



Republic of the Philippines
Province of Bohol
MUNICIPALITY OF LOON

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 71ST REGULAR SESSION OF THE 13TH SANGGUNIANG BAYAN OF LOON, PROVINCE OF BOHOL HELD ON THE 9TH DAY OF JANUARY 2018 AT THE SANGGUNIANG BAYAN (SB) OFFICE, LOON, BOHOL-

PRESENT:

Hon. Lloyd Peter M. Lopez, M.D.	Vice Mayor, Presiding Officer
Hon. Pedro M. Literatus, Jr.	SB Member
Hon. Timoteo L. Legitimas	SB Member
Hon. Emerson S. Relampagos	SB Member
Hon. Lydia L. Almasa	SB Member
Hon. Zaide Y. Coritico	SB Member
Hon. Nilo P. Branzuela	SB Member
Hon. Judy Marie H. Veloso	SB Member
Hon. Kristel P. Tecson	SB Member
Hon. Cesar R. Pedrigal	LnB President, Ex-Officio Member

ABSENT:

NONE

MUNICIPAL ORDINANCE NO. 18-001
Series of 2017

THE REVISED REVENUE CODE OF LOON, BOHOL

Be it ordained by the 13th Sangguniang Bayan of the Municipality of Loon, Province of Bohol, in session duly assembled:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revenue Code of the Municipality of Loon, Province of Bohol.

Section 1A.02. Scope and Application. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this municipality.

Article B. Construction of Provisions

Section 1B.02. Words and Phrases Not Herein Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 1B.03. Rules of Construction. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

(a) *General Rule.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

- (b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.
- (c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

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

- (a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (b) *Charges* refer to pecuniary liability, as rents or fees, or interest against persons or property;
- (c) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- (d) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

- (e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);
- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (k) *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (l) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (m) *Privilege* means a right, franchise, or immunity granted as a peculiar benefit, advantage or favor.
- (n) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (o) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (p) *Residents* refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- (q) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (r) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- (s) *Tax* means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- (t) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

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

- (a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.
- (b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

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

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

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

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- (d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- (e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

- (f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
- (g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (h) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- (i) *Carenderia* refers to any public eating place where food already cooked are served at a price.
- (j) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (k) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

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

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

- (l) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (m) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (n) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;
- (o) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (p) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;
- (q) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (r) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- (s) *Rectifier* comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- (t) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (u) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (v) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (w) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;
- (x) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 2A.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

<u>Amount of Gross Sales/Receipts</u> <u>For the Preceding Calendar Year:</u>	<u>Tax Per Annum</u>
Less than 10,000.00	181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
500,000.00 or more but less than 750,000.00	8,800.00
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	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	26,812.50
6,500,000.00 or more	At a rate not exceeding forty-one and one-fourth percent (41 ¼%) of one percent (1%).

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 1,000.00	19.80
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
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	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,840.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%)

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

- (c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;
- (1) Rice and Corn;
 - (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
 - (3) Cooking oil and cooking gas;
 - (4) Laundry soap, detergents, and medicine;
 - (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
 - (6) Poultry feeds and other animal feeds;
 - (7) School supplies; and
 - (8) Cement

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

(d) On retailers.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2%
More than 400,000.00	1%

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

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations. In the absence of a barangay revenue ordinance to that effect, the Municipal Government shall collect business tax accruing thereto.

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	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	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%) of excess over Php 12,650

For purposes of this section, the tax on multi-year projects undertaken general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, If there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

- (f) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.
- (g) On the businesses hereunder enumerated:
 - 1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
 - 2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
 - 3. Commission agents
 - 4. Lessors, dealers, brokers of real estate;
 - 5. On travel agencies and travel agents
 - 6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
 - 7. Subdivision owners/ Private Cemeteries and Memorial Parks
 - 8. Privately-owned markets;
 - 9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
 - 10. Operators of Cable Network System
 - 11. Operators of computer services establishment
 - 12. General consultancy services
 - 13. All other similar activities consisting essentially of the sales of services for a fee.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	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	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%) of excess over Php 12,650

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding Two Hundred Pesos (P200.00) per peddler annually.

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

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

Article B. Other Taxes on Business

1. Tax on Mobile Traders

Section 2B.01. Definition. When used in this Article

A Mobile Trader is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements.

Section 2B.02. Imposition of Tax. There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 2B.03. Time of Payment. The tax shall be paid upon the issuance of the Mayor's Permit to do business in the city/municipality.

Section 2B.04. Administrative Provisions.

- (a) The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

2. Tax on Operators of Public Utility Vehicles

Section 2B.05. Imposition of Tax. There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, waiting station, or *operator's garage*, for the purpose of carrying passengers from this municipality/ *other municipalities* under a certificate of public convenience and necessity or similar franchises:

Air-conditioned buses	2,000.00 per unit
Buses without air conditioning	1,500.00 per unit
"Mini" buses	1,000.00 per unit
Jeepneys /AUVs	800.00 per unit
Taxis	1,000.00 per unit

Section 2B.06. Time of Payment. The tax shall be paid within the first twenty (20) days of January of each year.

3. Tax on Ambulant and Itinerant Amusement Operators

Section 2B.07. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

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

Section 2B.08. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

4. Tax on Mining Operations

Section 2B.09. Definitions. When used in this Section

- (a) *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- (c) *Quarry Resources* means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 2B.010. Imposition of Tax. There is hereby levied an annual tax at the rate of two percent (2%) based on the gross receipts for the preceding year of mining operations.

Section 2B.11. Situs of the Tax. Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. (In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.)

Section 2B.12. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

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

Section 2B.13. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2B.14. Administrative Provisions.

- (a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condemnation, cancellation and others, are recorded.
- (b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

5. Tax on Forest Concessions and Forest Products

Section 2B.15. Definitions. When used in this Section

- (a) *Forest Products* means timber, pulp-wood/ chipwood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.
- (b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2B.16. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2B.17. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

6. Tax on Newly-Started Business

Section 2B.18. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one fourth of one percent (1/4 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article C. Exemptions

Section 2C.01. Exemption.

