

(A) RESCRIBED UNDER SUBSECTIONS (A), (B), AND (D) OF THIS SECTION.

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than P10,000.00	or more but less than		PHP 72.00
10,000.00	or more but less than	15,000.00	96.00
15,000.00	or more but less than	20,000.00	132.00
20,000.00	or more but less than	30,000.00	193.00
30,000.00	or more but less than	40,000.00	288.00
40,000.00	or more but less than	50,000.00	360.00
50,000.00	or more but less than	75,000.00	580.00
75,000.00	or more but less than	100,000.00	724.00
100,000.00	or more but less than	150,000.00	976.00
150,000.00	or more but less than	200,000.00	1,208.00
200,000.00	or more but less than	300,000.00	1,692.00
300,000.00	or more but less than	500,000.00	2,420.00
500,000.00	or more but less than	750,000.00	3,520.00
750,000.00	or more but less than	1,000,000.00	4,400.00
1,000,000.00	or more but less than	2,000,000.00	6,048.00
2,000,000.00	or more but less than	3,000,000.00	7,260.00
3,000,000.00	or more but less than	4,000,000.00	8,712.00
4,000,000.00	or more but less than	5,000,000.00	10,164.00
5,000,000.00	or more but less than	6,500,000.00	10,720.00
6,500,000.00	or more	P10,720.00 plus forty-one percent of one percent (41.25% of 1%) in excess of P6,500,000.00	

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

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than Php1,000.00	or more but less than		PHP 8.00
1,000.00	or more but less than	2,000.00	20.00
2,000.00	or more but less than	3,000.00	33.00
3,000.00	or more but less than	4,000.00	46.00
4,000.00	or more but less than	5,000.00	66.00
5,000.00	or more but less than	6,000.00	79.00
6,000.00	or more but less than	7,000.00	94.00
7,000.00	or more but less than	8,000.00	108.00
8,000.00	or more but less than	10,000.00	123.00
10,000.00	or more but less than	15,000.00	145.00
15,000.00	or more but less than	20,000.00	181.00
20,000.00	or more but less than	30,000.00	217.00
30,000.00	or more but less than	40,000.00	290.00
40,000.00	or more but less than	50,000.00	435.00
50,000.00	or more but less than	75,000.00	653.00
75,000.00	or more but less than	100,000.00	871.00
100,000.00	or more but less than	150,000.00	1,234.00
150,000.00	or more but less than	200,000.00	1,597.00
200,000.00	or more but less than	300,000.00	2,178.00
300,000.00	or more but less than	500,000.00	2,904.00
500,000.00	or more but less than	750,000.00	4,356.00
750,000.00	or more but less than	1,000,000.00	5,808.00
1,000,000.00	or more but less than	2,000,000.00	7,260.00
2,000,000.00	or more	P7,260.00 plus thirty-two percent of one percent (32% of 1%) in excess of P2,000,000.00	

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱ 400,000.00 or less	Two point two percent (2.2%)

More than ₱ 400,000.00

One point one percent (1.1%)

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

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱ 400,000.00 or less	Two point two percent (2.2%)
More than ₱ 400,000.00	One point one percent (1.1%)

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

G) ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS ESSENTIAL COMMODITIES EXCLUDING RETAIL DEALERS IN LIQUORS OR WINES AND CIGARS OR CIGARETTES.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱ 400,000.00 or less	Two point two percent (2.2%)
More than ₱ 400,000.00	One point one percent (1.1%)

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

H) ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING, BUT NOT LIMITED, TO THE FOLLOWING:

1. Category A

- Arrastre and stevedoring services;
- Blacksmiths
- Cinematographic film owners, lessors and distributors;
- Commercial and immigration brokers;
- Filling, demolition and salvage works contractors;
- Funeral shops;
- Furniture shops;
- General engineering, general building and specialty contractors as defined under applicable laws;
- Operators of Cable Network System
- Private hospitals/clinics;
- Proprietors or operators of dockyards; Proprietors or operators of hotels, motels and lodging houses;
- Proprietors or operators of mine drilling apparatus;
- Proprietors or operators of smelting plants;
- Publishers except those engaged in the publication and printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements;
- Warehousing or forwarding services;
- Warehouses;
- Bodega and similar establishment
- Others similar establishments

2. Category B

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

- Tailor or dress shops;
- Upholstery shops;
- Vulcanizing shops;
- Washing or greasing shops
- Video games, Internet Café, Computer Shops
- Other establishments not mentioned

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than Php5,000.00	or more but less than		PHP 30.25
5,000.00	or more but less than	10,000.00	67.76
10,000.00	or more but less than	15,000.00	114.95
15,000.00	or more but less than	20,000.00	181.50
20,000.00	or more but less than	30,000.00	302.50
30,000.00	or more but less than	40,000.00	423.50
40,000.00	or more but less than	50,000.00	605.00
50,000.00	or more but less than	75,000.00	968.00
75,000.00	or more but less than	100,000.00	1,452.00
100,000.00	or more but less than	150,000.00	2,178.00
150,000.00	or more but less than	200,000.00	2,904.00
200,000.00	or more but less than	250,000.00	3,993.00
250,000.00	or more but less than	300,000.00	5,082.00
300,000.00	or more but less than	400,000.00	6,776.00
400,000.00	or more but less than	500,000.00	9,075.00
500,000.00	or more but less than	750,000.00	10,175.00
750,000.00	or more but less than	1,000,000.00	11,000.00
1,000,000.00	or more but less than	2,000,000.00	12,650.00
2,000,000.00	or more	P11,500.00 plus fifty-five percent of one percent (55% of 1%) in excess of P2,000,000.00	

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱ 1,000,000.00 or less	Sixty percent of one percent (60% of 1%)
More than ₱ 1,000,000.00	Fifty-five percent of One percent (55% of 1%)

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

J) ON PEDDLERS ENGAGED IN THE SALE OF ANY MERCHANDISE OR ARTICLE OF COMMERCE, UNDER THE FOLLOWING SCHEDULE:

KIND OF PEDDLER	AMOUNT OF TAX PER ANNUM
1 Foot Peddler	₱ 55.00/peddler
2 Motorized Peddler including delivery of goods	100.00/peddler

K) ON PRIVATELY-OWNED PUBLIC MARKETS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱ 1,000,000.00 or less	Sixty percent of one percent (60% of 1%)
More than ₱ 1,000,000.00	Fifty-five percent of One percent (55% of 1%)

Designation by the *Sangguniang Bayan*. - No privately-owned establishment shall operate as public market without first being duly designated as such by the *Sangguniang Bayan* thru Sangguniang Bayan Resolution.

Permit from the Mayor and Rural Health Officer. - The owner or operator of the privately owned public market must first secure a permit from the Mayor and Rural Health Officer before operating the same.

Revocation of Permit. - The permit granted to the owner of operator of a privately-owned public market may be revoked by the Mayor for violation of any ordinance, rules and regulations which may now or hereafter be enforced or when the municipality established a public market within the vicinity of the private market, in which case the owner or operator shall be given thirty days notice of termination of permit to operate.

L) ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
Less than P1,000,000.00	10,000.00

1,000,001.00	or more but less than	2,000,000.00	25,000.00
2,000,001.00	or more but less than	4,000,000.00	50,000.00
4,000,001.00	or more but less than	8,000,000.00	100,000.00
8,000,001.00	or more but less than	16,000,000.00	200,000.00
16,000,001.00	or more but less than	20,000,000.00	400,000.00
20,000,001.00	or more		₱400,000.00 plus 50% of 1% in excess of P20,000,000.00

M) ON LESSOR OF REAL ESTATE INCLUDING APARTMENTS

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than			
PHP 5,000.00			PHP 55.00
5,001.00	or more but less than	10,000.00	110.00
10,001.00	or more but less than	20,000.00	275.00
20,001.00	or more but less than	30,000.00	385.00
30,001.00	or more but less than	40,000.00	495.00
40,001.00	or more but less than	50,000.00	605.00
For every P5,000.00 in excess of P50,000.00 on real property for residential purposes (apartments)			P 5.00
For every P5,000.00 in excess of P50,000.00 on real property used for purposes other than residential			P 10.00

N) ON LESSOR OF COMMERCIAL/INDUSTRIAL SPACES

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
₱ 1,000,000.00 or less	Fifty percent of One percent (50% of 1%)
More than ₱ 1,000,000.00	Fifty-five percent of One percent (55% of 1%)

O) ON PRIVATE CEMETERIES OR MEMORIAL PARKS

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX FOR ANNUM
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Less than			
PH 5,000.00			PH 500.00
5,001.00	or more but less than	10,000.00	750.00
10,001.00	or more but less than	15,000.00	1,000.00
15,001.00	or more but less than	20,000.00	1,250.00
20,001.00	or more but less than	40,000.00	1,500.00
40,001.00	or more but less than	50,000.00	1,750.00
	For every P25,000.00 in excess of P50,000.00		210.00

P) ON OPERATORS OF BOARDING HOUSES

5,001.00	or more but less than	10,000.00	91.30
10,001.00	or more but less than	15,000.00	121.00
15,001.00	or more but less than	20,000.00	181.50
20,000.00	or more but less than	40,000.00	242.00
For every P5,000.00 in excess of P40,000.00			20.00

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than			
PHP 5,000.00			PHP 110.00
5,001.00	or more but less than	10,000.00	165.00
10,001.00	or more but less than	15,000.00	220.00
15,000.00	or more but less than	20,000.00	275.00
20,000.00	or more but less than	30,000.00	330.00
30,000.00	or more but less than	40,000.00	385.00
For every P5,000.00 in excess of P40,000.00			5.00

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

R) ON OPERATOR OF COCKPIT:

1) TAX ON OPERATOR OF COCKPIT:

1. Annual fixed tax for the operation of cockpit	P 16,500.00
2. Application/Filing fee	550.00

Administrative Provision – Only licensed referees and bet taker shall officiate in cockfighting held in this Municipality. No operator or owner of the cockpit shall allow any gaffer, referees, bet take, pit manager, or promoter inside the cockpit who has not secured and paid the Mayor’s permit as herein required.

Applicability Clause – The provision of PD 449 other known as the Cockfighting Law of 1974 and such other pertinent laws shall apply to all matters regarding the operation of cockpit and the holding of cockfights in the Municipality.

S) ON OPERATORS OF AMUSEMENT PLACES WHEREIN THE CUSTOMERS THEREOF ACTIVELY PARTICIPATE INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

- Bar or Cocktail lounges including “*beer gardens*”, “*beer houses*”, “*disco pub*”, “*pub houses*” and other similar establishments.
- Boxing Stadium; Coliseum; sports arena or similar establishments; sports contest promoters;
- Billiard or pool halls;
- Cabaret or dance hall, dance studio/dancing schools;
- Circuses, carnivals, merry-go-round, roller coasters, ferris wheels, swings, shooting galleries and other similar establishments;
- Day club or night club;
- Pelota court for-a-fee;
- Race track for-a-fee;
- Resorts (inland resorts or beach resorts)
- Skating rink for-a-fee;
- Swimming pool or bathhouses for-a-fee;
- Tennis court for-a-fee
- Other similar establishments or amusement places

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than			
5,000.00	or more but less than		Php 137.50
5,000.00	or more but less than	10,000.00	205.70
10,000.00	or more but less than	15,000.00	275.00
15,000.00	or more but less than	20,000.00	412.50
20,000.00	or more but less than	30,000.00	550.00
30,000.00	or more but less than	40,000.00	742.50
40,000.00	or more but less than	50,000.00	962.50
50,000.00	or more but less than	70,000.00	1,237.50
70,000.00	or more but less than	80,000.00	1,512.50
80,000.00	or more but less than	90,000.00	1,787.50
90,000.00	or more but less than	100,000.00	2,200.00
100,000.00	or more but less than	150,000.00	2,750.00
150,000.00	or more but less than	175,000.00	3,437.50
175,000.00	or more but less than	200,000.00	4,125.00
200,000.00	or more but less than	250,000.00	5,500.00
250,000.00	or more but less than	300,000.00	6,325.00
300,000.00	or more but less than	400,000.00	6,875.00

400,000.00	or more but less than	600,000.00	8,250.00
600,000.00	or more but less than	700,000.00	9,625.00
700,000.00	or more but less than	800,000.00	11,000.00
800,000.00	or more but less than	900,000.00	13,750.00
900,000.00	or more but less than	1,000,000.00	15,125.00
1,000,000.00	or more		₱15,125.00 plus 2% in excess of P1,000,000

PROVIDED, that all applicants of business permit enumerated above shall secure a medical certificate of all their employees and comply the requirements under P.D. No. 856 (*Sanitation Code of the Philippines*) and P. D. 522 (*Prescribing Sanitation Requirements for the Establishment and Convenience of the Traveling Public*). Any violation of this provision shall be a cause for the cancellation of permit and immediate closure of said business establishment.

T) ON OPERATORS OF THEATERS AND CINEMA HOUSES, VIDEO-MOVIEHOUSES UTILIZING LASET DISCS PLAYERS OR SIMILAR APPARATUS AND OTHER SHOW HOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:				AMOUNT OF TAX PER ANNUM
Less than	P5,000.00			PHP 125.00
	5,000.00	or more but less than	10,000.00	187.50
	10,000.00	or more but less than	15,000.00	250.00
	15,000.00	or more but less than	20,000.00	375.00
	20,000.00	or more but less than	30,000.00	500.00
	30,000.00	or more but less than	40,000.00	675.00
	40,000.00	or more but less than	50,000.00	875.00
	50,000.00	or more but less than	75,000.00	1,000.00
	75,000.00	or more but less than	100,000.00	1,250.00
	100,000.00	or more but less than	150,000.00	2,000.00
	150,000.00	or more but less than	200,000.00	2,250.00
	200,000.00	or more but less than	250,000.00	2,500.00
	250,000.00	or more but less than	300,000.00	3,000.00
	300,000.00	or more but less than	400,000.00	3,750.00
	400,000.00	or more but less than	500,000.00	5,000.00
	500,000.00	or more	P5,000.00 plus two percent (2%) in excess of P500,000.00	

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

- Videoke/Sing-a-long machine
- Family home computers/video machine
- Game and watch device
- Slot machines not classified as gambling devices

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
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₱ 100,000.00 or less	Four percent (4%)
More than ₱ 100,000.00	Two percent (2%) plus the amount tax corresponding to the above rate of P100,000.00

