

Republic of the Philippines  
Province of Iloilo  
MUNICIPALITY OF MINA  
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Office of the Sangguniang Bayan

**MUNICIPAL ORDINANCE NO. 2017 - 301**

**REVISED MUNICIPAL REVENUE CODE  
OF THE MUNICIPALITY OF MINA, PROVINCE OF ILOILO**

Be it ordained by the Sangguniang Bayan in session assembled;

**CHAPTER I GENERAL PROVISIONS**

**Article A. Scope**

*SEC. 1A. 01. Scope.* This Ordinance shall govern the levy, assessment, and collection of taxes, fees, charges and other important impositions within the jurisdiction of the Municipality of Mina, Province of Iloilo.

**Article B. Definition and Rule of Construction**

*SEC. 1B. 01. Definitions.* When used in this code:

(a) "Business" means commercial activity customary engaged in as a means of livelihood and typically involving some independence of judgment and power of decision.

(b) "Charges" refer to pecuniary liability, as rents or fees against proper person or organization.

(c) "Cooperative" is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful common social or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

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

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

(e) "Countryside and Barangay Business Enterprises" refer to any business entity, association, or cooperative registered under the provisions of Republic Act Numbered Sixty-Eight Hundred Ten (RA 6810) otherwise known as "Magna Carta for countryside and Barangay Business Enterprises "Kalakalan 20."

(f) "Fee" means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

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

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

(i) "License or Permit" is a right or permission granted in accordance with the law by a competent authority to engage in some business or occupation or to engage in some transaction.

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

(k) "Person" means every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations.

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

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

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

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

(p) "Services" means the duties, work, or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case maybe.

(q) "Tax" means an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

**SEC. IB.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 RA 7160, otherwise known as the Local Government Code of 1991.

**SEC. 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 if 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 have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

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

(c) **Computation of Time** - time which an act is to be done as provided in this code or in any rule or regulation issued pursuant to the provisions hereof, when expressed in days shall be computed by excluding the first day and including the last day. If the last days falls on Sunday or Holiday, the same shall be excluded from the computation, and the business day following shall be considered the last day.

(d) **References.** - All references to Chapter, Articles, Sections are to the Chapter, Articles, Section in this Code unless otherwise specified.

(e) **Conflicting provisions of chapters.** If the provisions of different chapters or articles conflict with or contravene each other, the provisions of each chapter or article shall prevail as to all specific matters 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 last in point of sequence shall prevail.

## **CHAPTER II. MUNICIPAL TAXES**

### **Article A. Municipal Business Tax**

**SEC. 2A. 01 - Definitions.** - When used in this article...

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

(b) "Agricultural Product" includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flower, and there by-products: ordinary salt, all kind of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrases "whether in their original form or not" refer to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market.

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

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

(c)“Amusement” is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime, or fun.

(d) “Amusement Places” include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.

(e) “Banks and other financial institutions” include non bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations.

(f) “Brewer” includes all persons who manufacture fermented liquors of any descriptions for sale or delivery to others, but does not include manufacturers of tuba, basi, tapuy, or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.

(g) “Business agent” (Agente de negocio ) includes all persons who act as agent of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment or private detective agencies.

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

(l)“Carenderia” refers to any public eating place where foods already cooked are served at a price.

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

(k)“Contractor” includes persons, natural or juridical, not subject to professional tax, imposed by the province, whose activity consists essentially of the sale of all kinds of services for a fee regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Article, the term “contractor” shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors; proprietors of mine drilling apparatus; persons engaged in the installation of water system, and gas or electric light, heater, or power; proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and laundries using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operation of establishment or lots for parking purposes; proprietors or operator of tailor shops, dress shops, milliners and hatters, beauty parlors barbershops, massage clinics, sauna baths, slenderizing and building saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotel, motels, and lodging houses; warehousing, or forwarding establishments; master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers; publishers except those 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, lessor and distributors.

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

(m) “Manufacturer” includes every person who, for the purpose of sale or distribution to others and not for his use or consumption, by physical or chemical process: (1) alters the exterior texture or form, inner substance of any raw material or manufactured or partially manufactured products in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition; (2) alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any use or industry; or (3) combines any raw material or manufactured or partially manufactured product with other materials or products of the same or of different kind in such manner that the finished product of such process or manufacture can be put to a special use or uses to which such material, or manufactured or partially manufactured product in its original condition could not have been put.

(n) “Peddler” means any person who, either for himself or for commission, travels from place to place within the municipality and sells his goods or offers to sell or deliver the same.

(o) “Marginal Farmer” – refers to an individual engaged in subsistence farming which shall be limited to the sale, barter or exchange of agricultural products produced by himself or his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50, 000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.

(p) “Public Market” refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks and the like.

(q) “Rectifier” comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continues distillation from mash, wort, wash, sap, or syrup through continues 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 distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

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

(s) “Retail” means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

(t) “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.

**SEC. 2A. 02. Imposition of Tax** – Every person who operates within the Municipality of Mina any of the businesses mentioned in this Article shall pay a business tax in the amount prescribed therefore. The tax is payable for every distinct establishment and one line of business activity does not become exempt 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 of nature in accordance with the following schedule:

**Amount of Tax**

With the gross sales or receipts for the preceding calendar year in the amount of:

<b>2012-2016 Current Rate</b>	<b>10%</b>
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**Rate of Tax Per Annum**

a. Less than P10,000.00	P200.20	P220.22
b. P10,000 or more but less than P15,000.00	P226.20	P292.82
c. P15,000.00 or more but less than P20,000	P365.20	P401.72
d. P20,000 or more but less than P30,000.00	P532.40	P585.64
e. P30,000 or more but less than P40,000.00	P799.00	P878.90
f. P40,000 or more but less than P50,000.00	P999.00	P1,098.90
g. P50,000 or more but less than P75,000.00	P1,597.20	P1,756.92
h. P75,000 or more but less than P100,000.00	P1,996.50	P2,196.15
i. P100,000 or more but less than P150,000.00	P2,662.00	P2,928.50
j. P150,000 or more but less than P200,000.00	P3,327.50	P3,660.25
k. P200,000 or more but less than P300,000.00	P4,658.50	P5,124.35
l. P300,000 or more but less than P500,000.00	P6,655.00	P7,320.50
m. P500,000 or more but less than P750,000.00	P9,680.00	P10,648.00
n. P750,000 or more but less than P1,000,000.00	P12,100.00	P13,310.00
o. P1,000,000 or more but less than P2,000,000.00	P16,637.50	P18,301.25
p. P2,000,000 or more but less than P3,000,000.00	P19,965.00	P21,961.50
q. P3,000,000 or more but less than P4,000,000.00	P23,958.00	P26,353.80
r. P4,000,000 or more but less than P5,000,000.00	P27,951.00	P30,746.10
s. P5,000,000 or more but less than P6,500,000.00	P29,494.30	P32,443.73
t. P6,500,000 or more		at the rate of 1%

The preceding rates shall apply only to the amount of domestic sales other than those enumerated in paragraph (c) of this Article.

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

**Amount of Tax**

Gross Sales/receipts for the preceding calendar year:

<b>2012-2016 Current Rate</b>	<b>10%</b>
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**Amount of Tax Per Annum**

Less than P1,000.00	P21.78	P23.96
a. P1,000 or more but less than P2,000.00	P39.93	P43.92
b. P2,000 or more but less than P3,000.00	P60.50	P66.55
c. P3,000 or more but less than P4,000.00	P87.12	P95.83
d. P4,000 or more but less than P5,000.00	P121.00	P133.10
e. P5,000 or more but less than P6,000.00	P146.41	P161.05
f. P6,000 or more but less than P7,000.00	P173.03	P190.33
g. P7,000 or more but less than P8,000.00	P199.65	P219.62
h. P8,000 or more but less than P10,000.00	P266.27	P248.90
i. P10,000 or more but less than P15,000.00	P266.20	P292.82
j. P15,000 or more but less than P20,000.00	P332.75	P366.03
k. P20,000 or more but less than P30,000.00	P399.30	P439.23
m. P30,000 or more but less than P40,000.00	P532.40	P585.64
n. P40,000 or more but less than P50,000.00	P798.60	P878.46
o. P50,000 or more but less than P75,000.00	P1,197.90	P1,317.69
p. P75,000 or more but less than P100,000.00	P1,597.20	P1,756.92
q. P100,000 or more but less than P150,000.00	P2,262.70	P2,488.97
r. P150,000 or more but less than P200,000.00	P2,928.20	P3,221.02
s. P200,000 or more but less than P300,000.00	P3,993.00	P4,392.30
t. P300,000 or more but less than P500,000.00	P5,324.00	P5,856.40
u. P500,000 or more but less than P750,000.00	P7,986.00	P8,784.60
v. P750,000 or more but less than P1,000,000.00	P10,648.00	P11,712.80
w. P1,000,000 or more but less than P2,000,000.00	P12,100.00	P13,310.00
x. P2,000,000 or more		55% of 1%

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

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

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

The term exported 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 safe shall be included from the total sales, and shall be subject to the rates exceeding one half (1/2) of the rates prescribed under paragraphs (a) and (d) of this article.

**(d) On Retailers**

With gross sales or receipts for the preceding calendar year

	<b>Rate of Tax per Annum</b>	
With gross sales or receipts for the preceding calendar year		
More than 30,000 but not over P400,000.00		2%
Over P400,000.00		1%

Provided, however, that barangays shall have exclusive power to levy taxes, as provided under Republic Act No. 7160 otherwise known as Local Government Code of 1991, on gross sales or receipts of the preceding calendar year of Thirty Thousand Pesos (P30,000.00) or less.

(e) On contractors and independent in accordance with the following schedule:

Gross Sales/Receipts for the Preceding Calendar Year

Gross Sales/Receipts for the Preceding Calendar Year.

	<b>Rate of Tax Per Annum</b>	
Less than P5,000.00	P33.27	P36.60
a. P5,000 or more but less than P10,000.00	P75.09	P82.60
b. P10,000 or more but less than P15,000.00	P126.44	P139.08
c. P15,000 or more but less than P20,000.00	P199.65	P219.62
d. P20,000 or more but less than P30,000.00	P332.75	P366.03
e. P30,000 or more but less than P40,000.00	P465.85	P512.44
f. P40,000 or more but less than P50,000.00	P665.50	P732.05
g. P50,000 or more but less than P75,000.00	P1,064.80	P1,171.28
h. P75,000 or more but less than P100,000.00	P1,597.20	P1,756.92
i. P100,000 or more but less than P150,000.00	P2,395.80	P2,635.38
j. P150,000 or more but less than P200,000.00	P3,194.40	P3,513.84
k. P200,000 or more but less than P250,000.00	P4,392.30	P4,831.53
l. P250,000 or more but less than P300,000.00	P5,590.20	P6,149.22
m. P300,000 or more but less than P400,000.00	P7,453.60	P8,198.96
n. P400,000 or more but less than P500,000.00	P9,982.50	P10,980.75
o. P500,000 or more but less than P750,000.00	P11,192.50	P12,311.75
p. P750,000 or more but less than P1,000,000.00	P12,402.50	P13,642.75
q. P1,000,000 or more but less than P2,000,000.00	P13,915.00	P15,306.50
r. P2,000,000 or more		55% of 1%

(f) On banks and other financial institutions, at a rate of fifty percent (50%) of one percent (1%) on the gross receipts of the preceding year derived from interest, commission, and discounts from lending activities, income from financial leasing dividends, rentals on property and profit from exchange or sale of property, insurance premium.

(g) On Dealers of real estate whose main business involved with independent buying and selling of house and/or lot building and/or lot:

With gross receipts for the preceding calendar year.

	<b>Amount of Tax per Annum</b>
Less than P20,000.00	P220.00
a. P5,000 or more but less than P10,000.00	P440.00
b. P10,000 or more but less than P15,000.00	P660.00
For every P5,000.00 in excess of P50,000.00 For Real property used residential purposes	<b>P22.00</b>
For every P1,000.00 in excess of P50,000.00 For Real property used for purposes other than residential	<b>P44.00</b>

In case of newly started business, the tax shall not be less than the minimum P100.00 as fixed above	<b>P110.00</b>
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(h) On Subdivision operators:

Per square meter per annum	<b>P0.17</b>
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In case of a newly-started business, the tax shall not be less than The minimum of P100.00 as fixed above	P110.00	P121.00
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(i) On lessors or sub lessors of real state including accessories, apartles, pension units, apartments, townhouses, condominiums, houses for lease, rooms, and spaces for rent:

With gross sales or receipts for the preceding calendar year	2% per annum
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For newly started business, the initial tax shall be at the rate of	P110.00	P121.00
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(j) On owners or operators of private cemeteries and memorials parks.

With gross sales or receipts for the preceding calendar year	2% per annum
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(k) On each magazine or newsstand.

(k) On each magazine or newsstand	P275.00	P302.50
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(l) On boarding houses with accommodation for:

Less than 10 boarders	P110.00	P121.00
10 to 19 boarders	P220.00	P242.00
20 to 39 boarders	P330.00	P363.00
40 to more boarders	P550.00	P605.00

(m) On owners or operators of lodging houses/inns with accommodation for:

Less than 15 lodgers	P550.00	P605.00
15 to 24 lodgers	P880.00	P968.00
25 to more lodgers	P1,100.00	P1,210.00

(n) On owners or operators of dancing schools, driving schools, speech clinics, tutorials center and other similar establishments:

On owners or operators of dancing schools, driving schools, speech clinics, tutorials center and other similar establishments	P550.00	P605.00
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(o) On café, cafeterias, ice cream and other refreshment parlors, restaurant, soda fountain, bars, carinderias or food caterers:

Not over P20,000.00	P275.00	P302.50
Over P50,000 but not over P100,000.00	P605.00	P665.50
Over P100,000 but not over P150,000.00	P1,155.00	P1,270.50
Over P150,000 but not over P200,000.00	P1,705.00	P1,875.50
Over P200,000 but not over P400,000.00	P3,795.00	P4,174.50
Over P400,000 but not over P600,000.00	P5,830.00	P6,413.00
Over P600,000 but not over P750,000.00	P9,955.00	P10,950.50
Over P750,000 but not over P1million	P14,768.00	P16,244.80
Over P1,000,000.00	at the rate of 2%	

(p) On amusement and other recreational places

Not over P20,000.00	P275.00	P302.50
Over P50,000 but not over P100,000.00	P605.00	P665.50
Over P100,000 but not over P150,000.00	P1,155.00	P1,270.50
Over P150,000 but not over P200,000.00	P1,705.00	P1,875.50
Over P200,000 but not over P400,000.00	P3,795.00	P4,174.50
Over P400,000 but not over P600,000.00	P5,830.00	P6,413.00
Over P600,000 but not over P750,000.00	P9,955.00	P10,950.50
Over P750,000 but not over P1million	P14,768.00	P16,244.80
Over P1,000,000.00	at the rate of 2%	

(q) On any business not specified above:

Not over P20,000.00	P275.00	P302.50
Over P20,000 but not over P60,000.00	P385.00	P423.50
Over P60,000 but not over P100,000.00	P605.00	P665.50
Over P100,000 but not over P150,000.00	P1,155.00	P1,270.50
Over P150,000 but not over P200,000.00	P1,705.00	P1,875.50
Over P200,000 but not over P400,000.00	P3,795.00	P4,174.50
Over P400,000 but not over P600,000.00	P5,830.00	P6,413.00
Over P600,000 but not over P750,000.00	P9,955.00	P10,950.50
Over P750,000 but not over P1million	P14,768.00	P16,244.80
Over P1,000,000.00	at the rate of 2%	

**SEC. 2A.03 Newly Started Business.** - In the case of a newly started business falling under Section 2A as herein provided, the tax shall be one twentieth of one percent (1/20 of 1%) of the initial investment for the first year.

However, in case the business opens before the last quarter of the year, the tax for the succeeding quarters shall be based on the gross sales and/or receipts for the preceding quarter at one-fourth of the annual rate fixed in the pertinent schedule.

In the succeeding calendar year, regardless of when the business started to operate 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.

**SEC. 2A.04 Computation and payment of tax on business**

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

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

c) In cases where a person conducts or operates two (2) or more businesses mentioned in the aforesaid section which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported, and the tax thereon shall be computed on the basis of the appropriate schedule.

**SEC. 2A.05 Exemptions.** Business engaged in the following shall be exempted from municipal taxes imposed in this article:

- a) Production, manufacture, refining, distribution or sale of gasoline, oil and petroleum products.
- b) Local Water District
- c) Cooperatives duly registered under RA 6938 otherwise known as the Cooperative Code of the Philippines.
- d) Non-stock and non-profit hospitals and educational Institutions.
- e) Business enterprises certified by the Board of Investment (BOI) pioneer or non-pioneer for a period of six (6) and four (4) years respectively, from the date of registration.
- f) Business entity, association or cooperatives registered under 6810; and
- g) Business and economic enterprises operating within export processing zones administered by the Export Processing Zone Authority.

**SEC. 2A.06 Situs of the tax. (a) Definition of terms -**

(1) **“Principal office”** the head or main office of the business appearing in the pertinent documents and submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case maybe.

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

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

(2) **Branch or Sales Office-** a fixed place in a locality which conducts operations of the business as an extension of the principal office. Offices used only as display areas of the products where flu stocks or items are stored for sales, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

(3) **Warehouse** – a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting in behalf of the business. A warehouse that do not accept orders and/or issue sales invoices as aforementioned shall not consider a branch or sales office.

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

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

On site sales of commercial quantity made in experimental farms shall similarly imposed the corresponding tax under Article A, Chapter II of this Code and allocated in paragraph (b) of Sec. 2A.04.

**(b) Sales Allocation**

(1) All sales made by a branch or sales office or warehouse located in this municipality shall be taxable herein.

(2) In case the principal office is located in this municipality, and there is no branch, sales office or warehouses in the locality by where the sale is made, the sales shall be recorded in the principal office along with the sales made by said principal office and the tax shall accrue to the Municipality of Mina.

(3) (a) If the principal office is located in the Municipality of Mina and the factory, project office, plant or plantation is located in another local 30% of the sales recorded in the principal office shall be taxable by the Municipality.

(b) If the factory, project office, plant or plantation is located in this municipality and the principal office is located in another locality, 70% of the sales recorded in the principal office shall be taxable herein.

This sales allocation in (a) and (b) above shall not apply to experimental farms.

(c) If the plantation is located in this municipality and the factory located in another locality, 40% of the 70% sales in paragraph 3 (b) shall taxable therein. On the other hand, if the factory is located in this municipality and the plantation is located in another locality, 60% of the 70% sale mentioned in paragraph 3(b) shall be taxable herein.

(d) If the factory, project office, plant or plantation is located in the municipality and the other factories, project offices, plants or plantation located in other localities, this municipality shall tax the sales in proportion the volume of production in the factory, project office, plant or plantation located herein during the tax period.

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

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

(5) In case of manufacturers or producers which engage the service an independent contractor to produce or manufacture some of their product the foregoing rules on the “situs” of taxation” shall apply. However, the factory or plant and warehouse of the contractor utilized for the production and star of the manufacturers products shall be considered as the factory or plant warehouse of the manufacturers.

(6) (a) All routes sale made in this municipality where a manufacturer, producer, wholesaler, maintain a branch or sales office or warehouse recorded in the branch or sale office or warehouse and shall be taxable herein.

(b) This municipality shall tax the sale of the products will by route trucks from the branch sales office or warehouse located but sold in another locality.

**SEC. 2A.07. Accrual of payment.** Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

**SEC. 2A.08. Time of Payment.** – All local taxes shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case maybe. The Sangguniang Bayan may, for a justifiable reason or cause, extra time for payment of such taxes without surcharges or penalties, but on the period not exceeding six (6) months.

**SEC. 2A.09. Surcharge for Late Payment.** – 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 tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**SEC. 2A.10. Interest in unpaid tax.** – In addition to the surcharge imposed herein, there shall be imposed an interest of Two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

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

**SEC. 2A. 11. Administrative provisions.**

(a) Requirement, any person who shall established, operate or conduct any business, trade or activity mentioned in this Article in the Municipality of Mina shall first obtain 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 a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer or their duly authorized representatives.

(c) Invoices or receipts. All persons subject to the taxes on business shall for each sale or transfer of merchandise or good, or for services rendered valued at Ten Pesos (P10.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles if any, and business address. The original of each sales invoices or receipt shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

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

(e) Issuance of certification. The Municipal Treasurer may, upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of required amount.

(f) Transfer of business to other location. Any business for which municipal business tax has been paid by the person conducting it may transferred and continued in any other place within the territorial limits of the municipality without the payment of additional tax during the period for which the payment of the tax was made.

(g) Retirement of Business – (a) Any person natural or juridical, subject the tax on business under this Article shall, upon termination of the business surrender to the Municipal Treasurer the official receipt issued for the payment of the business tax and submit a sworn statement of the gross sales or receipt for the current year or quarter within thirty (30) days following the closure. Tax due shall first be paid before any business or undertaking is finally terminated.

For purposes hereof; termination shall mean the business operations stopped completely. Any change in ownership, management and/or name of business shall not constitute termination as contemplated in this Article. Unless stated otherwise, assumption of the business by any new owner manager or 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 license to operate the business.

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

(1) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address on record to verify if it is 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, business continues to become liable for the payment of all the taxes, charges imposed thereon under existing local tax ordinances; and

(2) In the case of new owner to whom the business was transferred or other form of conveyance, said new owner shall be liable to pay the tax or fee for the transfer of the business to him if there is an existing ordinance prescribing such transfer tax.

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

(4) The permit issued to a business retiring or terminating its operations shall be surrendered to the Municipal Treasurer who shall forthwith cancel the same and record such cancellation in his books.

(h) **Death of a 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.

**SEC. 2A 12 Penalties.** - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) or imprisonment of not less than a week or both fine and imprisonment.

### **Article B. Tax on Peddlers**

**SEC. 2B. 01 Imposition of tax** – There is hereby levied an annual tax on peddlers engaged in the sale of any merchandise or article of commerce within the municipality, at the following rates:

	<b>Rate</b>
(1) Peddlers of any article or merchandise carried in Trucks/jeeps or any other motor vehicles -----	P 100.00 ----- P100.00
(2) Peddlers of any article or merchandise carried in Motorized bicycle, tricycle, or other similar vehicles other than those specified in (1) above -----	P50.00 ----- P50.00
(3) Peddlers of any article or merchandise carried in a Cart, carretela or other vehicles drawn by animals -----	P40.00 ----- P40.00
(4) Peddlers of any article or merchandise carried in a bicycle, pedicab/trisikad or other similar vehicle -----	P30.00 ----- P30.00
(5) Peddlers of any article or merchandise carried by person, per peddler -----	P20.00 ----- P20.00

#### **PEDDLERS**

a.) Using jeeps/trucks -----	P150.00 ----- P200.00
b.) Using motorized tricycles -----	P100.00 ----- P150.00
c.) Using bicycles or trisikads -----	P50.00 ----- P100.00
d.) Peddlers on foot/hauling -----	P25.00 ----- P50.00
e.) Milling services “bokbokan”/per machine -----	P50.00 ----- P100.00
f.) Rice Mill operators -----	P500.00 ----- P500.00

Delivery vans, trucks or motor vehicles used by business under Article A are exempt from peddlers tax.

**SEC. 2B.02 Time of payment** - The tax herein imposed shall be payable within the first twenty days of January. An individual who will start to peddle merchandise or articles of commerce after January twenty shall pay the full amount of the tax before engaging in such activity.

**SEC. 2B.03 Surcharge for late payment** – 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 tax due, such surcharge to be paid at the same time and in the same manner as tax due on unpaid tax.