Business engaged in the following shall be exempted from municipal taxes imposed in this article:

- (a) production, manufacture, refining, distribution or sale of gasoline, oil and petroleum products.
- (b) local water district
- (c) cooperative duly registered under ra 6938 otherwise known as the Cooperative Code of the Philippines.
- (d) non-stock and non-profit hospitals and educational institutions.
- (e) business enterprises certified by the board of investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration.
- (f) business entity, association or cooperative registered under ra 6810; and
- (g) business and economic enterprises operation within export processing zones administered by the export processing zone authority.

Article D. Situs of Tax

Section 2D.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 or 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.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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 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 only experimental farms are located shall not be entitled to the sales allocation herein provided for.

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Sixty percent (60%) to the city or municipality where the factory is located; and

Forty percent (40%) to the city or municipality where the plantation is located.

5. In cases where there are two (2) or more factories, project offices, plants or 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.

6. 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.
 7. 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.
 8. 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) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article E. Payment of Business Taxes

Section 2E.01. Payment of Business Taxes.

- (a) The taxes imposed under Chapter II 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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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 Chapter II of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

- (b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II 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 of this Ordinance which are 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 2E.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 2E.03. Time of Payment.

- (a) Local Taxes. All local taxes shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The surcharge for non-payment starts on the 21st day of January, April, July or October, as the case maybe. There shall be no extension of the time to pay said obligation.
- (b) Surcharge for Late Payment – In addition to the 25% surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, 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.

Section 2E.04. Administrative Provisions.

- (a) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.
- (b) *Issuance and Posting of Official Receipt.* The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

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

- (c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty - Five Pesos (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)

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

- (d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his 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.
- (e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- (f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Two Hundred Pesos (P200.00).
- (g) *Transfer of Business to Other Location.* Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- (h) *Retirement of Business.*
 - (1) Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

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

Section 2E.05. Transfer Of Ownership Of The Business

The seller, conveyer or transferor of the business shall be required to file an application for transfer of ownership of the business with the municipal treasurer's office. upon presentation of pertinent documents for the transfer of ownership of the business to a new owner, the seller, conveyer or transferor shall be required to pay a transfer tax at the rate of not more than fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the business or of the fair market value in case of monetary consideration or which is higher.

Section 2E.06. Transfer Of Or Relocation Of The Principal Office And Other Structures Of The Business

The municipal government may impose a transfer tax for the transfer, relocation of the principal office, branch office, sales office, warehouse, plantation, plants, shop, on factory of the business from the municipality of loon to outside of Loon at the rate of not more than fifty percent (50%) of one percent (1%) of the assessed value of the property.

Article F. Presumptive Income Level

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 2F.01. 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.

The PIL technique makes use of easily verifiable indicators as means for determining gross sales.

It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation.

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.

The indicators will also depend on the nature of the business.

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 2F.02. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Mayor's Permit.

1. Requirement. No business shall be allowed to operate within the territorial jurisdiction of this Municipality without first obtaining a Mayor's Permit.
2. Annual Fee. There shall be collected an annual fee at the rates provided hereunder for the issuance of a Mayor's permit to every person who shall conduct a business, trade or activity within this municipality,
3. Mandatory Disclosure of the Number of Employees. Every business establishment is mandated to disclose the actual number of employees in their business permit application forms, subject to verification by the Treasurer's Office.
4. Classification. For purposes of regulation, business establishments shall be classified according to the number of employees:

- | | | | |
|----|------------|---|-------------------------|
| 1. | Large | - | 200 employees and above |
| 2. | Medium | - | 51 to 199 employees |
| 3. | Small | - | 10 to 50 employees |
| 4. | Micro | - | (0-9 employees) |
| | a) Class A | - | 8 to 9 employees |
| | b) Class B | - | 6 to 7 employees |
| | c) Class C | - | 4 to 5 employees |
| | d) Class D | - | 2 to 3 employees |
| | e) Class E | - | 0 to 1 employee |

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Provided, that, in the case of Micro Enterprises, including BMBEs, land which is not officially contributed into the business as capital or purchased by the business shall not form part of the assets of the business for purposes of determining the asset size above.

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

Chapter III. Permit and Regulatory Fees

Article A. Annual Mayor's Permit

	LARGE <i>(200 employees and above)</i>	MEDIUM <i>(51 to 199 employees)</i>	SMALL <i>(10 to 50 employees)</i>	MICRO				
				<i>CLASS A</i> <i>(8 to 9 employees)</i>	<i>CLASS B</i> <i>(6 to 7 employees)</i>	<i>CLASS C</i> <i>(4 to 5 employees)</i>	<i>CLASS D</i> <i>(2 to 3 employees)</i>	<i>CLASS E</i> <i>(0 to 1 employee)</i>
1. On manufacturers, importers, or producers, assemblers, repackers processors, brewers, distillers, and compounders:								
1.1 Bagoong Salted and/or dried fish	400.00	325.00	300.00	287.50	275.00	250.00	237.50	225.00
1.2 Bakery								
a. Mechanized	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
b. Manual with ordinary ovens	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
1.3. Bed and or/Mattresses								
a. Mechanical	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
b. Manual	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
1.4 Bottles/Bottling plant	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
1.5 Boxes	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
1.6 Candles	500.00	325.00	300.00	287.50	275.00	250.00	262.50	225.00
1.7 Canned Goods	2,500.00	1,625.00	1,500.00	1,437.50	1,375.00	1,250.00	1,187.50	1,125.00
1.8 Clothes and Garments	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
1.9 Coconut oil								
a. with more than five expellers	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
b. with less than five expellers	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
1.10 Confectionaries and candies	700.00	455.00	420.00	402.50	385.00	350.00	332.50	315.00
1.11 Concrete Hollow Blocks	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
1.12 Copra buyer or buyer	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
1.13 Edible and Vegetable Oil	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
1.14 Galvanized Iron Sheets aluminum containers	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
1.15 Home Industries and Furniture	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
1.16 Ice, Ice Cream and Frozen Delights								
a. Factory made	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
b. Home made	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