V) ON CAFÉ, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, PIZZA HOUSES, BURGER HOUSES, RESTURANTS, CARINDERIAS, PANCITERIAS, SODA FOUNTAIN, BARS AND SIMILAR ESTABLISHMENTS INCLUDING FOOD CATERING SERVICES:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:		AMOUNT OF TAX PER ANNUM
Less than		
2,000.00		PHP 137.50
2,000.00 or more but less than	3,000.00	192.50
3,000.00 or more but less than	4,000.00	247.50
4,000.00 or more but less than	5,000.00	275.00
5,000.00 or more but less than	7,000.00	357.50
7,000.00 or more but less than	8,000.00	412.50
8,000.00 or more but less than	9,000.00	481.25
9,000.00 or more but less than	10,000.00	550.00
10,000.00 or more but less than	11,000.00	618.75
11,000.00 or more but less than	12,000.00	687.50
12,000.00 or more but less than	13,000.00	756.25
13,000.00 or more but less than	14,000.00	825.00
14,000.00 or more but less than	15,000.00	893.75
15,000.00 or more but less than	17,000.00	962.50
17,000.00 or more but less than	19,000.00	1,017.50
19,000.00 or more but less than	21,000.00	1,045.00
21,000.00 or more but less than	23,000.00	1,100.00
23,000.00 or more but less than	25,000.00	1,168.75
25,000.00 or more but less than	27,000.00	1,237.50
27,000.00 or more but less than	29,000.00	1,306.25
29,000.00 or more but less than	31,000.00	1,347.50
31,000.00 or more but less than	33,000.00	1,443.75
33,000.00 or more but less than	35,000.00	1,512.50
35,000.00 or more but less than	40,000.00	1,787.50
40,000.00 or more but less than	50,000.00	2,062.50
50,000.00 or more but less than	60,000.00	2,337.50
60,000.00 or more but less than	80,000.00	2,543.75
80,000.00 or more but less than	100,000.00	2,750.00
100,000.00 or more		P2,750.00 plus two percent (2%) of the excess of P100,000.00

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

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:		AMOUNT OF TAX PER ANNUM
Less than		
	5,000.00	PHP 75.63
	5,001.00 or more but less than 10,000.00	169.40
	10,001.00 or more but less than 15,000.00	287.38
	15,001.00 or more but less than 20,000.00	453.75
	20,001.00 or more but less than 30,000.00	756.25
	30,001.00 or more but less than 40,000.00	1,058.75
	40,001.00 or more but less than 50,000.00	1,512.50
	50,001.00 or more but less than 75,000.00	2,420.00
	75,001.00 or more but less than 100,000.00	3,630.00
	100,001.00 or more	P3,630.00 plus two percent (2%) of excess of P10,000.00

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

X) ON DEALERS/OR RETAILERS OF CIGARETTES

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:		AMOUNT OF TAX PER ANNUM
Less than	P5,000.00	PHP 50.00
	5,000.00 or more but less than 10,000.00	150.00
	10,000.00 or more but less than 15,000.00	150.00
	15,000.00 or more but less than 20,000.00	400.00
	20,000.00 or more but less than 30,000.00	700.00
	30,000.00 or more but less than 40,000.00	1,000.00
	40,000.00 or more but less than 50,000.00	1,250.00
	50,000.00 or more but less than 75,000.00	2,250.00
	75,000.00 or more but less than 100,000.00	3,500.00
	100,000.00 or more	P3,500.00 plus two percent (2%) of excess of P10,000.00

PROVIDED, that if the retail business is located in legally constituted barangay and the amount of gross sales or receipts does not exceed THIRTY THOUSAND PESOS

(P30,000.00), the barangay shall have the exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purposes.

Y) TOBACCO SNUFF INCLUDING CIGARS AND CIGARETTES

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:		AMOUNT OF TAX PER ANNUM
Less than	P5,000.00	PHP 75.63
	5,000.00 or more but less than 10,000.00	169.40
	10,000.00 or more but less than 15,000.00	287.38
	15,000.00 or more but less than 20,000.00	453.75
	20,000.00 or more but less than 30,000.00	756.25
	30,000.00 or more but less than 40,000.00	1,058.75
	40,000.00 or more but less than 50,000.00	1,512.50
	50,000.00 or more but less than 75,000.00	2,420.00
	75,000.00 or more but less than 100,000.00	3,630.00
	100,000.00 or more	P3,630.00 plus two percent (2% of excess of P10,000.00

Z) TAX ON SIGNS, SIGNBOARD, BILLBOARDS OR ADVERTISEMENTS:

Z.1) Imposition of Tax. There is hereby imposed a tax on every person or commercial establishment that shall display signs, signboards or advertisement at the rate prescribed hereunder:

Billboard or Signboard by commercial establishment of any material, per square meter:

Single Face	P30.00 per sq mtr
Double Face	50.00 per sq mtr

Signboard/Advertisements for business or professional in any material, per square foot:

Single Face	P10.00 per sq ft
Double Face	P15.00 per sq ft

Z.2) The tax imposed shall be paid to the Municipal Treasurer before the advertisement shall be displayed or on or before the 20th day of January every year in the renewal of permits.

Z.3) Any person who violates provision of this Article shall be punished by paying a fine of P1,000.00 or imprisonment of not more than thirty (30) days, or both, at the discretion of the court.

THE SANGGUNIANG BAYAN OF ALAMINOS, LAGUNA, MAY ALSO IMPOSE A TAX ON ANY OTHER BUSINESS NOT OTHERWISE SPECIFIED IN THE PRECEDING PARAGRAPHS, PROVIDED, THAT ON ANY BUSINESS SUBJECT TO THE EXCISE, VALUE-ADDED OR PERCENTAGE TAX UNDER THE

NATIONAL INTERNAL REVENUE CODE (NIRC), AS AMENDED, THE RATE OF TAX SHALL NOT EXCEED TWO PERCENT(2%) OF THE GROSS SALES OR RECEIPTS OF THE PRECEDING CALENDAR YEAR, AND PROVIDED, FURTHER, THAT IN LINE WITH EXISTING NATIONAL POLICY, ANY BUSINESS ENGAGED IN THE PRODUCTION, MANUFACTURE, REFINING, DISTRIBUTION OR SALE OF OIL, GASOLINE AND OTHER PETROLEUM PRODUCES SHALL NOT BE SUBJECT TO ANY LOCAL TAX.

AA) CABLE TV AND COMMERCIAL COMMUNICATIONS SYSTEM AND OTHER SIMILAR FACILITIES

Business Activity or Trade	Amount of Tax Per Annum
Cable TV, Commercial communications system and other similar facilities	Two percent (2%) of the gross receipts

AB) OWNERS OR OPERATORS OF THE FOLLOWING ESTABLISHMENT

KIND OF ESTABLISHMENT	AMOUNT OF TAX PER ANNUM
1.Private detective/security/agency	1,000.00
2.Recruiting agencies:	
a.Domestic	2,000.00
b. Abroad	3,000.00
3. Fishponds/fishpens or fish breeding salt beds or any other aqua-culture business, per hectare or fraction thereof:	1,000.00
4. Breeding / Growing Farms (per head):	
Fighting Cocks	50.00
Dogs	100.00
Layers/Broilers	1.00
Horse	2,000.00
Hogs:	
Backyard (1 to 10 heads)	50.00
Commercial (10 and above)	75.00
Others	50.00

AC) ON OWNERS OR OPERATORS OF FARM TRACTORS, TRACTORS, HAND TRACTORS, HAND TRACTORS WITH TRAILERS, POWER TILLERS AND OTHER SIMILAR AGRICULTURAL MACHINERIES ENGAGING BUSINESS FO A FEE:

KIND OF EQUIPMENT/MACHINERY	AMOUNT OF TAX PER ANNUM
1. Owner and operators of tractors and farm tractors	
a. Baby tractors	PHP 1,000.00
b. heavy duty tractors	1,750.00
2. Owners and operators of hand tractors	300.00
3. Owners and operators of hand tractors with trailers	500.00
4. Turtle power (bao-bao)	300.00
5. Tiller power and other agricultural machineries not mentioned above	300.00

AD) ON OWNERS OR OPERATORS OF FEED MILLS, ROLLING MILLS AND ROLLING SHOWS

KIND OF EQUIPMENT/MACHINERY	AMOUNT OF TAX PER ANNUM
1. Feed Mills -	
a. Small	PHP 500.00
b. Big	1,000.00
2. Owners or Operators of Rolling Rice Mills	200.00
3. Onwers or Operators of Rolling Shows	300.00
4. Owners or Operators of Rolling Gasoline and Petroleum Dealers and Retailers	300.00

AE) ICE PLANTS AND COLD STORAGE

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM
A. Mini Ice Plant	Two (2%) percent of Gross
B. Big/Large Ice Plant	One point five (1.5%) percent of Gross

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

AF) ON OPERATORS OF PUBLIC UTILITY VEHICLES MAINTAINING BOOKING OFFICE, TERMINAL, OR WAITING STATION FOR THE PURPOSE OF CARRYING PASSENGERS FROM THIS MUNICIPALITY UNDER A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY OR SIMILAR FRANCHISES:

Air-con buses	₱ 1,000.00/unit
Buses without Air-con	500.00/unit
Mini-buses	300.00/unit
Jeepneys	100.00/unit
Taxis/FX or Van Service	200.00/unit

(NOTE: Rate may be determined by computing estimated earning per day x 300 days x rate not to exceed 2% of gross receipts)

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurers Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

NOTES:

1. *The PIL technique makes use of easily verifiable indicators as means for determining gross sales.*
2. *It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation.*
3. *The indicators can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others.*
4. *The indicators will also depend on the nature of the business.*
5. *The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the LGU and the taxpayers.]*

Section 2A.04. Exemption. – Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Article B - PAYMENT OF TAXES

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

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

The taxpayer shall submit to the Municipal Treasurer copies of Income Tax Returns on or before the 3rd Quarter or prior to accepting payments for the ensuing year. The deficiency tax, surcharges and penalties, if any, shall be assessed and collected.

The taxes imposed under Section 2A.02, Article A, of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

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

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said

two (2) or more related businesses.

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

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

For purpose of collecting the taxes imposed herein, the Municipal Treasurer may deputize the Barangay Treasurer to collect provided that the latter is properly bonded at the expense of the Municipal Government.

Section 2B.03. – Surcharges for Late Payment and Interest on Unpaid Taxes. – Failure to pay the tax prescribed in this Code within the time prescribed shall subject the taxpayer to a surcharge of Twenty-Five percent (25%) of the original amount of tax due. Such surcharge shall be paid at the time and in the same manner as the principal tax due.

In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month from the date the tax became due until it is fully paid. *Provided*, That in no case shall the total amount of interest on the unpaid amount or portion thereof shall exceed thirty-six (36) months.

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

Section 2B.04. Administrative Provisions. –

(a) *Supervision and Control over Establishments & Places* – the Municipal Mayor or his duly authorized representative/s shall supervise and regulate all establishments or places subject to the payment of permit fee. He shall prescribe rules and regulations as to the mode or manner on which the activity shall be conducted in so far as may be necessary to maintain peaceful, healthful, and sanitary conditions in the *Municipality of Alaminos*.

(b) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Code, he or she shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

(c) *Issuance and Posting of Official Receipt.* The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

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

(d) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) 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 invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (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.

(e) *Sworn Statement of Gross Receipts/ Sales or DTI Registration.* Operators of business subject to taxes on business shall submit a sworn statement of their capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business.

Upon payment of the tax levied in this Code, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, and among his failure is to have a book of accounts, records 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 may be based.

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

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

Section 2B.06. Newly-started Business. – In the case of newly-started business subject of this Article, paragraph (e) of this section shall be required and the tax shall not exceed one twentieth (1/20) of one percent (1%) of their capital investment.

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 of the preceding calendar year or any fraction thereof, as provided in the schedule of category where the business fall.

Section 2B.07. Retirement of Business. – Any person, natural or juridical, subject to the tax on businesses imposed therein shall, upon termination of business, submit a sworn statement of the gross sales or receipts for the calendar year, the official receipt issued for

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

If the business or undertaking is terminated, the official receipt issued for the payment of the business tax therefore shall be surrendered to the Municipal Treasurer.

1. *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
2. *Issuance of Certification* – The Municipal Treasurer may, upon presentation of satisfactory proof that the original official copies been lost, stolen or destroyed, issue a certification to the effect that the tax has been paid indicating therein, the number of the official receipt issued, upon payment of a fee of FIFTY PESOS (P50.00).
3. *Transfer of Business to other Location* – Any business for which a municipal tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of each municipality without the payment of additional tax during the period of which the payment of the tax was made.
4. *Death of Licensee* - When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no individual payment shall be required for the residue of the term for which the tax was paid.

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

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

1. The Municipal Treasurer shall assign every application or termination of business to an inspector in his office who shall go the address of the business on record to verify if it is really no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Mayor the disapproval of the application for determination or retirement of said business. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing tax ordinances of the municipality and ;

2. In the case of a new owner to whom the business was transferred by the sale or other form of conveyance, said new owner shall be liable to pay tax or fee for the transfer of the business to him.

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

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

Article C. SITUS OF TAX

Section 2C.01. Situs of the Tax. –

(A) For purposes of collection of the business tax under the "*situs*" of the tax law, the following definition of terms and guidelines shall be strictly observed:

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

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

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

2. *Branch or Sales Office* - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
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 on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. *Plantation* - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. *Experimental Farms* - agricultural lands utilized by a business or corporation to

conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

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

(B) Sales Allocation

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

The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where experimental farms are located shall not be entitled to the sales allocation herein provided for.

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

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

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

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

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

(C) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(D) Sales Made by Route Trucks, Vans or Vehicles

- 1) For route sales made in this Municipality where a manufacturer, producer, wholesaler, retailer or dealer has a branch or sales office or warehouse, the sale shall be recorded in said branch, sales office or warehouse and the tax due thereon shall be paid to the Municipality where such branch, sales office or warehouse is located.
- 2) For route sales made in this Municipality, where a manufacturer, producer, wholesaler, retailer or dealer has no branch, sales office or warehouse, the sales shall be recorded in the branch, sales office or warehouse from where the route trucks withdrew the products for sale and the tax due thereon shall be paid to the local government unit where such branch, sales office or warehouse is located.
- 3) The Municipality shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

Section 2C.02. Exemption. - *Countryside and Barangay Business Enterprises* (CBBE) duly registered under R.A. 6810; cooperatives duly registered under R.A. 6938, otherwise known as the Cooperatives Code of the Philippines shall be exempt from the tax imposition prescribed in this Article. Business enterprises certified to by the Board of Investment (BOI) as pioneer or non-pioneer shall be exempt from the tax imposed herein for a period of four (4) years and six (6) years, respectively, reckon from the date of registration.

Article D - COMMUNITY TAX

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

(A) Natural persons (individual)

- 1) Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been employed on a wage or salary basis for at least thirty (30) consecutive working days in any calendar year;

- 2) An individual who is engaged in business or occupation;
- 3) An individual who owns real property with an aggregate assessed value of One Thousand pesos (P1,000.00) or more;
- 4) An individual who is required by law to file an income tax return.

Rate of Community Tax. There shall be collected from the above-mentioned individuals a community tax in the amount of Five Pesos (P5.00) basic tax plus an additional tax of one peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from the business, exercise or profession, or from property but in which in no case shall exceed Five Thousand pesos (P5,000.00).

In case of husband and wife each of them shall be able to pay the basic Five (P5.00) pesos, but the additional tax imposable 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) Juridical Persons

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

- 1) For every Five Thousand pesos (P5,000.00) worth of real property in the Philippines owned by the juridical entity during the preceding year, based on the assessed value used for the payment of the real property tax under existing laws- One peso (P1.00); and,
- 2) For every Five Thousand pesos (P5,000.00) of gross receipts of earnings derived from the business in the Philippines during the preceding year- One peso (P1.00).

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

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

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

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

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

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

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

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

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

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

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

Section 2D.06. Community Tax Certificate. - A community tax certificate shall be issued to every person or corporation upon payment of community tax. A community tax may also be issued to any person or corporation not subject to the community tax upon payment of One (P1.00) peso for every One Thousand Pesos Gross Receipts.