**SEC. 2B.04 Interest on unpaid tax** - In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

**SEC. 2B.05 Administrative Provision** - The official receipt evidencing payment of the tax shall be carried in the person of the peddler and shall be produced upon demand by the Municipal Mayor or Treasurer or their duly authorized representatives.

**SEC. 2B. 06 Penalty** - Any violation of the provisions of this Article shall be punished by a fine of not less than P200.00 or more than P 1,000.00, or imprisonment of not less than three (3) days or more than a week or both fine and imprisonment.

**Article C. Community Tax**

**SEC. 2C.01 Imposition of Tax** – There is hereby levied an annual tax on individuals and corporations at the rates prescribed hereunder.

<b>(a) <u>On individuals</u></b>	<b><u>Amount of tax per annum</u></b>
Basic Community Tax -----	P5.00
Additional Community Tax -----	P1.00 for every P1,000 of income regardless of whether from business, exercise of profession or from property but not to exceed 5,000.00.

In case of husband and wife, each of them shall be liable to pay the basic tax of Five Pesos (P5.00) but the additional tax impossible on the husband and wife shall be One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income from the total property owned by them and/or the total gross receipts or earnings derived by them.

<b>(b) On corporations</b>	
Basic Community Tax -----	P500.00

**Additional Community Tax**

1. For every P 5,000 worth of real property in the Philippines owned by it during the preceding year based on the evaluation used in the payment of the real property tax under existing laws found in the assessment rolls of the Municipality of Mina. ----- P2.00

2. For every P5,000.00 of gross receipts or earnings derived by it from its business in the Philippines during the preceding year. ----- P2.00

The additional community tax on corporations shall not exceed P10,000.

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

**SEC. 2C.02. Coverage of the Tax** – Individuals include every inhabitant of the Municipality of Mina Eighteen (18) years or over whom:

- (a) Has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; or
- (b) Is engaged in business or occupation; or
- (c) Owns real property with an aggregate assessed value of P1, 000.00 or more; or
- (d) If required by law to file an income tax return.

Corporation include domestic or resident foreign, no matter how created or organized, engaged in or doing business in the Municipality of Mina.

**SEC. 2C.03 Exemptions** - The following are exempt from the payment of the community tax:

- (a) Diplomatic and consular representatives; and

(b) Transient visitors when their stay in the Municipality of Mina does not exceed three (3) months.

**SEC. 2C.04. Time and Place of Payment.**

**(a) Time of Payment**

1) The Community Tax shall accrue on the first (1st) day of January of each year which shall be paid not later than last day of February of each year.

2) If a person reaches the age of eighteen (18) years or otherwise loses benefit of exemption on or before the last day of June, he shall be liable for community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of Eighteen (18) years or loss benefits of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.

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

4) Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. But corporation established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporation established and organized on or after the first day of July shall be subject to the community tax for that year.

**(b) Place of Payment**

1) The community tax shall be paid in the Municipality of Mina.

2) It shall be unlawful for the Municipal Treasurer of the Municipality of Mina to collect the community tax outside the territorial jurisdiction of the municipality.

3) In case a corporation has a branch, sales office or warehouse in the Municipality of Mina and sales are made therein, the corresponding community tax shall be paid to the municipality.

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

**SEC. 2C.05. Collection and Allocation of proceed of the Community Tax.** – The Municipal Treasurer shall deputize the Barangay Treasurers to collect community tax in their respective jurisdictions. Such deputization shall be limited to the community tax payable by individual taxpayers and shall extend only to barangay treasurers who are properly bonded in accordance with applicable laws.

Ninety-five percent (95%) of the proceeds of the community tax actual and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of municipality, and the remaining five percent (5%) thereof to the general fund of the National Government to cover the cost of printing and the distribution of the forms of the community tax certificate and related expenses. The Municipal Treasurer shall remit to the National Treasurer the said share of the national government within ten (10) days after the end of each quarter.

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

The proceeds of the community tax collected through the Barangay Treasurer shall be apportioned as follows after deducting the five percent (5%) share of the National Government:

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

**SEC. 2C.06 Penalty for late payment** - If the 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.

**SEC. 2C .07 The Community Tax Certificate** – A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of one (1) peso.

**SEC. 2C.08 Presentation of Community tax Certificate on Certain Occasions.**(a) when an individual subject to the community tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license certificate or permit from any public authority; pays any tax or fee; receives any money from any public funds; 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 certificate shall not be required connection with the registration of a voter.

(b) When, through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transact other official business, it shall be the duty of the public official with whom such transaction is made or business done to require such corporation to exhibit community tax certificate.

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

**SEC. 2C.09. Availment of the Blank Forms of Community Tax Certificate.** – The Municipal Treasurer shall secure the necessary blank form of the Community Tax Certificates from the Bureau of Internal Revenue. In cases where the BIR sent on consignment to the Provincial Treasurer the blank forms of the Community Tax Certificates, the Municipal Treasurer shall secure their respective requirements from the Provincial Treasurer.

#### Article D. Tax on Advertisement

**SEC. 2D. 01. Imposition of Tax.** There is hereby levied a tax on billboards, signboards, or advertisement at the rates prescribed hereunder:

	<u>Amount of Tax</u> <u>per annum</u>
a. Billboards or signboards for advertisements of business or any activity -----	P100.00
b. Billboards or signboards for professionals -----	P100.00
c. Billboards, signs or advertisements for Business or profession painted on any Building or structure or otherwise -----	P100.00
d. Advertisements for business or profession by means of slides in movies payable by owners of movie-houses -----	P250.00
e. Mass display of signs:	
From 100 to 250 display signs -----	P 1,200.00
From 251 to 500 display signs -----	P 1,800.00
From 501 to 750 display signs -----	P 2,400.00
From 751 to 1,000 display signs -----	P 3,000.00
From 1,001 or more display signs -----	P 3,600.00
f. Advertisement by means of vehicles, balloons, kites, etc.	
Per day, or fraction thereof -----	P 100.00
Per week, or fraction thereof -----	P 300.00
Per month, or fraction thereof -----	P 600.00

**SEC. 2D. 02. Exemption.** – Signs, signboards, billboards, of advertisements displayed at the place where the profession or business advertisement is conducted shall be exempt from the payment of the taxes imposed under this Article.

**SEC. 2D. 03. Time of Payment** - Tax imposed in this article shall be paid to the Municipal Treasurer before the advertisement, sign, signboard is displayed and within the first Twenty (20) days of January each year and each subsequent quarter.

**SEC. 2D. 04. Surcharge for late payment.** – 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 tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**SEC. 2D. 05. Interest on unpaid tax.** – In addition to the surcharge imposed herein, there shall be imposed an interest of Two percent (2%) per month upon the unpaid amount from the due date until the tax is fully paid but in no case shall the total interest thereof exceeds thirty six (36) months.

If an extension of the time for the payment of the tax due 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.

**SEC. 2D. 06. Administrative provisions.** – Any person desiring to display signs, signboards, billboards or advertisements shall file a written application on the required forms and submit the necessary plans and description of the advertisements, sign, signboards or billboard to the Municipal Mayor. The permit issued by the Municipal Mayor shall be presented to the Municipal Treasurer who shall collect the tax before the advertisement, sign, signboard is displayed.

SEC. 2D. 07. **Penalty.** – Any violation of the provision of this Article shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not less than three (3) days or not exceeding a week, or both fine and imprisonment.

### CHAPTER III. PERMIT AND REGULATORY FEES

#### ARTICLE A - Mayor's Permit Fee on Business

SEC. 3A.01. **Imposition of Fees** - There shall be collected annual fees at the rates provide hereunder for the issuance of a Mayor's Permit to every person that shall conduct a business, trade or activity within the Municipality of Mina.

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

	<u>2012 – 2016</u> <u>Rate</u>	----- -----	<u>10%</u> <u>Rate</u>
1.) On Manufacturers, tanneries, jewelry shops, wholesalers, dealers distributors, retailers, exporters, and importers -----	P300.00-400.00	-----	P300-400.00
2) On cafes, cafeterias, ice cream and other Refreshment parlors, soda fountains, carinderia, Food caters, restaurants fast food and other related establishment -----	P 100.00-200.00	-----	P200-400.00
3) On business rendering of offering services -----	P 150.00-200.00	-----	P200-300.00
4) On Hotels, Motels, Tavern and Common Inns -----	P500.00-500.00	-----	P500-500.00
5) Lessor and/or sub-lessor or real estate properties including privately-owned public markets, supermarkets -----	P500.00-P1,000.00	----	P500-1,000.00
6) On Rental of equipment, furniture or bicycle, video tape -----	P100.00-P200.00	-----	P100-200.00
7) Sari-Sari Store -----	P 50.00-P300.00	-----	P100-300.00

#### On the following businesses:

##### 1.) On owners or operators of Amusement Places/Devices:

a) Night and Day Club -----	P1,000.00-P1,000.00	----	P1,000-1,000.00
b) Night Club or Day Club -----	P1,300.00-P1,300.00	----	P1,300-1,300.00
c) Cocktail Lounge or Bars -----	P900.00 -- P1,000	-----	P900 --- P1,000.00
d) Cabarets or Dance Halls -----	P900.00--P1,000	-----	P900 --- P1,000.00
e) Skating Rink -----	P300.00---P500	-----	P300.00 ---- P500.00
f) Bath houses, swimming pools and other similar places -----	P500.00 --- P1,000	-----	P500 ---- P1,000.00
g) Billiard and pool hall			
g.1 For the first table -----	P75.00 ---- P100.00	-----	P100 ---- P250.00
g.2 For additional table -----	P35.00 ---- P50.00	-----	P50.00 ---- P100.00
h) Merry-go rounds, roller coaster, ferries wheel, swing, shooting galleries and other contrivances			
Circuses, Carnivals, fun houses -----	P100.00 ---- P100.00	-----	P200.00
i. Theaters and cinema-houses			
i.1) Theaters and cinema-houses -----	P200---P1,0000 --	P200.00---P1,000.00	
i.2) Itinerant operator -----	P 50.00 -----	100.00 -----	P100.00
i.3) Video-house/Karaoke -----	P 50.00 -----	100.00 -----	P200.00

##### 2.) On Financing Establishment:

a) Pawnshop -----	P500.00 --- P700	----	P500.00 ---- P700.00
b) Money shop -----	P500.00 --- P700	----	P500.00---- P700.00
c) Lending investors -----	P600.00 --- P700	----	P700.00---- P1,000.00

##### Finance and Investment companies

Principal Office -----	P1,000.00 -P1,000	----	P1,000.00--P1,000.00
For each branch office -----	P500.00	-----	P700 ---- P500.00 ---- P700.00

##### Commercial Bank

Principal Office -----	P3,000.00 --- P3,000	---	P3,000 --- P3,000.00
For each branch office -----	P2,000.00 --- P2,000	---	P2,000 --- P2,000.00

##### Savings Bank

Principal Office -----	P2,000.00 --- P2,000	---	P2,000 --- P2,000.00
For each branch -----	P1,000.00 --- P1,500	---	P1,000 --- P1,500.00

**Rural Bank** ----- P1,000.00 --- P1,500 --- P1,000 --- P1,500.00

**Dealers in securities** including foreign exchange dealers – P500.00 --- P1,000 ----- P500 ----- P1,000.00

**Insurance Companies**

Principal Office ----- P1,000.00 --- P1,000 --- P1,000 --- P1,000.00  
For each branch Office ----- P 800.00 --- P800 ----- P800 ----- P800.00

For the purpose of determining a principal or branch office of the above mentioned business, the Articles of Incorporation duly approved by the **Securities and Exchange Commission (SEC)** shall be the basis.

On boarding houses ----- P100.00 --- P200 ----- P100 ----- P200.00

**On lodging house with accommodation for:**

- a. Less than 15 lodgers ----- P100.00 ----- P150.00 ----- P200.00
- b. 15 to 34 lodgers ----- P200.00 ----- P250.00 ----- P300.00
- c. 35 or more lodgers ----- P300.00 ----- P500.00 ----- P500.00

**On Real Estate Dealers:**

- Less than 5 hectares ----- P200.00 --- P500.00 --- P500 --- P700.00
- 5 to 9 hectares ----- P400.00 --- P700.00 ----- P700 --- P1,000.00
- 20 or more hectares ----- P600.00 --- P1,000 ----- P1,000 --- P2,000.00

**On private cemeteries and memorial parks:**

- Less than 2 hectares ----- P1,000 --- P1,000.00 --- P1,000 --- P1,000.00
- 2 to 5 hectares ----- P3,000 --- P3,000.00 --- P3,000 --- P3,000.00
- More than 5 hectares ----- P6,000 --- P6,000.00 --- P6,000 --- P6,000.00

**9. On other activities:**

- 1. Promoters, sponsors, and talent scouts -- P50.00 --- P200.00 ----- P200.00 ----- P500.00
- 2. For holding stage shows or fashion shows and the like ----- P100.00 --- P200.00 ----- P200.00 ----- P300.00
- 3. For the holding of the benefit balls, shows, raffles, bingo games and the like ----- P100.00 --- P200.00 ----- P100.00 ----- P200.00
- 4. For each “tienda” or store during fiestas and other occasions ----- P50.00 ----- P50.00 ----- P100.00
- 5. Rice or corn retailers ----- P150.00 ----- P200.00 ----- P200.00
- 6. Rice or corn wholesalers ----- P200.00 ----- P200.00
- 7. palay-buying stations ----- P150.00 --- P300.00 ----- P300 ----- P500.00
- 8. Poultry houses, piggery (in excess of 500 heads/ 20 heads (excluding piglets) ----- P200.00 --- P300.00 ----- P300 ----- P500.00
- 9. Vulcanizing Shops ----- P50.00 ----- P200.00 ----- P100 ----- P300.00
- 10. Concrete and Hollow Block Factory --- P100.00 --- P400.00 ----- P200 ----- P500.00
- 11. Traveling Cono ----- P150.00 --- P300.00 ----- P250 ----- P500.00
- 12. Stationary Cono ----- P100.00 --- P300.00 ----- P250 ----- P500.00
- 13. Welders/assemblers ----- P100.00 --- P300.00 ----- P200 ----- P300.00
- 14. Gasoline/Petroleum Filling Station
  - a) For each pump/dispenser ----- P75.00 ----- P150.00 ----- P75.00 --- P150.00
- 15. Water Filling Station ----- P300.00 --- P400.00 ----- P300.00 --- P400.00
- 16. Service Stations (washing, greasing, lubricating or other similar services) ----- P100.00 --- P200.00 ----- P100.00 --- P200.00

**Peddlers**

- a) Using jeeps/trucks ----- P150.00 ----- P200.00
- b) Using motorized tricycles ----- P100.00 ----- P150.00
- c) Using bicycles or trisikads ----- P 50.00 ----- P100.00
- d) Peddlers on foot/hauling ----- P 25.00 ----- P 50.00

17. Milling services “bokbokan”/ per machine ----- P50.00 ----- P100.00

18. Rice Mill operators ----- P500.00 ----- P500.00

**Sawmills**

- a) Fixed establishments (per blade) ----- P75.00 ----- P75.00
- b) Chainsaw operators (per unit)
  - b.1. With blade of more than 24 inches ----- P100.00 ----- P100.00
  - b.2. With blade of more than 12 inches but less than 24 inches ----- P75.00 ----- P75.00
  - b.3. With blade of more than 12 inches or less ----- P50.00 ----- P50.00

19. For maintaining an office, such as liaison office administrative office and/or similar office, with an area as follows:

Less than 50 sq. m	----- P100.00	----- P100.00
50 sq. m. or more but less than 200 sq.m	----- P200.00	----- P200.00
200 sq. m. or more but less than 500 sq.m	----- P300.00	----- P300.00
500 sq. m. or more	----- P500.00	----- P500.00

20. On Principal office of professional who are not subject to Contra Tax of the National Internal Revenue Code, regardless of the area: ----- P50.00 ----- P100.00

21. On the other occupation or calling subject to periodic inspection surveillance and/or regulation by the Municipal Mayor at a rate of ----- P50.00 ----- P100.00

J Auctioner, barner, bartender, beautician, hilot, hospital attendant, itinerant, butcher, club/floor Mgr., cochero, cook or chief, manicurist, masseur/attendant, mechanic, criminologist, electrician, fortune teller, hair stylist, photographer, taxi driver, waiter/waitress ----- P100.00

J One business, occupation or calling does not become exempt by being conducted with some other business, occupation or calling for which the Permit fee has been paid.

22. Insurance Agency ----- P200.00 --- P400.00 ----- P200 ----- P400.00

23. Veterinary or Dog and Cat Hospital/Clinics ----- P200.00 --- P400.00 ----- P200 ----- P400.00

**24. Real Estate subdivision developers**

Less than 5 hectares ----- P500.00 ----- P500.00

5 to 9 hectares ----- P1,000.00 ----- P1,000.00

20 or more hectares ----- P500.00 ----- P500.00

25. Travel Agency ----- P200.00 --- P400.00 ----- P200 ----- P400.00

26. Tourist Agency ----- P200.00 --- P400.00 ----- P200 ----- P400.00

27. Dancing Schools, slimmer/Aerobics/fitness center judo and Karate school/driving schools, and related establishments ----- P200.00 --- P400.00 ----- P200 ----- P400.00

**28. Private detective Security Agency**

a) Principal office ----- P300.00 --- P400.00 ----- P300 ----- P400.00

b) For every locality where security guards are posted --- P50.00 --- P50.00 --- P50 ----- P50.00

29. Nursery, vocational and other schools not regulated by the DECSM ----- P500.00 --- P500.00 ----- P500 ----- P500.00

30. Medical and Dental Clinic ----- P250.00 --- P400.00 ----- P250 ----- P400.00

**31. Parking Lots**

a) Less than One (1) hectare ----- P150.00 --- P300.00 ----- P150 ----- P300.00

b) More than One (1) hectare ----- P300.00 --- P500.00 ----- P300 ----- P500.00

32. House Industries and Furniture Shops ----- P200.00 --- P400.00 ----- P200 ----- P400.00

33. Lumber and Hardware dealers ----- P300.00 --- P400.00 ----- P300 ----- P400.00

34. General engineering, building and specialty contracts, filling, demolition, salvage work and transfer or relocation --- P300.00 --- P400 --- P300 --- P400.00

35. On other business not specified in the preceding paragraphs, with capital investment of:

A. 30,000-40,000 ----- P50.00 --- P200.00 ----- P100 ----- P300.00

B. 40,001- 60,000 ----- P300.00 ----- P300.00

C. 60,001-100,000 ----- P400.00 ----- P400.00

D. 100,001-200,000 ----- P500.00 ----- P500.00

E. 200,000 -1,000,000 ----- P1,000.00 ----- P1,000.00

F. Over 1,000,000 ----- P1,200.00 ----- P1,200.00

36. For operating a private warehouse or bodega of wholesalers/re importers or exporters except those whose business is duly license by the Municipality of Mina, within area as follows:

Less than 60 sq. m ----- P 100.00

50 sq.m or more but less than 100 sq.m ----- 200.00

100 sq.m or more but less than 200 sq.m----- 300.00

200 sq.m or more but less than 300 sq.m ----- 400.00

300 sq.m or more but less than 400 sq.m ----- 500.00

400 sq.m or above 600.00

37. On Special Mayor Permit, Religious, civic and social organizations, club fraternities, etc., holding bingo social benefit dances, shows, programs, exhibitions, contest, etc., the proceeds of which shall inure or benefit welfare organization may be issued a Special Mayor's Permit free of charge, provided that said religious, social and civic organizations, clubs fraternities, etc., shall not in any manner violate any existing ordinances, rules and regulation especially regarding traffic and pedestrian hazards and provided further, that a permit be received/secured first from the DSWD authorizing them to hold such projects.

**SEC. 3A.02. Exemptions**

1) Activities the beneficiary of which is exempt from the payment of the tax or fees.

2) The manufacture and/or exportation of products duly registered under R.A. 6938 otherwise known as Cooperative Code of the Philippines shall be exempt from the fee.

3) However, before any person dealing in product registered with R.A. 6938 can claim exemption, he must present proof to the Office of Municipal Mayor that the business is duly registered with R.A. 6938.

**SEC. 3A.03. Time of Payment** - The fee imposed in the preceding section shall be paid to the Municipal Treasurer upon application for a Mayor's Permit before any business activity can be lawfully began or pursued or within Twenty (20) days of January of each year in case of renewal thereof.

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

**SEC. 3A.04. Surcharge of Late Payment** - Failure to pay the tax prescribed on this Article within the time required shall subject the tax payer to a surcharge of Twenty Five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as tax due.

**SEC. 3A.05. Application for Mayors permit, False Statements**. A written application for a permit to operate a business engage in an activity shall be with the Office of the Mayor in three (3) copies. The application form shall set forth the name and address of the applicant, the description or form of business, the place where the business shall be conducted and such other pertinent information or data as may be required.

**(a) For a newly-started business**

- (1) Location sketch of the new business.
- (2) Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the owner invested by the owner or operator, if a sole proprietorship.
- (3) A certificate attesting to the tax exemption if the business is exempt.
- (4) Certification from the officer in charge of zoning that the location the new business is in accordance with zoning regulations.
- (5) Tax Clearance showing that the operator has paid all tax obligations in the municipality.
- (6) Three (3) ID Picture - size pictures of the owner or operator or partnership or corporation the picture of the senior or managing and that of Manager.
- (7) Health Certificate for those required by this Code
- (8) Sanitary Permit as required by the Code and the Sanitary Code of the Philippines
- (9) Fire Clearance
- (10) Barangay Clearance/Permit
- (11) Garbage Fee if required by this Code or Ordinances
- (12) Individual Tax Return (ITR)- latest copy
- (13) Police Clearance

**(b) For renewal of existing business permits**

- (1) Previous year's mayor's permit
- (2) Copies of the annual or quarterly tax payments
- (3) Certificate of tax exemption from local taxes or fees, if exempt.
- (4) Sanitary Permit as required by the Code and the Sanitary Code of the Philippines
- (5) Garbage Fee if required by this Code or Ordinances
- (6) Individual Tax Return (ITR) - latest copy
- (7) Health Certificate for those required by this Code
- (8) Barangay Clearance/Permit

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

Any false statement deliberately made by the applicant 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 the penalties provided in this article.

**SEC. 3A .06. Issuance of permit; its content.** - 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 (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's permit fee and the corresponding business tax.

The Mayor's permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's permit fee and the business tax issued by the Municipal Treasurer and upon compliance of such other requirements as may be required for its issuance.

Every permit issued by the Mayor shall show the name and residence of the applicant; his nationality and marital status; nature of the organization, i.e., whether the business is sole proprietorship, corporation or partnership; location of the business, date of issue and expiration thereof 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 Twenty Pesos (P20.00).

**SEC. 3A. 07. Posting of Permit.** - Every permittee shall keep the permit conspicuously posted at all times in his place of business or office or if the individual has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

**SEC. 3A. 08. Duration and Renewal of Permit.** - The Mayor's permit be granted for a period of not more than one (1) year and shall expire thirty-first (31st) of December following the date of issuance thereof revoked or surrendered earlier.

The permit issued shall be renewed within the first twenty (20) of January. It shall have a continuing validity only upon renewal the payment of the corresponding fee.

**SEC. 3A.09. Revocation of Permit.** - When a person doing business in the municipality, violates any provision of this Code; refuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner; is a nuisance or is permitted to be used as a resort for disorderly conduct, the Municipal Mayor, after investigation, may revoke the permit. Such revoke shall forfeit all sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the Court for violation of any provision of this Code or any ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked until resolved by the Sangguniang Bayan.

**SEC.3A.10.Grounds for Refusal**

**SEC. 3A.10. - Other Requirements.** - The issuance of a Mayor's permit shall not exempt the licensee 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.