1.17 Soap and Cosmetics								
a. Factory made	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
b. Home made	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
1.18 Steel and iron products	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
1.19 Repackers	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
1.20 Rectifiers, brewers and distillers	4,800.00	3,120.00	2,880.00	2,760.00	2,640.00	2,400.00	2,280.00	2,160.00
1.21 Wines, liquors and distilled spirits compounders	4,800.00	3,120.00	2,880.00	2,760.00	2,640.00	2,400.00	2,280.00	2,160.00
1.22 other manufacturers, importers and producers not mentioned above	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
2. On retailers, independent wholesalers and distributors								
2.1 Agricultural Products	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
2.2 Motorcycles	2,500.00	1,625.00	1,500.00	1,437.50	1,375.00	1,250.00	1,187.50	1,125.00
2.3 4-wheel vehicles	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
2.4 Auto-parts	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
2.5 Drugs and Cosmetics	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
2.6 Dry goods, clothes and textiles	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
2.7 General Merchandise	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
2.8 Sari-sari (barangay)	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
2.9 Sari-sari (poblacion)	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
2.10 Glasswares	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
2.11 Groceries	2,400.00	1,560.00	1,440.00	1,380.00	1,320.00	1,200.00	1,140.00	1,080.00
2.12 Jewelries	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
2.13 Lumber/wood and construction materials:								
a. All kinds	2,400.00	1,560.00	1,440.00	1,380.00	1,320.00	1,200.00	1,140.00	1,080.00
b. Coco lumber	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
c. Bamboos and its products and nipa singles	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
2.14 Lubricating oil and oil by-	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

products								
2.15 Liquefied Petroleum products	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
2.16 .Kerosene, diesel and gasoline								
With filling station per pump:								
a. Aviation gasoline	2,400.00	1,560.00	1,440.00	1,380.00	1,320.00	1,200.00	1,140.00	1,080.00
b. Special gasoline	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
c. Regular gasoline	2,400.00	1,560.00	1,440.00	1,380.00	1,320.00	1,200.00	1,140.00	1,080.00
d. Diesel	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
e. Kerosene	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
Manual Distribution:								
a. Gasoline/diesel	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. Kerosene	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
2.17 Vendors, buyers and dealers								
a. Chicken, fowls and eggs	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
b. Fish vendors (ambulant)	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
c. Fish vendors with fixed stall	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
d. Fruits, spices and vegetables	400.00	260.00	240.00	230.00	220.00	200.00	190.00	180.00
e. Hogs	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
f. Large cattle and other								
livestock	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
g. Meat, fresh and preserved	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
h. Plants and flowers	500.00	325.00	300.00	287.50	275.00	250.00	237.50	225.00
i. Scrap iron and other recyclable								
materials	2,000.00	1300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
2.18 Ceramic dealers	700.00	455.00	420.00	402.50	385.00	350.00	332.50	315.00
2.19 School Supplies	500.00	325.00	300.00	287.50	275.00	250.00	237.50	225.00
2.20 Other retailers, wholesalers, and dealers and other distributors not mentioned above	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
3. On Exporters	5,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

4. On essential commodities - The Permit fees on the business of manufacturing producing, importing, wholesaling and retailing of essential commodities not specified above shall be one-half (1/2) of the rates prescribed in this article								
5. On rice and corn								
5.1 Palay, corn and other grains buyer, dealer	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
5.2 Rice and corn wholesaler	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
5.3 Rice and corn retailer	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
6. On cafes, cafeterias, and other eateries								
6.1 Cafes and cafeterias	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
6.2 Refreshment Parlors	500.00	325.00	300.00	287.50	275.00	250.00	237.50	275.00
6.3. Carenderias	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
6.4 Restaurant	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
6.5 Soda fountain bars	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	660.00
6.6 Food stands for puto, popcorn and other food	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
6.7 Gulaman, buko and juice stands, ice cream stands	500.00	325.00	300.00	287.50	275.00	250.00	237.50	225.00
6.8 Food catering Services	2,400.00	1,560.00	1,440.00	1,380.00	1,320.00	1,200.00	1,140.00	1,080.00
7. On service establishments								
7.1 Accounting Services	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.2 Advertising Agencies	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.3 Arrastre service	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

7.4 Medical Services								
a. Assaying laboratories, diagnostic service for health related services	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
b. X-ray machine	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
c. Vaccination	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.5 Barber shops								
a. With three chairs or less	500.00	325.00	300.00	287.50	275.00	250.00	237.50	225.00
b. With more than three chairs	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
c. Roving/ambulant barbers	500.00	325.00	300.00	287.50	275.00	250.00	237.50	225.00
d. Air-conditioned barber shop	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.6 Battery charging shop	500.00	325.00	300.00	287.50	275.00	250.00	237.50	225.00
7.7 Beauty parlors								
a. Manual	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. With equipments	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
c. Traveling beauticians	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.8 Recreational Parlor								
a. Mahjong	3,000.00	1,950.00	1,800.00	1,650.00	1,600.00	1,500.00	1,425.00	1,350.00
b. Bingo	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
c. Billiard	2,400.00	1,560.00	1,440.00	1,380.00	1,320.00	1,200.00	1,140.00	1,080.00
7.9 Belt and buckle shops	1,200.00	780.00	720.00	660.00	640.00	600.00	570.00	540.00
7.10 Blacksmith								
a. Manual	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
b. Mechanized	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.11 Booking office of film exchange	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.12 Breeding of gamecocks	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.13 Breeding of race horses	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.14 Brokerage	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.15 Business Agents								
a. Cellphone card dealers	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
b. Non-card cellphone loading	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
c. Ticket outlets	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

d. Lotto outlets	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
e. Mobile cable TV installer	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
f. Bills payment or remittance center	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
g. Cargo forwarder	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
7.16 Business management services	1,400.00	910.00	840.00	805.00	770.00	700.00	665.00	630.00
7.17 Industrial Services								
a. Carpentry shops	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. Furniture maker	1,400.00	910.00	840.00	805.00	770.00	700.00	665.00	630.00
c. Handicraft making	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.18								
a. Cinematographic film owners, lessors or distributors and video tapes coverage service	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
b. Video tapes or CD/DVD rental or retailer	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.19 Collecting agencies	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.20 Commercial and immigration brokers	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.21 Construction and/or repair shop								
a. Motor vehicle body building	1,400.00	910.00	840.00	805.00	770.00	700.00	665.00	630.00
b. Bicycles and tricycles	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
c. Animal-drawn carts	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.22 Drafting and architectural services	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
7.23 Dyeing establishments	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.24 Employment Agencies								
a. Local employment agencies	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
b. Foreign employment agencies	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.25 Escort services								
a. Tour guides	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