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

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

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

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

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

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

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

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

Article E. TAX ON TRANSFER OF BUSINESS OR TRADE ACTIVITY

Section 2E.01. Imposition Tax. - There is hereby levied a tax on the transfer of business or trade activity by sale, donation, barter, or any other form or mode of conveyance at the rate of One percent (1%) of the total consideration or, in the absence of specific consideration, the gross sales or receipts of the preceding calendar year on file at the Municipal Treasurer's office, or the fixed amount of Five Hundred (P500.00) pesos, whichever is higher.

Section 2E.02. Rules and Regulations. -

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

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

Section 2E.04. Surcharge for Late Payment. - Failure to pay the tax imposed in this Article on time shall subject the tax payer to a surcharge of Twenty five percent (25%) of the original amount of tax due and such surcharge shall be paid at the time and in the same manner as the tax due.

Article F. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS

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

KIND OF AMBULANT OR ITINERANT AMUSEMENT OPERATOR	AMOUNT OF FIXED TAX
Operator of Perya	Php 50,000.00
Operator of Sedera	Php 50,000.00
Sports contest/exhibition with gate payment	Php 3,000.00

Section 2F.02. Time of Payment. - The tax herein imposed shall be payable before engaging in such activity.

Section 2F.03. Exemption – Any perya or sedera operating during Barangay Fiesta shall be exempted from payment of tax imposed therein. However, a Mayor’s Permit shall be secured separately.

CHAPTER III

PERMIT AND REGULATORY FEES

Article A - MAYOR’S PERMIT FEES

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

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

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

MAYOR’S PERMIT FEE ON OPERATION OF THE FOLLOWING BUSINESSES

KIND OF BUSINESS OR ACTIVITY		FEE PER ANNUM
A)	ON MANUFACTURERS, ASSEMBLERS, REPACKERS, PROCESSORS, BREWERS, DISTILLERS, RECTIFIERS AND COMPOUNDERS OF LIQUORS, DISTILLED SPIRITS AND WINES OR MANUFACTURES OF LIQUORS, COMMERCE OF WHATEVER KIND OR NATURE (SECTION 2A.02 ITEM A)	S- 2,000.00 M- 3,000.00 L- 5,000.00
B)	ON WHOLESALERS, DISTRIBUTORS OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE	S- 1,000.00 M- 3,000.00 L- 5,000.00
C)	ON EXPORTERS, MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER Section 2A.02 (Item C)	S- 2,000.00 M- 3,000.00 L- 5,000.00
D)	ON WHOLESALERS, DISTIBUTORS OR DEALERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item c)	S- 1,000.00 M- 3,000.00 L- 5,000.00
E)	ON RETAILERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2A.02 (Item C)	
	1) Small	500.00
	2) Medium	1,500.00
	3) Large	2,500.00
F)	ON RETAILERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS ESSENTIAL COMMODITIES EXCLUDING RETAIL DEALERS IN LIQUORS OR WINES, CIGARS OR CIGARETTES:	
	1) Small	1,000.00
	2) Medium	2,000.00
	3) Large	3,000.00
G)	ON CONTRACTORS AND INDEPENDENT CONTRACTORS, INCLUDING BUT NOT LIMITED TO THOSE ENUMERATED UNDER SECTION 2A.02 (Item C enumerated below)	
	<ul style="list-style-type: none"> ▪ Dry-cleaning dyeing establishments, steam laundries and laundries using washing machine; ▪ Barbershops ▪ Battery charging shops; ▪ Beauty parlors; ▪ Business agents; ▪ Clinics ▪ Engraving, plating and plastic lamination establishments; 	

- House and/or sign painters;
- Massage clinics/saunas, Turkish and Swedish baths;
- Master plumbers;
- Milliners and hatters;
- Parking lots or establishment of parking purposes;
- Persons engaged in the installation of water system and gas electric light, heat or power;
- Photographic studios;
- Printers, bookbinders, lithographers;
- Private detective or watchman agencies;
- Recapping shops;
- Repainting or welding shops of motor vehicle and heavy equipment;
- Repair shops for any kind of mechanical and electric devices, instruments, apparatus or furniture's;
- Sawmills under contract to saw or cut logs belonging to others;
- Shoe repair shops;
- Shops for planning or surfacing and re-cutting of lumber;
- Slenderizing and body building saloons;
- Smiths (blacksmiths, goldsmiths, silversmiths, key smiths, locksmiths or tinsmiths)
- Tailor or dress shops;
- Upholstery shops;
- Vulcanizing shops;
- Washing or greasing shops
- Arrastre and stevedoring services;
- Blacksmiths
- Cinematographic film owners, lessors and distributors;
- Commercial and immigration brokers;
- Filling, demolition and salvage works contractors;
- Furniture shops;
- General engineering, general building and specialty contractors as defined under applicable laws;
- Operators of Cable Network System
- Private hospitals/clinics;
- Proprietors or operators of dockyards; Proprietors or operators of hotels, motels and lodging houses;
- Proprietors or operators of mine drilling apparatus;
- Proprietors or operators of smelting plants;
- Publishers except those engaged in the publication and printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements;
- Warehouses;
- Bodega, Junkshop, Car Wash
- Other business establishment not mentioned

a) Small	500.00
b) Medium	1,000.00
c) Large	1,500.00

H)	ON BANKS:	
	1) Rural banks/Development Bank/Savings Bank	5,000.00
	2) Commercial bank	10,000.00
	H.1 OTHER FINANCIAL INSTITUTIONS, INCLUDING NON-BANK INTERMEDIARIES, LENDING INVESTORS, BAYAD CENTERS, FINANCE AND INVESTMENT COMPANIES, PAWNSHOPS, MONEY CHANGERS, INSURANCE COMPANIES, STOCK MARKETS, STOCK BROKERS, EDUCATIONAL PLAN AGENCIES, HEALTH PLAN AGENCIES, AND MEMORIAL OR LIFE PLAN AGENCIES	5,000.00
I).	ON PRIVATELY-OWNED PUBLIC MARKET	10,000.00
J).	ON PRIVATELY OPERATED TALIPAPA	5,000.00
K).	ON SUBDIVISION OPERATORS OR REAL ESTATE DEVELOPERS):	
	1 to 3 hectares	5,000.00
	4 to 5 hectares	8,000.00
	5 hectares and above	10,000.00
L).	ON LESSORS OF REAL ESTATE (<i>INCLUDING APARTMENT-FOR-RENT</i>),	1,000.00
M)	ON LESSORS OF COMMERCIAL/INDUSTRIAL SPACE (ACCORDING TO CONTRACT OF LEASE)	
	P 1,000 to P10,000	1,000.00
	P11,000 to P 20,000	3,000.00
	P21,000 and ABOVE	5,000.00
N).	ON PRIVATE CEMETERIES/ MEMORIAL PARKS AND FUNERAL SHOPS:	
	Funeral Shops	4,000.00
	Private Cemeteries/Memorial Parks	6,000.00
O)	ON OPERATORS OF BOARDING HOUSES (Including bed spacers)	500.00
P)	ON OPERATORS OF RICE, CORN OR COFFEE MILLS FOR-A-FEE:	
	Rice Mill (<i>Pakiskisan</i>)	250.00
	Cono	2,000.00
	Corn or Coffee Miller	250.00
Q)	ON OPERATORS OF AMUSEMENT PLACES INCLUDING	

BUT NOT LIMITED TO THOSE ENUMERATED UNDER SECTION 2a.02 (Item S, Article A	8,000.00
Q.A) Videogames, Internet Café, off-track betting stations, and other similarly situated)	
1) 1 - 10 machines	800.00
2) 11 - 20 machines	1,000.00
3) More than 20 machines	2,000.00
Q.B) Casino and other similar businesses	20,000.00
Q.C) On-line casino gaming	5,000.00
R) ON OPERATORS OF THEATERS AND CINEMA HOUSES, VIDEO-MOVIE HOUSES UTILIZING LASER DISC PLAYER OR OTHER SIMILAR APPRATUS AND OTHER SHOWHOUSES WHICH ARE OPEN TO THE PUBLIC FOR-A-FEE	3,000.00
S) ON PROPRIETORS OF AMUSEMENT DEVICES FOR-A-FEE INCLUDING BUT NOT LIMITED TO	
1) Videoke Machines (sing-a-long)	100.00
2) Jukebox	100.00
3) Video and computer games	100.00
4) Game & watch Device	100.00
5) Slot Machine not classified as a Gambling Device	100.00
6) Betamax showing which collects admission fee	100.00
7) Pool	100.00/table
8) Billiards	150.00/table
T) ON CAFES, CAFETERIAS, ICE CREAM AND OTHER REFRESHMENT PARLORS, PIZZA HOUSES, BURGER HOUSES, RESTAURANTS, CARINDERIAS, INCLUDING CATERERS:	
SMALL	P1, 000.00
MEDIUM	2,000.00
LARGE	3,000.00
U) ON RETAILERS OR DEALERS IN LIQUORS OR WINES WHETHER IMPORTED FROM OTHER COUNTRIES OR LOCALLY MANUFACURED INCLUDING FERMENTED LIQUORS (BEERS), "TUBA", "BASI", "TAPUY" AND OTHER DISTILLED SPIRITS NOT CLASSIFIED AS DENATURED ALCOHOL:	
1) Wholesale dealers in imported liquors	P2,000.00
2) Wholesale dealers in locally manufactured liquors	1,600.00
3) Retail dealers in imported liquors	1,300.00
4) Retail dealers in locally manufactured liquors	750.00

5) Wholesale dealers in vino liquors	300.00
6) Retail dealers in <i>tuba, basi and tapuy</i>	250.00
7) Wholesale dealers in fermented liquors	1,200.00
8) Retail dealers in fermented liquors	600.00
V) ON RETAIL DEALERS OR RETAILERS O MANUFACURED TOBACCO SNUFF INCLUDING CIGARS AND CIGARETTES	
1) Retail leaf tobacco dealer	200.00
2) Wholesale leaf tobacco dealer	400.00
3) Wholesale tobacco dealer	400.00
4) Retail tobacco dealer	200.00
5) Retail peddlers of tobacco	200.00
W) ON AGRI-BUSINESS ENTERPRISES	
1) Fishpond/fish pen/fish breeding ground	2,000.00
2) Fish corral, per hectare or fraction thereof	2,000.00
3) Commercial poultry farm:	
Small (10,000 birds and below)	2,000.00
Medium (more than 10,000 to 20,000)	4,000.00
Large (above 20,000.00)	6,000.00
4) Piggery farm (commercial)	2,000.00
5) Ornamental farms	1,000.00
6) Ranch-	
Cattle	5,000.00
Horse	5,000.00
Goats – 50 heads and above	3,000.00
Fighting cocks (commercial)	1,000.00
7) Hogs (Backyard)	300.00
X) ON GOLF LINKS	
1) Less than eighteen (18) holes	P 5,000.00
2) Eighteen (18) hole or more but not more than Thirty-six (36) holes	10,000.00
3) Thirty-six (36) holes or more	20,000.00
4) Driving Range	3,000.00
Y) SARI-SARI STORE	
1) Small	300.00
2) Medium	500.00
3) Large	1,000.00
Z) GASOLINE AND LPG REFILLING STATIONS	15,000.00

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

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

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

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

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

- A) Manufacturer/Exporter** (based on capital investment in determining classification as Small, Medium and Large) in the computation of Mayors Permit Fee.
- B) Wholesaler/Retailer/Trader** (based on capital investment in determining classification (Small, Medium and Large) in the computation of Mayors Permit Fee
- C) Other businesses not mentioned** based on Capital Investment in determining classification (Small, Medium, and Large) in the computation of Mayor's Permit Fee.

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

Section 3A.05. Administrative Provisions. –

- a) Application for Mayor's Permit. An application for a Mayor's permit shall be filed with the office of the mayor. The form for the purpose shall be issued by the same office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted and such other data or pertinent information as may be required.

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

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

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

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

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality, marital status; nature of the organization, i.e., whether the business is sole proprietorship, corporation or partnership; location of the business, date issue and expiration of the permit; and such other information as may be necessary.

The Municipal Mayor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of one hundred pesos (P100.00).

- c) Posting of Permit. Every permittee shall keep his permit conspicuously posted at all times in his place of business or office; he shall keep the permit in his person. The Municipal Mayor, the Municipal Treasurer or their duly authorized representative shall immediately produce the permit upon demand.
- d) Duration of Permit. The Mayor's permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- e) Revocation of Permit. When a person doing business under the provisions of this Code violates any provision of this Article; refuses to pay an indebtedness or liability to this municipality; abuses his privilege to do business to the injury of public morals or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance or is permitted to be used as a resort for disorderly conduct, criminals or person of ill repute, the Municipal Mayor, after investigation, may revoke the mayor's permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the Court for violation of any provision of this Code or ordinance governing the establishment and maintenance of businesses and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the *Sangguniang Bayan*.

Section 3A.06. Fulfillment of Other Requirements. - The issuance of a Mayor's permit shall not exempt the licensee or permittee from the fulfillment of other requirements

in connection with the operation of the business or in the conduct of an activity prescribed under this Code, laws and other ordinances of this municipality.

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

- 1) On Cafes, Cafeterias, Ice Cream and other Refreshment Parlors, Restaurants, Soda Fountain Bars, *Carinderias*, *Panciterias* and other food establishments. Operators of all establishments engaged in the preparation and selling of readily edible foods shall not employ any cook or food dispenser without a Food Handler's Certificate or appropriate health certificate from the Municipal Health Officer renewable every year.

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

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

Article B - ADMINISTRATIVE REQUIREMENTS

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

- 1) For a newly started business:
 - a. Location sketch of the new business.
 - b. Amount of paid-up capital of the business as shown in the Article of Incorporations, if a corporation or partnership; or a sworn statement of the capital investment (DTI Registration) by the owner or operator, if sole proprietorship.
 - c. Certificate attesting to the tax or fee exemption, if the business is exempted from the payment of a tax or fee.
 - d. Certification from the officer-in-charge of zoning that the location of the new business is in accordance with zoning rules and regulations.

- e. Tax clearance showing that the operator has paid all his tax obligations in this municipality.
 - f. Two (2) passport pictures of the operators. In case of partnership, the picture of its president or general manager.
 - g. Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation fee, as the case may be, if the applicant is liable thereof.
 - h. Other supporting papers as may be required.
- 2) For renewal of existing business permit
- a. Previous year's Mayor Permit
 - b. Two (2) Xerox copies of the annual or quarterly tax receipts.
 - c. Two (2) Xerox copies of the receipts for the payment of all the required regulatory fees.
 - d. Certificate of exemption from the payment of the regulatory fees, if so exempted.
 - e. Sworn statement of the capital investment, gross receipts or sales for the preceding calendar year.
 - f. Presentation of the Community Tax Certificate and receipt for the payment of the Professional Tax or Occupation Fee, as the case may be, if the applicant is liable thereof.

Article C - PERMIT FEE ON FILMMAKING

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

	ANNUAL PERMIT FEE
A. Permit for location filming	P 2,000.00
B. Additional Regulatory Fees:	
Per filming of movies or motion pictures for commercial purposes, per film	1,500.00
For filming of movies or motion pictures considered as documentary film	1,000.00

Section 3C.02. Administrative Provisions. - The person-in-charge of the location-filming shall first secure a Mayor's permit before undertaking the aforesaid activity by filing an application for that purpose and stating herein the title of the movie or motion picture; where the film is intended for commercial purposes or a documentary film; the number of

sites, locations, or places where the film would be shot and such other necessary information.

