

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

ORDINANCE NO. 2018 - 352

AN ORDINANCE AMENDING PORTIONS OF CHAPTER III OF MUNICIPAL ORDINANCE NO. 2017-301, OTHERWISE KNOWN AS THE REVISED MUNICIPAL REVENUE CODE OF MINA

BE IT ORDAINED by the Sangguniang Bayan of Mina, Iloilo in session assembled that:

Section 1. Chapter III Article A page 16 of Revised Municipal Revenue Code shall hereby amended as follows:

CHAPTER III. PERMIT AND REGULATORY FEES

ARTICLE A - Mayor's Permit Fee on Business

Section 2. Section 3A.01 of the Revised Municipal Revenue code provides that: There shall be collected annual fees at the rates provided hereunder 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>Rate</u>
1.) On Manufacturers, tanneries, jewelry shops, wholesalers, dealers distributors, retailers, exporters, and importers .	
30,000.00 or more but less that 100,000.00 -----	P 300.00
100,000.00 or more but less than 200,000.00 -----	400.00
200,000.00 or more but not less than 400,000.00 -----	500.00
400,000.00 or more but less than 500,000.00 -----	1,000.00
500,000.00 and up -----	1,200.00
2.) Retailers of essentials and non-essential commodities	
30,000.00 or more but less than 100,000.00 -----	200.00
100,000.00 or more but less than 300,000.00 -----	300.00
300,000.00 or more but less than 400,000.00 -----	400.00
400,000.00 or more but less than 500,000.00 -----	500.00
500,000.00 and up -----	1,000.00
3) On cafes, cafeterias, ice cream and other Refreshment parlors, soda fountains, carenderia, Food caters, restaurants fast food and other related establishment	
30,000.00 or more but not less than 100,000.00 -----	200.00
100,000.00 or more but not less than 300,000.00 -----	300.00
300,000.00 or more but not less than 400,000.00 -----	400.00
400,000.00 or more but not less than 500,000.00 -----	500.00
500,000.00 and up -----	1,000.00
4) On business rendering of offering services	
50,000.00 or more but not less than 150,000.00 -----	200.00
150,000.00 or more but not less than 300,000.00 -----	300.00
300,000.00 or more but not less than 450,000.00 -----	400.00
450,000.00 or more but not less than 600,000.00 -----	500.00
600,000.00 and up -----	1,000.00

5) On Hotels, Motels, Tavern and Common Inns		
300,000.00 or more but not less than 500,000.00	-----	500.00
500,000.00 or more but not less than 800,000.00	-----	800.00
800,000.00 or more but not less than 1,000,000.00	-----	1,000.00
1,000,000.00 and up	-----	1,500.00
6) Lessor and/or sub-lessor or real estate properties including privately-owned public markets, supermarkets		
300,000.00 or more but not less than 500,000.00	-----	500.00
500,000.00 or more but not less than 800,000.00	-----	800.00
800,000.00 or more but not less than 1,000,000.00	-----	1,000.00
1,000,000.00 and up	-----	1,500.00
7) On Rental of equipment, furniture or bicycle, video tape		
50,000.00 or more but not less than 150,000.00	-----	200.00
150,000.00 or more but not less than 300,000.00	-----	300.00
300,000.00 or more but not less than 450,000.00	-----	400.00
450,000.00 or more but not less than 600,000.00	-----	500.00
600,000.00 and up	-----	1,000.00
8) Sari-Sari Store		
30,000.00 or more but not less than 60,000.00	-----	100.00
60,000.00 or more but not less than 100,000.00	-----	200.00
100,000.00 or more but not less than 150,000.00	-----	300.00
150,000.00 or more but not less than 200,000.00	-----	400.00
200,000.00 or more but not less than 300,000.00	-----	500.00
300,009.00 or more but not less than 400,000.00	-----	1,000.00
9) On the following businesses:		
9.1. On owners or operators of Amusement Places/Devices:		
9.1a) Night and Day Club	-----	1,000.00
9.1b) Night Club or Day Club	-----	1,300.00
9.1c) Cocktail Lounge or Bars	-----	1,000.00
9.1d) Cabarets or Dance Halls	-----	1,000.00
9.1e) Skating Rink	-----	500.00
9.1f) Bath houses, swimming pools and other similar places	-----	P1,000.00
9.1g) Billiard and pool hall:		
a. For the first table	-----	P250.00
b. For additional table	-----	P100.00
9.1h) Merry-go rounds, roller coaster, ferris wheel, swing, shooting galleries and other contrivances		
Circuses, Carnivals, fun houses	-----	P200.00
9.1i. Theaters and cinema-houses:		
a. Theaters and cinema-houses	-----	1,000.00
b. Itinerant operator	-----	P100.00
c. Video-house/Karaoke	-----	P200.00
10.) On Financing Establishment:		
a) Pawnshop	-----	P700.00
b) Money shop	-----	P700.00
c) Lending investors	-----	P1,000.00
10.1 Finance and Investment companies:		
a. Principal Office	-----	P1,000.00
b. For each branch office	-----	P700.00
10.2 Commercial Banks:		
a. Principal Office	-----	P3,000.00
b. For each branch office	-----	P2,000.00