**SEC. 3A.11. Penalty.** - Any violation of the provision of this Article be punished by a fine of not less than P 500.00 or imprisonment of not less than three (3) days or both fine and imprisonment.

**Article B. Fee for Sealing and Licensing of Weights and Measures**

**SEC. 3B. 01. Imposition of Fees.** Every person using instrument of weights and measure within this municipality shall first have them sealed and license annually and pay to the Municipal Treasurer the following fees.

- a. **For sealing linear metric measures of;**
  - i. Not over three (3) meters . . . . . P 10.00 ----- P10.00
  - ii. Over three (3) meters . . . . . 20.00 ----- P20.00
  
- b. **For sealing metric measures with capacity of:**
  - i. Not over ten (10) liters . . . . . P 10.00 ----- P10.00
  - ii. Over ten (10) liters . . . . . 20.00 ----- P20.00
  
- c. **For sealing metric instruments of weights:**
  - With capacity of:**
    - i. Less than thirty (30) kilograms . . . . . P 60.00 ----- P60.00
  
    - ii. Thirty (30) kilograms but not more  
Than fifty (50) kilograms . . . . . P 70.00 ----- P70.00

- iii. Fifty kilograms but not more  
Than one hundred (100) kilograms . . . . . P 80.00 ----- P80.00
- iv. Over one hundred (100) kilograms  
But not more than five hundred (500) kilograms . . . . . P 90.00 ----- P90.00
- v. Over five hundred (500) kilograms but not  
more than one thousand (1,000) kilograms . . . . . P 100.00 ----- P100.00
- vi. Over one thousand (1,000) kilograms . . . . . P 130.00 ----- P130.00

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

e. For each scale or balance, a complete set of weights for use therewith shall be sealed free of charged. However, for extra weight, the charged shall be Five Pesos (P5.00)

**SEC. 3B. 02. Exemption.** All instrument of weights and measure used in government works or maintained for public use by national, provincial, municipal or barangay government shall be tested and sealed free of charge.

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

**SEC. 3B. 04. Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the tax payer to a surcharge of twenty-five percent (25%) of the original amount of fees due. Such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

**SEC. 3B. 05. Form of Duration of License for Use of Weights and Measures.** The official receipts for the fee charged for sealing of a weight or measure shall serve as a license to use instrument for one (1) year from the date of sealing, unless deteriorated 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 of the year following its original issuance. Such license shall be preserved by the owner and, together with the weight or measure covered by the license, shall be expired upon demand by the Treasurer or his deputies.

**SEC. 3B. 06. Inspectors of Weights and Measures.** The Municipal Treasurer or his authorized representatives shall inspect and test instruments of weights and measures. In case the inspection and testing is conducted by the deputies of the Municipal treasurer, they shall report on the condition of the instruments in the territory assigned to them to the Municipal treasurer. It shall be their duty to secure evidence of infringements of the law or fraud in the use of weights and measures or of neglect of duty on the part of any office engage in sealing weights and measures. Evidence so secured by them shall be presented forthwith to the Municipal Treasurer and to proper prosecuting officer.

**SEC. 3B. 07. Fraudulent Practices Relative to Weights and Measure.** Any person other than the official sealer of weights and measures who places an official tag or seal upon any instrument of weights and measure, or attaches it thereto; or who fraudulently imitates any work, stamp, brand, tag, or other characteristic sign used to indicate that the weight or measure has been officially sealed; or who alters in any way the certificate of license issued by the sealer as an acknowledgment that the weigh or measure mentioned therein has been duly sealed or who make or knowingly sells or used any false or counterfeit stamp, tag, certificate, or license or any dye for printing or making stamps, tags, certificates, or license which is an imitation of or purports to be a lawful stamp, tag, certificate, or license of the kind required by law the provisions of this Article; or who alters the written or printed figures or letters or 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 procures the commission of any such offense by another, shall for such offense be fined not less than P 200 nor more than P1,000.00 or imprisonment of not less than one (1) month nor more than six (6) months, or both upon the discretion of the court.

**SEC. 3B. 08. 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 by weights or measure, or of furnishing services the value of which is estimated by weight or measure, who has in his possession without permit or any unsealed scale, balance, weight or measure; and any person who uses, in any purchase or sale or in estimating the value of any services furnished, any instrument of weight or measure that has not 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 **P1,000.00** or by imprisonment for not exceeding six (6) days 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 to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector or weights or measure, be sealed and the owner, possessor, or user of same shall be subject to no penalty except a surcharge equal to five times the regular fee fixed by law for sealing of an instrument of its class, this surcharge to be collected and accounted for by the same official and in the same manner as the regular fees for sealing such instruments.

**SEC. 3B. 09. Alteration of fraudulent Use of Instrument of Weight or Measure.** Any person who with fraudulent intent alters any scale or balance, weight or measures whether sealed or not shall be punished by a fine of not less than **P500.00** nor more than **P1,000.00** or by imprisonment for not less than Three (3) days or not more than six (6) days or both fine and imprisonment.

Any person who fraudulently gives short weight on measure in making of a scale, or who fraudulently take 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 measures thereof shall be punished by a fine of not less than **P500.00** nor more than **P1, 000.00** or by imprisonment for not less than Three (3) month or not more than six (6) days or both fine and imprisonment.

**SEC. 3B. 10. Compromise Power.** Before a case is filed in Court for an offense which does not involved fraud, the Municipal Treasurer is hereby authorized to settle such an offense upon payment of a compromise penalty of not less than Two Hundred Pesos (**P200.00**) nor more than One Thousand Pesos (**P1,000.00**).

### **Article C. Large Cattle Registration and Transferred Fees**

**SEC. 3C. 01. Definition.** - For purposes of this Article, "large cattle" includes a two years old horse, mule, ass, carabao, cow or other domesticated members of the bovine family.

**SEC. 3C. 02. Imposition of Fee.** - The owner of a large cattle is required to register his ownership thereof with the Municipal Treasurer for which certificate of ownership shall be issued to the owner upon payment of a registration fee of P5.00 per head.

If the large cattle is sold or its ownership is transferred to another person, the sale or transfer shall likewise be registered with the Municipal Treasurer for which a certificate of transfer shall be issued to the purchaser upon payment of a transfer certificate fee in the amount of Thirty Pesos (**P30.00**) and a branding fee of Twenty Pesos (**P20.00**).

**SEC. 3C. 03. Time of payment.** - The fees shall be paid to the Municipal Treasurer upon registration or transfer of ownership of large cattle.

**SEC. 3C. 04. Surcharge for late payment.** - Failure to pay the 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 due, such surcharge to be paid at the same time and in the same manner the tax due.

#### **SEC. 3C. 05. Administrative Provisions.**-

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

(b) The ownership of large cattle, or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. Large cattle presented to the Municipal Treasurer shall be recorded in registry book showing the name and residence of the owner; the consideration or purchase price of the animal in cases of sale or transfer; and the class, color, age, sex, brand and other identifying marks of the large cattle. These data shall also be stated in the certificate of ownership issued to the owner thereof.

(c) If the large cattle is sold or the ownership is transferred to another person, the names and residences of the vendor or transfer or and to vendee or transferee, and or reference by number to the original certification of ownership with the name of the local unit that issued it shall likewise indicated in the transfer certificate of ownership. No entries of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificates of ownership and certificates of transfer and such other documents that show title to the owner.

**SEC. 3C. 06. Penalty**- Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (**P200.00**)\_or more than One Thousand Pesos (**P1,000.00**) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

**SEC. 3C. 07. Applicability Clause**. - All other matters relating to the registration of large cattle shall be governed by the pertinent provisions the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

#### **Article D. Permit Fee and Annual Registration of Cipher for Banding of Large Cattle**

**SEC. 3D. 01. Imposition of Fee**. There is shall be collected an annual registration fee and permit fee of cipher for branding of large cattle before it can be used for branding within the Municipality of Mina.

- a) Registration Fee  
for 3 years ----- P 100.00
- b) Permit Fee ----- P50.00

**SEC. 3D. 02. Time and Manner of Payment**. The permit fee imposed herein shall be due in the first 20 days of January of every year.

**SEC. 3D. 03. Surcharge for the Late Payment**. Failure to pay the fee prescribed in this article within the time prescribed shall be subject the taxpayer to a surcharge of Twenty Five percent (**25%**) of the original amount of fee due, such surcharge shall be paid at the time and in the same manner as the tax due.

**SEC. 3D. 04. Administrative Provision**. The Municipal Treasurer shall keep a registry of the said tool, which shall include the initials or code, name and address of the owner. The tool cannot be used for branding without Mayor's Permit. Only registered Cipher in this municipality will be used for branding.

**SEC. 3D. 06. Penalty**- Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (**P200.00**)\_or more than One Thousand Pesos (**P1000.00**) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

#### **Article E. Registration and Permit Fees on Bicycles and Pedicabs/Trisikads**

**SEC. 3E. 01. Imposition of fees**. - There shall be collected an annual registration fees from the owners and permit fee for every operator for the operation or driving of the following means of transportation within the Municipality of Mina.

- a) For each Bicycle
  - a) Registration Fee ----- P 40.00
- b) For each Trisikad/Pedicab
  - a) Registration Fee ----- P 50.00
  - b) Permit to operate ----- P 75.00
  - c) Permit to drive ----- P 50.00

**SEC. 3E. 02. 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 each bicycles and trisikads which are newly acquired after the first twenty (20) days of January, the corresponding fees shall be paid within the first twenty (20) days following its acquisition.

**SEC. 3E. 03. Surcharge for late payment**- 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 tax due, such surcharge to be paid at the same time and in the same time manner as the tax due.

**SEC. 3E. 04. Administrative Provisions**. -

1. A metal plate/sticker with a corresponding registry number shall be provided by the Municipal Treasurer for every trisikad and bicycle at cost to the owners thereof.

2. The Municipal Treasurer shall keep a register of all bicycles and trisikads or pedicabs or which shall include among others the following information.

- (a) The name and address of the owners
- (b) For trisikad and bicycle
  - make and brand of the trisikad and bicycle
  - Number of metal plate/sticker

SEC. 3E. 05. **Penalty**. – Any violation of the provision of this Article be punished by a fine of not less than **P200.00** or more than **P1,000.00** or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

## **Article F. Registration, Fees and Franchise on Motorcycle and Tricycle Operation**

SEC. 3F. 01 **Definitions** - When used in this Article. -

“**Tricycle-for-Hire**” is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two wheel-cab operated to render transport services to the general public for fee.”

“**Motorized Tricycle Operator’s Permit (MTOPT)**” is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycle-for hire over specified zones.

“**Zone**” is a contiguous land area or block, say a subdivision or a barangay where tricycles-for-hire may operate without a fixed origin or determination.

SEC. 3F. 02 **Imposition of Fees**. There shall be collected an annual registration fee, franchise fee and other fees for the operation of motorcycles, tricycles and tricycle-for-hire as follows.

a) Permit to Operate/each unit	P 75.00
b) Permit to Drive	50.00
c) Franchise Fee (MTOPT)	
Renewable every 3 years/each unit	200.00
d) Filing Fee for Amendment of MTOPT	50.00
e) Fare Adjustment Fee	200.00
f) Confirmation as grantee of MTOPT	30.00

SEC. 3F. 03. **Time of Payment**–

(a) The franchise fee shall be paid to the Municipal Treasurer upon application or renewal of the franchise.

(b) The filing fee shall be paid upon application for an MTOPT based on the number of units.

(c) Fare Adjustment Fee for Fare Increase shall be paid upon approval of fare increase and to be collected together with the annual franchise fee.

(d) Filing fee for amendment of MTOPT shall be paid upon application for transfer to another zone, change of unit or transfer of MTOPT.

SEC. 3F. 04. **Administrative Provisions**.

1) The Sangguniang Bayan of the Municipality of Mina shall: (1) Issue, amend, revise, renew, suspend, or cancel MTOPT and prescribe the appropriate terms and conditions therefore determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of services in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener that once every three (3) years, reasonable fees and other related charges in the regulation of tricycle-for-hire and established and prescribe the conditions and qualifications of service.

2) Only Filipino citizens and partnership or corporation with Sixty percent **60%** Filipino equity shall be granted the MTOPT. No MTOPT shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO);

3) The grantee of the MTOPT shall carry common carrier insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accident;

4) Operators of Tricycle-for-hire shall employ drivers with police clearance and duly licensed by LTO for tricycle-for-hire;

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

6) Tricycle operators are restricted to operate on national highways utilized by 4-wheel vehicle greater than 4 tons and where normal speed exceeds 40 KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route;

7) Tricycle-for-hire shall be allowed to operate like a taxi service, i.e. service is rendered upon demand and without a fixed route within a zone.

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

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public.

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

(c) The zones must be within the boundaries of the Municipality of Mina. The existing zone which covers the territorial unit not only of the Municipality but other adjoining Municipalities as well shall be maintained provided the operators serving said zone secure the MTOP.

**SEC. 3F. 05 Penalty.** - Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (P200.00) or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

### Article G. Poundage Fees

**SEC. 3G. 01. Definition.** When used in this Article:

“**Stray animal**” means an animal which is set loose or not under the complete control of its owner, or one in charge or in the possession thereof; or found in streets and public or private places whether fettered or not.

“**Streets and Public Places**” include national, city or barangay, streets, parks, plazas and such other places open to the public.

“**Private Places**” include privately owned street yards, rice-fields or farmlands and lots owned by an individual other than the owner of the animal.

**SEC. 3G. 02. Imposition of fee.** - There shall be collected the following poundage fees, for each day or fraction thereof from the owner of the stray animal:

- |                      |         |
|----------------------|---------|
| (a) Large cattle     | P 40.00 |
| (b) All other animal | P 20.00 |

**SEC. 3G. 03. Time and Manner of Payment.** - The poundage fee shall be paid to the Municipal Treasurer before the release of the animal to its owner.

**SEC. 3G. 04. Administrative Provisions.**

(a) The chief of Police or his representative shall apprehend and impound any astray animal, which as shall record in a book for this purpose.

(b) The Municipal Treasurer shall cause a notice to be posted at the main door of the Municipal Hall for five (5) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership thereof.

(c) If no person shall claim ownership of the animal after the expiration of fifteen (15) days from its impounding, it shall be sold at public auction under the following procedures:

(1) The Municipal Treasurer shall post a notice for five (5) days in two places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder within five (5) days after the auction sale; the Municipal Treasurer shall make the report of the proceedings in writing to the Municipal Mayor.

The owner may stop the sale by paying at any time before or during the auction sale, the poundage fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.

(2) The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.

(3) In case the impounded animal is not disposed of within ten (10) days from the date of notice of the public auction, the same shall be considered sold to the municipal government for the amount equivalent to the poundage fees due.

**SEC. 3G. 05. Penalty** – Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

- |  |                 |
|--|-----------------|
| For the first offense -----                        | P 50.00 per day |
| For the second offense -----                       | P150.00 per day |
| For the third and each subsequent<br>Offense ----- | P200.00 per day |

In addition to the fine the owners shall also pay the amount of damage incurred, if any, to the property owner.

**Article H. Permit Fee on Circus and Parades**

SEC. 3H. 01. **Imposition of fee.** - There shall be collected a permit fee of One Hundred Pesos (P100.00) per day on every circus or menagerie parade or other parades using banners, floats or musical instruments held in the Municipality of Mina.

SEC. 3H. 02. **Exemptions.** - Civic and military parades and religious processions shall be exempted from the payment of the permit fee imposed herein.

SEC. 3H. 03. **Time of Payment.** - The fee imposed herein shall be paid to the Municipal Treasurer upon application for a permit to the Municipal Mayor.

SEC. 3H. 04. **Administrative provision.** - Any person that shall hold a parade within the Municipality of Mina shall first obtain a permit from the Municipal Mayor before undertaking the activity. For the purpose, a written application in a prescribed form shall set forth the name and address of the applicants the description of the activity, the place or places where the same will be conducted and such other pertinent information or data as may be required.

SEC. 3H. 05. **Penalty.** - Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (P200.00) or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

**Article I. Permit Fee on Film-Making and Video Coverage**

SEC. 3I. 01. **Imposition of Fee.** - There shall be collected a permit fee of per film from any person that shall go on location filming or have video coverage on any program, activity or occasion within the within the territorial jurisdiction of the Municipality of Mina. In the following schedule:

	<b>Rate of Fee</b>
a) Commercial Movies -----	P2,000.00
b) Commercial Advertisement -----	P1,000.00
c) Documentary Film -----	P500.00
d) Video Coverage -----	P50.00

SEC. 3I. 02. **Time of Payment.** - Fee imposed herein all be paid to the Municipal Treasurer upon application for the Mayor’s permit before location filming is commenced.

SEC. 3I. 03. **Surcharge far late payment.** - Failure to pay the tax proscribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SEC. 3I. 04. **Penalty.** - Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (P200.00) or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a month or both fine and imprisonment.

**Article J. Permit Fee on Agricultural Machinery and Other Heavy Equipment**

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

Tractors -----	P 200.00
Bulldozers -----	P 300.00
Fork-lifts -----	P150.00
Graders -----	P300.00
Hand-tractors -----	P150.00
Rice Thresher -----	P150.00
Other machinery or enumerated above -----	P150.00

SEC. 3J. 02. **Time and Manner of Payment.** - The fee Imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor’s permit.

SEC. 3J. 03. **Administrative Provision.** - The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

SEC. 3J. 04. - Any violation of the provision of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

**Article K. Permit Fee for Cockpit Owners/Operators /Licensees and Cockpit Personnel**

Sec. 3K. 01. **Definition.** - When used in this Article:

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

“**Bet taker or Promoter**” refers to an individual who, alone or with another, initiates a cockfight, or calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission, or both.

“**Gaffer (Mananari)**” is a person knowledgeable in the art of arming fighting cocks with gaffers on one or both legs.

“**Referee (Sentenciador)**” refers to a person who watches and oversees the proper gaffing of fighting cock, determines the physical condition of fighting cocks while cockfighting is in progress, the injuries sustained by the cocks and their capacity to continue fighting, and decides and makes known his decision by word or gesture the result of the cockfight by announcing the winner or declaring a tie in a contest game.

SEC. 3K.02. **Imposition of Fees.** - There shall be collected the following fees from cockpit operators/owners/licensees;

- |   |       |         |
|---|-------|---------|
| 1) On cockpit operators/owners/licensee |       |         |
| a) Application filing fee               | ----- | P50.00  |
| b) Annual Cockpit Fee                   | ----- | P500.00 |
| 2) On Cockpit Personnel                 |       |         |
| a) Cockpit Manager                      | ----- | P200.00 |
| b) Bet manager or promoter (monton)     | ----- | P100.00 |
| c) Referee (sentenciador)               | ----- | P100.00 |
| d) Bet taker (Yamodor)                  | ----- | P50.00  |
| e) Gaffer (Mananari)                    | ----- | P50.00  |
| f) Matchmaker                           | ----- | P100.00 |
| g) Medical Aide                         | ----- | P50.00  |
| h) Cashier                              | ----- | P100.00 |

SEC. 3K. 03. **Time 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. The cockpit registration fee is also payable upon application for a permit and within the first twenty (20) days of January of each year in case of renewal thereof.

(b) The permit fee on cockpit personnel shall be paid to the Municipal Treasurer before said personnel participate in a cockfight. Thereafter, the fees shall be paid annually upon renewal of the registration, a year after the previous issuance.

SEC. 3K. 04. **Surcharge for late payment.** 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 tax due, such surcharge to be paid at the same time and in the manner as tax due.

SEC. 3K. 05. **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 cockpit to be allowed in the Municipality of Mina.
- (c) Upon payment of the fees herein imposed, the corresponding Mayor’s Permit shall be issued.

SEC. 3K.06. **Penalty.** – Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (**P200.00**) or more than One Thousand Pesos (**P1,000.00**) or an imprisonment of not less than Three (3) days or more than a week or both fine and imprisonment.

SEC. 3K.07. **Applicability clause.** – The provision of PD 449, the Cockfighting Law of 1974, PD 1802, and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfighting in the Municipality of Mina.

## **Article L. Permit Fee for Cockfighting**

SEC. 3L.01. **Definition.** When used in this Article -

“**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; bulang, tupada, pintakasi, lusok or its equivalent in different Philippine localities.

“**Derby**” is an invitational cockfight participated in by game cockers or cockfighting “afficionados” with “pot money” awarded to the proclaimed winning entry.

SEC. 3L.02. **Imposition of Fees**- There shall be collected the following fees for cockfighting in every sultada:

- |                                |         |
|--------------------------------|---------|
| (a) Derby                      | P 40.00 |
| (b) Special cockfights (lusok) | 20.00   |

SEC.3L. 04. **Manner of Payment**.- The fees herein imposed shall be paid to the Municipal Treasurer or to its duly deputized representatives after a sultada (cockfight). Such fees shall not be imposed if the fight is declared draw or there being no winner in a sultada.

It is the duty of the cockpit operators to keep on records of the fight or sultada and the payment of necessary fees to the Municipal Treasurer or to its authorized representatives, after the cockfighting.

SEC. 3L. 05. **Surcharge for Late Payment**.- Failure to pay the tax prescribed in this article within the time required shall subject the tax payer to a surcharge of twenty five per cent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

#### SEC. 3L 06. **Administrative Provisions**.

(a) **Holding of Cockfights** - Except as provided in this Article, cockfighting shall be allowed in the Municipality of Mina only in licensed cockpits for not more than Three (3) days. In case cockfighting shall be held other than the licensed cockpit or it shall be held for than Three (3) days, a Sangguniang Bayan Resolution is required.

(b) **Cockfighting Officials**. - Gaffers, referees or bet taker or promoters shall not act as such in any cockfight in the Municipality of Mina without first securing a license renewable every year on their birth month from the Municipality where such cockfighting is held. Only gaffers, referees, bet takers or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized here in.

SEC. 3K. **Penalty**.-Any violation of the provisions of this article shall be punished by a fine of not less than Five Hundred Pesos (**P500.00**) not more than Two Thousand Pesos (**P2,000.00**) or imprisonment of not less than three (3) days nor not more than a week or both fine and imprisonment.

### **Article M. Building Permit and Related fees**

SEC. 3M.01. **Assessment and Collection of Fees**. - There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permits, building occupancy and the performance of other regulatory function on a person, firm and corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within the Municipality of Mina in accordance with the rates prescribed in the rules and regulations implementing PD 1096, otherwise know as the New National Building Code.

SEC. 3M. 02. **Time of Payment**. - The fees and charges referred to in this article shall be paid to the Municipal Treasurer before the issuance of the building permit.

SEC. 3M. 03. **Accrual of Payment**. The building permit fees shall accrue entirely to the Municipality of Mina.