b. Tours and Travel	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
7.26 Funeral Parlors	5,000.00	3,250.00	3,000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
7.27 Furniture repair shop	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.28 Garages (commercial)	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.29 General engineering, building and specialty contractors filing, demolition, salvage work and transfer or relocations and others	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
7.30 Goldsmith or silversmiths	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.31 Hemp-grading establishments	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.32 House and/or sign painters	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.33 Ice and cold storage	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.34 Indentors or indent service	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.35 Janitorial services	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.36 Sports Centers	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.37 Keysmith	400.00	260.00	240.00	230.00	220.00	200.00	190.00	180.00
7.38 Lathe machine shops	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.39 Laundry shops								
a. Manual	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. Steam	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.40 Law offices/clinics	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.41 Lumberyards	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.42. Massage or therapeutic clinic /spa	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.43 Medical and dental clinic	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.44 Messengerial services	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
7.45 Meteography services	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
7.46 Milliners or hatters	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.47 Parking lots								
a. One hectare or less	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. More than one hectare	1,400.00	910.00	840.00	805.00	770.00	700.00	665.00	630.00
7.48 Painting shops	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.49 Perma press	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

7.50 Persons engaged in the installation/distribution of:								
a. Water systems	5,000.00	3,250.00	3000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
b. Gas or bio-gas systems	4,000.00	2,600.00	2400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
c. Electric light, heat and power installation	4,000.00	2,600.00	2400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
d. Sound system service								
d.1 Ordinary Sound	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
d.2 Stereo-Quadrosomic sound and disco light	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.51 Photographic studios								
a. With gallery and photo enlarger	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
b. With gallery without photo enlarger	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
c. Developing centers	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
d. Roving Photographer	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
e. CD burners	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
f. Visual arts	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.52 Photostatic, white and blue printing								
a. Phototastic, white and blue printing	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
b. Printing press	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
c. T-shirt printing & related arts	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
7.53 Plastic lamination	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.54 Private hospital	8,000.00	5,200.00	4,800.00	4,600.00	4,400.00	4,000.00	3,800.00	3,600.00
7.55 Promotional Service	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
7.56 Proprietors or operators of heavy equipment for hire	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
7.57 Proprietors of smelting plant	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
7.58 Proprietors of engraving and planing plants	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.59 Marine Vessels								
a. passenger/cargo pumpboat	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

operators								
b. cargo vessels	10,000.00	6,500.00	6,000.00	5,750.00	5,500.00	5,000.00	4,750.00	4,500.00
c. passenger and cargo vessels	20,000.00	13,000.00	12,000.00	11,500.00	11,000.00	10,000.00	9,500.00	9,000.00
d. local passenger vessels	16,000.00	10,400.00	9,600.00	9,200.00	8,800.00	8,000.00	7,600.00	7,200.00
e. international cruise ship	40,000.00	26,000.00	24,000.00	23,000.00	22,000.00	20,000.00	19,000.00	18,000.00
7.60 Public warehouse and bodegas	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
7.61 Purchasing agencies	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
7.62 Recopying and duplicating services								
a. xerox copying	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
b. Mimeographing and typing services	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
c. Scanner	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.63 Renting of equipments								
a. Office equipments and furniture	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
b. Bicycles, tricycles and skates	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
c. Trucks and automobiles	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
d. Heavy equipments	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
e. Agricultural implements and tools	1,300.00	845.00	780.00	747.50	715.00	650.00	617.50	585.00
f. Diving, skiing and other athletic equipments	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
g. boats and kayaks	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.64 Repair shop for motor vehicles and engine								
a. with shop area of more than 1000 sq. m.	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
b. with shop area of 500 sq. m. or more but less than 1000 sq. m.	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
c. with shop area of less than 500 sq. m.	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
d. welding shops								
d.1 Electric welding	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
d.2 Acetylene welding	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

d.3 Soldering	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.65 Repair services								
a. Electronic equipments	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. Household appliances	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
c. Radios and amplifiers	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
d. Typewriters and other office equipments	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
e. Cellphone repair shop	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.66 Roasting of pigs and fowls	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.67 Sawmills								
a. with fixed establishment	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
b. Chainsaw operators								
b.1 with blade of more than 24 inches	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
b.2 with blade of more than 12 inches but less than 24 inches	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
b.3 with blade of 12 inches or less	1,200.00	780.00	720.00	690.00	660.00	600.00	570.00	540.00
7.68 Sculpture shop	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.69 Service station (washing, greasing, lubricating, etc.)	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.70 Shipyards for repairing ships								
a. with dock area of one (1) hectares or less	8,000.00	5,200.00	4,800.00	4,600.00	4,200.00	4,000.00	3,800.00	3,600.00
b. with dock area of more than one (1) hectare	10,000.00	6,500.00	6,000.00	5,750.00	5,250.00	5,000.00	4,750.00	4,500.00
7.71 Shoe repair shops/shine service								
a. Manual	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.72 Shops and planning, surfacing and re-cutting of lumber	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
7.73 Shops for shearing of animals	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.74 Private Schools								
a. Pre-Schools	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

b. Primary & Elementary Schools	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
c. Secondary Schools	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
d. Tertiary Schools	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.75 Stables	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
7.76 Stevedoring services	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
7.77 Tailor or dress shops								
a. with more than three (3) sewing machine	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. with three (3) or less sewing machines	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
7.78 Tinsmith								
a. Mechanized	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
b. Manual	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
7.79 Transport annual fees								
a. Land tourist transport bus	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
b. Van for hire	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
c. Multi-cab/jeepneys for hire	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
7.80 Upholstery shop and/or wood carving	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.81 Vaciador and grinding shops or gristmill	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.82. Vulcanizing shops	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
7.83 Vocational driving and IBM schools	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
7.84 Warehousing or forwarding services	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
7.85 Watch repair centers or shops								
a. Manual	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
b. Mechanized	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
7.86. Other Convenience Services								
a. Videoke Machine-for-rent	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
b. Vending water dispenser	300.00	195.00	180.00	172.50	165.00	150.00	142.50	135.00
c. Vending cofee machine	200.00	130.00	120.00	115.00	110.00	100.00	95.00	90.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