The Office of the Municipal Treasurer, with the approval of the Office of the Mayor, shall issue the necessary rules and regulations for the proper implementation of this Article.

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

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

**Article D - PERMIT FEE ON AGRICULTURAL MACHINERY
AND ANY OTHER HEAVY EQUIPMENT**

Section 3D.01. Imposition of Fee. - There shall be collected an annual permit fee at the following rate for each agricultural machinery of heavy equipment from operator of the said machinery renting out said equipment in this Municipality.

KIND OF EQUIPMENT/MACHINERY	ANNUAL PERMIT FEE
Tractor	₱ 800.00
Bulldozer	1,000.00
Forklift	1,000.00
Grader	500.00
Hand Tractor	500.00
Rice Thresher	250.00
Other heavy equipment not enumerated above	1,000.00

Section 3D.02. Time and Manner of Payment. - The fees imposed herein shall be payable prior to the rental of the equipment upon application of a Mayor’s permit.

Section 3D03. Administrative Provisions. - The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery and the name and address of the owner.

Article E - PERMIT FEE ON TRUCKING/HAULING SERVICES

Section 3E.01. Imposition Fee. - There shall be collected from every person engaged in the business of hauling and trucking services operating and with business office in the Municipality shall pay a permit fee of **P2,500.00 PER ANNUM**. The fee imposed herein shall not be collected from operators of hauling and trucking services whose trucks merely pass this municipality.

Section 3E.02. Time of Payment. - The fee imposed herein shall be paid to the Municipal Treasurer upon application of Mayor’s Permit to operate hauling or trucking services in this municipality. In the succeeding year, the fee shall be paid within the first twenty (20) days of January of every year, in case of renewal thereof.

Section 3E.03. - Surcharge for Late Payment. Failure to pay the fee required in this Article shall subject the taxpayer to a surcharge of twenty percent (20%) of the original

amount due, such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

Section 3E.04. Administrative Provisions. -

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

Article F. –FEES ON REAL ESTATE DEVELOPMENT

Section 3F. 01. Scope of Application. - There shall be application to the development of all subdivision projects as Commercial, Industrial, Residential, Memorial, Farm lot Subdivision and Commercial Condominium Projects (PD 957 and BP 220) respectively

Section 3F. 02. Definition of Terms:

- a) *Commercial Subdivision* - Projects shall mean a tract or portion of land registered under CT No. 496 which is partitioned primarily into individual lots for commercial use with or without improvements thereon and offered to the public for sale in cash or installment terms.
- b) *Commercial Condominium* - Projects shall mean the entire parcel or real property divided or to be divided primarily for commercial purposes into commercial condominium units, including all structures thereon.
- c) *Commercial Use* - Shall mean a land use/land activity that is principally engaged in trading, business and services.
- d) *Residential Subdivision* - Project shall mean a tract of land registered under Act. No.496, which is partitioned primarily for residential purposes into individual, lots with or without improvements thereon, and offered to the public for sale, in cash or installment terms.
- e) *Industrial Subdivision* - Project shall mean a tract or portion of land registered under Act. No.496, which is partitioned primarily for industrial purposes into individual, lots with or without improvements thereon, and offered to the public for sale, in cash or installment terms.
- f) *Memorial Subdivision* - Shall mean a tract or portion of land registered under Act. No.496, which is partitioned primarily into individual lots for burial purpose with or without improvements thereon and offered to the public for sale in cash or installment terms.

- g) *Farm Lot Subdivision* - Shall mean a tract or portion of land registered under Act. No.496, which is partitioned primarily into individual, lots for farming/agro-industrial purpose with or without improvements thereon and offered to the public for sale in cash or installment terms.
- h) *Roads* - Shall mean the area of pave carriageway of the concrete right-of-way (in sq.m.)
- i) *Sidewalks* - Shall mean the area of ore-fabricated concrete slabs or CHB, which are on both sides of the carriageway inclusive of its planning strips. (in sq.m.)
- j) *Curbs and Gutters* - Shall mean the length of ditch including its radius (in linear meter)
- k) *Drainage System* - Shall mean the length of thorough surface or open canal along the roads to ensure free flow of water to prevent stagnation (in linear meter)
- l) *Land Acquisition Cost* - Shall mean the actual cost of land to be developed per square meter multiplied by the total land area being applied for.
- m) *Site Development Cost* - Shall mean the development cost per sq.m. multiplied by the total land area being applied for.
- n) *Total Expenses or Total Capital Cost* - Shall mean the sum of the Total Land Acquisition and the Site Development Cost (L+M).

Section 3F. 03. Imposition of Fees. - There shall be collected from every person, natural or juridical, a **Zoning/Locational Clearance Fee, Development permit Fees and Other Certification Fees** on real state development, and the like, as follows:

REFER TO ADOPTION OF HLURB ADMINISTRATIVE ORDER NO. 02 SERIES OF 2004 PER SANGGUNIANG BAYAN RESOLUTION NO. 22 SERIES OF 2008.

Section 3F.04. Time and Manner of Payment. - The fees imposed herein shall be paid to the Municipal Treasurer upon application for the corresponding clearance, permit or documents aforementioned. *Subject to existing laws, the proceeds from the collection of fees and other charges for the processing and approval of subdivision plans for residential, commercial or industrial purposes and other development purposes shall accrue entirely to this Municipality.* (Sec. 447, item 2-x, RA 7160). *Provided*, that the impositions of charges and other fees for the processing and approval of application for condominium project and the issuance of development permit required for the issuance of a building permit for condominium projects shall still be under the authority of the Housing and Land Use Regulatory Board (HLURB) as per DILG MC No. 98-93.

Section 3F.05. Rules and Regulations. - No person shall engage in real estate development business and the like in this Municipality without first securing a permit and/or the corresponding clearance or documents therefore from the duly authorized national and local officials concerned.

Section 3F.06. Creation of Local Housing and Land-Use Regulatory Committee. - There is hereby created a Local Housing and Land-Use Regulatory Committee to be composed of the following:

Municipal Engineer	Chairman
Municipal Planning & Development Coordinator	Vice-Chairman
Municipal Assessor	Member
Municipal Treasurer	Member
Municipal Budget Officer	Member
Sangguniang Bayan Member on Land Use	Member

The Committee shall assist and advice the Local Chief Executive and the *Sangguniang Bayan* on matters pertaining to the devolved functions of the HLURB. The Committee shall also formulate the necessary rules and regulations for the proper implementation of this Article which shall be in force and in effect until revoke or modified by the Mayor or the *Sangguniang Bayan*.

Section 3F. 07. Administrative Provisions. –

- (a) No person, natural or juridical, shall engaged in the business of real estate development in this Municipality without first securing the necessary clearance or permit therefore from the Mayor;
- (b) All application for clearance or permit required under this Article shall be submitted to the duly designated Housing and Land-Use Enforcement Officer for processing and appropriate action.
- (c) The duly designated Enforcement Officer shall inspect the site for development, verify plan specifications and see to it if such development projects conform with national laws, municipal ordinance, or rules and regulations on housing and land uses.

Section 3F.08. Penalty. - Any violation of the provision of this Article shall be punished by the following schedule of fines: (per *Ordinansa Bilang 04, Taong 1997*)

- 1. First Offense - P1,000.00
- 2. Second Offense - P1,500.00
- 3. Third Offense - P2,000.00

Section 3F.09. Applicability Clause. - All other matters, not herein specified related to real estate development or the operation of subdivisions and the like shall be governed by the provisions of Presidential Decree No. 933; Executive Order No. 648, series of 1981, as amended by Executive Order No. 90, series of 1986; Presidential Decree No. 957; Batas Pambansa Blg. 220; Republic Act No. 7279; Executive Order No. 71, series of 1993; and other related laws, rules and regulations.

Article G – SPECIAL MAYOR’S PERMIT FEE

Section 3G.01. Permit to Hold Benefit Activities. - Religious, civic, social and/or sports organizations, clubs, associations, federations or fraternities desiring to hold benefit shows, balls, programs, exhibitions, contests, bingo socials and other kind of fund-raising activities may be issued a Special Mayor’s Permit free of charge, *provided* that the said organization is duly registered with the Office of the Mayor; that the said proceeds of which shall endure or benefit the welfare organization or intended for purpose that will redound the welfare of the general public; that it shall not in any manner violate any existing ordinances, rules and regulations, especially those in public hazards.

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

Section 3G.03. Imposition of Fee – There shall be imposition of fee to the issuance of Special Mayors Permit as follows:

Shows, Concerts, Games and the like	P2,500.00
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Section 3G.04. Administrative Provisions. - Except for the Barangay Council, it shall be unlawful for any person, private or juridical, to hold benefit shows, programs, contests and other fund-raising activities without the corresponding permit from the Mayor.

**Article H - TOWING AND IMPOUNDING FEES AND
OTHER TRAFFIC VIOLATION CHARGES**

Section 3H.01. Imposition of Fee. -

A. Stalled Vehicle Charges. There shall be collected from every owner or operator of stalled motor vehicle in any street within the territorial jurisdiction of this Municipality, the following charges:

VIOLATION	AMOUNT OF FEE
A. POLICE REPORTS	
1. Traffic Accident Report (For insurance claim	P200.00
2. Certification of Detention	100.00
3. Certification of Non-Pending Case (Abroad)	150.00
4. Certification of Amicable Settlement	100.00
5. Lost I.Ds/Driver's License	100.00
6. Lost Passport	100.00
7. PLEB Clearance	100.00
8. Police Clearance or Firearms Application	200.00
A. IMPOUNDING FEE PER DAY	
1. Motorcycle/Tricycle	50.00
2. Pass. Type Jeep/Owner Type Car	150.00
3. Bus/Truck (six-wheeler)	300.00
4. Heavy (ten-wheeler)	300.00

B. Traffic Violations, Fines and Charges. – Violation of traffic laws, ordinances, rules and regulations, committed within a twelve month period, reckoned from the date of the driver's license shall subject the violator to graduated charges as follows:

a) First offense	P 50.00
b) 2 nd offense	100.00
c) 3 rd offense	200.00
d) 4 th offense	500.00
e) 5 th offense	Revocation of Driver's License thru recommendation to Land Transportation Office-Licensing Div.

In case of death, physical injury or damage to property, the payment of the aforecited charges shall not relieve the offender from any civil as well as criminal liability arising from such death, physical injury, or damage to property.

Section 3H.02. Time of Payment. - The stalled vehicle fee, towing fee and traffic violation fines and charges shall be paid to the Municipal Treasurer or his duly authorized deputies within three (3) days from the date of the issuance of traffic citation ticket while in the case of impounded vehicle, the impounding fee shall be paid before the vehicle is released to its owner or his duly representative who must possessed a document authorizing him to receive the impounded motor vehicle.

Section 3H.03. Surcharge. - Failure to pay the charges for stalled vehicle and/or towing fee thereof, within the period prescribed in the preceding paragraph shall subject the owner/operator of the vehicle to a daily surcharge of twenty percent (20%) of the charges for the first two months, thirty percent (30%) for the third and fourth months, and forty percent (40%) for the fifth and sixth months. If after the prescribed periods within to pay the fees, charges or fines levied in this Section remain unpaid, the vehicle shall be sold at public auction. The proceeds shall be applied to the accumulated amount of charges, fees or fines and the excess, if any, shall be returned to the registered owner or operator of the auctioned motor vehicle.

Section 3H.04. Administrative Provisions. - The owner or operator of any motor vehicle that breaks down on any street within the territorial jurisdiction of this Municipality shall immediately take the same away so as not to cause or create any public nuisance or traffic hazard. In case it is involved in a vehicular or traffic accident, the owner or operator shall only take it away after a police officer has conducted the necessary investigation or when the police officer conducting an investigation has given his permission to the owner or operator of said vehicle to take it away. If the owner or operator refuses or fails to take it away within a certain period of time given to him, the Philippine National Police (PNP) thru its authorized representative shall abate the same by towing it to the Police Headquarters and its owner or operator shall pay the corresponding towing fee prescribed herein.

Article I - ANNUAL ANTENNA/TOWER FEE

Section 3I.01. Imposition of Fee. - There shall be collected an annual antenna/tower fee of **P75,000.00**, per annum for the operation and/or utilization of antennae, tower, cell sites/relay stations of all telecommunication facilities installed/constructed within territorial jurisdiction of Alaminos, Laguna.

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

Section 31.02. Time and Manner of Payment

One time full payment or every 20th day of January of the calendar year

Section 31.03. Surcharge for Late Payment. - Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount due, Discounts are not applicable to the surcharge.

Section 31.04. Exemptions. -

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

Section 31.05. Repealing Clause. - All municipal ordinances, implementing rules and regulations, and executive orders, or parts thereof, which are inconsistent with the provisions of this Ordinance are hereby repealed and/or modified accordingly.

Section 31.06. Saving Clause. - If any provision of this Ordinance or the application of such provision to any person or circumstance is held invalid for any reason, the remainder of this Ordinance or the application of such provision to other persons or circumstances shall not be affected thereby.

Section 31.07. Effectivity Clause. - This Ordinance shall take effect after fifteen (15) days following the completion of the publication of the gist hereof in any newspaper of general circulation within the Province of Laguna. In addition thereto, the whole text of this Ordinance shall be posted in the Bulletin Board of the Municipal Hall and at conspicuous places in all *Barangay* Halls of Alaminos, Laguna.

CHAPTER IV

OTHER REGULATORY FEEES

Article A – MARKET AND SLAUGHTERHOUSE

(REFER TO MARKET CODE ENACTED PER SANGGUNIANG BAYAN RESOLUTION NO. 23 SERIES OF 2006 AND MUNICIPAL ORDINANCE NO. 01 SERIES OF 2006)

Article B-1 - FIRE SAFETY INSPECTION FEE

(REFER TO SANGGUNIANG BAYAN RESOLUTION NO. 22 SERIES OF

2008 ADOPTING FIRE SAFETY CODE OF THE PHILIPPINES)

Article B-2 - BUILDING AND ELECTRICAL PERMITS FEE

(REFER TO SANGGUNIANG BAYAN RESOLUTION NO. 22 SERIES OF 2008 ADOPTING PRESIDENTIAL DECREE NO. 1096 OR THE NATIONAL BUILDING CODE OF THE PHILIPPINES)

Article C - LARGE CATTLE REGISTRATION AND TRANSFER FEES

Section 4C.01. Definition. - "Large Cattle" includes a two-year-old horse, mule, carabao or other domesticated member of the bovine family.

Section 4C.02. Imposition of Fee. - There shall be collected by the Municipal Treasurer the following fees:

- | | |
|--------------------------------------|----------|
| a) For each certificate of ownership | P 150.00 |
| b) For each certificate of transfer | 200.00 |
| c) Registration of private band | 100.00 |
| d) Branding fee (service) | 150.00 |

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

Section 4C.03. Time and Manner of Payment. - The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 4C.04. Administrative Provisions. -

- a) The owner of two (2) year old cattle is hereby required to register the said cattle with the Office of the Municipal Treasurer. All branded and counter brand animals presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, and the class, color, sex, brand and other identifying marks of the cattle.
- c) The transfer of large cattle, regardless of age, shall likewise be registered with the Municipal Treasurer. The entry in the registry book shall set forth among others, the name and residence of the owners and purchasers, the consideration of purchase price of the animal for sale or transfer, the class, sex, age, brand and other identifying marks of the animals and a reference
- c) by number of the original certificate of ownership, with the name of the municipality which issued it.