### **Article M1. Permit Fee for Zoning, Inspection and Verification of Subdivision**

SEC. 3M1. 01. **Imposition of Fees**. – There is hereby imposed a fees for processing of application for permits and clearances required under this Code as follows;

#### **I. ZONING/LOCATIONAL CLEARANCE**

A. **Residential structure single** attached detached, the project cost of which is:

- |                      |  |
|----------------------|--|
| 1. P100.00 and below | P200.00  |
| 2. Over P100.00      | P200+1/10 of 1% of<br>cost in excess of<br>P100,000.00 |

B. **Apartment**

- |                                       |  |
|---------------------------------------|--|
| 1. Project cost of P500,000 and below | P1,000.00  |
| 2. Project cost over P500,000         | P1,000.00+1/10 of 1%<br>cost in excess of<br>P500,000.00 regardless<br>of the NO. of doors |

**C. Dormitories**

- 1. Project cost of P500,000 and below P1,000.00
- 2. Project cost over P500,000 P1,000+1/10 of 1% of excess of P500,000 regardless of the NO. Of rooms

**D. Institutional**, the project cost of which is:

- 1. P100,000 and below P800.00
- 2. Over P100,000 P800+1/10 of 1% of cost in excess of P100,000

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

- 1. P100,000 and below P2,000.00
- 2. Over P100,000 P2,000+1/10 of 1 % of cost in excess of P100,000

**F. Special Uses/Special Project**, the project cost of which is:

- 1. P100,000 and below P2,000.00
- 2. Over P100,000 P2,000+1/10 of 1% of cost in excess of P100,000

**G. Alteration/Expansion** (affected areas cost of expansion only)  
same as original application

**II. SUBDIVISION AND CONDOMINIUM PROJECTS/ACTIVITIES  
(UNDER PD 957)**

**A. Approval of Subdivision plan (including townhouses)**

- 1. Prelim. Approval and Location Clearance (PA/LC) P500.00/ha. for the first five (5) ha.
  - a. For every additional ha. or a fraction thereof P100.00
- 2. Final approval and Dev. Permit P1,200/ha. regardless of density
  - a. Additional fee on floor area of houses/bldgs. Sold with the lot P2.00/sq.m.
- 3. Inspection fee P500/ha. regardless of density
- 4. Alteration of Plans (affected areas only) Same as final approval and Development Permit
- 5. Certificate of Registration and License to Sell (per saleable lot) additional fee on Floor area of house/bldg. sold with the lot P120/saleable lot
  - Additional fee on floor area of house/bldg. sold with the lot P10.00/sq.m.
- 6. Certificate of completion (per ha.) P500/ha. regardless of density

**B. Approval of Condominium Project (under PD 957)**

- 1. Prelim. Approval and Locational Clearance (PA/LC)
  - a. Land area P700.00/ha.
  - b. Building P200.00/floor
- 2. Final approval and Development Permit
  - a. per sq. m. of the total land area P5.00
  - b. Add'l. Cost on the area of the bldg. P2.00/sq.m.

3. Inspection fee	P100.00/sq.m. of gross floor area
4. Alteration (affected areas only)	same as Final approval & Development Permit
5. Conversion (affected areas only)	same as Final approval & Development Permit
6. Certificate of Reg. & License to sell	
a. Residential (per sq.m. of saleable area)	P10.00
b. Comm'l./Office (per sq.m. of saleable area)	P20.00
7. Certificate of completion	P10.00/sq.m. of gross floor area

### III. PROJECTS UNDER BP 220

#### A. Subdivision

1. Preliminary approval and locational clearance	
a. Socialized Housing	P150.00 for the first ten (10) has.
b. Economic Housing	P200/ha. for the first five (5) has.

For every additional ha. or a fraction thereof:

a. Socialized Housing	P50.00
b. Economic Housing	P75.00
2. Final approval & Development permit	P300.00/ha.
3. Inspection fee	
a. Socialized housing	P150.00/ha.
b. Economic housing	P300.00/ha.
4. Alteration of plan (affected areas only)	P300.00/ha.
5. Building Permit (per sq. m. of floor Area of housing unit)	P5.00
6. Certificate of Reg. & License to sell:	
a. Socialized housing	P7.00/lot/unit
b. Economic housing	P10.00/lot/unit
7. Certificate of completion (per ha. or a fraction of land area)	P150.00
8. Certificate of Occupancy (per sq. m. of the floor area of the housing unit)	P2.00
<b>B. Condominium</b>	
1. Prelim. Approval & Loc. Clearance	P500.00
2. Final Approval & Dev. Permit	
a. per sq. m. of total land area	P5.00
b. additional cost per sq. m. of Saleable floor area	P5.00
3. Inspection fee (per sq. m. of total Saleable area)	P5.00
4. Alter. of Plan (affected areas only)	same as Final approval & Development Permit
5. Bldg. Permit (per sq. m. of housing unit)	P10.00
6. Certificate of Reg. & License to sell	P5.00/sq.m. of saleable cost

- |                              |                              |
|------------------------------|------------------------------|
| 7. Certificate of completion | P3.00/sq.m. of saleable area |
| 8. Certificate of Occupancy  | P2.00/sq.m. of saleable area |

**IV. APPROVAL OF INDUSTRIAL SUBDIVISION**

- |   |                                      |
|---|--------------------------------------|
| A. <b>Prelim.</b> Approval & Locational Clearance |                                      |
| 1. First five (5) has.                            | P600.00/ha.                          |
| 2. Every add'l. ha. or fraction thereof           | P150.00/ha.                          |
| B. Final approval & Development Permit            | P1,000/ha. regardless of location    |
| C. Inspection Fee                                 | P1,000/ha. regardless of Location    |
| D. Alteration (affected area only)                | same as Final Approval & Dev. Permit |
| E. Cert. Of Reg. & License to sell                | P1.00/sq.m. of the land area         |
| F. Certificate of completion                      | P100.00/ha. regardless of Location   |

**V. APPROVAL OF COMMERCIAL SUBDIVISION**

- |  |                                     |
|--|-------------------------------------|
| A. <b>Prelim.</b> Approv. & Locational Clearance               |                                     |
| 1. First two (2) has.  | P600.00/ha.                         |
| 2. Every add'l. hectare  | P100.00/ha.                         |
| B. Final Approval & Dev. Permit                                | P5,000/ha. regardless of Location   |
| C. Inspection fee  | P500/ha. regardless of Location     |
| D. Alter. of Plan (affected area only)                         | same as final approv. & Dev. Permit |
| E. Cert. Of Reg. & License to sell<br>(per sq.m. of land area) | P500/ha. regardless of location     |
| F. Cert. of completion   | P500/ha. regardless of location     |

**VI. APPROVAL OF FARM LOT SUBDIVISION**

- |   |                  |
|---|------------------|
| A. Prelim. Approv. & Locational Clearance |                  |
| 1. For the first five (5) has.            | P400/ha.         |
| 2. For every add'l. has.                  | P50/ha.          |
| B. Final Approv. & Dev. Permit            | P500/ha.         |
| C. Inspection Fee                         | P300/ha.         |
| D. Alter. of Plan (affected areas only)   | P300./ha.        |
| E. Cert. of Reg. & License to sell        | P50/saleable lot |
| F. Cert. of completion                    | P300/ha.         |

**VII. APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT**

- |  |                          |
|--|--------------------------|
| A. Prelim. Apprv. & Location Clearance |                          |
| 1. For memorial projects               | P1,000 for the first ha. |
| 2. For cemeteries                      | P200 for the first ha.   |
| Every add'l. ha. or a fraction thereof |                          |
| 1. Memorial projects                   | P100/ha.                 |
| 2. Cemeteries                          | P50/ha.                  |

B. Final Approval & Dev. Permit	
1. Memorial projects	P2.00/ha.
2. Cemeteries	P1.00/sq.m.
C. Inspection Fee	
1. Memorial projects	P500/ha.
2. Cemeteries	P100/ha.
D. Alter. of plan (affected areas only)	same as final approval & Dev. Permit
E. Cert. of Reg. & License to sell (per saleable plot)	
1. Memorial Projects	P50/saleable plot
2. Cemeteries	P10/saleable plot
F. Cert. of completion	
1. Memorial Projects	P200/ha.
2. Cemeteries	P100/ha.

**VIII. OTHER TRANSACTIONS/CERTIFICATION**

<b>A. Application/Request for:</b>	
1. Advertisement approval	P200.00
2. Cancellation/Reduction of Perf. Bond	P350.00
3. Lifting of suspension of license to sell	P350.00
4. Extension of time to complete Dev.	P350.00
5. Exemption from Cease & Desist Order	P 50.00
6. Clearance to Mortgage	P350.00
7. Lifting of Cease & Desist Order	P350.00
8. Change of Name/Ownership	P350.00
9. Voluntary cancellation of CR/LS	P350.00
10. Revalidation/Renewal of Permit (Condo)	50% of original fee
<b>B. Other Certifications</b>	
1. Zoning Certifications	P500/ha.
2. Cert. of Town Plan Zoning Ord. Approv.	P150.00
3. Cert. of New Rights/Sales	P500.00
4. Cert. of Locational Viability	P500.00
5. Cert. of Reg. & License to sell (Form)	P150.00
6. Others, to include:	
a. Availability of records/public request of copies/research works	P100.00
b. Cert. of no records on file	P100.00
c. Cert. of with or without CR/LS	P100.00
d. Certified true/Xerox copy of documents	
1. Doc. Of five (5) pages or less	P50.00
2. Every additional page	P 3.00

**IX. LEGAL FEES**

<b>A. Complaint/opposition, where aggregate claim (for refund, damages, attorney's fee's, etc.) is:</b>	
1. Not more than P20,000 -----	P120.00
2. More than P20,000 but less than P40,000 -----	P150.00
3. P40,000 or more but less than P60, 000 -----	P200.00
4. P60,000 or more but less than P80,000 -----	P250.00
5. P80,000 or more but less than P100,000 -----	P400.00
6. P100,000 or more but less than P150,000 -----	P600.00
7. For each P1,000 in excess of P150,000 -----	P 5.00
<b>B. Petition for Review -----</b>	P1,000.00
<b>C. Pauper – litigants are exempt from payment of legal fees.</b>	

1. Those gross income is not more than **P4,000.00** per month and residing within metro manila.
2. Those whose gross income is not more than **P3,000.00** per month and residing outside metro manila.
3. Government agencies and its instrumentalities are exempted from paying legal fees.
4. Local Government and government owned or controlled corporation with or without independent charters are not exempted from paying legal fees.

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

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

**ARTICLE M2. Computation of Fees based in the Revised Implementing Rules and Regulations of the National Building Code of the Philippines**

SEC. 3 M2. 01. **Imposition of Fees.** – There is hereby imposed a fees for processing of application for permits and clearances required under this Code as follows;

1. Construction/addition/renovation/alteration of building/structures under groups and Sub-divisions shall be assessed as follows:

**DIVISION A-1**

<u>Area in sq. m.</u>	<u>Fee per sq. m.</u>
1. Original Complete construction up to twenty (20) sq. m. -----	P2.00
2. Additional/renovation/alteration up to twenty (20) sq. m. regardless of floor area of original construction -----	P2.40
3. Above 20 sq. m. to 20 sq. meters -----	P3.40
4. Above 50 sq. m. to 100 sq. m.-----	P4.80
5. Above 100 sq. m. to 150 sq. m. -----	P6.00
6. Above 150 sq. m. -----	P7.20

**II. Division B-1/C-1/E-1,2,3/ F-1/6-1,2,3,4,5/H-1,2,3,4/ 1-1 a.m. and J-1**

<u>Area in sq. m.</u>	<u>Fee per sq. m.</u>
1. Up to 500 -----	P23.00
2. Above 500 to 600 -----	P22.00
3. Above 600 to 700 -----	P20.50
4. Above 700 to 800 -----	P19.50
5., Above 800 to 900 -----	P18.00
6. Above 900 to 1,000 -----	P17.00
7. Above 1,000 to 1,500-----	P16.00
8. Above 1,500.00 to 2,000 -----	P15.00
9. Above 2,000 to 3,000-----	P14.00
10. above 3,000-----	P12.00

**III. Electrical Fees**

**A. Lighting and Power System**

a.1 Each switch, lighting and/or convenience outlet -----	P1.50
a.2 Each remote control master switch -----	P24.00
a.3 Each Special purpose and outlet of 20 amperes capacity or more -----	P3.00
a.4 Each time switch -----	P3.00

**B. Appliances for Industrial/Commercial Use:**

b.1 Each range or heater up to 1kw -----	P3.00
b.2 Every kw or fraction thereof in excess of 1 kw -----	P1.50
b.3 Each refrigerator or freezer -----	P5.00
b.4 Each washing machine/dryer -----	P5.00
b.5 Each commercially used hair curling apparatus or hair dryer -----	P5.00
b.6 Each fixed type electric fan -----	P5.00
b.7 Each electric typewriter, cash register or adding machine -----	P3.00

**C. Electrical Equipment or Apparatus for Commercial/Industrial use:**

c.1 Each electric bell, enunciator system -----	P5.00
c.2 Each arc (light) lamp -----	P5.00
c.3 Each flashes, beacon light -----	P5.00
c.d Each x-ray equipment -----	P30.00
c.e Each fire alarm unit -----	P3.00
c.f Each battery changing rectifier -----	P15.00
c.g Each electric welder:	
up to 1 KUA/KW -----	P5.00
every KUA/KW or fraction thereof in excess of 1KUA/KW -----	P3.00
c.h Each neon sign transformer -----	P3.00
c.i Each neon sign unit -----	P3.00

**IV. Motors and Controlling Apparatus**

Up to .2 kw -----	P 5.00
Above .2 kw up to 1 kw -----	P10.00
Above 1 kw up to 5 kw -----	P20.00
Above 5 kw up to 10 kw -----	P30.00
Above 10 kw up to 20 kw -----	P40.00
Every kw or fraction thereof above 20 kw -----	P 2.00

**V. Generators/UPS Capacity (AC or DC) per unit**

Up to 1 kw or less -----	P 40.00
Above 1 kw up to 5 kw -----	P150.00
Above 5 kw up to 10 kw -----	P800.00
Above 10 kw up to 20 kw -----	P2, 300.00

Every kw or fraction thereof in excess of 20 kw plus P2.00 for every kw in excess of 1,000 kw ----- P3,365.00

**VI. Mechanical Fees****1. Refrigeration, Air conditioning and Mechanical Ventilation**

a. Refrigeration (cold storage) per ton or fraction thereof -----	P40.00
b. Ice plants, per ton or fraction thereof -----	P60.00
c. Packaged/centralized Air Conditioning system up to 100 tons, per ton -----	P90.00
d. Every ton or fraction thereof above 100 tons -----	P40.00
e. Window type air conditions, per unit -----	P40.00

**2. Boilers, per kw**

a. up to 7.5 kw -----	P500.00
b. above 7.5 kw to 22 kw -----	P700.00
c. above 22 kw to 37 kw-----	P900.00

d. above 37 kw to 52 kw -----	P1,200.00
e. above 52 kw to 67 kw-----	P1,400.00
f. above 67 kw to 74 kw-----	P1,600.00
g. every kw or fraction thereof above 74 kw -----	P22.00
3. Stationary standby generating sets, per kw	
3.1 up to 50 kw -----	P20.00
3.2 above 50 kw up to 100 kw -----	P25.00
3.3 every kw above 100 kw -----	P3.00
4. Piping for gases, per lineal m. or fraction thereof -----	P4.00
5. Pressurized water heaters, per unit -----	P200.00
6. Pneumatic tubes, conveyors, monorails for materials, Handling, per lineal m or fraction thereof -----	P10.00
7. Other machinery/equipment for commercial/industrial/ Institutional use not elsewhere specified per kw fraction thereof -----	P60.00

**VII. Plumbing Fees:**

a. Installation fees, one (1) unit composed of One (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head.

a. partial thereof shall be charged as  
that of the cost of a whole unit ----- P24.00

b. Every fixture in excess of one unit:

1. Each water closet -----	P7.00
2. Each floor drain -----	P3.00
3. Each sink -----	P3.00
4. Each Lavatory -----	P7.00
5. Each Faucet -----	P2.00
6. Each shower head -----	P2.00

c. Special Plumbing Fixtures

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

d. Each water meter -----	P2.00
1. 12 to 25 mmo. -----	P8.00
2. above 25 mmo. -----	P10.00

e. Construction of Septic vault, applicable in all Groups

1. up to five (5) cu. M. of digestion chamber -----	P24.00
Every cu. m. or fraction thereof in excess of five (5) cu. m. -----	P7.00

**VIII. Electronic Fees**

a. Antenna towers/mast or other structures for installation of any electronic and/or communications transmission/reception -----	P1,000.00/structure
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**Accessories of the Building/Structure Fees:**

a.1 Bank and Record Vaults with interior volume up to twenty (20) cu. m. -----	P20.00
a.2 in excess of twenty (20) cu. m. or fraction thereof -----	P8.00
b. Swimming Poles, per cu. m. or fraction thereof	
b.1 group A residential -----	P3.00
b.2 commercial/industrial/institutional groups C, D, H, I -----	P24.00
b.3 swimming pools improvised from local indigenous materials such as rocks, stones and small boulders and w/plain cement flooring shall charged fifty percent (50%) of the above rated	
b.4 Swimming pool/shower rooms/locker rooms; per unit or fraction thereof -----	P60.00
residential group A -----	P6.00
group B, E, F, G -----	P18.00
group C, D, H -----	P12.00

**b.5 Construction/erection of towers including Radio & TV towers:**

Use or character of occupancy ----	Self -----	Trilon
	Supporting ----	(Guyed)

**b.5.1** Single detached dwelling units - P500.00 ---- P150.00

**b.5.2** Commercial/Industrial (Groups B, E, F, G) up to ten (10) m. in height ----- P2,400.00 ---- P240.00

**b.5.3** every meter or fraction thereof in excess of ten (10) meters ----- P120.00 ---- P12.00

**b.5.4** Educational/Recreational/Institutional (groups C, D, H, I) up to ten (10) m. in height ----- P1,800.00 ---- P120.00

**b.5.5** Every m. or fraction thereof in excess of ten (10) m. ----- P120.00 ---- P12.00

**b.6 Construction of Smokestacks and chimneys for commercial/industrial:**

**Use Groups B, E, F and G.**

**b.6.1** Smokestacks up to ten (10) m in height measured from the base ----- P240.00

    Every m. or fraction thereof in excess of ten (10) m. ----- P12.00

**b.6.2** Chimney up to ten (10) m. in height measured from the base ----- P48.00

**b.6.3** Every m. or fraction thereof in excess of ten (10) m ----- P2.00

**XI. Fencing Fees**

a. 1. Mode of masonry, metal, concrete up to one point eighty (1.80) m. in height, per lineal m. or fraction thereof ----- P3.00

a.2 In excess at one point eighty (1.80) m. in height, per lineal m. or fraction thereof ----- P4.00

a.3. Made of indigenous materials, barbed wire chicken or hog wires, per lineal m ----- P2.40

**b. Sign Fees:**

b.1 Erection and Anchorage of display surface up to for (4) sq. m. of signboard area ----- P120.00

b.2 Every sq. m. fraction thereof in excess of four (4) sq. m. ----- P24.00

b.3 Installation Fees, per sq. m. or fraction thereof of display surface:

<u>Type of Sign Display</u>	<u>Business Signs</u>	<u>Advertising Signs</u>
Neon -----	P36.00 -----	P52.00
Illuminated -----	24.00 -----	36.00
Others -----	15.00 -----	24.00
Painted-on -----	9.60 -----	18.00

**X. Certificate of User or Occupancy (Fixed Costing)**

**A. Division A1 and A2 Buildings**

a.1 Costing up to 150,000.00 -----	P100.00
a.2 Costing more than 150,000.00 up to 400,000.00 -----	P200.00
a.3 Costing more than P400,000 up to P850,000.00 -----	P400.00
a.4 Costing more than 850,000 up to P1,200,000.00 -----	P800.00
a.5 Every million or portion thereof in excess of P1,200,000.00 -----	P800.00

**B. Division B-1/E -1, 2, 3 F – 1/6-1,2,3,4,5/H-1,2,3,4/and 1-1 buildings**

b.1 Costing up to P150,000.00 up to P400,000.00 -----	P200.00
b.2 Costing more than P150,000.00 up to P400,000.00 -----	P400.00
b.3 Costing more than 400,000.00 up to P850,000.00 -----	P800.00
b.4 Costing more than P850,000.00 up to P1,200,000.00 -----	P1,000.00
b.5 Every million or portion thereof in excess of P1,200,000.00 -----	P1,000.00

**C. Division C-1, 2/D- 1, 2, 3 Buildings**

c.1 Costing up to 150,000.00 -----	P150.00
c.2 Costing more than P150,000.00 up to 400,000.00 -----	P250.00
c.3 Costing more than 400,000.00 up to P850,000.00 -----	P600.00
c.4 Costing more than 850,000.00 up to 1,200,000.00 -----	P900.00
c.5 Every million or portion thereof in excess of P1,200,000.00 -----	P900.00

**D. Division J-1 Building/Structures**

d.1 with floor area up to twenty (20) sq. m. -----	P50.00
d.2 with floor area above twenty (20) sq. m. up to five hundred (500) sq. m. -----	P240.00
d.3 with floor area above five hundred (500) sq. m. up to one thousand (1000) sq. m. -----	P360.00
d.4 with floor area above one thousand (1000) sq. m up to five thousand (5,000) sq. m. -----	P480.00
d.5 with floor area above five thousand (5,000) sq. m up to ten thousand (10,000) sq. m. -----	P200.00
d.6 with floor area above ten thousand (10,000) sq. m. -----	P2,400.00

**E. Permit Fee to Operate Power Plant**

e.1 Permit fee to operate a Power Plant -----	P15,000.00
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**Article N. Permit Fee for Butchers**

SEC. 3M.01 **Definition.** - When used in this Articles

“**Butchers**” refers to a person who slaughters animal, chicken, and fowls at the slaughterhouse or market in this Municipality.

SEC. 3M.02. **Imposition of fees.** - There shall be collected an annual fee of Fifty Pesos (P 50.00) fee for issuance of Mayor’s Permit for butchers within the Municipality of Mina.

SEC. 3M.03. The Mayor’s Permit shall be paid to the Municipal Treasurer before the butcher can participate in the slaughterhouse. Thereafter, the fee shall be paid annually upon renewal of the permit within twenty (20) days of January of each year in case of renewal thereof.

SEC. 3M.04. **Administrative Provision** - Only licensed butchers shall be allowed to slaughter animal and fowls at the Municipal market and/or slaughterhouse.

SEC. 3M.05 **Penalty** - Any violation of the provision of this Article be punished by a fine of not less than **P200.00** or an imprisonment of not less than three (3) days or both fine and imprisonment.

### **Article O. Permit Fee For Security Guards Watchmen and Private Detectives.**

SEC. 3N.01. **Imposition of fees** - There shall be collected an annual fee of One Hundred (**P100.00**) for the issuance of Mayor's Permit for security guard, watchmen, and private detective detailed, assigned or performing their function as such within the jurisdiction of Mina.

SEC. 3N.02. **Time and manner of payment.** . The mayor's Permit shall be paid to the Municipal Treasurer upon application of the Mayor's Permit with the Municipal Mayor.

SEC. 3N.03. **Administrative provision.** - The application of the issuance of the Municipal Mayor's Permit for security guard shall be in writing and shall set forth the following: the name of the private security and investigation agency, the address of its main office and other branch or supervising within the municipality.

SEC. 3N.04. **Penalty** - Any violation of the provision of this Article shall be punished by a fine of not less than Two Hundred Pesos (**P200.00**) or more than One Thousand Pesos (**P1,000.00**) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

### **Article P. Permits Fee on Storage of Flammable Combustible or Explosive Substance**

SEC. 3P.01 **Imposition of Fees.** - There shall be collected from every person storing the hereunder substance the following annual fees.

(a) Storage of gasoline, diesel, fuels, kerosene and similar products -----	P 250.00
(b) Storage of cinematographic films -----	P150.00
(c) Storage of Celluloid -----	P150.00
(d) Storage for calcium carbide -----	P150.00
(e) Storage for tar, resin and similar materials -----	P250.00
(f) Storage for coal deposits	
1. Below 100 tons -----	P150.00
2. 100 tons or more -----	P300.00
(g) Storage of combustible, flammable or explosive substances not mentioned above -----	P100.00

SEC. 3P.02. **Time of Payment** - The fees imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit to store the aforementioned substance.

#### **SEC. 3P.03. Administrative Provision.**

1. No person shall have, keep or store at his place of business or house any of the flammable, combustible or explosive substances without first securing a permit therefore. Gasoline or naphtha not exceeding the quantity of ten (10) gallons kept in and used by launches or motor boats, and any quantity of gasoline kept in the tank of any vehicle shall be exempt from the permit fee herein required.

