee/s shall be paid within the first twenty (20) days following its acquisition.

SECTION 5N.04. Idle Lands Exempt From RPF. – The Sangguniang Bayan may exempt idle lands from ILRPF by reason of force majeure, civil disturbance, natural calamity or any cause or circumstance which physically or legally prevents the owner of the property or person having legal interest therein from improving, utilizing or cultivating the same.

SECTION 5N.05. Listing of Idle Lands. – The municipal assessor shall make and keep an updated record of all idle lands located within the Municipality of Carmona. For purposes of registration and planning, the municipal assessor, municipal treasurer and/or municipal planning and development coordinator shall notify the owner of such idle land or person having legal interest therein of the imposition of ILRPF.

CHAPTER VI GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUES

Section 6A.01. Tax Period. – Unless otherwise provided in this Code, the tax period for all local taxes, fees and charges imposed under this Code shall be the calendar year.

Section 6A.02. Accrual of Taxes, Fees and Charges. – Unless otherwise provided in this Ordinance, all taxes, fees and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or changes, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 6A.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 6A.04. Surcharge for Late Payment. – Failure to pay the taxes, fees, and/or charges described in this Code within the time required shall subject the taxpayer to a surcharge of twenty (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, fee, or charge becomes due.

Section 6A.05. Interest on Unpaid Tax. – In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of the amount an interest at the rate not to exceed two (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 6A.06. Collection. – The collection of Municipal taxes, fees, charges, surcharges, and interest and penalties accruing to this municipality shall be the responsibility of the Municipal Treasurer or his deputies and in no case shall be delegated to any other person.

Unless otherwise specifically provided in this Code, or under existing laws or decrees, the Municipal Treasurer is 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 imposed.

Section 6A.07. Issuance of Receipts. – It shall be the duty of the Municipal Treasurer or his duly authorized representative to issue the necessary receipt to the person paying the tax, fee, or charge, indicating therein the date, amount, name of the person paying and the account for which is paid.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the Municipal Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

Section 6A.08 Records of Taxpayers. – It shall be the duty of the Municipal Treasurer to keep records, alphabetically arranged and open to the public inspection the names of all persons paying Municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

Section 6A.09. Examination of Book Accounts. – For effective enforcement and collection of taxes, fees and charges provided in this Code, the Municipal Treasurer shall, by himself or through any of his representatives duly authorized in writing, examine the books of accounts and other pertinent records of any person doing business within the jurisdiction limits of this Municipality to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made during business hours, not oftener than once every year for each business establishment. 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 representative 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.

The books of accounts kept by the business establishments pursuant to the provisions of the National Internal Revenue Code shall be sufficient for determining the correct amount of the Municipal taxes and other impositions, and establishments shall no longer keep other or separate books of accounts for the purpose.

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

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

Section 6A.10. Accounting of Collections. – Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of the Municipality.

ARTICLE B. CIVIL REMEDIES FOR COLLECTIONS OF REVENUE

Section 6B.01. Extent of Municipal Government's Lien. – Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or

judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise in privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 6B.02 Application of Civil Remedies. – The civil remedies for the collection of local taxes, fees, or charges and related surcharges and interest resulting from delinquencies 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 or rights to real property; and,
- b) By judicial action.

Either of this two (2) remedies or both may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer with the approval of the Mayor.

Section 6B.03 Distraint of Personal Property. – The remedy by distraint shall proceed as follows:

- a) *Seizure.* – Upon failure of the person owing any local tax, fee, or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such cases, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the record of his office showing the fact of delinquency and the amount of tax or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal aforementioned subject to the taxpayer's right to claim exemption under provisions of applicable laws. Distrainted personal property shall be sold at public auction in the manner provided in this Code.
- b) *Accounting for Distrainted Goods.* – The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or reflects are taken, or the dwelling or place of business of that person and with someone with suitable age and discretion, to which list shall be added a statement of the sum demanded and note of the time and place of sale.

- c.) *Publication.* – The officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in this municipality, specifying the place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- d) *Release of Distrained Property Upon Payment Prior to Sale.* – If at any time prior to the consummation of the sale, all the proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.
- e) *Procedure of Sale.* – At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrained to be disposed of within One Hundred Twenty (120) days from the date of distraint, the same shall be considered as sold to this Municipality for the amount of the assessment made thereon by the committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

The committee appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of COA and the Municipal Assessor as members.