Section 4C.05. Penalty. - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the court.

Section 4C.06. Applicability Clause. - All others matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code of 1987 and other applicable laws, rules and regulations.

Article D – VEHICLE ALTERATION FEE

Section 4D.01. Imposition of Fee. - There shall be collected from every motor vehicle shop owner or operator in this Municipality, the following fee:

1. Less than 5 motor vehicle of any kind	₱ 50.00
2. 5 or more but less than 10 motor vehicle	100.00
3. 10 or more but less than 20 motor vehicle	150.00
4. 20 motor vehicle or more	200.00

Section 4D.02. Time of Payment. – The fee imposed herein shall be paid to the Municipal Treasurer or his authorized deputies, before any such alteration is made.

Section 4D.03. Administrative Provisions. -

- (a) Every motor vehicle shop owner/and/or operator shall first secure the necessary permit from the Chief of the PNP stationed in this Municipality before it commences its operations.
- (b) The Chief of the PNP shall require the shop owner/operator evidence of payment of the fee imposed herein before the permit is issued.
- (c) The Municipal Treasurer/Chief PNP shall keep record/registry of the motor vehicle being altered, which shall include the make, type, brand, motor/body/chassis number and such other description of the motor vehicle and the name and address of the registered owner and that of the owner/operator of the shop.

**Article E - PERMIT FEE FOR TEMPORARY USE OF
ROADS, STREETS, SIDEWALKS, ALLEY,
PATIOS, PLAZAS AND PLAYGROUNDS FOR CONSTRUCTION WORKS**

Section 4E.01. Imposition of Fee. - Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality in connection with construction works shall first secure a permit from the Mayor and pay a fee according to the following schedule:

ACTIVITY	AMOUNT OF FEE
1. For construction	₱ 300.00/square meter
2. Others	₱ 50.00/square meter

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

Section 4E.02. Time of Payment. - The fee shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

Section 4E.03. Administrative Provisions. - The period of occupancy and/or use of

the street, sidewalk, or alley or portion thereof is subject to the provision set forth in the enacted Municipal Ordinance on the use of street, alley, etc. and shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

**Article F - PERMIT FEE ON THE OPERATIONS OF BUSINESS
RENDERING OR OFFERING “TRANSPORT SERVICE FOR-A-FEE”**

Section 4F.01. Imposition of Fee. - There shall be collected from operator of business rendering or offering to render “transport services for-a-fee” an annual permit fee based on the number of vehicles being used as indicated below:

KIND OF VEHICLES		AMOUNT OF FEE
1)	Air-conditioned buses, per unit	₱ 500.00
	Buses without air-conditioning, per unit	300.00
	Mini buses, per unit	150.00
	Operation of “jeepney or AUV for hire” business, per unit	200.00
	Operation of “truck or wagon for hire” business, per unit	200.00
	Operation of “car or van for hire” business, per car	200.00

Section 4F.02. Time and Manner of Payment. - The permit fee imposed herein shall be due and payable upon application for a Mayor’s permit and within the first twenty (20) days of January of each year, in case of renewal thereof.

Section 4F.03. Surcharge for Late Payment. - Failure to pay the fee imposed in this Article within the time required shall subject the taxpayer to a surcharge of twenty percent (20%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

Section 4F.04. Exemption from Payment of Business Tax. - Except for the “regulatory fee” imposed herein, NO other kind of tax (including business tax) for the operation of the motor vehicles being used shall be collected from the operators of such kind of business undertaking.

Section 4F.05. Exemption of other Transport Vehicles. - Transport vehicles being utilized as a component of duly established business enterprise and not being offered for hire including those being used primarily for private purpose are exempt from provisions of this Article. Also exempt are operators of passenger buses, jeepneys, or AUVs which also granted a “Certificate of Public Convenience” by the Land Transportation Franchising and Regulatory Board (LTFRB) to operate in this municipality or whose vehicle merely passes thru this municipality.

Section 4F.06. Administrative Provisions. -

- 1) No permit to operate any business of rendering or offering to render transport services for-a-fee shall be issued unless the motor vehicle, except motorized vehicle, being used, has been duly registered with the LTO, DOTC.

- 2) A numbered plate, metal or otherwise, shall be provided by the Office of the Treasurer to be paid at cost by the applicant.
- 3) The Office of the Municipal Treasurer and the Office of the Mayor, shall keep a registry of all the transport vehicles being issued a numbered plate such as its make and brand, the name and address of the operator and such other pertinent information as may be required.

Article G - PERMIT FEES ON EXCAVATION

Section 4G. 01. Imposition of Fees. - The following fees and charges shall be collected from any person, firm or corporation, **whether private or government, except those specifically exempted by law**, who shall make or cause to be made any excavation or digging on private or public roads, streets and thoroughfares, including passageways and sidewalks, or to dig to make sources of water supply within this Municipality:

(a)	Processing fee:	
	1 For poles on house connections	₱ 100.00
	2 For digging water connection	500.00
	3 For all other excavation:	300.00
(b)	Excavation permit fee:	
	1. For fifty (50) lineal meters or less	₱ 3,000.00
	2. Manhole excavation, per hole	200.00
	3. Over and above 50 lineal meters	5,000.00
	For drilling wells –	
	3.a. for two (2) inch pipes	
	- First 400 feet, per pipe	₱ 200.00
	- Over 400 fee, per pipe	₱ 300.00
	3.b. For three (3) inch pipes	
	- Fir 400 feet or below	₱ 300.00
	- Over 400 fee, per feet	₱ 500.00
	3.c. For five (5) inch pie or oversized Pipes:	
	- For 400 fee or below	
	- Over 400 fee, per feet	₱ 500.00
		₱ 750.00

Section 4G.02. Deposits for Restoration and Maintenance. - In addition to the excavation permit fee impose herein, the following deposits shall be required from the excavators/permittees to cover the cost of restoration and maintenance (for a period of one [1] year) of passageways and sidewalks.

A -	Per Square Mtr
DEPOSITS FOR RESTORATION OF WORK:	

1. Concrete-paved streets	₱ 5,000.00
2. Asphalt-paved streets	3,000.00
3. Macadam-surfaces streets	1,000.00
4. Concrete sidewalks	5,000.00
5. Asphalt sidewalks	3,000.00
6. Earth sidewalks	1,000.00
7. Combination of concrete curbs and gutters, for every linear meter or fraction thereof	3,000.00
8. Concrete curbs, for every linear meter of fraction thereof	3,500.00

If the excavator/permittee shall undertake the restoration of the damaged portion of the streets/thoroughfare/passageway, a performance bond acceptable to the *Sangguniang Bayan* with the approval of the Municipal Mayor shall be posted in lieu of the restoration deposit.

B -		Per Sq. Meter or Fraction Thereof
	MAINTENANCE DEPOSITS	
1.	On road pavements	
	On macadam	₱ 3,000.00
	On asphalt	5,000.00
	On concrete	8,000.00
2.	On Sidewalks	
	On asphalt	₱ 3,000.00
	On concrete	5,000.00
	Others	8,000.00
3.	On curbs and/or gutters	₱ 5,000.00

The above maintenance deposits shall be refundable upon completion and restoration of the excavated area as certified to by the Municipal Engineer’s Office.

Section 4G.03. Time and Manner of Payment. – The fees imposed herein shall be paid to the Municipal Treasurer before the permit to dig, obtain water, or excavate any street or thoroughfare and alley in this Municipality is issued.

A surcharge of twenty five percent (25%) of the fee imposed shall be collected from any person or entity which has already commenced to dig or excavate before the permit is issued.

Section 4G.04. Where to File Application. – Application for permit to undertake diggings and excavations for private individual building connections shall be filed with the Office of the Municipal Engineers/MPDC, with the approval of the Municipal Mayor. Applications for public utility company and government agencies shall be filed with the Department of Public Works and Highways (DPWH).

Section 4G.05. Escalation Clause. - Should there be any increase in the cost of labor and/or materials, including the increase in cost of operation and maintenance equipment, upon recommendation of the *Sangguniang Bayan* with the subsequent approval of the Municipal Mayor, a corresponding increase shall be adjusted in the restoration costs listed herein but not to exceed fifty percent (50%) of the increase in the cost of items not often than once a year.

Section 4G.06. Administrative Provisions.-

- (a) No persons shall undertake or cause to be undertaken any digging or excavation of any part or portion of the municipal streets/thoroughfares/passageways and the like unless a permit shall have been first secured from the Office of the Municipal Mayor.
- (b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets/thoroughfares/passageways to be dug or excavated.
- (c) In order to protect the public from any danger, appropriate sign must be placed in areas where excavation work is being done.

**Article H - PERMIT FEE FOR COCKPITS OWNERS/
OPERATORS/PROMOTERS AND COCKPIT PERSONNEL**

Section 4H.01. Definition. - When used in this Article, the term:

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

Section 4H.02. Imposition of Fees. - There shall be collected the following Mayor’s Permit Fees from cockpit operators/owners and cockpit personnel:

- a) From the owner/operator of the cockpit:

	(Annual Fixed Fee)
1. Application filing fee	P 3,000.00
2. Annual cockpit permit fee	10,000.00

b) For cockpit personnel	(Annual Fixed Fee)
1. Promoters/Hosts	P 550.00
2. Pit Manager	550.00
3. Referee (Sentenciador)	550.00
4. Bet Taker "Kristo/Llamador"	550.00
5. Bet Manager "Maciador/Kasador"	550.00
6. Gaffer "Mananari"	550.00
7. Cashier	550.00
8. Derby (Matchmaker)	550.00
10. Handler	550.00
11. Cocker	550.00

Section 4H.03. Time and Manner of Payment. - (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.

(b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and every 20th day of January of each year in case of renewal thereof.

(c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually.

Section 4H.04. Administrative Provision. –

(a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.

(b) Establishment of cockpit. The *Sangguniang Bayan* shall determine the number of cockpits to be allowed in this municipality.

c)Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. The Municipal Engineer in accordance with existing ordinances, laws and practices, shall make approval or issuance of building permits for the construction of cockpits.

d)Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

e)Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

(f) Any provision in the Implementing Rules and Regulation (IRR) in the operation of cockpit and cockfighting in the Municipality of Alaminos, Laguna not otherwise mention in this code shall still be in full force and in effect.

Section 4H.05. Applicability Clause. - The provisions of PD 499, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission) and such other pertinent laws or implementing rules and regulations enacted shall apply to all matters regarding the operation of cockpit and the holding of cockfights in this municipality.

Article I - SPECIAL PERMIT FEE ON COCKFIGHTING

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

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

Section 4I.02. Imposition of Fees. - There shall be collected the following Permit Fees for cockfighting as follows:

- | | | |
|----------------------------------------------------------|---|----------------------------------------------------------------------------|
| a) Fee on Regular Cockfight (hackfight including ulutan) | - | Permit Fee per day in the amount of P500.00 |
| b) Fee on Derby’s (2-cock and above) | - | Permit Fee per day in the amount of P2,500.00 plus P200.00 Fee per Sultada |

Section 4I.03. Time and Manner of Payment. - The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 4I.04. Administrative Provisions. -

- a) **Holding cockfights.** Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than four (4) days. It may also be held during municipal, agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of four (4) days upon resolution of the *Sangguniang Bayan*. No cockfighting on the occasions of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall also be held on December 30, June 12 (Philippine Independence day), November 30 (National Heroes Day), Election or Referendum Day and during Registration Days for such election or referendum is observed. Any cockfight other than those mentioned must be coordinated and

properly permitted by the Local Chief Executive upon resolution by the Sangguniang Bayan.

- b) **Cockfighting for Entertainment of Tourists or for Charitable Purposes.** Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as “*Balikbayan*”, or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the *Sangguniang Bayan*, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- c) **Cockfighting officials.** Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 4I.05 Applicability Clause. - The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game fowl Commission), and such other pertinent laws and implementing rules and regulations enacted shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article J - PERMIT FEE FOR THE CONDUCT OF GROUPS ACTIVITIES

Section 4J.01. Imposition of Fee. - Every person who shall conduct, or hold any program, or activity involving the grouping of people **FOR PROFIT OR COMMERCIAL PURPOSES** within the jurisdiction of this municipality shall obtain a Mayor’s permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

KIND OF ACTIVITY	AMOUNT OF FEE (per day)
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	₱ 1,500.00
2. Dances	500.00
3. Coronation and Ball	500.00
4. Promotional sales	1,500.00
5. Other Group Activities	500.00

Section 4J02. Time and Manner of Payment. - The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Section 4J.03. Exemption. - Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor’s Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 4J.04. Administrative Provision. - A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

CHAPTER V

SERVICE FEES

Article A - SECRETARY’S FEE

Section 5A.01. Imposition of Fees. - There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

KINDS OF SERVICES	AMOUNT OF FEE
1) For every page or fraction thereof typewritten (not including the certificate and any notation)	P 50.00
2. Where the copy to be furnished is in printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet)	50.00
3. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	50.00
4. For certifying the official act of a Municipal Judge or other juridical certificate, with seal	50.00
5. For certified record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings), for each page or fraction thereof	50.00
6. Photo copy of any other documents produced by machine, per page	50.00

Section 5A.02. Exemption. - The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 5A.03. Time and Manner of Payment. - The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article B - LOCAL CIVIL REGISTRY

Section 5B.01. Imposition of Fees. - There shall be collected for services rendered by the Municipal Local Civil Registrar of this municipality the following fees:

KINDS OF SERVICES	AMOUNT OF FEE
-------------------	---------------

Marriage Related Fees:

- | | | |
|-----|-------------------|----------|
| 1) | Application fee | P 600.00 |
| 2.) | Solemnization Fee | P 500.00 |

Birth Related Fees:

- | | | |
|----|-------------------------------|----------|
| 1) | MCR Certification-Birth | P 50.00 |
| 2) | Certified True Copy of Birth: | |
| | - for local use | P 35.00 |
| | - for travel abroad | P 100.00 |
| 3) | Service Fee(R.A. 9255, 9858) | P 200.00 |

Death Related Fees:

- | | | |
|----|------------------------------------------------|------------|
| 1) | MCR Certification of Death | P 50.00 |
| 2) | Burial permit fee | P 250.00 |
| 3) | Construction or Re-opening of tombs | P 250.00 |
| 4) | Fee for the exhumation of Cadaver | P 300.00 |
| 5) | Fee for the transfer of remains to memorial | P 300.00 |
| 6) | Transfer of remains to/from other municipality | P 300.00 |
| 7) | Municipal Cemetery Lots (1mtr x 8ft): | |
| | a) Idle or Raw Lots | P 2,500.00 |
| | b) Apartment Style Niche | 2,000.00 |
| | on five (5) years contract | |

For Registration Fee of the following:

- | | | |
|----|-----------------------------------------------|----------|
| 1) | Legitimation | ₱ 200.00 |
| 2) | Adoption | 200.00 |
| 3) | Legal separation or divorce (Anotated copies) | 200.00 |
| 4) | Naturalization | 1,000.00 |

For Change of Name and Correction of Clerical/Typographical Error (RA 9048)

- | | | |
|----|-------------------------------------------------------------------------------------------------------|------------|
| 1) | Change of name (RA 9048 & <i>Kautusang bayan Blg. 01, s. 2001</i>) | ₱ 3,000.00 |
| | 1-a) Processing fee | 350.00 |
| 2) | Correction of clerical/typographical error (<i>Kautusang Bayan Blg. 01, s. 2001</i>) | 1,000.00 |
| | 2-a) Processing fee | 350.00 |
| 3) | Declaration of absolute nullity of marriage; court order setting aside the decree of legal separation | 200.00 |
| 4) | Voluntary Emancipation of Minor | 200.00 |
| 5) | Court Decision Recognizing or Acknowledging Natural Children or Impugning or Denying Such Recognition | 200.00 |
| 6) | Judicial Determination of Paternity Affiliation | 200.00 |
| 7) | Court Decision or Order on the Custody of | |

	Minors and Guardianship	200.00
9)	Repatriation or Voluntary Renunciation of Citizenship	200.00
10)	Civil Interdiction	200.00
11)	Declaration or presumptive death of the absent spouse; judicial declaration of absence	200.00
12)	Compulsory recognition of child; voluntary recognition of illegitimate child	200.00
13)	Appointment of guardian; termination of guardianship	200.00
14)	Judicial determination of filiations	200.00
15)	Judicial determination of the fact of reappearance of absent spouse; if disputed	200.00
16)	Naturalization certificate; cancellation of naturalization certificate	200.00
17)	Separation or revival of property rights	200.00
18)	Emancipation of minor orphan	200.00
19)	Affidavit of Re-appearance	200.00
20)	Acknowledgement	200.00
21)	Acquisition and ratification of Artificial Insemination	200.00
22)	Authorization and Ratification to Contract Marriage	200.00
23)	Option to elect Philippine citizenship	200.00
24)	Partition and distribution of properties of spouses; child's presumptive legitimacy	200.00
25)	Marriage settlement and any modification thereof	200.00
26)	Repatriation document	200.00
27)	Waiver of rights; interest on absolute community of property	200.00
28)	Other similar registerable instruments	200.00

E.