2. The Mayor shall promulgate the rules and regulations for the proper storing of said substance and shall have supervision therefore.

SEC. 3P.04. **Penalty.** - Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (**P 200.00**) or more than One Thousand Pesos (**P1000.00**) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

### **Article Q. Permit Fee for Excavation of Roads**

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

a) For crossing streets with concrete/asphalt pavement -----	P 500.00
b) For crossing streets with gravel pavement -----	P300.00
c) Along the streets -----	P200.00

Provided that the permittee should retrieve/replaced the damage portion at the original structure/shape.

Section 3Q.02. **Time and manner of payment.** - The fee imposed under this article shall be paid to the Municipal Treasurer upon application of the permit with the Mayor before the excavation is undertaken.

Section. 3Q.03. **Exemption.** – All projects or activity which is undertaken by the government are exempted in the imposition of this article.

Section 3Q.04. **Penalty.** – Any violation of the provision of this Article be punished by a fine of not less than Five Hundred Pesos (P500.00)\_or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

### **Article R. Permit Fee to Operate Telecommunication Facilities**

SEC. 3R.01. **Imposition of Fee.**- There shall be collected a fee of One Thousand Pesos (P1,000.00) for issuance of Mayor’s Permit to operate telecommunication facilities within the territorial jurisdiction of the Municipality of Mina.

SEC. 3R.02. **Time of Payment.** The fee imposed on this article shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor before operation.

SEC. 3R.03. **Administrative Provisions.** The Municipal Mayor shall issue rules and regulations for the effective implementation of this Article.

SEC. 3R.04. **Penalty** – Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (P 200.00)\_or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

### **Article S. Permit Fee on Hauling and Trucking Services.**

SEC. 3S.01. **Impositions of Fee.** - There shall be collected a permit fee of Two Hundred Pesos (P200.00) each unit on persons engaged in the business of hauling and trucking services operating within the Municipality of Mina. The fee shall not be collected from hauling and trucking services that merely pass through the streets of Mina.

SEC. 3S.02. - **Surcharge for late Payment.** The fee imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representative before the hauling or trucking services transacts any business within Mina. Failure to pay the fee required herein shall make the taxpayer liable to surcharged of twenty five percent (25%) of the amount due which shall be collected and accounted for in the same manner and at the same time as to the original amount due plus interest of two percent (2%) per month but in no case shall the total interest exceed thirty-six (36) months.

SEC. 3S.03. **Administrative Provision.** -

a. The Mayor’s Permit shall be issued only to the hauling or bucking services after payment of the fee to the Municipal Treasurer and such permit shall be valid to all units declared by the persons to whom the permit has been issued.

b. Haulers shall also observe carefully thru proper loading of logs, that same are securely tied, and sand and gravel trucks are properly covered.

c. The weight capacity of roads and bridge shall be carefully observed by the hauling or trucking services.

d. A copy of the Mayor’s Permit shall be carried at all times turn each of the trucks for which the permit has been issued.

SEC. 3S.04. **Penalty.** - Any violation of the provision of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00)\_or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

### **Article T. Permit Fee for the Construction or Installation of Transmitting Tower, Communication/Electrical Transmission Poles and other Similar Structures**

SEC. 3T.01. **Imposition of Fees.** - There shall be collected a fee for the issuance of Mayor’s Permit from every individual or entity that shall install, construct or cause to be constructed the following structure within the jurisdiction of this municipality.

- a) Transmitting Towers or Similar Structures ----- P 15.00 per linear ft.
- b) Poles ----- P10.00 per pole

SEC. 3T.02. **Time and Manner of Payment.** - The fee imposed in this Article shall be paid to the Municipal Treasurer after securing a building permit and upon application for a permit to construct radio transmitting tower or similar structures with the Office of the Mayor.

SEC. 3T 03. **Administrative Provisions.** -No transmitting tower or communication/electrical transmission poles or other similar structure shall be allowed to operate without prior inspection and approval by the Municipal Mayor or his duly authorized representative.

Application for the permit from the Office of the Mayor shall be filed by the contractor or owner who shall thereafter apply for inspection and approval of the construction of transmitting tower, communication/electrical transmission poles or other similar structures as soon as the work is completed before the use of said structure. If the work is not in conformity with the conditions set forth in the permit, the permit and the fees therefore shall be forfeited. If the work is found in conformity with the requirements the Mayor shall issue a certificate of approval.

SEC. 3T.04. **Penalty.** – Any violation of the provision of this Article be punished by a fine of not less than P1,000.00 or an imprisonment of not less than thirty (30) days or both fine and imprisonment.

SEC. 3T.05 **Applicability of Pertinent Provision of Law.**

All existing laws, rules and regulations governing the construction of transmitting towers, communication/electrical transmission poles and other similar structure are hereby adopted as part of this Article.

**Article U. Permit Fee for Temporary Use of Roads, Streets Sidewalks, Alleys, Parks and Playgrounds**

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

- a) For construction ----- P 200.00/ per week
- b) Benefit dance, coronation, programs or any other social related activities ----- P100.00/per day
- c) For drying any article or goods ----- P15.00/sq. m. per day
- d) For businesses, trade, shops or any other related activities ----- P100.00/per week

Sec. 3U.02 **Time of Payment.** – The fee shall be paid to the Municipal Treasurer upon application of the permit with Municipal Mayor.

Sec. 3U. 03. **Exemptions.** – The government sponsored or educational programs or activities, wakes shall be exempted from the payment of the fees herein prescribed. It also includes civic and charitable religious undertakings as determined and duly approved by the Municipal Mayor.

Sec. 3U.04. **Administrative Provision.** – The period of occupancy and /or use of the street, sidewalk or alley or portion, thereof shall commence from the time the permit is issued.

Sec. 3U.05. **Penalty.** – Any violation of the provision of this Article be punished by a fine of not less than P 200.00\_ or more than P1000.00 or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

**Article V. Permit for the Conduct of Group Activities**

**Sec. 3V.01.Imposition of Fee.** Any person that shall conduct or hold any program or activity involving grouping of people within this municipality shall obtain a Mayor’s Permit thereof for every occasion and pay to the Municipal Treasurer the corresponding fee:

- 1. Conferences, meetings, rallies and demonstrations:
  - a) Inside buildings or halls ----- P 500.00
  - b) Outdoors such as parks, plazas, road/streets ----- 500.00
- 2. Dances:
  - a) Jam session ----- 500.00
  - b) Benefit dances;
    - b.1) During Fiesta Celebration ----- 500.00
    - b.2) Regular Days ----- 250.00
- 3. Coronation and Ball 500.00
- 4. Stage presentation:
  - a) Stage Show and Vaudeville 500.00
  - b) Drama or Theater Show 500.00
  - c) Cultural and fashion shows 500.00
- 5. Other Activities:
  - a) Beauty or popularity contest 500.00

b) Races	1,000.00
c) Athletic Competition	300.00
d) Bingo	200.00
e) Carolling	200.00

Sec. 3V.02. **Time and Manner of Payment.** – The fee imposed in this article shall be paid to the Municipal Treasurer upon filling of the application for permit with the Municipal Mayor.

Sec. 3V.03. **Exemptions.** – Programs or activities conducted by educational, charitable, religious and governmental institutions free to public shall be exempted from the payment of the fee herein imposed, provided that the corresponding Mayor’s Permit shall be secured accordingly. Except for the municipal sponsored, other programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Sec. 3V.04. **Administrative Provisions.** – A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of PNP, in the municipality, who shall assign a Police Officer to the venue of the programs or activity to help maintain peace and order.

Sec. 3V. 05. **Penalty.** Any violation of the provision of this Article be punished by a fine of not less than Two Hundred Pesos (P200.00) or more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than three (3) days or not more than a week or both fine and imprisonment.

**Article W. Permit Fees on Use of Ground Water Supply**

SEC. 3W.01. **Imposition of Fees.** - There shall be collected the following permit and annual inspection fees from individual or entity that shall construct or cause to be constructed artesian well within the jurisdiction of the Municipality of Mina:

	<b>Permit Fee.</b>
(a) Artesian Well for personal use with 200 ft. deep and artesian well constructed by any agency of the government -----	<b>Exempted</b>
Annual Inspection Fee -----	<b>Exempted</b>
b) Artesian Well (STW or Tasok)) with not more than 150 ft. deep with well casing of not more than 5 inches in diameter -----	P 100.00
Annual Inspection Fee -----	<b>Exempted</b>
(b) Artesian Well with not more than 400 ft. or 122 meters deep with well casing of not more than 6 inches or 150 mm. in diameter -----	P 1,000.00
Annual Inspection Fee -----	P300.00
(c) Artesian well with not more than 1,000 ft. or 244 meters with well casing of not more than 200 mm. in diameter -----	P3,000.00
Annual Inspection Fee -----	P300.00
(d) Artesian well with more than 1,000 ft or 305 meter deep with well casing of more than 10 inches or 205 mm.. in diameter -----	P6,500.00
Annual Inspection Fee -----	P300.00

SEC. 3W.02. **Time and manner of payment.** – The fees imposed in this Article shall be paid to the Municipal Treasurer upon application for a permit with the Office of the Municipal Mayor to construct an artesian well. The inspection fee shall be paid to the municipal treasurer or to its duly authorized representative after the conduct of inspection.

SEC. 3W.03. **Penalty Clauses.** - Any violation of the provisions of this Article shall be punished by a fine of not less than P200.00 or imprisonment of not more than a month, or both fine and imprisonment.

**Article X. Transport Fee**

SEC. 3X.01. **Imposition of Fees.** - There shall be collected an inspection and permit fee from the following individual or entity that shall transport outside the municipality the following goods, article or livestock in the following schedule:

a) Bamboo/per truck load -----	P 20.00 -----	P200.00
b) Forest Product such as logs, lumber, fire wood rattan, charcoal, etc.		
1) Jeep/Truck -----	P40.00 -----	P200.00
2) Tricycle -----	P20.00 -----	P100.00
c) Large Cattle/per head -----	P40.00 -----	P50.00
d) hogs/pigs -----	P20.00 -----	P50.00
e) goats/sheep's -----	P15.00 -----	P20.00
f) Fowls/ first twenty heads -----	P10.00 -----	P50.00
in excess of twenty heads -----	P20.00 -----	P20.00

**PEDDLERS**

g.) Using jeeps/trucks -----	P150.00 -----	P200.00
h.) Using motorized tricycles -----	P100.00 -----	P150.00
i.) Using bicycles or trisikads -----	P50.00 -----	P100.00
j.) Peddlers on foot/hauling -----	P25.00 -----	P50.00
k.) Milling services "bokboka"/per machine -----	P50.00 -----	P100.00
l.) Rice Mill operators -----	P500.00 -----	P500.00

SEC. 3X.02. **Manner of Payment.** The fee imposed herein shall be paid to the Municipal treasurer or to its duly authorized representatives.

Sec. 3X.04. **Administrative Provisions.**

1) All truck drivers or transporters of the above-mentioned goods, articles or livestock are hereby required to pay transport fee from the Office of Municipal Treasurer or to its duly authorized representatives before transporting, transferring or making delivery of above-mentioned goods, articles or livestock.

2) The proceeds of the fees collected on Article shall be distributed as follows:

- a) Municipal Government – Thirty Percent (30%)
- b) Barangay – Fifty Percent (50%)
- c) Deputized Barangay Officials or Tanods (on duty) – Twenty Percent (20%)

3) All truck drivers and haulers shall inform and coordinate with the barangay concerned, through its deputized person/s before transporting, transferring or making delivery of above-mentioned goods, articles or livestock. In case of the absence of deputized person/s in the barangay, they shall coordinate with the Office of the Municipal Treasurer prior to their operation.

4) The Barangay Officials and Tanods are hereby deputized to implement the provisions of this ordinance within their jurisdiction.

SEC. 3X.05. **Penalty.** – The truck drivers and haulers shall at all times carry or bear with them the issued permit which shall be shown upon demand by proper authorities. Failure to present the required delivery receipt upon demand shall pay a fine of Five Hundred Pesos (P500.00).

Failure to pay the fine shall be a cause for the impounding of vehicles, to be released only upon payment of the required amount plus the impounding fee of One Hundred Pesos (P100.00) per day, to the Office of the Treasurer.

Failure to issue genuine permit, or issuing fraudulent permit shall be fine Five Hundred Pesos (P500.00) without prejudice to the filing of a case to the proper court.

The proceeds from penalty collected shall be distributed as follows, except for the impounding fee, which shall accrue exclusively to the Municipal Treasury:

- a) Municipal Government – Twenty Percent (20%)
- b) Barangay where the vehicles were apprehended – Thirty Percent (30%)
- c) Apprehending Officer (PNP or deputized person, Barangay Officials and Tanods) – Fifty Percent (50%)

**Article Y. Inspection and Verification Fee for the  
Extraction of Sand, Gravel and other Quarry Resources**

Section 3Y.01. **Definition of Terms** – When used of this article;

- a) "Extraction" – means the act or process of taking, excavating or removing.
- b) "Inspection Slip" – it is ticket form issued by the Office of Municipal Treasurer
- c) "Gravel" – means particles of rock that passes a .75 mm (3") and retained by a 4.76 mm (#4) sieve;
- d) "Fee" – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.
- e) "Permit" – means the license to engage in certain activities or business, or to practice a certain privilege.
- f) "Quarry Resources" – any common stone or other common minerals substances as the Director of Mines and Geo-Sciences may declare to be quarry resources as such but not restricted to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate: provided they contain no metal or metals or other valuable minerals in economically workable quantities.
- g) "Sand" – are particles of rock passing 2mm sieve.

Sec. 3Y.02. **Imposition of Fee.** There is hereby imposed the following inspection and verification fee of extracted sand, gravel and other quarry resources, to wit;

- a. Four Wheeler Truck & Six Wheeler (light /elf) Truck ----- P 20.00
- b. Six Wheeler Truck/heavy ----- 40.00
- c. Ten Wheeler Truck ----- 60.00
- d. Over Ten Wheeler Truck ----- 80.00

Sec. 3Y.03. **Manner of Payment.** – The fee imposed herein shall be paid to the Municipal Treasurer or to its duly authorized representatives, upon verification and inspection of the extracted materials

Sec. 3Y.05. **Administrative Provisions.**

1) All truck drivers and haulers of sand, gravel and other quarry resources are hereby required to secure an Inspection Slip from the Office of Municipal Treasurer or to its duly authorized representatives prior the transport, delivery or dispose of extracted sand, gravel and other quarry resources from the permit area.

2) Section 6. **Inspection Slip** – The Inspection Slip is secured from the Office of Municipal Treasury or to its deputized or authorized representative upon inspection and verification and payment of inspection fee. It is in ticket form and shall contain the following:

**INSPECTION SLIP**  
Barangay \_\_\_\_\_

No. \_\_\_\_\_

Name of Permittee:

Kind of Permit:

Kind of Materials Extracted:

No. of Cubic:

Delivery Receipt No.:

Vehicle Plate No.:

Truck driver or hauler:

Verified or inspected by:

\_\_\_\_\_  
Name & Signature

\_\_\_\_\_  
Name & Signature

O.R No.

Amount Paid:

Date:

3) The proceeds of the fees collected on sand, gravel and other quarry resources shall be distributed as follows:

- a) Municipal Government – Thirty Percent (30%)
- b) Barangay where sand, gravel and other quarry resources extracted – Fifty Percent (50%)
- c) Deputized Barangay Officials or Tanods (on duty) – Twenty Percent (20%)

4) All truck drivers and haulers shall inform and coordinate with the barangay concerned, through its deputized person/s prior to the extraction of sand and gravel and other quarry resources in the permit area. In case of the absence of deputized person/s in the barangay, they shall coordinate with the Office of the Municipal Treasurer prior to their operation.

5) The Barangay Officials and Tanods are hereby deputized to implement the provisions of this ordinance within their jurisdiction.

Sec. 3Y.03. **Penalty.** Failure to carry or to issue an Inspection Slip. – The truck drivers and haulers shall at all times carry or bear with them the issued Inspection Slip which shall be shown upon demand by proper authorities. Failure to present the required delivery receipt upon demand shall pay a fine of One Hundred Fifty Pesos (P150.00) per cubic meter of the material being transported.

Failure to pay the fine shall be a cause for the impounding of materials and vehicles, to be released only upon payment of the required amount plus the impounding fee of One Hundred Pesos (P100.00) per day, to the Office of the Treasurer.

Failure to issue genuine Inspection Slip or issuing fraudulent inspection slip shall be fine Eight Hundred Pesos (P800.00) without prejudice in filing a case to the proper court.

The proceeds from penalty collected shall be distributed as follows, except for the impounding fee, which shall accrue exclusively to the Municipal Treasury:

- a) Municipal Government – Twenty Percent (20%)
- b) Barangay where the extracted materials were apprehended – Thirty Percent (30%)
- c) Apprehending Officer (PNP or deputized person, Barangay Officials and Tanods) – Fifty Percent (50%).

#### **CHAPTER IV. SERVICE FEES**

##### **Article A. Secretary's Fee**

SEC. 4A.01. **Imposition of Fees.** - There shall be collected the following fees from every person requesting for copies of official records and documents from offices of the Municipal Government of this municipality.

	<u>Amount</u>
(1) For every page or fraction thereof, type-written (not including the certificate and notation) -----	P50.00 ----- P100.00
(2) Force ratifying the official act of Municipal Judge or other Judicial certificate, clearances, Municipal Mayor, Treasurer, Assessor, Secretary, or MPDC, Local Civil Registrar and other Municipal Officials. -----	P 50.00 ----- P100.00
(3) For certified copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) -----	P50.00 ----- P50.00
(4) Certified Photo Copy, for each page -----	P10.00 ----- P10.00
(5) For preparing affidavits or any documents -----	P50.00 ----- P75.00
(6) For administering oaths, per documents -----	P50.00 ----- P75.00
(7) For certification in lieu of lost license or permit -----	P50.00 ----- P75.00
9) For every application to join the bidding of the different projects on the LGU -----	P30.00 ----- P50.00

SEC. 4A.02. **Exemptions.** – a) The fees imposed in this Article shall not be collected for copy 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 schedule in Section 4A. 01.

**4a.02.1) Oath of Office of Tanods / BHW / BNS and Barangay Officials.**  
**2) Municipal Officials/employees**

SEC. 4A.03. **Time of Payment.** - The fees shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, for the issuance of the copy of any municipal record or document is made.

**Article B. Local Registry Fees**  
**Marriage Fees**

Sec. 4B.01. **Imposition offees.** -There shall be collected the following fees for services rendered by the Local Civil Registrar of the Municipality.

	<u>Amount</u>
<b>A. Marriage fees</b>	
<b>1) Application for marriage license</b>	
a) For application where applicant are residents of the municipality -----	P 200.00 ----- P200.00
b) For application where one is not a resident of the municipality -----	P250.00 ----- P250.00
c) For application where one is a foreigner -----	P500.00 ----- P500.00
(2) <b>Marriage License Fee</b> -----	P100.00 ----- P100.00
(3) <b>Marriage solemnization fee</b> -----	P300.00 ----- P300.00
(4) <b>Family Planning Seminar Fee</b> -----	P100.00 ----- P100.00
<b>B. For the registration of documents and certified copies of documents on file in the office of the Local Civil Registrar:</b>	
(1) Per Registration of legitimation -----	P50.00 ----- P100.00
(2) Per Registration of an adoption -----	P150.00 ----- P200.00
(3) Per Registration of an annulment of marriage -----	P250.00 ----- P300.00
(4) Per Registration of separation or divorce -----	P250.00 ----- P300.00
(5) Per Registration of Naturalization -----	P250.00 ----- P300.00
(6) Per Registration of a change of name -----	P400.00 ----- P450.00
(7) For other legal documentation for record purposes -----	P25.00 ----- P50.00
(8) Authentication Fee -----	P20.00 ----- P50.00
(9) Affidavit of 5 years Live-in partners -----	P50.00 ----- P100.00
(10) Per Registration of Court Decision -----	P50.00 ----- P100.00
(11) Per Registration of Juridical determination of paternity Affiliation -----	P50.00 ----- P100.00
(12) Per Registration of Aliens -----	P50.00 ----- P100.00
(13) Per Registration of Voluntary Renunciation of citizenship -----	P100.00 ----- P150.00
(14) Verification Fee -----	P20.00 ----- P50.00
(15) Filing Fee for Correction of Clerical or Typographical Error -----	P1,000.00 ---- P1,000.00
(16) Filing Fee for Change of First Name -----	P3,000.00 ---- P3,000.00
(17) Filing fee for correction of Gender -----	P3,000.00
(18) Service Fee for Correction of Clerical or Typographical Error (for migrants) -----	P500.00 ----- P1,000.00
(18) Service for Change of First Name (for migrants) -----	P1,000.00 ---- P1,500.00
<b>C. Permits for cadaver disposition:</b>	
1) Burial Permit -----	P20.00 ----- P50.00
2) Fee for exhumation -----	P20.00 ----- P50.00
3) Fee for transfer of cadaver -----	P25.00 ----- P50.00
4) Fee for the disinterment or removal of cadaver -----	P20.00 ----- P100.00

Sec 4B. 02. **Time of Payment.** – The fee shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Sec. 4B.03. **Administrative Provisions.** – A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lecture of family planning.

Sec. 4B.04. **Exemption.** – The above fee shall not be collected in the following cases:

- a) Issuance of certified copies of documents for official’s use at the request of a component court or other government agencies.
- b) Issuance of birth certificates of children reaching school age when certifications are required for admission to the primary grades in public school.
- c) Burial permit or a pauper, per recommendation of the Municipal Health Officer and the Office of Mayor.

Sec. 4B.05. **Penalty.** – Imposing Administrative fines, for delayed declaration of births, death and marriage and providing penalty thereof. Fine shall be imposed for delayed declaration of births, marriage, and administrative fine in the following schedule:

**For Delayed Declaration of Births**

1) Delay of less than a month	-----	P15.00	-----	P40.00
2) Delay of more than a month but less than 6 months	-----	P20.00	-----	P45.00
3) Delay of more than 6 months but less than 1 year	-----	P25.00	-----	P50.00
4) Delay of more than 1 year	-----	P30.00	-----	P100.00
5) Delay of over than 1 year, additional fine per year of delay	-----	P5.00	-----	P10.00

**For Delayed Declaration of Birth**

1) Delay of more than 12 hours but less than 1 day	-----	P10.00	-----	P10.00
2) Delay of more than a day but less than 5 days	-----	P20.00	-----	P20.00
4) Delay of more than 5 days to 15 days	-----	P30.00	-----	P30.00
4) Delay of more than 15 days to 30 days	-----	P40.00	-----	P40.00

**For Delayed Declaration of Marriage**

1) 1 <sup>st</sup> month	-----	P25.00	-----	P50.00
2) Every month thereafter	-----	P5.00	-----	P10.00

Sec. 4B.05. **Declaration of Births, Death and Marriage.** – It shall be registered and recorded in accordance with the Civil Registry Law, otherwise known as Act No. 3753 and delay of such declaration shall be counted after the lapse of the following period.

Sec. 4B.06. No fees shall be collected for registration of birth, and deaths provided the same are reported in accordance with the reglementary period as provided in the next preceding section.

Sec. 4B.07. It shall be the duty of the Municipal Treasurer to receive and collect administrative fines as provided for in this ordinance.

Sec. 4B.08. Persons charged with the duty of reporting to the Municipal Civil Registrar, the facts of births, death and marriage in accordance with the Civil Registry Law otherwise known as Act No. 3753, who fails to perform their duties shall be reported with the municipal Civil Registrar, this municipality to the Fiscal of the Province for proper action and prosecution for violation of the Civil Registry Law.