d. Vending car wash services	400.00	260.00	240.00	230.00	220.00	200.00	190.00	180.00
e. Other vending machine not mentioned	300.00	195.00	180.00	172.50	165.00	150.00	142.50	135.00
8. On Hotels, Motels and Resorts								
8.1 Hotels	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
8.2 Motels	5,000.00	3,250.00	3,000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
8.3 Resorts								
a. Beach Resorts	8,000.00	5,200.00	4,800.00	4,600.00	4,400.00	4,000.00	3,800.00	3,600.00
b. Inland/Mountain Resorts	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00
9. On privately-owned public markets	12,000.00	7,800.00	7,200.00	6,900.00	6,600.00	6,000.00	5,700.00	5,400.00
10. On real estate dealers								
10.1 Subdivision operators	10,000.00	6,500.00	6,000.00	5,750.00	5,500.00	5,000.00	4,750.00	4,500.00
10.2 Lessors of real estate	5,000.00	3,250.00	3,000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
11. On private cemeteries and memorial parks								
11.1 Commercial	10,000.00	6,500.00	6,000.00	5,750.00	5,500.00	5,000.00	4,750.00	4,500.00
11.2 Family use	5,000.00	3,250.00	3,000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
12. On lodging house	5,000.00	3,250.00	3,000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
13. On Boarding houses	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
14. Commercial mill								
14.1 Corn mill	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
14.2 Rice mill	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
14.3 Rice and corn mill	4,000.00	2,600.00	2,400.00	2,300.00	2,200.00	2,000.00	1,900.00	1,800.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

15. On Pawnshops								
a. Principal Office	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
b. For each branch in the municipality	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
16. On money shops, financing and insurance establishment								
a. Money shop	6,000.00	3,900.00	3,600.00	3,450.00	3,300.00	3,000.00	2,850.00	2,700.00
b. Lending investors/ microfinance	8,000.00	5,200.00	4,800.00	4,600.00	4,400.00	4,000.00	3,800.00	3,600.00
c. Finance investments companies	8,000.00	5,200.00	4,800.00	4,600.00	4,400.00	4,000.00	3,800.00	3,600.00
d. Insurance companies	5,000.00	3,250.00	3,000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
e. Commercial banks	16,000.00	10,400.00	9,600.00	9,200.00	8,800.00	8,000.00	7,600.00	7,200.00
f. Saving banks	12,000.00	7,800.00	7,200.00	6,900.00	6,600.00	6,000.00	5,400.00	5,100.00
g. Rural banks	12,000.00	7,800.00	7,200.00	6,900.00	6,600.00	6,000.00	5,400.00	5,100.00
h. ATM kiosk	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
17. On the business of dealers in fermented liquors, distilled spirits and/ or wines								
a. Wholesale dealer in foreign liquor	1,600.00	1,040.00	960.00	920.00	880.00	800.00	720.00	680.00
b. Wholesale dealer in domestic liquor	1,600.00	1,040.00	960.00	920.00	880.00	800.00	720.00	680.00
c. Retail dealer in foreign liquors	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
d. Retail dealer in domestic liquors- wine, vino, etc.	700.00	455.00	420.00	402.50	385.00	350.00	332.50	315.00
e. Retail dealer in fermented liquor-beer	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
f. Wholesale dealer in fermented liquor	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
g. Retail dealer in tuba, basi and/or tupay	400.00	260.00	240.00	230.00	220.00	200.00	190.00	180.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

18. On tobacco dealers								
a. Retail leaf tobacco dealer	500.00	325.00	300.00	275.00	275.00	250.00	237.50	225.00
b. Wholesale leaf tobacco dealer	1,600.00	1,040.00	960.00	920.00	880.00	800.00	760.00	720.00
c. Retail tobacco dealer	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
d. Wholesale tobacco products dealer	2,400.00	1,560.00	1,440.00	1,380.00	1,320.00	1,200.00	1,140.00	1,080.00
19. On Plants, factories, assembly plants and othersimilar establishment	20,000.00	13,000.00	12,000.00	11,500.00	11,000.00	10,000.00	9,500.00	9,000.00
20. Mineral/Water Refilling stations	5,000.00	3,250.00	3,000.00	2,875.00	2,750.00	2,500.00	2,375.00	2,250.00
21. On Developers, Housing project investors	20,000.00	13,000.00	12,000.00	11,500.00	11,000.00	10,000.00	9,500.00	9,000.00
22. On Amusement Places:								
a. Videoke/Karaoke	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
b. Internet Café	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
c. Dance Schools	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
d. Voice Lessons	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
e. Dog Trainor	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
f. Resto Bar	2,000.00	1,300.00	1,200.00	1,150.00	1,100.00	1,000.00	950.00	900.00
g. Water sports	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00
h. Cottage/Shed/Purok	600.00	390.00	360.00	345.00	330.00	300.00	285.00	270.00
i. Floating Restaurants	3,000.00	1,950.00	1,800.00	1,725.00	1,650.00	1,500.00	1,425.00	1,350.00
23. Other Retailers:								
a. Butchers /Meat vendors	1,500.00	975.00	900.00	862.50	825.00	750.00	712.50	675.00
b. Preserved and processed	800.00	520.00	480.00	460.00	440.00	400.00	380.00	360.00
c. Dressed Chicken	1,000.00	650.00	600.00	575.00	550.00	500.00	475.00	450.00

Section 3A.03. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued. In case of renewal thereof, the same shall be paid within the first twenty (20) days of January of each year.

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

Section 3A.04. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

(b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

1. For a newly-started business

- a. Location sketch of the new business
- b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
- c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
- d. A certificate attesting to the tax exemption if the business is exempt
- e. Zoning Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
- f. Realty Tax clearance showing that the applicant has paid his tax obligations to the municipality
- g. Police Clearance
- h. *Barangay* clearance/proof of filing (in case of non-issuance of *barangay* clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant
- i. Sanitary Permit for all business establishments
- j. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
- k. Health certificate for all food handlers, hotel, restaurant, resort workers, spa, massage parlors/clinics, medical and dental clinics and other hospitality business and those required under Chapter IV, Art. D of this Revenue Code
- j. Community Tax Certificate
- k. Contract of Lease, if leasing
- l. Certificate of Occupancy from Office of Building Official (OBO)