For Certified Copies of any document in the Register:

Certificate of non-appearance or certificate of no record available:	
- for local use	₱ 50.00
- for travel abroad	100.00

Certificate of presumptive death based on court order	200.00
Article 34	200.00
Others	200.00

F.

G.

Section 5B.02. Exemption. The fee imposed in this Article shall not be collected in the following cases:

- 1) Issuance of certified copies of documents for official use at the request of a competent court or other government agency.
- 2) Issuance of birth certificate of children reaching school age when such certificates are required for admission to the primary grades in a public school.

3) Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 5B.03. Time of Payment. - The fee imposed herein shall be paid to the Municipal Treasurer before the registration of a document or issuance of the license or certified copy of a local registry records or documents.

Section 5B.04. Administrative Provisions. -

- 1) All applicants for marriage license shall secure a certification from the Family Planning Coordinating Council of this Municipality thru its duly authorized representative, stating that they are informed and aware of the importance of family planning and have undergone a family planning counseling or seminar.
- 2) With the exception of marriage “articulo mortis” no marriage license shall be issued by the Local Civil Registrar unless the applicant could present the required “certification” mentioned above.
- 3) Article 34 – For couples at least 23 years of age living as husband and wife without the benefit of marriage for more than five (5) years.

Section 5B.05. Penalty. - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court.

Article C - POLICE CLEARANCE

Section 5C.01. Imposition Fee. - There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:

KINDS OF SERVICES	AMOUNT OF FEE
For employment:	
Local	P 50.00
Abroad	150.00
Scholarship, study grant	20.00
For firearm permit application	200.00
For change of name	100.00
For passport or visa application	50.00
For application of Filipino citizenship	300.00
For other purposes not herein specified	50.00
For PLEB Clearance	100.00

Section 5C.02. Time of Payment. - The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**Article D - SERVICE FEE FOR HEALTH EXAMINATIONS
AND SANITARY CERTIFICATE**

Section 5D.01. Imposition of Fee. - Every owner/operator of business industrial, agricultural establishment, accessoria, building, house or apartment for rent, shall secure sanitary permit for the purpose of supervision, regulation and enforcement of sanitation and safety requirements as stated in the Code on Sanitation of the Philippines otherwise known as *Presidential Decree No. 856*, its implementing rules and regulations and *Presidential Decree No. 522*, Prescribing Sanitation requirements for the Operation of Establishments and Facilities for the Protection and Convenience of the Traveling Public. Sanitary Permits shall be available upon inspection conducted by the Sanitary Engineer/Rural Sanitation Inspector or duly designated personnel under the Local Health Office and upon payment of the annual fee to the Municipal Treasurer as stated below:

KINDS OF ESTABLISHMENTS		AMOUNT OF FEE
	Finance Institutions such as banks, pawnshops, insurance companies, finance and other investment companies, dealers in securities and foreign exchange dealers	400.00
	Gasoline Service and Filling Stations, LPG Filling Stations and related establishments	500.00
	Private Hospitals	1,000.00
	Lying-in Clinics and Medical Laboratories, Pharmacies	450.00
	Medical, Dental, Optometric, Animal Clinics, and related establishments	350.00
	Dwelling and other spaces for lease or rent:	
	1. Hotels, Motels, Apartelles, Pensions, Inns, Drive-Inns:	300.00
	- with 150 or more rooms	200.00
	- with 100 to 149 rooms	150.00
	- with 50 to 99 rooms	100.00
	- with 25 to 49 rooms	150.00
	- with less than 25 rooms	200.00
	2. Apartments for rent	
	- bungalow style	200.00
	- up and down	300.00
	3. Houses for rent	400.00
	4. Dormitories, Lodging or Boarding Houses with accommodations for:	
	- 40 or more boarders or lodgers	500.00
	- 15 to 39 boarders or lodgers	400.00
	- less than 15 boarders or lodgers	300.00
	Private Institutions or learning Centers	200.00
	Media facilities	100.00
	Telegraph, Teletype, Cable and Wireless communication Companies	30.00

Telephone, Electric and Power Companies	50.00
Administration, display offices, and/or offices of professionals Lending Investors, Bayad Centers and the like	50.00
Importers, Exporters and wholesalers	450.00
Ambulant Peddlers, Street Food Trade and related business	50.00
Manufacturers, producers, retailers foundry shops, laboratories, warehouses and related business	250.00
Public eating places such as restaurants, refreshments, parlor, <i>carinderia</i> , canteens, <i>sari-sari</i> stores	
- more than 50 personnel	450.00
- more than 30 but less than 50 personnel	400.00
- more than 15 but less than 30 personnel	200.00
- more than 7 but less than 15 personnel	100.00
- less than 7 personnel	100.00
Water Peddlers	50.00
Water refilling stations and other related business	100.00
Amusement places such as theaters, coliseum, sauna bath, massage clinics, cockpit arenas, bowling alley	500.00
Golf courses and related establishments	300.00
Other amusement places not mentioned e.g. gun clubs, gyms, etc.	200.00
Establishment offering services such as welding, vulcanizing shop, printer, publisher, tailor shop, barber shop, and other similar establishments	150.00
Funeral parlors	100.00
Piggery, Hatchery, Poultry and other related business	100.00
All other businesses, industrial, commercial establishments not specifically mentioned above:	
- with an area of 1,000 sq.m. or more	500.00
- with an area of 500 sq.m. or more but less than 1,000 sq.m.	400.00
- with an area of 200 sq.m. or more but less than 500 sq.m.	300.00
- with an area of 100 sq.m. or more but less than 200 sq.m.	200.00
- with an area of 50 sq.m. or more but less than 100 sq.m.	150.00
- with an area of 25 sq.m. or more but less than 50 sq. m.	100.00
- less than 25 sq.m.	50.00
All other agricultural businesses not specifically mentioned above:	

- with an area of 1,000 sq.m. or more	500.00
- with an area of 500 sq.m.or more but less than 1,000 sq.m.	450.00
- with an area of 200 sq.m. or more but less than 500 sq.m. --	400.00
with an area of 100 sq.m. or more but less than 200 sq.m.- -	350.00
with an area of 50 sq.m. or more but less than 100 sq.m.	300.00
- with an area of 25 sq.m. or more but less than 50 sq.m.	200.00
- less than 25 sq.m.	150.00

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

Section 5D.02. Time of Payment. - The fee imposed in this Article shall be paid to the Municipal Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer and upon renewal of the same every year thereafter on the first twenty (20 days of January.

Section 5D.03. Administrative Provisions.-

1. The Municipal Health Officer or his duly authorized representatives shall conduct an annual sanitary inspection of all business establishments and buildings to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
2. The Municipal Health Officer shall require evidence of payment imposed herein before he issues a sanitary inspection certificate.

Article E - SERVICE FEE FOR HEALTH EXAMINATION AND LABORATORY FEES

Section 5E.01. Imposition of Fee. - There shall be collected from any person who is given a physical examination by the *Municipal Health Officer*, or his deputy, as required by existing ordinances, the following fees:

- a) A fee of One Hundred pesos (₱ 100.00) shall be collected for the issuance of a medical certificate that will be used as evidence in court litigation.
- b) A fee of Fifty pesos (₱ 25.00) shall be collected for each copy of subsequent issuance of the initial medical certificate issued.
- c) A fee of twenty-five pesos (₱ 25.00) shall be collected for the issuance of certification for school examination, test and similar services.
- d) For issuance of medical, physical or health examination certificate to be used for any legal purposes, there shall be collected a fee of fifty pesos (₱ 30.00).
- e) Medico-legal examination and certification – fifty pesos (P50.00)
- f) Laboratory fee on the following health services:
 1. CBC ₱ 20.00

2.	Hgb & Het	20.00
3.	Blood typing	20.00
4.	Urinalysis	20.00
5.	Fecalysis	20.00
6.	Cervical/urethal smear	20.00
7.	Bleeding time	20.00
8.	Clotting time	20.00
9.	Glucose determination	20.00
10	Pregnancy test	20.00
11	Sputum Examination	20.00
12	Platelet count – (quantitative) + hematocrit	20.00

g) Dental services:

Filling:	a. Temporary tooth	₱ 25.00
	b. Permanent tooth	35.00
Prophylaxis		50.00

Section 5E.02. Time and Manner of Payment. - The fee imposed in this Article shall be paid to the Municipal Treasurer before the physical examination is made or the medical certificate is issued.

Section 5E.03. Administrative Provisions.-

- 1) Individual engaged in an occupation or working in establishment, the nature of which occupation or business is in connection with the preparation of food or foodstuffs, whether cooked or in raw form, are hereby required to undergo a physical examination annually. Likewise, individuals rendering services for-a-fee and are working in close contact with their clients or customers are also required to undergo a physical examination annually, including but not limited to barbers, beauticians, hairdressers, hairstylists, masseurs, masseuses, guest relation officers (GROs) or entertainers and the like.
- 2) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examination have been issued the necessary medical certificates.
- 3) The Municipal Health Officer shall keep a record of physical and other medical examination conducted, and the copies of medical certificates issued indicating the names of the applicant, the date and the purpose for which the examination was made and other data that are important to be recorded.

Article F - ASSESSOR’S ANNOTATION

Section 5F.01. Imposition of Fee. - There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the Municipal Assessor’s Office the following fees:

KINDS OF SERVICES	AMOUNT OF FEE
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a)	Certified true copy of tax declaration	P 50.00/copy
b)	Annotation of bail, amortization, mortgage or encumbrances: Annotation of Real Property Mortgage Annotation of Released of Mortgage	P 75.00 P 75.00
c)	Certificate of ownership and all kinds of certification	P 50.00
d)	Processing & Verification Fee	P 100.00
e)	Certified blue print copy of land tax property map	P 50.00
f)	Certified xerox copy of tax declaration Annotation Fee – First P3,000.00 Additional P10.00 per thousand	P 50.00 P 30.00

Section 5F.02. Time of Payment. - The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.

Article G – CLEARANCE OR CERTIFICATION FEE

Section 5G.01. Imposition of Fee. - There shall be collected for the issuance of a clearance of certification by any offices of the municipal government the following fees:

KINDS OF ESTABLISHMENTS	AMOUNT OF FEE
-------------------------	---------------

- | | |
|--------------------------------------------------------------------------------------------------|---------|
| 1. Certification/clearance to be used in securing a driver’s license | P 50.00 |
| 2. Certification/clearance for purposes of entering the military services | 50.00 |
| 3. Certification/clearance for purposes of securing passport or visa | 50.00 |
| 4. Certification/clearance for the purposes of transferring resident aliens | 50.00 |
| 5. Certification/clearance for the purpose of securing or renewing a License to possess firearms | 50.00 |
| 6. Certification/clearance for other purposes not mentioned above | 50.00 |

Provided, that no fee shall be collected for the issuance of certification or clearance when it is officially requested by any court or government agency.

Article H - CHARGES FOR ENVIRONMENTAL PROTECTION FEE

Section 5H.01. Imposition of Fee. - There is hereby imposed and collected environmental fee from all business establishments operating within the Municipal jurisdiction of Alaminos, Laguna, prescribed as follows:

KIND/NATURE OF ESTABLISHMENT	AMOUNT OF FEE PER ANNUM
A. Industrial	P20.00
Commercial	20.00

Section 5H.02. Time of Payment. - The fee imposed in this Article shall be paid at the Office of the Municipal Treasurer upon filing of application for renewal of business permit.

Section 5H.03. Surcharges on Late Payment. - Failure to pay the fee prescribed in this Article within the time required, the taxpayer shall be subject to a surcharge of ten (10%) of the total amount due and payable. Such surcharge is to be paid at the same time and in the same manner as the fee due.

Section 5H.04. Administrative Provision. –

1. The owner or operator of a business establishment shall provide within his premises garbage cans or receptacles duly prescribed which shall be placed in from of the establishment before the time of the garbage collection.
2. The Municipal Health Office shall issue the necessary rules and regulations for garbage collection and inspect every month or as the necessity requires business establishments to find out whether garbage is properly disposed of within their respective premises.

Section 5H.05. Penalty. - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court.

**Article I– MUNICIPAL TRICYCLE FRANCHISING
AND OTHER REGULATORY FEES**

Section 5I.01. Definitions. - When used in this Article:

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

Section 5I.02. Imposition of Fees. - There shall be collected, per unit, for the operation of tricycle-for-hire, the following fees:

New	Renewal
-----	---------

Mayor's Permit	₱ 150.00	₱ 150.00
Franchise Fee	100.00	100.00
Plate No. Fee (3-years validity)	200.00	0.00
Sticker	0.00	100.00

Section 5I.03. Time of Payment. - (a) The franchise fee shall be paid to the Municipal Treasurer upon application or renewal of the franchise.

b) The franchise application fee shall be paid upon application for an MTOP based on the number of units.