The following persons are charged with the duty of reporting the facts of births, death and marriage etc.

**For birth:** in the following order:

(Rule 12, Adm. Order No. 3 dated Nov. 4, 1942  
of the Civil Registrar General)

1. Physician in attendance of birth
2. Midwife (nurse) in attendance of birth
3. Either parents of the new-born child

**For Death:** in the following order:

(Rule 25, Adm. Order No. 3 dated Nov. 4, 1942  
of the Civil Registrar General)

1. Physician who attended the deceased
2. Member of the family of the deceased
3. Mayor
4. Secretary
5. Councilor or SB Member

**For Marriages:**

1. All person authorized to solemnized marriage in accordance with law

Sec. 4B.09. **Penalty.** – Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) or more than One Thousand Pesos (P1,000.00) or imprisonment of not less than one (3) days or more than a week or fine and imprisonment.

**Article C. Police and Mayor’s Clearance**

Sec. 4C.01. **Imposition of Fee.** – There shall be collected a service fee for each police and mayor’s clearance certificate issued, as follows:

a) For employment -----	P 100.00 -----	P100.00
b) For scholarship, study grants, Business license and permits and other Occupation or calling and other purpose not hereunder Specified -----	P50.00 -----	P100.00
c) For change of name -----	P200.00 -----	P200.00
d) For application of Filipino citizenship -----	P400.00 -----	P400.00
e) For passport or visa application -----	P300.00 -----	P300.00
f) For firearm permit application -----	P200.00 -----	P200.00

Sec. 4C.02. **Time of Payment.** – The services fees imposed in this article shall be paid to the Municipal Treasurer upon application for the police or mayor’s clearance certificate.

**Article D. Service Fees for Health Examination**

SEC. 4D.01. **Imposition of fee.** - There shall be collected the following fees for the services rendered by the Municipal Health Officer or his duly authorizes representative in this municipality.

**Section II.** The following prescribe rates shall be as follows

**A. HEALTH FEES**

a.1 Medical Certificate -----	P75.00
a.2 Delivery Fee -----	P500.00
a.3 Autopsy -----	P500.00
a.4 Medico Legal -----	P500.00

*Note: Delivery covers all supplies used during delivery*

**Laboratory Fees**

**a. SPECIAL HEMATOLOGY/ COAGULATION TEST**

Prothrombin Time -----	P170.00
Activated Prothrombin Time (APT) -----	170.00
Reticulocyte Count -----	60.00
Lupus Erythomatosus (LE) Preparation -----	120.00
Clot Retraction -----	60.00
Clotting Time/Bleeding Time (CT/BT) Lee White -----	60.00

**b. HEMATOLOGY**

Complete Blood Count -----	50.00
Hemoglobin/Hematocrit -----	50.00
Red Blood Cell Count -----	40.00
White Blood Cell Count -----	40.00
Differential Count -----	70.00
Erythrocyte Sedimentation Rate -----	70.00
Platelet Count -----	50.00
CT/BT -----	30.00
ASOT -----	150.00
Peripheral Blood Smear -----	150.00
Malarial Smear -----	70.00

<b>c. URINALYSIS</b>		
Routine	-----	30.00
Sugar	-----	30.00
Protein	-----	30.00
Bile	-----	30.00
Ketones	-----	30.00
<b>d. PARASITOLOGY</b>		
Routine	-----	30.00
Concentrated	-----	40.00
Occult	-----	130.00
<b>e. BACTERIOLOGY</b>		
Gram Stain	-----	70.00
Acid Fast Bacilli	-----	70.00
KOH	-----	60.00
Culture & Sensitivity	-----	800.00
Culture Only	-----	500.00
Throat Swab Simple Stain	-----	50.00
<b>f. BODY FLUIDS</b>		
CFS Cell Count & Differential Count	-----	80.00
Seminal Fluid Analysis	-----	80.00
<b>g. CHEMISTRY</b>		
Fasting Blood Sugar (FBS)	-----	60.00
Random Blood Sugar (RBS)	-----	80.00
Blood Urea Nitrogen (BUN)	-----	80.00
Creatinine	-----	80.00
Uric Acid	-----	120.00
Cholesterol	-----	120.00
Triglycerides	-----	140.00
High Density Lipoprotein	-----	140.00
Low Density Lipoprotein	-----	140.00
Serum Glutamate Oxale Transaminase (SGOT)	-----	180.00
Serum Glutamate Phosphates Transaminase (SGP)	-----	180.00
Alkaline Phosphates	-----	130.00
Sodium (Na)	-----	200.00
Potassium (K)	-----	200.00
Bilirubin	-----	130.00
Chloride	-----	200.00
Calcium	-----	200.00
Lipid Profile	-----	500.00
Albumin/Globulin (A/G Ratio)	-----	60.00
<b>h. MISCELLANEOUS</b>		
Pap smear	-----	150.00
New Born Screening	-----	600.00
Confirmatory	-----	1,200.00
ECG Regular	-----	300.00
ECG w/reading (Specialist)	-----	300.00
<b>Pregnancy Test</b>		
Urine	-----	100.00
Serum	-----	200.00

**i. SEROLOGY/BLOODBANK**

**Blood Typing**

ABO Typing	-----	50.00
Cross matching	-----	130.00
C - reactive protein (CRP)	-----	160.00
HIV Test 1&2	-----	260.00
HBSAG	-----	200.00
Widal Test	-----	150.00
RPR	-----	120.00
Rh Typing	-----	50.00

<b><u>i. ULTRASOUND</u></b> -----	<b><u>RATES</u></b> -----	<b><u>20% PWD</u></b> <b><u>Philhealth, SC</u></b>
Whole Abdomen “full bladder, NPO” -----	P1,500.00 -----	P450.00
Upper Abdomen “liver, pancreas, spleen, GB” -----	P1,100.00 -----	P330.00
Lower Abdomen “K’s, UB, Prostate, Uterus, Ovaries” -----	P1,100.00 -----	P330.00
HBT, Pancreas -----	P1,000.00 -----	P330.00
HBT -----	P 900.00 -----	P270.00
KUB -----	P 900.00 -----	P270.00
PELVIC, Non-pregnant -----	P 800.00 -----	P240.00
PELVIC Pregnant (for private & None- Phic Members) -----	P 700.00 -----	P275.00
PELVIC, Pregnant -----	P 850.00 -----	P255.00
Transvaginal, Transrectal -----	P1,000.00 -----	P300.00
Chest, Thoracic -----	P1,000.00 -----	P300.00
One (1) Organ -----	P 700.00 -----	P210.00
Scrotal -----	P1,000.00 -----	P300.00
Breast -----	P1,000.00 -----	P300.00
Thyroid -----	P 900.00 -----	P270.00
Cranial -----	P 900.00 -----	P270.00
Prostate -----	P 700.00 -----	P210.00

\*\*\*\*\*

**Note\*** 20% discount to the PWD’s, PhilHealth, Indigent and Senior Citizen  
50% actual rate will be ----- Physician performing the ultrasound.

SEC. 4D.02. **Time of Payment.** – The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

SEC. 4D.03. **Administrative Provisions.**

(a) Individual engaged in an occupation or working in the establishments, the nature of which occupation or business is in connection with the preparation of food or foodstuffs, whether cooked or in raw form and other as required by laws or ordinances are hereby required to undergo physical and medical examination before they can be employed and once every six months thereafter:

b) The Owners, managers and operators of establishments shall see to it that their employee required the necessary health certificate.

(c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant~ the date and the purpose for which the examination was made.

Sec. 4D.04. **Exemption.** – The above fee shall not be collected in the following cases:

- a) Issuance of certified copies of documents for official’s use at the request of a component court or other government agencies.
- b) Pauper or indigent, as certified by the Office of Municipal DSWD
- c) NHIP member (with ID)
- d) Such exceptional circumstances as maybe determined by the Municipal Mayor upon recommendation of the Municipal Health Officer.

SEC. 4D.05. **Penalty.** – Any violation of the provisions of this Article shall be punished by a fine of not less than P200.00 or more than P1,000.00, or imprisonment of not less than one (3) days or more than a week or fine and imprisonment.

**Article E. Sanitary Inspection Fee**

Sec. 4E.01. **Imposition of fee.** - There shall be collected an annual sanitary inspection fee of Fifty Pesos (P50.00) from each business establishment in this Municipality.

SEC. 4E.02. **Time of Payment and Surcharge for late payment.** The fee prescribed in this Article shall be paid in advance or before the 20th day of January to the Municipal Treasurer or his duly authorized representative who shall issue a receipt as evidence of payment of this fee. If the fee is not paid within the prescribed period, a surcharge of Twenty Five (25%) percent of the unpaid amount shall be collected plus interest of two (2%) per month but shall not exceed 36 months.

SEC. 4E.03. **Administrative provisions.**

(a) The Municipal Health Officer or his duly authorized representative shall conduct an annual sanitary inspection of all business establishments and buildings to determine their adequacy of ventilation, general sanitary conditions and propriety far habitation.

(b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues a sanitary inspection certificate.

SEC. 4E.04. **Penalty.** – Any violation of the provisions of this Article shall be punished by a fine of not less than P200.00 or more than P1,000.00, or imprisonment of not less than Three (3) days or more than a week or fine and imprisonment.

**Article F. Dental Service Fees**

SEC. 4F.01. **Implementation of Dental Charges.** -The following scheduled of charges for dental services rendered by the Municipal Government of Mina under the Rural Health Unit are hereby prescribed, to wit:

**Services**

a.) Extraction	-----	P100.00
b.) Temporary Filling	-----	P150.00
c.) Fluoride Varnish Application	-----	P200.00
d.) Oral Prophylaxis (1-5 yrs. old)	-----	P150.00

SEC. 4F.02. **Supplies and Medicine Included.** – The charges prescribed under the preceding section shall include the supplies and medicine required for the rendition of the dental services therein enumerated as listed here under:

a. For extraction - Anesthetic Solution, Xylocalne Surface Anesthesia Tincture of Mentholated, Disposable Needle and Cotton.

b. For Amalgam filling - Burg, Mercury, Alloy and Cement base, if deep sited.

c. For Zinc Oxide Eugenol Filling - Bum. Eugenol and Zinc Oxide.

and d. For oral Prophylaxis Pumice, Brush for Oral Prophylaxis, Taxi LqMenthialate.

It is understood that the supplies and/or medicine other than those herein listed, when so required or needed in the rendition of services provided under Section 1 hereof, shall be provided by the patient.

SEC. 4F.03. **Exemptions** – The dental target clients such as pre-schoolers, pre-natals and others, shall be exempted from payment of the dental charges herein prescribed.

SEC. 4F.04. **Collection of charges** -The charges herein prescribed shall be collected prior to the rendition of the service and the Municipal Treasury Department is hereby authorized to device the system of collection thereof and to prescribe such rules and regulations for the efficient collection of such charges and which rules and regulations shall be considered as part of the ordinance.

SEC. 4F.05. **Authority to Receive Donations** - The Office of the Municipal Mayor may accept donations or contributions from dental patients with affluent means and from philanthropic individuals, associations and juridical entities for the improvement of the dental services of the municipality provided that such donations shall be duly receipted by the Municipal Treasury.

**Article G. Treasurer’s and Assessor’s Fees**

**SEC. 4G.01 Imposition of Fees** - There shall be collected for service rendered by the Local Treasurer and Assessor of this Municipality, the following fees:

<b><u>TREASURER’S FEES:</u></b>	<b><u>Rate</u></b>
a. Certification of Tax payment -----	P 50.00 ---- P100.00
b. Certification of payments other than tax payment -----	P30.00 ---- P50.00
c. Certification of copy of any document on file -----	P30.00 ---- P50.00
d. Certification of tax clearance -----	P75.00 ---- P100.00
e. Certification of clearance as to money/Property accountability -----	P50.00 ---- P75.00

**ASSESSOR'S FEES**

a. Issuance of Certified true copies of Tax declaration	-----	P75.00	----	100.00
b. Certified Xerox Copy of any other document produced by copying machine	-----	P50.00	----	P50.00
c. Issuance of Assessor's Certification	-----	P75.00	----	P100.00
d. Certificate of Tax Mapping	-----	P50.00	----	P50.00

**ASSESSMENT SERVICES**

1. Inspection Fee	-----	P300.00/per lot	---	P300.00/per lot
2. Issuance of sketch Plan	-----	P75.00/per lot	---	P150.00/per lot
3. Verification Fee	-----	P25.00/per lot	---	P50.00/per lot

Sec. 4G.02. **Exemptions**. - The fees 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 schedule in Section 4A. 01.

Sec. 4G.03. **Time of Payment**. - The fees shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, for the issuance of the copy of any municipal record or document is made.

**ARTICLE H. Mina Community eCenter Fees**

**SECTION 1.01 Imposition of Fees** - There shall be collected for services rendered by the Mina Community e Center of this Municipality. The following fees are as follows:

<b><u>SERVICES</u></b>	<b><u>FEES</u></b>
<b>1. Computer Rental</b> -----	P15.00 per hour
a. Internet	
b. Chatting w/ or w/out webcam	
c. On-line Job Placement	
d. On-line Government Transactions	
e. Email	
f. Downloading	
g. Research	
h. Encoding	

2. Rate is flexible depending upon the current cost of ink. The Municipal Treasurer is authorized to make the adjustment upon conferring with the Local Chief Executive;

**a. Printing/Photocopying**

**i. BLACK**

1. Short	-----	P2.00 per page
2. A4	-----	2.00 per page
3. Long	-----	2.00 per page

**i. COLORED**

4. Short	-----	P25.00 per page
5. A4	-----	27.50 per page
6. Long	-----	30.00 per page (less P10.00 when small portion only are colored)

**HP703:**

**i. BLACK**

1. Short	-----	P1.70 per page
2. A4	-----	1.90 per page
3. Long	-----	2.00 per page

**i. COLORED**

4. Short	-----	P30.80 per page
5. A4	-----	40.00 per page
6. Long	-----	50.00 per page (less 10.00 when small portion only are colored)

**3. Fax messaging – incoming or outgoing**

3.1 International	-----	P30.00 per page
3.2 Local	-----	20.00 per page

**4. Scanning** ----- **P10.00 per page**

**5. CD Burning** ----- **P20.00 per CD**

**6. Training** ----- **P10.00–P50.00 per hour**

**Note:** 20% discount on fees for the services availed by Senior Citizens and PWDs.

**Section 2.01. Time of Payment.** - The fees shall be paid to the Municipal Treasurer’s Office of this Municipality.

**Article I. Mina Skills and Training Center Fees**

**SEC. 1i.01 Imposition of fees.** There shall be collected a fee at the Mina skills and Training Center (MSTC), in accordance with the following:

- a. Use of venue/classroom for training courses of TVI partners  
Or other institutions for 25 trainees ----- P10,000/course

\*\* Note: Excess of allowable 25 trainees per course ----- P500/trainees/course

**Article J. Service Charge for Garbage Collection**

**Sec. 4J. 01. Imposition of fees.** – There shall be collected a service charge for the collection of garbage from the owner or operator of a business establishment and occupants of residential houses, apartments and flats an annual garbage fee, in accordance with the following schedule:

**Per quarter**

- a) Residential ----- P500.00
- b) Commercial Establishments -- P1,000.00
- c) Industrial/Institutional  
Establishments ----- P500.00

**Sec. 4J. 02. Manner of payment.** – The fees prescribed in this Article shall be paid to the Municipal Treasurer in advance on or before the tenth (10<sup>th</sup>) day of every month or as prescribed in this Code or ordinances or/to the authorized representative who shall collect the said fee from the establishment.

**SEC. 4J.03. Surcharge for Late Payment.**- Failure to pay the tax prescribed in this Article within the time required shall subject the tax payer to a surcharge of Twenty Five per cent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**SEC. 4J.04. Administrative Provisions.**

- a) For purposes of the imposition, the area of the garbage collection shall only be limited in the area serviceable by the municipal garbage collection services, as determined by the municipal government.
- b) Residential or establishments that will avail of the garbage collection services shall apply to the municipal government. Applicant shall sign a contract with the municipal government that will govern the agreement for garbage collection services.
- c) The manner of how the garbage or wastes be collected shall be governed by the Municipal Comprehensive Solid Waste Ordinance and other applicable laws and ordinances.
- d) The municipal government has the right to refuse any applicant if may deemed disadvantage to its part or beyond its serviceable area.

**Section 4J. 05. Penalty.** Surcharge for Late Payment. Failure to pay the tax prescribed in this article within the time required shall subject the tax payer to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**CHAPTER V. MUNICIPAL CHARGES FEE**  
**Article A. Market Fees**

SEC. 5A.01. **Definitions of terms.** – The following terms are hereby defined when used, to this ordinance.

1) **“Public Market”** – refers to the municipal owned public market, located along the national highway traversing through *Barangay Cabalabaguan, Mina, Iloilo*, which as declared in our duly approved Land use plan is a part of our municipality’s commercial area to serve as a place for commerce or trade activities, operated under the supervision and control of the municipal government.

2) **“Market Premises”** – refers to any space in the public market which has an area of one (1) hectare part of the compound consisting of bare ground, including parking areas, driveways and pathways outside of the public market building. It also includes the immediate vicinity of the public market where the slaughterhouse and auction of livestock will be held.

3) **“Market Booth/Cubicle”** – refers to a smaller stalls located in the middle portion of the main building generally made of wood approximately 3 m x 3 m in floor area where merchandise and goods are being sold or offered for sale.

4) **“Stalls with Goodwill”** – refers to any allotted area in the public market generally made of concrete materials with metal roll -up sliding doors and a built in comfort room with electrical lines for lights and convenient outlets which serves as a space for commercial or trade activities.

5) **“Main Entrance”**- this refers to the (general) entrance located in the frontage area of the main building facing north adjacent to the national highway.

6) **“Rear Main Entrance”** – this refers to the entrance located at the rear portion of the building between the meat and seafood section generally intended to accommodate the entrance of commodities or other foodstuff to be sold in the wet section and open space section.

7) **“Side Entrance”** – refers to the entrances situated at the eastern and western portion of the market. Generally intended to as side entrance or exit except for goods, commodities, merchandise, etc. to be sold in this market.

8) **“Wet Section”** – located at the rear portion of the public market composed of fish section, meat section and poultry section. These are *tapangkos*/tables R and L.

9) **“Fish Section”** – refers to the area of wet section, where only fresh fish, clams, oyster, crabs, lobsters, shrimps, seaweed’s and other seafood’s and other marine products for consumption could be sold. These are LS 13A to LS 13E, LS14A to LS14E, LS15A to LS15E, LS16A to LS16E, LS17A to LS17D, LS18 A to LS18D, LS19A to LS19D, LS20A to LS20D. LS21A to LS21F, LS22A to LS22 F, LS23 A to LS23F, LS24 A to LS24F.

10) **“Meat Section”** – refers to the area of the wet section where meat of all kinds could be sold although, pork and beef are separately displayed or labeled. These are RS1A to RS 1E, RS2A to RS2E, RS3A to RS E, RS4A to RS4E, RS5A to RS5D, RS6A to RS6D, RS7A to RS7D, RS8A to RS8D.

11) **“Poultry Section”** – refers to the area of the wet section where dressed chickens, eggs and other poultry products are sold. These are RS9A to RS9F, RS10A to RS10F, RS11A-RS11F, RS12A to RS12F.

12) **“First degree of consanguinity or affinity”** – herein refers to the degree of relationship of a person (by blood or marriage) to the government employee/s assigned or detailed in this public market which automatically makes that person disqualified to conduct business or trade in this market.

13) **“Market Rental Fee”**- refers to the duly authorized fees or charges to be paid to the Office Municipal Treasury or to his duly authorized representative for a privilege or right to occupy, utilize Market stall or space for commercial activities as provided in this market code.

14) **“Goodwill ”**- refers to the amount deposited by the stall lessee to the Municipal Treasury or to his duly authorized representative, for a certain privilege or right to occupy stall/s as stipulated in the official contract between both parties.

15) **“Permit”** – a special privilege granted by authorized personnel to the permittee, authorizing said permittee to engage in business, trade, service or occupation in the public market.

16) **“Licensee”** - the authorized person/s, business establishment or alike operating in the public market, lawfully by virtue of permit or license to operate secured from municipal government or its duly authorized representative.

17) **“Revocation or cancellation”** – termination of certain privileges or rights to engage in any activity, business, trade, service or occupation in the public market which was previously granted officially by the Municipal Government. This refers to revocation or cancellation of a contract between both parties due to expiration of the stipulated term limit in the contract, permit and license to operate or violation of the official rules, regulations and other provisions of this market code including those additional municipal ordinances pertaining to the conduct of business in the public market.

18) **"Adjudication of Stalls"** - official or final awarding of stalls, cubicles or spaces to qualified applicants, based on the policies and guidelines set by this code.

19) **"Contract of Lease"** - a contract made between the stall/cubicle or both/*tapangkos* or table holder or lessee and the Municipal Government, represented by the Local Chief Executive. The lessee or stall holder may enter into a contract with the following manner: Contract of Lease for stalls for permanent occupancy - with goodwill, temporary occupancy without goodwill; for cubicles and open space permanent with specified rate based on monthly charges of rent renewable every year, semi-permanent (not more than six (6) months) with specified rate base on monthly charges.

20) **“Lessor”** – refers to the Municipal Government of Mina.

21) **“Lessee”** – the recipient. This refers to the other party who applied and entered into a contract with the lessor, the lessee will have the right occupy and responsibilities for occupying the area awarded to him as specified in the contract.

22) **“Ambulant Vendors or Bolanteros”** – refers to those vendors who temporarily engage in business or trade in this public market or vendors that will stay for a day or a brief period, those that does not belong under the category of permanent, semi-permanent or transient vendors.

23) **“Transient Vendors”** – refer to those vendors who engage in business or trade in this public market, those that will rent on daily basis and will temporarily occupy an area in this market.

24) **“Semi-permanent”** – those vendors who will occupy an area for a period not more than six months with corresponding monthly deposit as specified in this code.

25) **“Permanent”** – those vendors who will occupy an area for a year with corresponding monthly deposit as specified in this code.

SEC. 5A.02. **Classification, Sectioning & Stratification.** – The public market of Mina shall be classified, sectioned and stratified in the following manner;

(a) **FME-O Section** – frontage outer portion of the Building main entrance facing North. Intended for Groceries, Boutiques, Beauty Parlors, Medical Clinic, Drug stores, Refreshments Parlors and Video Centers, Poultry Supplies Section. These are S1, S24, S25, S27, S29, S31, S33, S34, and S35a.

(b) **FME-I Section**– frontage inner portion of the Building main entrance facing North. The same category of occupants allowed in FME-O. These are S23a, S26, S28, S30, S32, S35b.

(c) **Side Wings Section**– outer portion of public market building facing west and right facing east (main entrance facing north).

1. **Section Right wing one or RW1** - outer part of the building facing east driveway. Generally Groceries, Refreshment Parlors (provided it must not beside any lumber, hardware and paints store) Boutique, Beauty Parlors, Medical Clinics, Drug Stores, Lumber, hardware and paints. These are stalls S3 to S9.
2. **Section Right wing two or RW2** - inner portion of the right side of the building facing east- The same as the right wing one (RW1) except lumber, hardware and paints. Provided that refreshment parlor is not adjacent to any lumber, hardware and paints store. These are any of the stalls from number S17 to S22.
3. **Section Left wing one or LW1** - restaurants, refreshment parlors, groceries, section except lumber, hardware and paints. These are stalls number S52 to 60.