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- m. Integrated Solid Waste Management (ISWM) certificate
 - n. Book of Accounts
2. For renewal of existing business permits
- a. Previous year's Mayor's permit
 - b. Copies of the annual or quarterly tax payments
 - c. Copies of all receipts showing payment of all regulatory fees as provided for in this Code
 - d. Certificate of tax exemption from local taxes or fees, if exempt
 - e. Audited Financial/ Income Statement prescribed by the Bureau of Internal Revenue for the next preceding year
 - f. BIR Registration Certificate
 - g. Barangay Clearance
 - h. Police Clearance
 - i. Declaration of previous year's gross sales/receipts
 - j. ISWM Certificate
 - k. Realty Tax clearance showing that the applicant has paid his tax obligations to the municipality
 - l. Sanitary Permit for restaurants, carenderias, cafes, food stands, resorts, hotels, motels, lodging, boarding, pension houses, clinics and the like
 - m. Health certificate for all food handlers, resort, hotel, restaurants, spa, massage parlors/clinics, medical/dental clinics, and other hospitality business and those required under Chapter IV, Art. D of this Revenue Code
 - n. Community Tax Certificate
3. Mayor's Permit for tricycle, motorcycle for hire, per unit, for new and renewal applicants
- a. Barangay clearance
 - b. Police clearance
 - c. MUTRA Inspection Certificate
 - d. MTOP Franchise
 - e. Certificate of Registration
 - f. LTO Official Receipt
 - g. Personal Accident Insurance
 - h. Driver's license

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

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

A Mayor's Permit shall not be issued to:

- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
- (3) Any person who has unsettled tax obligation, debt or other liability to the government;
- (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

- (c) **Issuance of Permit; Contents of Permit.** Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos (P200.00).

- (d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- (e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than 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. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- (f) **Revocation of Permit.** The Mayor's Permit may be revoked any of the following grounds:
1. When a person doing business under the provisions of this Revenue Code violates any of its provisions
 2. When the person refuses to pay an indebtedness / liability to the municipality
 3. When the person abuses his privilege to do business to the injury of the public moral or peace; or
 4. 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 characters, criminals or women of ill-repute
 5. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 3A.05. Rules and Regulations on Certain Establishments.

- (a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable annually.

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

- (b) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

Section 3A.06. Environmental Permit. All industrial and commercial firms / establishments shall, prior to the issuance of Business Permit secure an Environmental Permit from the MENRO for a fee of Three Hundred (P 300.00) Pesos, except those whose capital is P100,000.00 or less, based on the financial statement submitted therein.

(Chapter I, Section 13 of Ordinance No. C-10, Series of 2010, Environment Code of Loon, Bohol)

Section 3A.07. Water Permit. The Municipal Government shall ensure that all users of water resources shall apply for a Water Permit from the National Water Resources Board. It shall be unlawful for any water user to engage in the use, development and utilization of water resources within the territorial boundaries of the Municipality without first securing such permit.

(Chapter IV, Section 13 of Ordinance No. C-10, Series of 2010, Environment Code of Loon, Bohol)

Section 3A.08. Burial of dead body. No body of dead person shall be buried without securing "burial permit fee" of P100.00 as supported by death certificate duly signed by the Municipal Health Officer. The location of the tomb shall be specified in accordance with existing local ordinances and rules, provided, the dead body shall be buried at the cemetery.

(Chapter 19, Article I, Section 2 of Ordinance No. 15-007, Series of 2015, The Health and Sanitation Code of Loon)

Section 3A.09. Exhumation of cadaver. It is ordained that no persons shall be issued an exhumation permit to disinter or exhume the body or remains of a dead person or persons from the original burial ground in this municipality without first paying to the Municipal Treasurer of this municipality the corresponding exhumation permit fee in the amount of Five Hundred Pesos (P500.00) for each and every dead human body or remains to be exhumed.

(Chapter 19, Article I, Section 3 of Ordinance No. 15-007, Series of 2016, The Health and Sanitation Code Of Loon)

Section 3A.10. Fishery License. No person shall exploit, occupy, produce, culture, capture or gather fish of any species and other fishery products, including seaweeds, and other marine products unless a permit or license has been secured from the Office of the Municipal Mayor.

All persons, cooperatives, partnerships, firms or corporations who are listed in the registry of municipal fisherfolks shall be issued fishery license, upon payment of the prescribed fee; *Provided, however,* that the fishery license is non-transferable; *Provided, further,* That the holders agree unconditionally to comply with all the laws, orders, policies, and rules and regulations governing fishing. The licensee shall also assume responsibility for any and all of his acts in fishing and fishery operations.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

(Article V, Section 33 of Ordinance No. 17-004, Series of 2017, The Amended Coastal Code of Loon, Bohol)

Section 3A.11. Schedule Of License Fee. License to exploit, occupy, produce, culture, capture or gather fish of any species and other fishery products, including seaweeds, and other marine products, in the municipal waters shall be granted by the municipal mayor upon payment of corresponding annual fees not exceeding those fixed by the municipal revenue code, except as otherwise provided by this ordinance or any ordinance of the Sangguniang Bayan. *Provided, however,* that registered fisherfolks from other municipalities who will be permitted to use the municipal waters of this municipality shall pay double the rate fixed therein. Provided finally, that no other fee shall be collected from the marginal fisherfolks for the grant of the municipal fishery license, notwithstanding any provisions of any ordinance to the contrary.

(Article V, Section 36 of Ordinance No. 17-004, Series of 2017, The Amended Coastal Code of Loon, Bohol)

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

Section 3B.01. Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 3B.02. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be the Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3B.03. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	40.00
Measure over one (1) meter	50.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	60.00
Over ten (10) liters	90.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	50.00
With capacity of more than 30 kg. but not more than 300 kg.	90.00
With capacity of more than 300 kg. but not more than 3,000 kg.	255.00
With capacity of more than 3,000 kg.	265.00
(d) For sealing apothecary balances of precision	150.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balances or other balances with complete set of weights for use therewith	100.00
For each extra weight	150.00
(f) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P200.00 for each instrument shall be collected.	

Section 3B.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 3B.05. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 3B.06. Exemptions.

- (a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (b) Dealers of weights and measures instruments intended for sale.

Section 3B.07. Administrative Provisions.

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

Section 3B.08. Fraudulent Practices Relative to Weights and Measures.

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;

d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;

h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

j) for any person to fraudulently give short weight or measure in the making of a scale;

k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 3B.09. Penalties.

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph of (g) of Section 3B.08 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.

- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article C. Building Permit

Section 3C.01. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to National Building Code, as amended.