Section 5I.04. Municipal Tricycle Franchising and Regulatory Board (MTFRB). - There is hereby created a Municipal Tricycle Franchising and Regulatory Board to be composed of the following:

- Chairperson : Municipal Mayor
- Vice Chairperson : Municipal Vice-Mayor
- Members : SB Member-Committee on Transportation
- ABC President
- MPDC
- Municipal Treasurer
- President of the Tricycle Federation

The franchise for a tricycle-for-hire shall include the following information:

- 1) Make and brand
- 2) Name and address of the registered owner
- 3) Plate Number of Sticker Number issued by the MTFRB

Section 5I.05. Powers, Duties and Functions of the Municipal Tricycle Franchising and Regulatory Board. - The Municipal Tricycle Franchising and Regulatory Board shall perform the following:

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

- 6) Perform such other duties, powers and functions as may hereafter be authorized by the *Sangguniang Bayan*.

Section 5I.06. Quorum. - Majority of the members of the Municipal Tricycle Franchising and Regulatory Board (MTFRB) shall constitute a quorum.

Section 5I.07. MTFRB Internal Rules of Procedure. - The MTFRB shall formulate and adopt its own internal rules and procedures including its regular meetings and necessary standing committees.

Section 5I.08. Rules and Regulations. -

1. Each tricycle unit shall be assigned and bear an identification number, aside from the motorcycle plate number.
2. Only Filipino Citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO);
- 3) The grantee of the MTOP shall carry a common carrier's insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
- 4) Operators of tricycle-for-hire shall employ drivers duly licensed by the LTO;
- 5) Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to MTFRB and any action made must be forwarded to *Sangguniang Bayan* for record purposes;
- 6) Tricycle operators are prohibited to operate on national highway utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KpH;
- 7) Until such time that necessary zones or routes are changed, tricycle or any three –wheeled vehicle for-hire shall be allowed to operate on their designated fixed route;
- 8) The official fare to be initially adopted shall be a minimum fee of Nine Pesos (P9.00).
- 9) All drivers of tricycle-for-hire are required to wear rubber shoes, the Board (MTFRB) or the Sanggunian may hereafter impose t-shirt and long pants as well as other requirements to compliment decency. Tricycle-for-hire shall have a maximum of five (5) passenger capacity including the driver; and
- 10) Operators of tricycle-for-hire or any three (3) wheeled vehicles are required to post in a conspicuous but appropriate part of the vehicle the schedule of fares and body number.

Section 5I.09. Reservation. - Nothing in this Article shall be construed to diminish the authority of the *Sangguniang Bayan* to issue term 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 service in coordination with the barangay, fix, impose and collect, and periodically review and adjust but not oftener the regulation of tricycle-for-hire; establish and prescribe the conditions and quality of service.

Article J - PARKING FEE

Section 5J.01. Imposition of Fees. - There shall be collected fees and charges on passenger jeepneys, tourist/passenger buses, trucks, and other kind of motor vehicles, including impounded vehicles by the Municipal Police Station on the use of road, side streets, sidewalks, and other open space as “Parking Area”:

- a. Passenger Jeepneys, per day ₱ 10.00
 - Alaminos – San Pablo/Alaminos – Sto Tomas, Bats.
 - San Roque – San Gregorio – San Miguel – Sta Rosa
 - Palma I & II
 - San Juan / San Ildefonso
 - Del Carmen/Limao

- b, Passenger buses or cargo, delivery vans and trucks, per day 100.00
- c. Mini buses, per day 50.00
- d. Private cars, owner-type jeeps or the like, per day 10.00
- e. Tricycles and other motorize three wheeled vehicles, per day 10.00
- f. Other vehicles not mentioned above, per day 20.00

Section 5J.02. Time of Payment. - The fees imposed herein shall be paid to the Municipal Treasurer or to his authorized representative upon parking thereon thru the issuance of a Cash Tickets.

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

Article K - DOG VACCINATION FEE (WALK-IN)

Section 5K.01. Imposition Fee. - There shall be collected/imposed from every owner of the dog a vaccination fee of One Hundred Pesos (P 100.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 5K.02. Time of Payment. - The fee shall be paid to the Municipal treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian.

Section 5K.03. Administrative Provisions. -

- 1. Vaccination Against Rabies – means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry(BAI), Department of Agriculture (DA). Such vaccination must be performed by trained individual from BAI, Provincial Veterinarian Office and Municipal Agriculture Office.

- (a) Every dog 3 months of age and older should be submitted by the owner for

vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.

- (b) During free mass dog rabies vaccination campaign, every dog three (3) months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.

NOTE: Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

- 2. It shall be the duty of each trained vaccination when vaccinating any dog to prepare a complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

- (a) Owners name, address and telephone number if any
- (b) Description of dog (color, sex, markings, age, name, species and breed if any)
- (c) Dates of vaccination and vaccine expiration if known
- (d) Rabies vaccination tag number
- (e) Vaccine produced
- (f) Vaccinator's signature
- (g) Veterinarians license number/ vaccinator's address

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

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

- 3. Dog Registration or Licensing – Every dog shall be registered by their owner upon reaching the age of three (3) months and every year thereafter. Unvaccinated dogs registered after reaching the age of three (3) months and dogs three (3) months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.
- 4. Elimination of Unregistered Dog – Unregistered dogs over the age of four (4) months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

NOTE: ***Elimination is based on the presence or absence of a dog tag and/or a***

registration or vaccination certificate.

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

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

Section 5K.04. Penalty. - Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2,500.00) Pesos, upon conviction by the court

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

Article L - GARBAGE COLLECTION FEE

Section 5L.01. Imposition of Fee. - There shall be collected from every owner or operator of a business establishment an annual garbage fee, in accordance with the following schedule:

KIND OF BUSINESS ESTABLISHMENTS/TRADE OR ACTIVITY	ANNUAL FEE
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A. Amusement Places:

Amusement centers and establishment with coin operated machines, appliances, amusement rides and shooting galleries, side shows, booths and other similar establishments and contrivances for the amusement of customer, per contrivance.	200.00
Billiard and/or pool halls	100.00
Bowling establishments	500.00
Cockpits	500.00
Circuses, carnivals, " <i>ferias</i> "	1,000.00
Casinos	1,000.00
Golf links and/or ranges	300.00
Gymnasiums	100.00
Membership clubs, association or organizations:	
a. Serving food, drinks without lodging facilities	300.00
b. Serving food and drinks without lodging.	200.00
Night/day clubs, discos, beer houses and other similar establishments:	
a. Night Clubs	500.00
b. Day Clubs	500.00
c. Cocktail lounges or bars, beer gardens	500.00
B.. Electronic Companies	
1. Main Office and/or power plant	1,000.00
2. Every Branch Office thereof	750.00
C. Financial Institutions	
1. Banks	400.00
2. Saving and Loan Association, Insurance companies	300.00
3. Pawnshops	300.00
4. Lending investors, money shops, bayad centers	300.00
D. Gasoline Service/Filling Stations	500.00
E. Private Hospital/Medical Clinics	500.00
F. Hotels, Motels, Apartelles, Boarding Houses, Lodging Houses and Other Spaces for lease or Rent	
1. Hotel	1,000.00
2. Motels, drive-ins	500.00
3. Apartelles, pension inns	300.00
4. Boarding houses, lodging houses, dormitories	200.00
G. Learning Institutions (Private)	
Elementary/Secondary/Tertiary Schools	600.00
Training Centers	500.00
Day Care/Pre-schools	300.00
H. Dealer of Liquified Petroleum Products	
1. Marketer	P 100.00
2. Dealer	100.00

I. Market Stallholders

1. Public Markets	P150.00
2. Private Markets	175.00

Stallholders with more than five (5) square meters and/or rendering special services such as pawnshops, appliance stores, banks and other similar establishments shall be excluded under the term stallholders and levied garbage fee in accordance with the pertinent provisions of this chapter.

J. Telephone/Telecommunications Offices	1000.00
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K. Terminal/Garage for Bus, Taxi and Other Public Utility Vehicles except those Used for Home Garage Service	500.00
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L. Administration Office, Display Offices and/or Offices for Professionals	50.00
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M. Manufacturers, producers and processors	500.00
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N. Exporter/Importers	500.00
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O. Public Eating Places (Carenderia, Burger,Pizza Houses)	100.00
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P Owner or operators of Business establishment rendering services and other businesses not specifically mentioned:	
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a) Business Office of general contractors (building, specially engineering) manpower service/employment agencies, private detectives agencies, advertising agencies	500.00
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b) Other contractors/business establishments engaged in rendering services, printers and publishers	500.00
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Q. Other business not mentioned	500.00
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Section 5L.02. Time of Payment. - The fee herein imposed shall be paid to the Municipal Treasurer or his duly authorized representative within the first twenty (20) days of each quarter.

Section 5L.03. Garbage Service Charges for Multiple Businesses. - Where there are two (2) or more kind of businesses, subject to the garbage charges, conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that which has the highest rate among the businesses concerned plus twenty-five percent (25%) thereof. *Provided*, that the total garbage fee shall not exceed Twelve Thousand Pesos (P12,000.00) per annum.

Section 5L.04. Manufacturers and/or Producers Maintaining or Operating Principal Offices, Factories and/or Sales Offices in the Same Premises. - For purposes of collection of the garbage charges, to manufacturers or producers maintaining

their factory, principal office or sales offices in the same premises shall pay the garbage charges based on the rate under subparagraph Q of this Article.

Section 5L.05. *Accrual of Fees.* - All fees collected under this Article shall accrue to the *Municipality of Alaminos, Laguna* to be used for the operating expenses in the collection and disposal of garbage.

Section 5L.06 *Newly-started Business.* - In the case of newly-started business, the applicable garbage charges shall be compounded proportionately to the quarterly charge.

Section 5L.07. *Time of Payment.* - The fee imposed in this Article shall be paid in advance on or before the 10th day of the beginning of the quarter to the Municipal Treasurer or his duly authorized representative who shall issue receipt as evidence of payment of fee.

Section 5L.08. *Surcharge for Late Payment.* - Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fees due. Such surcharge is to be paid at the same time and in the same manner as the fee due.

Section 5L.09. *Exemption.* - The *Sangguniang Bayan* may in meritorious cases, exempt certain business establishments from the payment of garbage service charges, upon application, with the approval of the Municipal Mayor.

Section 5L.10. *Administrative Provisions.* -

- a) For purposes of the imposition, the area of the garbage collection shall only be the business area of the municipality.
 - b) The owner or operator of the aforementioned business establishments shall provide for his premises, the required garbage can or receptacle properly covered which shall be placed in front of his establishment. No Mayor's permit shall be issued or renewed without first complying with this provision.
3. The Sanitary Inspection (or Municipal Health Officer) shall inspect once a month the said business establishments to find out whether garbage are properly disposed off within the premises.

CHAPTER VI

GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

Article A - COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUES

Section 6A. 01. *Collection.* - The collection of Municipal taxes, fees, charges, surcharges, and interest and penalties accruing to this municipality shall be the responsibility of the Municipal Treasurer or his deputies and in no case shall be delegated to any other person.

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

Section 6A. 02. Issuance of Receipts.- It shall be the duty of the Municipal Treasurer or his duly authorized representative to issue the necessary receipt to the person paying the tax, fee, or charge, indicating therein the date, amount, name of the person paying and the account for which is paid.

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

Section 6A. 03. Records of taxpayers.- It shall be the duty of the Municipal Treasurer to keep records, alphabetically arranged and open to the public inspection the names of all persons paying Municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

Section 6A. 04. Examination of Book Accounts. - For effective enforcement and collection of taxes, fees and charges provided in this Code, the Municipal Treasurer shall, by himself or through any of his representatives duly authorized in writing, examine the books of accounts and other pertinent records of any person doing business within the jurisdiction limits of this Municipality to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made during business hours, not oftener than once every year for each business establishment. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

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

Section 6A. 05. Accounting of Collections. - Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of the Municipality.

Section 6A.06. Surcharges and Interests on Unpaid Taxes, Fees, or Charges. – If a tax, fee, or charge provided in this Ordinance is not paid on the date fixed herein, or upon the occurrence of the event which has given rise to its collection, there shall be imposed and collected a **surcharge of twenty-five percent (25%)** of the amount of taxes,

fees or charges not paid on time and interest thereon 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.

Article B - CIVIL REMEDIES FOR COLLECTIONS OF REVENUE

Section 6B.01. Extent of Municipal Government's Lien. - Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise in privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

Section 6B.02. Application of Civil Remedies. - The civil remedies for the collection of local taxes, fees, or charges and related surcharges and interest resulting from delinquencies shall be:

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

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

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

- a) Seizure - Upon failure of the person owing any local tax, fee, or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such cases, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the record of his office showing the fact of delinquency and the amount of tax or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal aforementioned subject to the taxpayer's right to claim exemption under provisions of applicable laws. Distrainted personal property shall be sold at public auction in the manner provided in this Code.
- b) Accounting for Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels, or effects distrainted, a copy

of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or reflects are taken, or the dwelling or place of business of that person and with someone with suitable age and discretion, to which list shall be added a statement of the sum demanded and note of the time and place of sale.

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

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

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

- f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interests, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, the property may, in like manner, be distrained until in full amount due, including all expenses, is collected.
- g) Levy on Real Property. After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on, before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. The Municipal Treasurer shall prepare a fully authenticated certificate showing the name of the taxpayer and the amount of the tax, fee, or charge, and penalty due from him. Such certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be affected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Municipal assessor and the registrar of deeds of the province who shall annotate the levy on tax declaration and certificate of title of the property, respectively and the delinquent taxpayer or, if he is absent from the Philippines, to his agent or the

manager of the business in respect to which the liability arose, or if there be none, the occupant of the property in question.

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

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

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

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

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

date of redemption. Such payment shall invalidate the certificate of redemption from the Municipal Treasurer or his deputy.

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

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

- k) *Final Deed of Conveyance to Purchaser.* In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related charges, interest and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.
- l) *Purchase of Property by the Local Government Units for Want of Bidder.* In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties, and costs to the Municipal Treasurer conducting the sale shall purchase the property in behalf of this municipality to satisfy the claim and within two (2) days thereafter shall make report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the registrar of deeds concerned upon registration with his office of
- m) Any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court. Within one (1) year from the date of such forfeiture, the taxpayer or any of his representatives may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges, and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested in this municipality.
- n) *Resale of Real Estate Acquired for Payment of Taxes, Fees, or Charges.* The *Sanguniang ALAMINOS* of this municipality may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Article at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- o) *Collection of Delinquent Taxes, Fees, Charges, or Other Impositions Through Judicial Action.* This municipality may impose the collection of delinquent taxes, fees, charges or other impositions by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed herein.
- p) *Further Distraint or Levy.* The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

- q) Personal Property Exempt from Distrainment or *Levy*. The following property shall be exempt from the distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge, including related surcharges and interests:
- 1) Tools and implements necessarily used by the delinquent taxpayer in his trade or employment;
 - 2) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
 - 3) His necessary clothing, and that of all his family;
 - 4) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand (P10,000.00) Pesos;
 - 5) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 - 6) The professional libraries of doctors, engineers, lawyers and judges;
 - 7) One (1) fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00) by the lawful use of which a fisherman earns his livelihood; and
 - 8) Any material or article forming part of a house or improvement of any real property.

Article C - GENERAL PENAL PROVISIONS

Section 6C.01. *Penalty*. - Any person or persons who violates any of the provisions of this Ordinance or the rules and regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not exceeding Five Thousand (P5,000.00) Pesos or imprisonment of not less than one (1) month but not exceeding six (6) months, or both, at the discretion of the court.