4. Section Left wing two or LW2 - the same as left wing one except restaurant. These stalls are S37 to S44.

(d) **Main Floor Area** – the main floor area inside the public market is composed of the following sections;

1. **CUBICLES**: The enclosed space or booth inside the market and it is referred to as Cubicle Area. It is divided into 2 sections, the Cubicle A and Cubicle B. Cubicle A is composed of CA1 to CA16 while Cubicle B is composed of CB17 to CB36. It is for permanent and semi-permanent occupants. The Cubicle Area is divided and classified in the following;

- i. **CAI**- Telamart and Foot Wear Section (Permanent & Transient Vendors). These are cubicles C1 to C6 and C9 to C14.

- ii. **CAII**- Dried fish & dried meat, *Bago-ong* (Permanent vendors) – These are cubicles CA- C7, C8, C15, C16 and CB- C25, C26, C35 and C36.

- iii. **CAIII** – Dry goods, varieties or mini *sari-sari* store, fruits, plastic, glassware, and aluminum wares. These are cubicles CB-C17 to C24 and C27 to C34. Permanent vendors shall be given preference however whenever available some can be leased out for transient vendors. The latter shall be dependent upon what are provided in this code.

2. **OPEN SPACE**: The portion inside the public market, which is composed, of tables or *tapangkos*. Open Space is divided into 2 sections; Section W and Section X. The Open Space section is purposely for ambulant vendors but it does not limit to a permanent or semi-permanent occupancy. The Open Space is divided and classified in the following;

**Section W** – Open space for those with 3 months rental deposit (semi-permanent): Semi-permanent lessees shall still pay their rental fees either on the daily or monthly basis depending upon the agreement in their contract with the Market Authority as stipulated in this code. They should pay at the market office during office hours or through the authorized collectors assigned by the Market supervisor. The vendors must get the corresponding official receipts upon payment. This section may sell fruits, vegetables, dried fish and dried meat, *bago-ong* and varieties (dry goods canned or bottled) with weight not to exceed 5 kilos per piece. These are open space no. WA1 to WB8, WC1 to WD8, and WE1 to WF8, WG1 to WH8, WI1 to WJ8 and WK1 to WL8.

- ii. **Section X** – Open space for transient and ambulant vendors: The basis for their rental fees shall be the current daily rental rate legally approved. This space is available on the first come (to display in the open space area available the items for sale) first serve basis. They may either pay upon occupancy at the market office or to the collectors authorized by the Market Supervisor. The vendors, upon payment must get their corresponding official receipts or cash tickets whichever is applicable. The type of merchandise or goods allowed to be sold in this section shall be the same type as specified in **Section W**. These are open space no. XA9 to XA16, XB9 to XB16, XC9 to XC16, XD9 to XD16, XE9 to XE16, XF9 to XF16, XG9 to XG16, XH9 to XH16, XI9 to XI16, XJ9 to XJ16, XK9 to XK16 and XL9 to XL16.

(e) **Wet Section**– the rear portion of the building, which is located, near the rear entrance of the public market. Composed of tiled tables or *tapangkos*, which is divided and classified into the following?

1. **Right side Section or RS** – a section located near the rear entrance at the right side of the building when facing main entrance or the eastern segment at the rear portion of the building. It is divided into two sections, the Meat Section and Poultry Section. The **Poultry Section** which is composed of Tables or *tapangkos* No. RS=11a to 11f and 12a to 12f. It is for dressed chickens, eggs and other fresh or processed poultry products. The **Meat Section** is composed of tables or *tapangkos* no. number RS=1a to 1e, 2a to 2e, 3a to 3e, 4a to 4e, 5a to 5d, 6a to 6d, 7a to 7d, 8a to 8d, 9a to 9f, 10a to 10f. It is for fresh, frozen or processed meat or pork.

2. **Left side Section or LS** – it is the opposite segment at the rear western portion of the building. The area is solely for **Fish & Seafood Section**. It is composed of tables or *tapangkos* number LS= 13a to 13e, 14a to 14e, 15a to 15e, 16a to 16e, 17a to 17d, 18a to 18d, 19a to 19d, 20a to 20d, 21a to 21f, 22a to 22f, 23a to 23f, 24a to 24f. It is for fresh fish, clams, oyster, crabs, lobsters, shrimps, seaweed, and other seafood and marine products could be sold.

SEC. 5A.03. **Imposition of fees.** – There shall be collected the following market charges and other fees.



CA 37 & 41 ----- Corner Back ----- P3,500.00/per cubicle  
 CB 52 & 56 (4)

CA 43 & 45 ----- Center Alley ----- P4,500.00/per cubicle  
 CB 48 & 50 (6)

CA 38 & 40 ----- Back ----- P2,500.00/per cubicle  
 CA 53 & 55 (6)

**Monthly Rental based on Location:**

<b><u>Cubicle No.</u></b>	<b><u>Location</u></b>	<b><u>Rental per month</u></b>
CA 37, 41, 42 & 46 CB 47, 51, 52 & 56 -----	Corner -----	P600.00/month
CA 38 to 40 CA 43 to 45 CB 48 & 50 CB 53 & 55	<b>None Corner</b>	P400.00/month

**SECTION 5A. 04.** On the Time and Manner of Payment. Shall be amended by the following:

The charge herein imposed shall be paid to the Office of the Municipal Treasurer or its duly authorized representative upon signing of the contract of lease, provided that the amount paid shall be in full or in one time basis only.

**\* The space was utilized for the construction of New Cubicles.**

(c)**Open Space Section W and Section X**– the rental fees, charges and other conditions for Open Space Section shall be as follows;

1. Rental Fees and Deposits – the following are the monthly and daily rental fees and deposits for the use of Open Space;
2. For ambulant P10.00 and transient vendors P7.00.
3. Daily rental for permanent, semi-permanent, transient and ambulant vendors is doubled the regular rate during market days.

(d)**Wet Section** – the following are the conditions, monthly and daily rental fees and deposits for the use of Wet Section, which is composed of Meat Section, Poultry Section, Fish and Other Seafood and Marine Products;

1. **Rentals Fees**– deposit and scheduled of rental fees, shall be as follows;

<b>Open space Tables Rental</b>	<b>Monthly / Daily</b>	<b>Deposit Goodwill</b> <u>permanent /semi-permanent</u> <u>Rentals equivalent to:</u>
RS 1a to 12f LS 13a to LS24f	P300.00 / P10.00 -do-	FRONT – P2,000.00 BACK – P1,500.00

2. For ambulant vendors P20.00 daily and transient vendors P15.00 daily.
3. For ambulant permanent, semi-permanent, transient, ambulant vendor’s daily rate is doubled during market days.

(e) **Market Entrance and other Charges.**

1. Fees for:

**Fruits and Farm Bakery Native**

Vegetables	Products	Products	Delicacies
a. Per Kilo -----	P0.25 -----	-----	P2.00
b. Per sack -----	3.00 -----	P7.00	
c. Per Hundred ---	1.00 -----	10.00 -----	P5.00 ----- 5.00
d. Per Bundle -----	2.00		
e. Per Box -----	8.00		
f. Per Can -----	2.00 -----	5.00	
g. Per Ganta -----	0.50		
h. Per Piece -----	5.00		

**2. Fees for Marine and Sea Products**

For purposes of this Section fish and other marine products are hereby classified as: 1<sup>st</sup> class, 2<sup>nd</sup> class and 3<sup>rd</sup> class.

**Fresh – Kilo/Banyera**

a) 1 <sup>st</sup> Class	P1.00/kilo	P15.00/banyera
b) 2 <sup>nd</sup> class	.50/kilo	10.00/banyera
c) 3 <sup>rd</sup> class	.25/kilo	8.00/banyera

**Dried Fish – Box/Kilo**

a) 1 <sup>st</sup> class	P18.00/box	P1.00/kilo
b) 2 <sup>nd</sup> class	15.00/box	.50/kilo
c) 3 <sup>rd</sup> class	10.00/box	.25/kilo

**Meat and Poultry Products**

Meat	-	P1.00/kilo
Pork	-	0.75/kilo
Poultry	-	0.25/kilo

**3. Livestock and Poultry Products/Head (Sold at the Market)**

a. Large Cattle	-----	P20.00/Head
b. Goat	-----	5.00/Head
c. Pig	-----	15.00/kilo
d. Piglets	-----	10.00/Head
e. Chickens, Ducks and the like	-----	P0.50/Head
f. Eggs, Ducks and the like	-----	P1.00/crate

**(f) Authority of Market Supervisor.** – For the purpose of this Section, the Market Supervisor, upon authority of the Municipal Mayor, shall issue the necessary rules and regulations including the classification of fishes and other seafood. Such rules and regulations issued by him shall be in force and effect unless rescinded, modified or revoked by the Municipality Mayor or the *Sangguniang Bayan*.

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

**(a) For Stalls.** The fee for the rental of market stalls shall be paid to the Municipal Treasurer or his duly authorized representative within the first Twenty days (20) of each month. In case of new lease, the rental due for the month in which the lease starts, shall be paid before the occupancy of the stall.

*\* Note: 50% increase of stall rental will take effect on March 2012 and the remaining 50% on January 2013.*

**(b) For occupancy of market premise.** The fee for the occupancy of market premises shall be paid daily, in advance before any commodity or merchandise is sold within the market premise.

**(c) For market entrance fee.** The market entrance fee shall be collected before the transient vendors are allowed to sell their goods on the basis of weight, bundle, sack, can, cartload, or any other convenient unit of measure.

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

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

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

**SEC. 5A.06. Surcharge for the late or non-payment of fees.** The lessee of a stall, fails to pay the monthly rental fee within the prescribed period, shall pay a surcharge of Twenty Five Percent (25%) of the total rental due. Failure to pay the rental due after thirty (30) days notice of final demand of the Market Supervisor, the Market Authority shall take appropriate action either cause automatic cancellation of the contract of lease or stall without prejudice to suing the lessee for the unpaid rents at the expense of the lessee or give extension if it deemed appropriate. Thereafter, the stall shall be declared vacant and will be subject to the adjudication process.

Any person occupying more space than what is duly leased to him shall pay double the regular rate for such extra space and any person who fails to pay the monthly rent within the time fixed herein shall pay a penalty of Twenty Five Percent (25%) of the rent due. Upon the recommendation/approval of the Market Authority, the lease contract of any lessee found habitually incurring the foregoing violation shall be cancelled.

Any person occupying space in the market premises without first paying the fee imposed in this Article shall pay three (3) times as much as the regular rate for the space occupied.

**SEC. 5A.07. Adjudication of stall/space.**

**Manner of Adjudication.**

(a) Adjudication of market stalls, and permanent lease of cubicles will be through the Local Chief Executive, while adjudication of cubicles leased on semi-permanent basis will be by the Municipal Treasurer and adjudication of Open Space, Wet section (tables) will also be by the Municipal Treasurer; The Open space, Wet market section (tables) can be adjudicated through the Market Supervisor upon authorization of the Municipal Treasurer.

(b) In adjudication the semi-permanent lease of cubicles, open space, wet section tables and *tapangkos* in the new Mina Public Market, fairness dictates that those who have paid the required deposit first as reflected in the date of his O.R. shall be given the privilege of choosing the stalls of their choice, the second payer shall be the next to choose, and so on and so forth.

(c) Those who have advances payments for the two or more stalls and cubicles (permanent lease), shall be given the privilege of choosing stalls which are adjacent; however, they may only exercise this privilege, following the order of priority, described above.

g. Adjudication of market cubicle and spaces of those with no "goodwill" can be allowed but priority shall be given to those who would pay the rental on monthly basis, with (3) months rental as deposit.

h. In all aspects of adjudication and award mentioned in this sections a "first to pay is first to be served" basis shall be applied however, in case several applicants have simultaneously paid on the same day the stalls shall be awarded through drawing of lot. Likewise, those who would signify before the drawing of lots, their intention of leasing two stalls, shall be given the privilege of choosing adjacent stall if there would still be adjacent stalls available;

(d) **Lease Period.** The contract of lease for stalls, cubicles and other spaces shall be in a period as herein indicated by the code, renewable upon its expiration, unless revoked in accordance with the provision of this ordinance.

(e) **Notice of Vacancy.** Notice of vacant or newly constructed stall/booth/spaces shall be made for a period of not less than Ten (10) days immediately preceding the date fixed for their award to qualified applicants, apprise the public of the fact that such stalls, cubicles or spaces are unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stalls, cubicle or spaces and the bulletin board of the public market. The notice of vacancy shall be written on the card board, thick paper, or any other suitable material and shall be in the following form:

**NOTICE**

Notice is hereby given that Stall/Cubicle/Space No. \_\_\_\_ Building/Section \_\_\_\_\_ of the public market is vacant (or will be vacated on \_\_\_\_\_ 19 \_\_\_\_\_. Any person 21 years of age or over interested to lease the said stall/cubicle/space shall file an application therefore on the prescribe form, copies of which maybe obtained from the Office of Municipal Treasurer during the office hours and before 12:00 o'clock noon of \_\_\_\_\_, 19 \_\_\_\_\_. In case there are more than one applicant, the award or the lease of the stall/cubicle/space shall be determined based on the provision of this code or through drawing of lots to be conducted on \_\_\_\_\_ 19 \_\_\_\_ at \_\_\_\_\_ o'clock in the (morning/afternoon) at the Office of the Municipal Mayor by the Market Authority. This stall/cubicle/space is in the \_\_\_\_\_ Section is intended for the sale of \_\_\_\_\_.

\_\_\_\_\_  
**Market Supervisor**

(f) Application for Lease. The application for lease shall be under oath. It shall be submitted to the Office of the Mayor by the applicant.

(j) Registry book for applicants. It shall be the duty of the Market Authority to keep a registry book showing the names and addresses of all applicants for vacant stalls or booth, the numbers and descriptions of stall/cubicles/spaces applied by them, and the date and hour of the receipt by the Market Authority; and to acknowledge receipt of every application setting forth herein the time and date of receipt thereof. The application for lease shall be accompanied by forms, a bio-data formulated by the Market Authority. The application shall be substantially in the following form:

**MARKET STALL/CUBICLE/SPACE  
FORM I**

Address: \_\_\_\_\_

Date: \_\_\_\_\_

**The Municipal Mayor**  
Municipality of Mina  
Province of Iloilo

**Attention: The Market Authority**

Sir:

I hereby apply under the following contract for the lease of stall/cubicle/space No. \_\_\_\_\_ of the public market and to engage in business/trade of \_\_\_\_\_. I am \_\_\_\_\_ and residing at \_\_\_\_\_.

Should the above mentioned stall/cubicle/space be leased to me in accordance with the market rules and regulations, I promise to hold the same under the following conditions:

That while I am occupying or leasing this (or these stalls/cubicles/spaces) I shall at all times have my pictures and that of my helper (or those of my helpers) conveniently framed and hung up conspicuously in the stall/cubicle/space.

I shall keep the stall/cubicle/space at all time in sanitary condition and comply strictly with all sanitary and market rules and regulations existing or may hereafter be promulgated.

I shall pay the corresponding rents for the stall (or stalls/cubicles/spaces) in the manner prescribed by existing ordinance.

The business to be conducted to the stall (or stalls/cubicles/spaces) shall belong exclusively to me. In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall (or stall/cubicle/space). I shall promptly notify the market authorities of my absence, giving a reason or reasons thereafter.

I shall not sell or transfer my privilege to the stall (or stall/cubicle/space) or otherwise permit other person to conduct business therein.

Any violation on my part and on the part of my helpers of the foregoing conditions shall be sufficient cause for the authorities to cancel or revoked the contract of lease executed in my favor.

Very respectfully yours,

\_\_\_\_\_  
**Applicant**

TIN \_\_\_\_\_

**SUBSCRIBE AND SWORN** to before me in the municipality/city \_\_\_\_\_, on this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_, applicant-affiant exhibiting to me (his/her) Community Tax Certificate No. \_\_\_\_\_, issued at \_\_\_\_\_ on \_\_\_\_\_, 19\_\_\_\_\_.

\_\_\_\_\_  
**Officer Authorized to Administer Oath**

(h) Applicants. All persons, natural or juridical, are qualified to apply to lease market stall/cubicle/space, upon filling of Application To Lease and other requirements as provided by the Office of Municipal Treasurer, except for the following;

- a. Those who have a record of violations of this market policies, rules and regulations.
- b. Those with outstanding accounts, rentals, fees and charges not paid or settled while occupying the old temporary market located beside the Town Hall.
- c. Those municipal government employees belonging to the office of the local treasury; This disqualification also applies to all those related to the said employees within the first degree of consanguinity or affinity.
- d. Delinquent Ambulant Vendors.

**SEC. 5A.08. Miscellaneous provisions on the lease of stalls.**

(a) Vacancy of Stall before the expiration of the lease. Should for any reason the stallholder or lessee discontinue his business before his lease of the stall expires, such stall is considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribe.

(b) Partnership with Stallholder. A market stallholder who enters into business partnership with any he had acquired the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stalls; Provided, however, in case of death or any legal disability of such stall holder to continue his business, the surviving partner maybe authorized to continue occupying the stall for a period of not exceeding Sixty (60) days within to which to windup the business of partnership. If the surviving partner is otherwise qualified to occupy the market stall under the provisions, and the spouse, parent, child, sibling of the deceased (in that order) is not applying for the stall, he shall be given the preference to continue occupying the stall or cubicle concerned, if he applies therefore.

(c) Dummies; sub-lease of stall. In any case where the person, registered to be holder or lessee of stall, in public market, if found to be in reality not the person who is actually occupying said stall/s, the lease of such stall shall be cancelled, if upon investigation such stallholder be found to have subleased his or her stall/s to another person or to have connived with such person so that the latter may, for any reason be able to occupy the said stall or booth.

(d) Appeals. Any applicant can appeal or seek legal measures before the proper court regarding the adjudication when he believes that he was deprive of his right or the provision of this code regarding adjudication was not followed.

**SEC. 5A.09. Duties and Responsibilities of Market Supervisor.**

- a. An official employee of the Local Government Unit, under the office of the Municipal Treasurer, and as such shall be one of the accountable personnel under the Municipal Treasurer's Office; Shall adhere to the Official accounting, auditing policies, or fiscal administration or systems established by the Municipal Treasurer's office;
- b. Shall coordinate with the Municipal Treasurer regarding official transactions under his jurisdiction;
- c. Shall be a member of the Market Authority;
- d. Submit plans & programs to the body (Market Authority) copy furnished the office of the Mayor for the improvement of the market management & operation;
- e. Submit market budget proposals to the Market Authority for appropriate action;
- f. With proper coordination to the Municipal Treasurer, exercise immediate supervision over all subordinate employees and accept and implement appropriate action on complaints of these personnel (regarding their official functions) or those filed against them while in the performance of their duties, provided however, the latter should have a proper coordination with the Municipal Mayor, the decisions for appropriate actions shall be through the Mayor, specifically those that deals with the Civil Service Code and Administrative Code of the Philippines which are part of the responsibilities or jurisdiction of his functions as the Local Chief Executive;
- g. Enforce market ordinances and resolution set forth by this code and other additional ordinances and resolutions in line with the Market administration;
- h. Recommend to the Market Authority measures & when duly approved implement the same for more effective collection of stall rentals, entrance fees and other fees;
- i. Work out plans & programs and recommend to the Market Authority for its appropriate action for the utmost utilization of all spaces within this market & slaughterhouse so as to increase revenues;
- j. Be accountable for the maintenance & efficient utilization of all market properties, facilities and supplies;
- k. See to it that the market is efficiently operated and that all personnel perform their duties properly;
- l. Study commodity flow in relation to market, stall rental to be able to recommend to the Market Authority action to be taken;
- m. Responsible for the safekeeping of collections, and turn-over such collection payments to the Municipal Treasurer as required in the formulated policies and procedures set by the said Municipal Treasurer: The policies shall be governed by the rules and regulations required by GAAM on Local Fiscal Administration. The system formulated by the Municipal Treasurer should be officially issued, duly approved by the Municipal Mayor;

**SEC. 5A.10. Creation of Market Authority.** – There is hereby created a body, which shall henceforth be referred to as the “Market Authority of the New Permanent Public Market of Mina, Iloilo” to oversee the attainment of the objectives enumerated in this ordinance.

This body shall be an advisory body to the Local Chief Executive on all matters regarding the market administration and shall also be his executive arm, to assist him thereat. As such, the local Market Authority responsibilities shall be directly under the office of the Municipal Mayor. In case of conflict among the members of the local Market Authority in their functions, decisions, implementation of responsibilities, the matter will be brought to the Local Chief Executive for final decision. The Local Chief Executive shall act on matters that are within the scope of his functions; his decisions made over the subject contended, shall be final and executory.

**(a) Composition** – The Market Authority created hereunder shall be composed of the following:

1. Chairman of the committee on Market of the *Sangguniang Bayan* who shall automatically be the chairman of this Market Authority

2. The Municipal Treasurer as the Vice-Chairman
3. Municipal Health Officer – member
4. Municipal Agricultural Officer – member
5. Municipal Accountant – member
6. Municipal Budget Officer – member
7. Municipal Project Development Officer – member
8. Municipal Engineer Officer – member
9. Market Supervisor- member
10. One representative of the officially accredited or recognized Market Vendors Association.

**(b) Powers and Functions** – The local Market Authority shall have the following powers and function.

1. Oversee the implementation of this Ordinance, The Market Code of 1999 and other additional ordinances relative to the operation of the market;
2. Conduct periodic review of market operations;
3. When necessary and in order to effectively ensure a smooth operation of the market, the Authority can recommend policies, rules and regulations and amendments to this Code to the *Sangguniang Bayan* upon consultation and conformity with the Local Chief Executive. These recommendations shall include market rates and fees that shall render market operations more economically viable. In the absence of the confirmation by the Mayor in the recommendation presented, if the *Sangguniang Bayan* so desire, may act on the said recommendations, the Mayor may exercise his option as stipulated in Art. 109 – Implementing Guidelines of RA 7160;
4. Coordinate with the Budget Office in the preparation of the annual budget for the market;
5. Hear and settle grievances arising out of the market operations officially submitted by the Market Supervisor or by any contending parties thereat;
6. If necessary, determine the re-classification, re-stratification and re-sectioning of stalls spaces in any area of the market, and submit/recommend the same to the Mayor for necessary action.
7. Adopt and create rules, regulations and measures necessary in order to effectively ensure the implementation of the provisions of this code, subject to the approval of the Local Chief Executive.

**SEC. 5A.11 Rules and Regulations.**

(a) The municipal government shall not be responsible for any loss or damage of the lessee’s property caused by fire, theft, robbery, “*force majeure*”, or any other unavoidable cause. All articles or merchandise left in the public market after closure time shall be at the risk of the stallholder or owner thereof.

(b) All articles abandoned on any public market building in violation of any provisions of this Code or any regulations or rules relating to the management of the market, shall be deemed a nuisance, and shall be the duty of the Market Supervisor or the deputized employee/person thereof to take custody of such articles. In case the article are claimed Twenty Four (24) hours thereafter, they shall be turned to the owner thereof unless they are so deteriorated as to constitute a menace to public health, in which case, they shall be disposed in the manner directed by the Market supervisor or the officer in charge thereof, who may also in his discretion, cause criminal prosecution of the guilty party, or merely warn him against future violation. In case the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction, and the proceeds thereof shall be disposed of in accordance with law.

(c) **Unlawful Acts.** It is hereby declared unlawful for any person:

1. To peddle, hawk, sell or offer for sale, or expose for sale any article in the passageway used by purchasers in the market premises.
2. To resist, obstruct, annoy or impede any market employee or personnel in the performance of his duties, nor shall allow the children to play in or around the stalls or in the market premises that might hamper the flow and operation of the business and cause accidents or injuries.
3. To commit any nuisance, make boisterous noise, use any profane or vulgar languages, commit disorderly conduct, or obstruct the passageway of the market premises, or any act which is calculated to lead to breach of peace.