10.3 Savings Bank:		
a. Principal Office	-----	P2,000.00
b. For each branch	-----	P1,500.00
10.4 Rural Bank	-----	P1,500.00
11.) Dealers in securities including foreign exchange dealers	-----	P1,000.00
12.) Insurance Companies		
a. Principal Office	-----	P1,000.00
b. For each branch Office	-----	P800.00
<i>“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”.</i>		
13.) On boarding house	-----	P200.00
14.) On lodging house with accommodation for:		
a. Less than 15 lodgers	-----	P200.00
b. 15 to 34 lodgers	-----	P300.00
c. 35 or more lodgers	-----	P500.00
15.) On Real Estate Dealers:		
a. Less than 5 hectares	-----	P700.00
b. 5 to 9 hectares	-----	P1,000.00
c. 20 or more hectares	-----	P2,000.00
16.) On private cemeteries and memorial parks:		
a. Less than 2 hectares	-----	P1,000.00
b. 2 to 5 hectares	-----	P3,000.00
c. More than 5 hectares	-----	P6,000.00
17.) On other activities:		
17.1. Promoters, sponsors, and talent scouts	-----	P500.00
17.2. For holding stage shows or fashion shows and the like	-----	P300.00
17.3. For the holding of the benefit balls, shows, raffles bingo games and the like	-----	200.00
17.4. For each “tienda” or store during fiestas and other occasions	-----	P100.00
17.5. Rice or corn retailers	-----	P200.00
17.6. Rice or corn wholesalers	-----	P200.00
17.7. Palay-buying stations	-----	P500.00
17.8. Poultry houses, piggery (in excess of 500 heads/ 20 heads (excluding piglets)	-----	P500.00
17.9. Vulcanizing Shops	-----	P300.00
17.10. Concrete and Hollow Block Factory	-----	P500.00
17.11. Traveling Cono	-----	P500.00
17.12. Stationary Cono	-----	P500.00
17.13. Welders/assemblers	-----	P300.00
17.14. Gasoline/Petroleum Filling Station:		
a) For each pump/dispenser	-----	P150.00
17.15. Water Filling Station	-----	P400.00
17.16. Service Stations (washing, greasing, lubricating or other similar services	-----	P200.00
17.17. Peddlers:		
a) Using jeeps/trucks	-----	P200.00
b) Using motorized tricycles	-----	P150.00
c) Using bicycles or trisikads	-----	P100.00
d) Peddlers on foot/hauling	-----	P 50.00
17.18. Milling services “bokbokan”/ per machine	-----	P100.00
17.19. Rice Mill operators	-----	P500.00

17.20. Sawmills:	
a) Fixed establishments (per blade) -----	P 75.00
b) Chainsaw operators (per unit):	
b.1. With blade of more than 24 inches -----	P100.00
b.2. With blade of more than 12 inches but less than 24 inches -----	P 75.00
b.3. With blade of more than 12 inches or less -----	P 50.00
 17.21. For maintaining an office, such as liaison office administrative office and/or similar office, with an area as follows:	
a) Less than 50 sq. m -----	P100.00
b) 50 sq. m. or more but less than 200 sq.m -----	P200.00
c) 200 sq. m. or more but loss than 500 sq.m -----	P300.00
d) 500 sq. m. or more -----	P500.00
 17.22. On Principal office of professional who are not subject to Contra Tax of the National Internal Revenue Code, regardless of the area -----	 P100.00
 17.23. On the other occupation or calling subject to periodic inspection surveillance and/or regulation by the Municipal Mayor at a rate of -----	 P100.00
17.24. 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
<i>Note: 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.</i>	
17.25. Insurance Agency -----	P400.00
17.26. Veterinary or Dog and Cat Hospital/Clinics -----	P400.00
 17.27. Real Estate subdivision developers:	
a) Less than 5 hectares -----	P500.00
b) 5 to 9 hectares -----	P1,000.00
c) 20 or more hectares -----	P500.00
17.28. Travel Agency -----	P400.00
17.29. Tourist Agency -----	P400.00
17.30. Dancing Schools, slimmer/Aerobics/fitness center judo and Karate school/driving schools, and related establishments -----	 P400.00
 17.31. Private detective Security Agency:	
a) Principal office -----	P400.00
b) For every locality where security guards are posted -----	50.00
 17.32. Nursery, vocational and other schools not regulated by the DECSM -----	 P500.00
17.33. Medical and Dental Clinic -----	P400.00
 17.34. Parking Lots:	
a) Less than One (1) hectare -----	P300.00
b) More than One (1) hectare -----	P500.00
17.35. House Industries and Furniture Shops -----	P400.00
17.36. Lumber and Hardware dealers -----	P400.00
17.37. General engineering, building and specialty contracts, filling, demolition, salvage work and transfer or relocation -----	 P400.00

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

a.) 30,000.00 or more but less than 40,000.00	-----	P 300.00
b) 40,000.00 or more but less than 60,000.00	-----	P300.00
c) 60,000.00 or more but less than 100,000.00	-----	P400.00
d) 100,000.00 or more but less than 200,000.00	-----	P500.00
e) 200,000.00 or more but less than 1,000,000.00	-----	P1,000.00
f) Over 1,000,000	-----	P1,200.00

17.39. 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:

a) Less than 60 sq. m	-----	P 100.00
b) 50 sq.m or more but less than 100 sq.m	-----	P 200.00
c) 100 sq.m or more but less than 200 sq.m	-----	P 300.00
d) 200 sq.m or more but less than 300 sq.m	-----	P 400.00
e) 300 sq.m or more but less than 400 sq.m	-----	P 500.00
f) 400 sq.m or above	-----	P 600.00

17.40. **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.

Section 4. Effectivity. This Ordinance shall take effect upon approval.

ADOPTED this 22nd day of November 2018, on motion of **Hon. Jose G. Salanio, Jr.**, duly seconded by **Hon. Ariel v. Novo and Hon. Celso S. Justado**.

APPROVED.

I hereby certify to the correctness of the above-stated Ordinance.

JENNIVEL M. ALBARIO
Designated SB Secretary

ATTESTED:

HON. BERNARDINO P. CHICHIRITA
Presiding Officer

APPROVED:

HON. REY P. GRABATO
Municipal Mayor