- f) *Disposition of Proceeds.* – Disposition of proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interests, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, the property may, in like manner, be distrained until in full amount due, including all expenses, is collected.
- g) *Levy on Real Property.* – After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on, before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. The Municipal Treasurer shall prepare a fully authenticated certificate showing the name of the taxpayer and the amount of the tax, fee, or charge, and penalty due from

him. Such certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be affected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Municipal assessor and the registrar of deeds of the province who shall annotate the levy on tax declaration and certificate of title of the property, respectively and the delinquent taxpayer or, if he is absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

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

- h) *Penalty for Failure to Issue and Execute Warrant.* – Without prejudice to criminal prosecution under Revised Penal Code and other applicable laws, the Municipal Treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority, shall be automatically terminated from the service after due notice and hearing.
- i) *Advertisement and Sale.* – Within thirty (30) days after the levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be affected by posting a notice at the main entrance of the Municipal Hall, and in public and conspicuous places in barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality where the property is located. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall, or on the

property to be sold, or at any other place as determined by the Municipal Treasurer conducting the sale and specified in the notice of sale.

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

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

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

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

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

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

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

- m) *Resale of Real Estate Acquired for Payment of Taxes, Fees, or Charges.*
– The Sanguniang Bayan of this municipality may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Article at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- n) *Collection of Delinquent Taxes, Fees, Charges, or Other Impositions Through Judicial Action.* – This municipality may impose the collection of delinquent taxes, fees, charges or other impositions by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed herein.
- o) *Further Distraint or Levy.* – The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.
- p) *Personal Property Exempt from Distraint or Levy.* – The following property shall be exempt from the distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge, including related surcharges and interests:
- 1) Tools and implements necessarily used by the delinquent taxpayer in his 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 ordinary 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 (₱10,000.00) Pesos;
- 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 (1) fishing boat and net, not exceeding the total value of Ten Thousand Pesos (₱10,000.00) by the lawful use of which a fisherman earns his livelihood; and
- 6) Any material or article forming part of a house or improvement of any real property.

CHAPTER VII GENERAL PENAL PROVISIONS

ARTICLE A. GENERAL PENAL PROVISIONS

Section 7A.01. Penalty Clause. – Any person who violates any of the provisions of this Code or the rules and regulations promulgated by authority of this Code shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) but not exceeding Five Thousand Pesos (₱5,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months, or both, at the discretion of the court.

Payment of a fine or service of imprisonment as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code.

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

**CHAPTER VIII
FINAL PROVISIONS**

ARTICLE A. ADDITIONAL PROVISIONS

Section 8A.01. Supplementary Clause. On matters not provided in this Ordinance, any existing applicable laws and their corresponding implementing rules and regulations, executive orders and relevant issuances therefor shall be applied in a supplemental manner.

Section 8A.02. Repealing Clause. All ordinances, rules and regulations or parts thereof, which are inconsistent with any provisions of this Code, are hereby repealed or modified accordingly.

Section 8A.03. Separability Clause. If, for any reason, any provision, section or part of this Code is declared invalid or unconstitutional by a court of competent jurisdiction or suspended or revoked by the Sangguniang Panlalawigan, such judgement shall not affect or impair the remaining provisions, sections or parts which shall continue to be in force and effect.

Section 8A.04. Date of Effectivity. This Code shall take effect on 01 January 2017.

ENACTED ON 12 DECEMBER 2016.

I HEREBY CERTIFY, that the foregoing Municipal Ordinance No. 013-2016, otherwise known as the "Revised Revenue Code of Carmona" was enacted by the Sangguniang Bayan during its 50th regular session held at the Municipal Session Hall on 12 December 2016.


MARIVIC M. PAKINGAN
Secretary to the Sangguniang Bayan

ATTESTED:


HON. ELMER M. REYES
Municipal Vice Mayor and Presiding Officer

SANGGUNIANG BAYAN MEMBERS


HON. CESAR L. INES JR.


HON. CESAR M. LOYOLA


HON. BERNIE A. ORTIZ


HON. ROEL Z. MANARIN


HON. HUBERTO A. HUGO


HON. AMABLE M. LONTOK


HON. MAXIMO A. ACBAY


HON. ALBERTO H. OCAMPO


HON. FERMIN M. LEVARDO
ABC President

APPROVED:


HON. DAHLIA A. LOYOLA
Municipal Mayor

DEC 16 2016

Date Approved