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

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

Section 6C.02. *Surcharge*. -

1. A surcharge of one hundred (100%) percent shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use of occupancy of any building or parts thereof or appurtenances thereto without any approved permit.
2. All inspection fees shall be paid within 30 days from the prescribed date, otherwise, a surcharge of 25% shall be imposed.

3. Administrative fines, penalties and/or surcharges for various violations of this Code will be dealt accordingly.
4. For Delinquent Tax Payers,
 - a. An Imposition through Judicial Action shall be filed as provided under Article 271 of R.A. 7160.
 - b. Violation of the Tax Ordinance shall be imposed a penalties of 1 to 6 months of Imprisonment and Fine of 1 to 5 Thousand pesos as provided for under Article 279 of R.A. 7160.
 - c. A Closure – for Operating without Business Permit and License.

CHAPTER VII

FINAL PROVISIONS

Article A – SPECIAL PROVISION

Section 7A.01. Exemption. -

- a. Business Enterprises (BE) duly registered under RA 6938 otherwise known as the Cooperative Code of the Philippines is exempted from the tax [provided by this code.
- b. Business enterprises certified by the Board of Investment as pioneer or non pioneer for a period of four (4) year to six (6) years respectively from the date of registration are exempted from the business tax imposed by this code, but shall pay required permit and regulatory fees as provided for this code.
- c. Only fund raising activities sponsored by the Barangay Council (Sangguniang Barangay) are exempt from securing a permit from any national or local office or agency as per section 391, paragraph 11 of RA 6170 and article 101 (paragraph 11 of its implementing rules and regulations). Provided that no fund raising activities shall be held within a period of sixty (60) days immediately preceding and after a national or local election, recall, referendum or plebiscite and provided finally, that said fund raising activities shall comply with national policies standards and regulations on morals, health, and safety of the persons participating therein. The Sangguniang Barangay through the Punong Barangay shall render a public accounting of the fund raised at the completion of the project for which the fundraising activity was undertaken.
- d. In business/es located in a legally constituted barangay with a gross sales of thirty thousand pesos (P30,000.00) or less, the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for this purpose. However, Mayor's permit in the amount of fifty pesos (P50.00) and other regulatory fees as provided for in this code shall be also be paid,
provided residential houses used in this purpose shall only paid their Mayor's permit.

Section 7A.02. Administration - In the fulfillment of other requirements as provided for by section 28 (g) of this code the following shall be strictly observed;

a. Rules and regulations and certain establishments:

1. On cafes, cafeterias, ice cream and other refreshment parlor, restaurants, soda fountain bars, carinderias, panciterias, and other food establishments. Operators of all establishments engaged in the preparation and selling of readily edible foods shall not employ any cook or food dispenser without a food handlers certificate or appropriate health certificate from the Municipal Health Officer renewable every year.
2. On sauna bath, massage parlors, barber shop, beauty shops and similar establishments. These establishments shall not be allowed to operate with masseurs/masseuse, barbers or beauticians not having secured the corresponding medical certificate from the Municipal Health Officer.
3. On funeral parlors, rendering embalming services shall not be allowed to operate without employing an embalmer duly licensed or authorized by the Department of Health.
4. On beerhouses, bars, videoke house and the like, non-employment of Guest Relation Officer (GROs) and hospitality girls without the necessary permits issued by the Municipal Health Officer.
5. Hotels, Motels, Lodging houses and similar establishments shall only be issued permit to operate after inspection by the Municipal Health Officer, Fire Safety Inspector and Building Inspector or their duly authorized representatives. Said establishments shall keep a registry of its guests, patrons, lodges, customers or boarders, as the case may be, which shall be open to inspection by the Mayor or his authorized representative.
6. And others that may be deemed appropriate by the authorities concerned.

b. Bureau of Fire Protections Rules and regulations.

1. The Chief of the fire station (BFP) or his duly authorized representative shall conduct an annual inspection of all business establishment and buildings to determine propriety of existing fire safety and prevention devices of equipments as well as their compliance to fire safety rules and regulations.
2. The Chief of the fire station (BFP), shall issue the necessary rules and regulations for the implementation, such shall be enforceable until rescinded, modified or revoked by the Provincial Fire Marshall.
3. No person shall store or keep at his/her place of business elsewhere in this municipality any flammable, combustible, or exclusive substances without first securing a permit therefor from the Mayor's office through the Chief of the Fire Station (BFP).

Article B - ADDITIONAL PROVISIONS

Section 7B.01. Separability Clause. - If, for any reason, any provision, section or part of this Code is declared invalid or unconstitutional by a court of competent jurisdiction or suspended or revoked by the Sangguniang Panlalawigan, such judgment shall not affect or impair the remaining provisions, sections or parts which shall continue to be in force and effect.

Section 7B.02. *Repealing Clause.* - All other ordinances, rules and regulations or parts thereof, which are inconsistent with any provisions of this Code, are hereby repealed or modified accordingly.

Section 7B.03. *Date of Effectivity.* - This Code shall take effect on **01 January 2009.**

CHAPTER VIII

ESTABLISHMENT OF BARANGAY MICRO BUSINESS ENTERPRISES (BMBE's)

Article A - PRELIMINARY PROVISIONS

Section 8A. 01. *Short Title.* - This act shall be known as the "Barangay Micro Business Enterprises (BMBE's) Act of 2002.

Section 8A. 02. *Declaration of Policy.* - It is hereby declared to be the policy of the State to hasten the country's economic development by encouraging the formation and growth of Barangay micro business enterprises which effectively serve as seedbeds of Filipino entrepreneurial talents, and integrating those on the informal sector with the mainstream economy, through the rationalization of bureaucratic restrictions, the active intervention of the government specially in the local level, and the granting of incentives and benefits to generate much-needed employment and alleviate poverty.

Section 8A. 03. *Definition of Terms.* As used in this Act, the following terms shall mean: -

Barangay Micro Business Enterprise – hereinafter referred to as BMBE, refers to any business entity or enterprise engaged in the production, processing or manufacturing of products or commodities, including agro-processing, trading and services, whose total assets including those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, shall not be more than Three Million Pesos (3,000,000.00). The above definition shall be subject to review and upward adjustment by the SMED Council, as mandated under Republic Act NO. 6977, as amended by Republic Act No. 8289.

For the purpose of this Act, "services" shall exclude those rendered by any one, who is duly licensed by the government after having passed a government licensure examination, in connection with the exercise of one's profession.

Certificate of Authority - is the certificate issued granting the authority to the registered BMBE to operate and be entitled to the benefits and privileges accorded thereto.

Assets - refer to all kinds of properties, real or personal, owned by the BMBE and used for the conduct of its business as defined by the SMED Council: Provided, That for the purpose of exemption from taxes and fees under this Act, this term shall mean all kinds of properties, real or personal, owned and/or used by the BMBE for the conduct of its business as defined by the SMED Council.

Registration - refers to the inclusion of BMBE in the BMBE Registry of a city or municipality.

Financing - refers to all borrowings of the BMBE from all sources after registration.

Article B - REGISTRATION AND OPERATION OF BMBEs

Section 8B.01. Registration and Fees. - The Office of the Treasurer of each city or municipality shall register the BMBEs and issue a Certificate of Authority to enable the BMBE to avail of the benefits under this Act. Any such application shall be processed within fifteen (15) working days upon submission of complete documents. Otherwise, the BMBEs shall be deemed registered. The Municipal or City Mayor may appoint a BMBE Registration Officer who shall be under the Office of the Treasurer. Local government units (LGUs) are encouraged to establish a One-Stop-Business Registration Center to handle the efficient registration and processing of permit/licenses of BMBEs. Likewise, LGUs shall make a periodic evaluation of the BMBEs' financial status for monitoring and reporting purposes.

The LGUs shall issue the Certificate of Authority promptly and free of charge. However, to defray the administrative costs of registering and monitoring the BMBEs, the LGUs may charge a fee not exceeding One Thousand Pesos (P1,000.00).

The Certificate of Authority shall be effective for a period of two (2) years, renewable for a period of two (2) years for every renewal.

As much as possible, BMBEs shall be subject to minimal bureaucratic requirements and reasonable fees and charges.

Section 8B 02. Who are Eligible to Register. - Any person, natural or juridical, or cooperative, or association, having the qualifications as defined in Section 6A. 03 hereof may apply for registration as BMBE.

Section 8B 03. Transfer of Ownership. - The BMBE shall report to the city or municipality of any change in the status of its owner structure and shall surrender the original copy of the BMBE Certificate of Authority for notation with the transfer.

ARTICLE C - INCENTIVES AND BENEFITS

Section 8C.01. Exemption from Taxes and Fees. - All BMBEs shall be exempt from income tax for income arising from the operations of the enterprise.

The LGUs are encouraged either to reduce the amount of local taxes, fees and charges imposed or to exempt the BMBEs from local taxes, fees and charges.

Section 8C. 02. Exemption from the Coverage of the Minimum Wage Law. - The BMBEs shall be exempt from the coverage of the Minimum Wage Law: Provided, That all the employees covered under this Act shall be entitled to the same benefits given to any regular employee such as social security and health care benefits.

Section 8C. 03. Credit Delivery. - Upon the approval of this Act, the Land Bank of the Philippines (LBP) the Development Bank of the Philippines (DBP), the Small Business Guarantee and Finance Corporation (PCFC) shall set up a special credit window that will service the financing needs of BMBEs registered under this Act consistent with the Bangko Sentral ng Pilipinas (BSP) policies, rules and regulations. The Government Service Insurance System (GSIS) and Social Security System (SSS) shall likewise set up a special credit window that will serve the financing needs of their respective members who wish to establish a BMBE. The concerned financial institutions (FIs) are encouraged to wholesale the funds to accredited private financial institutions including community based

organizations such as credit, cooperatives, non-government organizations (NGOs) and people's organizations, which will in turn, directly provide credit support to BMBE's.

All loans from whatever sources granted to BMBEs under this Act shall be considered as part of alternative compliance to Presidential Decree No. 717, otherwise known as the Agri-Agra Law, or to Republic Act No. 6977, known as the Magna Carta for Small and Medium Enterprises, as amended. For purposes of compliance with

Presidential Decree No. 717 and Republic Act No. 6977, as amended, loans granted to BMBEs under this Act shall be computed at twice the amount of the face value of the loans.

Any existing laws to the contrary notwithstanding, interests, commissions and discounts derived from the loans by the LBP, DBP, PCFC and SBGFC granted to BMBEs as well as loans extended by the GSIS and SSS to their respective member-employees under this Act shall be exempt from gross receipts tax (GRT)

To minimize the risks in lending to the BMBEs, the SBGFC and the Quedancor and Rural Credit Guarantee Corporation (QUEDANCOR), under the Department of Agriculture, incase of agribusiness and activities, shall set BMBEs under their respective guarantee programs.

The LBP, DBP, PCFC, SBGFC, SSS, GSIS and QUENDANCOR shall annually report to the appropriate Committees of both Houses of Congress on the status of the implementation of this provision.

The BSP shall formulate the rules for the implementation of this provision shall likewise establish incentive programs to encourage and improve credit delivery to the BMBEs.

Section 8C.04. Technology, Transfer, Production and Management Training, and Marketing Assistance. - A BMBE Development Fund shall be set up with an endowment of Three Hundred Million Pesos (P300,000,000.) from the Philippine Amusement and Gaming Corporation (PAGCOR) and shall be administered by the SMED Council.

The Department of Trade and Industry (DTI) the Department of Science and Technology (DOST), the University of the Philippines Institute for Small Scale Industries (UP ISSI), Cooperative Development Authority (CDA), Technical Education and skills Development Authority (TESDA), and Technology and Livelihood Resource Center (TLRC) may avail of the said Fund for technology transfer, production and management training and marketing assistance to BMBEs.

The DTI, in coordination with the private sector and non-government organizations (NGOs), shall explore the possibilities of linking or matching up BMBEs with small, medium, and large enterprises, and likewise establish incentives therefore.

The DTI, in behalf of the DOST, UP ISSI, CDA, TESDA and TLRC shall be required to furnish the appropriate Committees of both Houses of Congress a yearly report on the development and accomplishments of their projects and programs in relation to technology transfer, production and management training and marketing assistance extended to BMBEs.

Section 8C.05. Trade and Investment Promotion. – The data gathered from business registration shall be made accessible to and shall be utilized by private sector

organizations and non-government organizations for purposes of business matching, trade and investment promotion.

Section 8C.06. Information Dissemination. – The Philippine Information Agency (PIA), in coordination with the Department of Labor and Employment (DOLE), the DILG and the DTI, shall ensure the proper and adequate information dissemination of the contents and benefits of this Act to the general public especially to its intended beneficiaries specifically in the Barangay level.

Section 8C. 07. Penalty. – Any person who shall willfully violate any provision of this Act or who shall in any manner commit any act to defeat any provision of this Act shall, upon conviction, be punished by a fine of not less than Twenty-five Thousand Pesos (25,000.00) but not more than Fifty Thousand Pesos (P50,000.00) and suffer imprisonment of not less than six (6) months but not more than two (2) years.

In case of non-compliance with the provisions of Section 9 of this Act, the BSP shall impose administrative sanctions and other penalties on the concerned government financial institutions, including a fine of not less than Five Hundred Thousand Pesos (P500,000.00)

Article D - MISCELLANEOUS PROVISIONS

Section 8D. 01. Annual Report. – The DILG, DTI and BSP shall submit an annual report to the Congress on the status of the implementation of this Act.

Section 8D. 02. Implementing Rules and Regulations. – The Secretary of the Department of Trade and Industry, in consultation with the Secretaries of the DILG, DOF, and the BSP Governor shall formulate the necessary rules and regulations to implement the provisions of this Act within ninety (90) days after its approval. The rules and regulations issued pursuant to this section shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

Section 8D. 03. Separability Clause. – If any provision or part thereof, is held invalid or unconstitutional, the remainder of the law or the provision not otherwise affected shall remain valid and subsisting.

Section 8D. 04. Repealing Clause. – Existing laws, presidential decrees, executive orders, proclamations or administrative regulations that are inconsistent with the provisions of this Act are hereby amended, modified, superseded or repealed accordingly.

Section 8D. 05. Effectivity. – This Act shall take effect upon approval.

I HEREBY CERTIFY, that the foregoing Municipal Ordinance No. _____, otherwise known as the “Revised Revenue Code of **ALAMINOS LAGUNA**” was enacted by the *Sangguniang Bayan* during its regular session held at the Municipal Session Hall on _____.

NEMIA B. MONZONES
Secretary to the Sangguniang Bayan

ATTESTED AND CERTIFIED:

HON. RUBEN D. ALVAREZ
Municipal Vice Mayor and Presiding Officer

SANGGUNIANG BAYAN MEMBERS

HON. BENITO AVENIDO

HON.CANDELARIA CALABIA

HON. JAIME BANZUELA

HON. BYRON BUESER

HON. NOEL MONZONES

HON. DARWIN TOLENTINO

HON. ROCEL MACASAET

HON. ROGER SASPA

HON. OSCAR MASA
ABC President

HON. RAFAEL CASTRO
SK Federation President

APPROVED:

DR. ELADIO M. MAGAMPON, M.D.
Municipal Mayor



**THE REVISED
REVENUE CODE OF
ALAMINOS, LAGUNA
“2008”**

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