1. Bases of Assessment

- a. Character of occupancy or use of building/structure
- b. Cost of Construction
- c. Floor area
- d. Height

- 2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II.G.1. On Fixed Cost of Construction per Sq. Meter

LOCATION	GROUP		
All Cities and Municipalities	A, B, C, D, E, F, G,H, I	F	J
	P 10, 000	P 8, 000	P 6, 000

- 3. Construction/additional/renovation/alteration of buildings/structures under Group/s and Sub-Divisions shall be assessed as follows:

a. Division A-1

Area in sq. meters	Fee per sq. meter
i. Original complete construction up to 20.00 sq. meters....	2.00
ii. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
iii. Above 20.00 sq. meters to 50.00 sq. meters....	3.40
iv. Above 50.00 sq. meters to 100.00 sq. meters....	4.80
v. Above 100.00 sq. meters to 150.00 sq. meters....	6.00
vi. Above 150.00 sq. meters....	7.20

Sample Computation for Building Fee for a 75.00 sq. meters floor area:

Floor area = 75.00 sq. meters
 Therefore area bracket is 3.a.iv.
 Fee = P 4.80/sq. meter
 Building Fee = 75.00 x 4.80 = P 360.00

b. Division A-2

Area in sq. meters	Fee per sq. meter
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SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

i. Original complete construction up to 20.00 sq. meters....	3.00
ii. Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction....	3.40
iii. Above 20.00 sq. meters to 50.00 sq. meters....	5.20
iv. Above 50.00 sq. meters to 100.00 sq. meters....	8.00
v. Above 100.00 sq. meters to 150.00 sq. meters....	8.40

c. Divisions B-1/C-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/I-1 and J-1,2,3

Area in sq. meters	Fee per sq. meter
i. Up to 500.....	23.00
ii. Above 500 to 600.....	22.00
iii. Above 600 to 700.....	20.50
iv. Above 700 to 800.....	19.50
v. Above 800 to 900.....	18.50
vi. Above 900 to 1,000.....	17.00
vii. Above 1,000 to 1,500....	16.00
viii. Above 1,500 to 2,000.....	15.00
ix. Above 2,000 to 3,000.....	14.00
x. Above 3,000.....	12.00

NOTE: Computation of the building fee for item 3.c is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 3,200 sq. meters.

First 500 sq. meters @ 23.00.....	11,500.00
Next 100 sq. meters @ 22.00.....	2,200.00
Next 100 sq. meters @ 20.50.....	2,050.00
Next 100 sq. meters @ 19.50.....	1,950.00
Next 100 sq. meters @ 18.00.....	1,800.00
Next 100 sq. meters @ 17.00.....	1,700.00
Next 100 sq. meters @ 16.00.....	8,000.00
Next 500 sq. meters @ 15.00.....	7,500.00
Next 1,000 sq. meters @ 14.00.....	14,000.00
Next 200 sq. meters @ 12.00.....	<u>2,400.00</u>
Total Building Fee	53,100.00

d. Division C-2/D-1, 2, 3

Area in sq. meters	Fee per sq. meter
i. Above 500.....	12.00
ii. Above 500 to 600.....	22.00
iii. Above 600 to 700.....	20.50
iv. Above 700 to 800.....	19.50
v. Above 800 to 900.....	18.00
vi. Above 900 to 1,000.....	17.00
vii. Above 1,000 to 1,500.....	16.00
viii. Above 1,500 to 2,000.....	15.00
ix. Above 2,000 to 3,000.....	14.00
x. Above 3,000.....	12.00

NOTE: Computation of the building fee in item 3.d follows the example of Section 3.c of this schedule.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- a. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Section 3.a to 3.d)

4. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional and industrial structures.

a. Total Connected Load (kVA)

i.	5kVA or less.....	200.00
ii.	Over 5 kVA to 50 kVA.....	200.00+20.00/kVA
iii.	Over 50 kVA to 300 kVA.....	1,100.00+10.00/kVA
iv.	Over 300 kVA to 1,500 kVA.....	3,600.00+5.00/kVA
v.	Over 1,500 kVA to 6,000 kVA.....	9,600.00+2.50/kVA
vi.	Over 6,000 kVA.....	20,850.00+1.25/kVA

NOTE: Total Connected Load as shown in the load schedule.

b. Total Transformer/Uninterrupted Power Supply (UPS)/Generator Capacity (kVA)

i.	5kVA or less.....	200.00
ii.	Over 5 kVA to 50 kVA.....	200.00+20.00/kVA
iii.	Over 50 kVA to 300 kVA.....	1,100.00+10.00/kVA
iv.	Over 300 kVA to 1,500 kVA.....	3,600.00+5.00/kVA
v.	Over 1,500 kVA to 6,000 kVA.....	9,600.00+2.50/kVA
vi.	Over 6,000 kVA.....	20,850.00+1.25/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole/Attachment Location Plan Permit

i.	Power Supply Pole Location	30.00/pole
ii.	Guying Attachment	30.00/attachment

This applies to design/installations within the premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit.

Use or Character of Occupancy	Electric Meter	Wiring Meter
Residential	15.00	15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be sum of section 4.a to 4.d of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

authorized representative shall forthwith cancel the permit and the fees thereon shall be forfeited.

5. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation

i.	Refrigeration (cold storage), per ton or fraction thereof.....	10.00
ii.	Ice Plants, per ton or fraction thereof.....	60.00
iii.	Packaged/Centralized Air Conditioning Systems:	
	Up to 100 tons, per ton.....	90.00
iv.	Every ton or fraction thereof above 100 tons.....	40.00
v.	Window type air conditioners, per unit.....	60.00
vi.	Mechanical Ventilation, per kW or fraction thereof	
	Of blower or fan, or metric equivalent.....	40.00

In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.

For evaluation purposes

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i):

- 1.10 kW per ton, for compressors up to 5 tons capacity.
- 1.0 kW per ton, for compressors above 5 tons up to 50 tons capacity.
- 0.97 kW per ton, for compressors above 50 tons capacity.

For ice making (refer to 5.a.ii):

- 3.50 kW per ton, for compressors 1.2 to 5 tons capacity.
- 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
- 3.00 kW per ton, for compressors above 50 tons capacity.