4. To expose, hang or place any article, whether the same is for sale; or place any kind of obstruction in the market premises.
5. To sell or offer for sale any merchandise or articles which-have been illegally acquired by the vendors and/or stallholders.
6. To remove, construct, extend and or alter the original structure of any stall/cubicle/space electrical wiring or water connection, without prior permit from the Municipal Mayor or Market Authority.
7. To play majong, or any other forms of gambling activities.
8. To keep animals such as dogs, cats, chickens, ducks and others alike, in the premise and/or inside the public market.
9. To use the stall or any portion of the market as habitation and or a sleeping quarter, except those person/s who are authorized by the Market Authority to stay on their stall, cubicle or spaces, purposely to guard and to secure their goods or items in the conduct of their business or trade.
10. To use the main entrance and side entrances as passage for the live animals such as large cattle, goats and hogs/swine and others alike. It also includes the goods and foodstuff such as dressed chicken, meat, pork, fish, oysters, clams, seafood and other marine products.
11. To litter. Violators shall be subjected to the penalty provision of municipal ordinance relative thereto.

SEC. 5A.12. **Applicability Clause.** – The Municipal Market Code of 1999, existing laws, ordinances, rules and regulations pertaining to the public market and its premise are hereby adopted as part of this Article.

### **Article B. Slaughter and Corral Fees**

SEC. 4B. 01. **Imposition of Fees** – There is hereby imposed the following fess;

(a) **Permit fee to slaughter.** Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Health Officer concerned his duly authorized representative who will determine whether the animal or fowl is fit for human consumption, (preferably the municipal veterinary or meat inspector, if any) upon payment of the corresponding fee, as follows:

	<b><u>Permit Fee/Per Head</u></b>	<b><u>Slaughter Fee</u></b>
i. Large cattle	P 100.00	P100.00
ii. Hogs	50.00	50.00
iii. Goats	30.00	30.00
Others	5.00	5.00

(b) **Slaughter fee.** There shall be collected the following slaughter fee for the slaughter of animals in the municipal slaughter house:

1) **For public Consumption**

**Per Head**

i. Large Cattle	P 100.00
ii. Hogs	50.00
iii. Goats	30.00
iv. Others	5.00

2) **For home consumption**

**Per Head**

i. Large Cattle	P100.00
ii. Swine/Hogs	50.00
iii. Goats	30.00
iv. Others	5.00

3) **Corral fee.** There shall be collected the following fee for the custody or safekeeping of the animals in the municipal corral.

4) **Per head, per day, or fraction thereof**

**Per Head**

i. Large Cattle	P 15.00
ii. Hogs	10.00
iii. Goats	5.00
iv. Chickens, ducks &a like	1.00

5) Post-mortem Inspection fee:

6) Dressed meat and poultry P 0.25/kilo

SEC. 4B.02 **Prohibition.** Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Office of Municipal Agriculture or his duly authorized representative.

SEC. 4B.03. **Time of Payment.**

(a) Permit fee. The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Health Officer or his duly authorized representative.

(b) Slaughter and post-in mortem inspection fee.

These fees shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse or after the post-mortem inspection, as the case may be.

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

SEC. 4B.04 **Administrative Provisions.** The slaughter, of any kind of animal intended for sale shall be done only in the municipal slaughterhouse as provided by this Code.

(a) The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold or offered for sale.

(g) Before issuing the permit for the slaughter of a large cattle inside the slaughterhouse, the Officer-in-Charge of the slaughterhouse 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 certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee be collected therefore. For unbranded cattle that have not yet reached the age of branding, the Officer in charge of the slaughterhouse shall require such evidence as will be satisfactory to him regarding the ownership of the animals for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall first be secured, and its' corresponding fees collected therefore before the slaughter permit is granted.

(h) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Health Officer or his duly authorized representative preferably, the municipal veterinarian or the meat inspector, if any. The permit shall bear the date and month of issue and the stamp of the Municipal Health Officer, as well as the page of the book in which said permit is entered and wherein the name of the permittee and the kind and sex of the animal to be slaughtered appear.

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

SEC. 4B.05. **Penalty.** – Any violation of the provisions of this Article shall be punished by a fine of not less than Five Hundred (P500.00) Pesos but not more than Two (2) Thousand (P2,000.00) Pesos or imprisonment of not less than Three (3) days but not more than Six (6) days, or both fine and imprisonment.

**Article C. Charges for Parking**

Section 5C. 01. **Authority** - Sec.186 refers to the Power of LGU's to levy other taxes, fees and charges or any base or subject not otherwise specially enumerated in the code.

**SEC. 5C.02. Article C. On Charges for Parking Fees. The following collected fees as follows:**

	<u>Rate</u>
a) Delivery Trucks/Vans	----- P50.00

b) Private cars and jeepneys	----- P10.00
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c) Passenger buses or cargo trucks	-----	P6.00/day or fraction thereof
d) Passenger mini-buses or jeepneys	-----	3.00/day or fraction thereof
e) Tricycle	-----	2.00/ day or fraction thereof
f) Tri-sikad	-----	1.50/ day or fraction thereof
g) Other Vehicles	-----	2.00/ day or fraction thereof

SEC. 5C.03. **Time of payment.** – The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representatives upon parking thereon.

SEC. 5C.04. **Surcharge for late payment.** – Failure to pay the fees prescribed in this article within the time required shall subject the taxpayer of the vehicle owner to surcharge of Twenty-Five percent (25%) of the original amount of the due, such surcharge to be paid at the same time in the manner as to tax of fee due.

SEC. 5C.05. **Penalty.** – Any violation of the provision of this Article be punished by a fine of not less than **P200.00** or more than **P1,000.00** or an imprisonment of not less than **Three (3)** days or not more than a week or both fine and imprisonment.

**ARTICLE D.**

**RENTAL FEES, CHARGES  
AND IMPOSING PENALTIES FOR VIOLATION FOR THE USE OF MINA SPORTS AND  
CULTURAL CENTER**

**Section 1. Short Title.** - This Ordinance Regulating the Use of Municipal Sports and Cultural Center, Prescribing Rental Fees, Charges and Imposing Penalties for Violation Thereof, shall be known as “MSCC Regulation Ordinance of the Municipality of Mina”.

**Section 2. Definitions.** For purposes of this Ordinance, the following words, terms, and phrases shall have the meanings given herein, except where the context clearly indicates a different meaning:

1. **“Mina Sports and Cultural Center “MSCC”** refers to the covered court gym and its facilities therein, named as MSCC per Municipal Resolution No. 2010-080.  
This center will serve as a training ground especially for the youths in enhancing their talents in the field of sports and artistic gifts and a venue where Minanhons can meet together for social, cultural, educational and religious activities.
2. **“Permit”** means the written authorization issued by the Permits and Licensing Section, under the Office of the Mayor, to a Person to engage in particular activity on the MSCC and/or use of its facilities. Said authorization is subject to the terms and conditions specified in the Permit as well as all applicable laws, municipal ordinances and issuances.
3. **“Regular/Standard Lights”** this refers to the house lights installed, including capsule lights and led lights use to lighten the gym.
4. **“Ventilation”** refers to the electric fans and blower installed permanently to ventilate the entire gym.
5. **“Special Effects”** refers to the multi-colored lights and strobe lights for special effects.
6. **“Follow spot”** refers to the extra movable lights used to focus certain subject/object for special effects.
7. **“Sound System”** refers to the sound (public address, variety of music) used inside the gym with four microphones.
8. **“Venue”** refers to the whole area inside the MSCC.
9. **“Littering”** refers to the throwing, scattering of garbage /trash within and around the premises of the MSCC.

10. **“Vandalism”** this refers to the destruction or spoiling of structures including the markings of the benches, back stage and dressing room.

11. **“Time Frame”** refers to the day time -6:00 a.m. to 5:00 p.m. and night time 5:01 to 12:00 midnight.

12. **“Contract”** - this refers to the agreement between the permittee and the LGU of Mina thru its deputized office stating among others the facilities of the MSCC being rented upon.

**Section 3.** The use of MSCC and its facilities shall be charged reasonably and shall be regularly open during office hours or regular working days in accordance to the provisions of this Ordinance and other related municipal ordinances and issuances. An early opening or late closing and week-ends maybe reasonably allowed if the activity so requires.

**Section 4. Permits.** – Permits may be granted to a Person by the Permits and Licensing Section upon proper application and approval, in order to engage in a particular activity in the MSCC and/or use of its facilities.

A permittee shall file its written application to the Permits and Licensing Section which shall verify the application and thereafter shall require payment of applicable fees in the Office of Municipal Treasurer or its authorized representative. Application for Permits must be made at least three (3) working days before the schedule of the activity for which a Permit is requested, otherwise. This deadline shall not apply to applications for Permits involving activity local, provincial, national interest and of other urgent matters, which on this case, the approval of the Municipal Mayor shall be required to the application, prior it is filed.

The Municipality of Mina reserves the right to make necessary changes or place necessary additional restrictions on any Permit after it has been issued.

**Section 5. Refusal of Application, Revocation of Permits or Transfer of Activity.** – The Municipal Government of Mina thru the deputized office may refuse an application for Permit, revoke the same or transfer/reset an approved activity under a Permit previously granted, for the following reasons;

- a) When there is fraud, misrepresentation or mistake in the application or Permits;
- b) The proposed activity violates any law, ordinances, issuances or injurious to public morals or peace and if it is detrimental to the interest of the MSCC;
- c) A prior application for a Permit for the same date, time, and area/location has been or will be granted;
- d) The MSCC has its own scheduled activity for the same date and time and the activity sought by the permittee is practicably not possible to hold once at the same time;
- e) To give way for urgent events of local, provincial, national interest;
- f) To pave way to urgent repairs and maintenance of MSCC and its facilities; or
- j) Violation of the terms and conditions of the Permit and or provisions of this MSCC Regulation Ordinance and other related laws, ordinances, rules and regulations;

**Section 6. The following shall be the rates imposed for the use of MSCC and its facilities:**

<u>FACILITIES</u>	<u>RATE</u>
<b>For</b>	
As Venue ----- (All capsules & led White Lights w/electric fans -----	P5,000.00 (7:00 a.m. to 5:00 p.m.)  P7,000.00 (5:01 p.m. to 12:00 midnight) ----- Additional of P3, 000.00 per hour up to 2:00a.m
<b>Use of Sound System</b> -----	P6,000.00 (with 4 microphones and minimal colored light effects only an additional fee of P3,000.00 for complete set of special effects of colored and strobe lights w/ wireless microphone.
<b>Regular Services</b> -----	P4,000.00 (digital music-standard capsules, led lights w/ 4 microphones, minimal effect colored lights.

**Practice Game for:** - **8:00 a.m. to 12:00 noon (regular days)**  
**(Basketball)** - 1:00 p.m. to 5:00 p.m. (regular days)  
P400.00 per hr.(day time)  
P600.00 per hr.(5:01p.m. to 10:00 p.m.)

**Commercial games/Liga etc.** P800.00 per hr. (day time)  
P1, 000.00 per hr. (5:00 pm to 10:00 p.m)

**Additional fee of P1,000.00 per game**

(a.)For standard set-up  
w/ timer & score board

**Additional fee of P2,000.00 per game**

(b.)Complete set-up  
Basketball game w/ timer,  
score board, team foul board  
& microphones ----- P2, 000.00 per game  
  
Rent w/ follow spot lights ----- P300. 00 per unit

**RENTAL FEE FOR CHAIRS** at the Mina Sports and Cultural Center (MSCC)

**P5.00** per piece per day (pick-up) - if in case of damage, there will be additional charge;  
If not returned on date, additional of **P1.00** per piece per day

**Section 7.** Schedule of games and activities shall be on first come, first served basis. Schedule shall be coordinated with the licensing office during office hours and with the duly assigned personnel.

**Section 8.** The use of MSCC, or any portion and facility of the MSCC shall be limited exclusively for the purpose it was requested. If at any time before or during the event, the permittee uses the requested area for any purpose other than what has been requested, the Municipality through Permit and Licensing Section, or its authorized representative may revoke the Permit and forfeit deposit or advance payment made by the permittee.

**Section 9.** The use of the entire venue of the MSCC by the LGU government, local, provincial, national for official seminars, meetings, fellowship, conventions and other related activities shall be charged accordingly to defray expenses for maintenance/electricity. The Office of the Mayor or its duly authorized LGU Office shall determine the fees/charges or discounts as may deemed necessary for the said event.

**Section 10.** The following shall be the restrictions and prohibitions:

- a) Littering
- b) Vandalism
- c) Smoking is strictly prohibited inside the premises of MSCC.
- d) Use of fireworks, firecrackers and other similar alike explosives
- e) Only those wearing rubber shoes, cleaned or brushed to removed dirt before entering shall be allowed to use the wooden court
- f) No streamer, leaflets and other promotional paraphernalia are allowed to be displayed or distributed without the prior approval.

**Section 11.** In case of untoward incidents during the said use resulting to damage of any of the facilities and other properties of the MSCC, the permittee shall be charged and accordingly pay for such damage. The appraisal of the damage by the MSCC shall be conclusive upon the permittee.

**Section 12.** The MSCC shall be free from any third party claim including claims of performers, audience, participants, employees and/or entities which permittee has any contractual or legal obligations arising from any/or connected with the holding of the event/activity.

**Section 13.** The MSCC shall be free from any third party claim, in case of stampede or any untoward incidents resulting to deaths or injury to the person or damage to the property of performers, participants and spectators, which claim or liability if any shall be the sole responsibility of the permittee.

**Section 14.** The permittee shall seek the corresponding government permits and licenses at its own expense, including but not limited to amusement taxes, and shall comply with all other rules and regulations of the Local or Provincial Government.

**Section 15.** Practice/Rehearsal or any related activities of the Permittee may be allowed from 7:00 a.m. to 5:00 p.m. free of charge without using any electrical lighting, electric fans and provided that they bring along their own sound (karaoke, cassette recorder). Provided further, that the permittee must secure a permit to avoid conflict with other scheduled activities.

**Section 16. Permittee** may bring along its own sound system provided that he/she shall pay the amount of P1, 000. 00 for day time and additional fee of P2, 000.00 for night time as payment for the use of electricity.

**Applicability Clause.** Any resolution, regulations, ordinance or law consistent with this ordinance/code, shall continue to be in full force and effect.

**Separability Clause** – If for any reason, part or provisions of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected shall continue to be in full force and effect.

**Repealing Clause.** All existing ordinances relative or covering the herein Ordinance prior to its enactment and other resolutions, and rules/regulations or parts thereof, inconsistent herewith are hereby repealed or modified accordingly.

#### **ARTICLE E. Rental Fee for Municipal Lot**

**BE IT ORDAINED** by the Sangguniang Bayan in session assembled that:

SEC. 5E.01. **Imposition of fees.** – There shall be imposed a rental fee of **Five Pesos (P5.00)** per square meter monthly for the rent of municipal owned lots.

SEC. 5E.02. **Time of payment.** – The fee imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative on or before the 5<sup>th</sup> day of the following month.

SEC. 5E.03. **Penalty** – Any violation of the provision of this Article be punished by a fine of not less than **P200.00** or more than **P1,000.00** or an imprisonment of not less than Three (3) days or not more than a week or both fine and imprisonment.

#### **ARTICLE F. FIRE FUND FEE**

**Section I. Imposition of Fee.** There shall be imposed fees as fire fund fee in the amount of **Fifty Pesos (P50.00)**

**SECTION 2. Implementation of Fire Fund Fee.** – The following scheduled of charges for Fire Fund Fee shall be paid at the Municipal Treasurer’s Office Mina, Iloilo.

**SECTION 3. Effectivity Clause.** This Ordinance shall take effect on January 01, 2011.

### **CHAPTER VI. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS.**

#### **Article A. Collection and Accounting of Municipal Revenues**

SEC. 6A.01. **Tax period and manner of payment.** - Unless otherwise provided in this Code, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

SEC. 6A.02. **Accrual of tax** – Unless otherwise provided in this Code, all local taxes, fees, and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectively of the ordinance imposing such new levies or rates.

SEC. 6A.03. **Time of payment.** – Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first Twenty (20) days of January or of each subsequent quarter as the case maybe. The Sangguniang Bayan, may, for justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding Six (6) months.

SEC. 6A.04. **Surcharges and penalties on unpaid taxes. Fees, or Charges.** Failure to pay the tax prescribed within the time required shall subject the taxpayer to Twenty-Five per cent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees, or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SEC. 6A.05. **Interests on Other unpaid revenues.** –Where the amount of any revenues due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract,, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate of two per cent (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.

SEC. 6A.06. **Collection of local revenues by Municipal Treasurer.** – Unless otherwise specified, all municipal taxes, fees, or charges shall be collected by the Municipal Treasurer and his duly authorized deputy.

The Municipal Treasurer may designate the Barangay Treasurer as his deputy to collect municipal taxes, fees, or charges. In case a bond is required for the purpose, the municipal government shall pay the premiums thereon in addition to the premiums of bond that maybe required under this Article.

**SEC. 6A.07. Examination of books of accounts and Pertinent Records of Businessmen by Local Treasurer.** – The Municipal Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to Municipal taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee or charge. Such examination shall be made during regular business hours, only once for every tax period which shall be the year immediately preceding the examination and shall be certified by the examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

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

### **Article B. Civil Remedies for Collection of Revenues**

**SEC. 6B.01. Local governments lien.** – Municipal taxes, fees, charges and other revenue constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent municipal taxes, fees and charges including related and charges and interests.

**SEC. 6B.02. Civil remedies.** The civil remedies for the collection of municipal taxes, fees, or charges, and related and charges and interest resulting from delinquency shall be:

(a) By administrative action thru distraint of goods, chattel, or effects and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights real personal property, arid by levy upon real property and interest in or rights to reel property; and

(b) By judicial action.

Either of these remedies or call maybe pursued concurrently or simultaneously at the discretion of the Mayor upon the recommendation of the Municipal Treasurer.

**SEC. 6B.03. Distrait of Personal Property.** - The remedy by distraint shall proceed as follows:

(a) Seizure. - Upon failure of the person owing any local tax or other impositions 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 of any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charges in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distained personal property shall be sold at public auction in the manner herein provided for.

(b) Accounting of distained goods. - The officer executing the distraint shall make or cause to be made an accounting of the goods, chattels or effects distained, a copy of which signed by himself shall be left either with the owner or person from which possession of goods, chattels or effects were taken, or the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

(c) Publication. - The Officer executing the distraint shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the municipality where the distraint is made, specifying the time and place of sale, and the articles distained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Mayor.

(d) Release of distained property upon payment prior to sale. - If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distained 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 good or effects so distained 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 distained be not disposed of within one hundred and twenty (120) days from the data of distraint, the same shall be considered as sold to the municipality for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on Appraisal shall be composed of the Municipal Treasurer as chairman, with a representative of the Commission on Audit and the Municipal Assessor as members.

(f) Disposition of proceeds. - The proceeds of the sale shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the expenses of the distraint and sale. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and the sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local office or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses is collected.

**SEC. 6B.04. 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. To this end, the Municipal Treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge and the penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the descriptions of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and the Register of Deeds of the province where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property 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 Sangguniang Bayan.

**SEC. 6B.05. Penalty for failure to issue and execute warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer or any of his deputies who fail to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

**SEC. 6B.06. Advertisement and Sale.** - Within Thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as maybe necessary to satisfy the claim and cost of sale; and such advertisement shall over a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal building and in a public and conspicuous place in the barangay where the real property is located and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality where the property is located. The advertisement shall contain the amount of taxes, fees, or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal building, or on the property to be sold, or at any other place as determined by the Municipal Treasurer conducting the sale and specified in the notice of sale.

Within Thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan. The Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale prescribing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claims and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Article, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

**SEC. 6B.07. Redemption of property sold.** Within One (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees, or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of Two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his 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 Two percent (2%) per month herein provided for the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interests, and penalties.

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

SEC. 6B.08. **Final deed to purchaser.** - In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SEC. 6B.09. **Purchase of Property by the Municipal Government for want of bidder.** In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the municipality without the necessity of an order from a competent court.

Within One (1) year from the date of such forfeiture, the taxpayer or any of his 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 on the municipality.

SEC. 6B.10. **Collection of delinquent taxes, fees, charges or other revenues through judicial action.** - The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in subsection (A) of Sec. 6B.13 of this Code.

SEC. 6B. 11. **Further distraint or levy.** The remedies by distraint and levy maybe repeated if necessary until the full amount due, including all expenses, is collected.

SEC. 6B.12. **Personal property exempt from distraint or levy.** - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any municipal tax, fee or charge, including the related surcharge and interest:

(a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment:

(b) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation:

(c) His necessary clothing, and that of all his family:

(d) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00)

(e) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months:

(f) The professional libraries of doctors, engineers, lawyers and judges:

(g) Any materials or article forming part of a house or improvement of any real property.

SEC. 6B.13. **Tax Payer's remedies**

**(A) Periods of assessment and collection. –**

(a) Local taxes, fees, or charges shall be assessed within Five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of LGC maybe assessed within the period of Three (3) years from the date of assessment.

(b) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

(1) The treasurer is legally prevented from making the assessment of collection;

(2) The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and

(3) The taxpayer is out of the country or otherwise cannot be located.

**(B) Protest of assessment.** - When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assesment<sup>1</sup> the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time o its filing. If the Municipal Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the Municipal Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest of from the lapse of the sixty-day period prescribed herein, within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

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

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

#### **Article D. General Penal Revision**

**SEC. 6D.01. Penalty.** Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulation promulgated under authority of this Code, shall be punished by a fine of not exceeding one thousand pesos (P1,000.00), or imprisonment of not less than one (1) month nor more than six (6) months or both.

### **CHAPTER VII. FINAL PROVISIONS**

**SEC. 7A.01. Applicability of pertinent provisions of laws.** The provisions of Republic Act No. 7160 otherwise known as Local Government Code of 1991 and all other existing laws rules and regulations governing Municipal Taxes not otherwise specifically enumerated under this Code are hereby adopted as part of this Ordinance.

**SEC. 7A.02 Separability clause.** - If, for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not effect or impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

**SEC. 7A.03 Applicability clause.** - All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

**SEC. 7A.04 Repealing clauses.** – Any article, sections or subsections, including words and phrases of Revised Municipal Revenue Ordinance No. 1, series of 1992 which is not included, paraphrased and or reworded and all ordinances, rules and regulations or part thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

**SEC. 7A. 05 Effectively.** - This ordinance shall take effect after mandatory publication.

*ADOPTED* this 12<sup>th</sup> day of January 2017, on motion of *Hon. Jose G. Salanio, Jr., it was seconded by Hon. Noel P. Espiritu*

**UNANIMOUSLY APPROVED.**

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I hereby certify to the correctness of the above-mentioned Ordinance.

**(SGD.) MA. DAISY P. PARREÑO**  
Secretary to the Sanggunian

**ATTESTED:**

**(SGD.) HON. BERNARDINO P. CHICHIRITA**  
Presiding Officer

**CONCURRED:**

**(SGD.) HON. ARNEL C. MATTA**  
SB Member

**(SGD.) HON. ROSE KAREEN S. DEFENSOR**  
SB Member

**(SGD.) HON. NOEL P. ESPIRITU**  
SB Member

**(SGD.) HON. GERMAINE D. DABLEO**  
SB Member

**(SGD.) HON. JUANITO D. GRABATO, JR.** **(SGD.) HON. ARIEL V. NOVO**  
SB Member SB Member

**(SGD.) HON. JOSE G. SALANIO, JR.**  
SB Member

**(SGD.) HON. CELSO S. JUSTADO**  
SB Member

**(SGD.) HON. ROGER P. CORDERO**  
Liga President

**APPROVED:**

**(SGD.) HON. REY P. GRABATO**  
Municipal Mayor