For air conditioning (refer to 5.a.iii):

- 0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
- 0.80 kW per ton, for above 5 up to 50 tons capacity.
- 0.70 kW per ton, for compressors above 50 tons capacity.

b. Escalators and Moving Walks, funiculars and the like:

i.	Escalator and moving walk, per kW or fraction thereof.....	10.00
ii.	Escalator and moving walks up to 20.00 lineal meters or fraction thereof	20.00
iii.	Every lineal meter or fraction thereof in excess	
	of 20.00 lineal meters.....	10.00
iv.	Funicular, per kW or fraction thereof.....	200.00
	(a) Per lineal meter travel.....	20.00
v.	Cable car, per kW or fraction thereof.....	40.00
	(a) Per lineal meter travel.....	5.00

c. Elevators, per unit:

i.	Motor driven dumbwaiters.....	600.00
ii.	Construction elevators for material.....	2,000.00
iii.	Passenger elevators.....	5,000.00
iv.	Freight elevators.....	5,000.00
v.	Car elevators.....	5,000.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

d. Boilers, per KW:		
i.	Up to 7.5 kW.....	500.00
ii.	Above 7.5 kW to 22 kW.....	700.00
iii.	Above 22 kW to 37 kW.....	900.00
iv.	Above 37 kW to 52 kW.....	1,200.00
v.	Above 52 kW to 67 kW.....	1,400.00
vi.	Above 67 kW to 74 kW.....	1,600.00
vii.	Every kW or fraction thereof above 74 kW.....	5.00

NOTE:

- (a) Boiler rating shall be computed on the basis of 1.00 Sq. meter of heating surface for one (1) boiler kW
- (b) Steam from this boiler used to propel any prime-mover is exempted from fees.
- (c) Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

e.	Pressurized water heaters, per unit.....	200.00
f.	Water, sump and sewage pumps for commercial/industrial use, per kW or fraction thereof.....	60.00

Automatic fire sprinkler system, per sprinkler head..... 4.00

h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or solar Generating Units and the like, per kW:

i.	Every kW up to 50 kW.....P	25.00
ii.	Above 50 kW to 100 kW.....	20.00
iii.	Every kW above 100 kW.....	3.00

i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet..... 20.00

j. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. Meter of fraction thereof whichever is higher..... 40.00

k. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:

i.	Up to 50 kW.....	10.00
ii.	Above 50 kW to 100 kW.....	12.00
iii.	Every above 100 kW or fraction thereof.....	3.00

l. Pressure Vessels, per cu. meter or fraction thereof..... 60.00

m. Other Machine/Equipment for commercial/Industrial/Institutional use not elsewhere specified, Per kW or fraction thereof..... 60.00

n. Pneumatic tubes, conveyors, Monorails for materials handing and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction thereof... 10.00

NOTE: Transfer of machine/equipment location within a Building requires a mechanical permit and payment of fees.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

6. Plumbing Fees

a.	Installation Fees, one (1) 'UNIT' composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial thereof shall be charged as that of the cost of a whole "UNIT".	P	31.00
b.	Every fixture in excess of one unit:		
	i.	Each water closets.....P	7.00
	ii.	Each floor drain.....	3.00
	iii.	Each sink.....	3.00
	iv.	Each lavatory.....	7.00
	v.	Each faucet.....	2.00
	vi.	Each shower head.....	2.00
c.	Special Plumbing Fixtures:		
	i.	Each slop sink.....	7.00
	ii.	Each urinal.....	4.00
	iii.	Each bathtub.....	7.00
	iv.	Each grease trap.....	7.00
	v.	Each garage trap.....	7.00
	vi.	Each bidet.....	4.00
	vii.	Each dental cuspidor.....	4.00
	viii.	Each gas-fired water heater.....	4.00
	ix.	Each drinking fountain.....	2.00
	x.	Each bar or soda fountain sink.....	4.00
	xi.	Each laundry sink.....	4.00
	xii.	Each laboratory sink.....	4.00
	xiii.	Each fixed-type sterilizer.....	2.00
d.	Each water meter.....P		2.00
	i.	12 to 25 mm Ø.....	8.00
	ii.	Above 25 mm Ø.....	10.00
e.	Construction of septic tank, applicable in all Groups		
	i.	Up to 5.00 cu. Meters of digestion chamber.....	24.00
	ii.	Every cu. Meter or fraction thereof on excess of 5.00 cu. Meters.....	7.00

7. Electronic Fees

a.	Central Office switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/wireless telephone and communications systems, intercommunications system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications.....P		2.40 per port
b.	Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers,\		

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

<p>call centers, cell sites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location.....P</p>	<p>1,000,000 per location</p>
<p>c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines telephone booths, pay phones, coin chargers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machine x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic electronically-indoor or outdoors.....P</p>	<p>10.00 per unit</p>
<p>d. Electronics and communications outlets used for connection and termination of voice, data computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected.....P</p>	<p>2.40 per outlet</p>
<p>e. Station/terminal/control/point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection system, smoke detectors, etc.), sound-reinforcement/background, music/paging/conference systems and the like, CAT/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected.....P</p>	<p>2.40 per termination</p>
<p>f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities.....P location</p>	<p>1,000.00 per</p>
<p>g. Antenna towers/masts or other structures for installations of any electronic and/or communications transmission/reception.....P structure</p>	<p>1,000.00 per</p>
<p>h. Electronic or electronically-controlled indoor and outdoor signage's and display systems, including TV monitors, multi-media signs etc.....P</p>	<p>50.00 per unit</p>
<p>i. Poles and attachment:</p>	
<p> i. Per pole (to be paid by pole owner).....P</p>	<p>20.00</p>
<p> ii. Per attachment (to be paid by any entity who attaches to the pole of others.....</p>	<p>20.00</p>
<p>j. Other types or electronics or electronically-</p>	

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

controlled device, apparatus, equipment, instrument
or units not specifically identified above.....P 50.00 per unit

7. Accessories of the Building/Structure Fees

- a. All parts of building which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are part (Section 3a to 3d of this Schedule).
- a. Building with a height of more than 8.00 meters shall be charged and additional fee of twenty-five centavos (P 0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to bottom of the roof slab or the top of girt, whichever applies.
- c. Bank and Records Vaults with interior volume up to 20.00 cu. meters.....P 20.00
 - i. In excess of 20.00 cu. meters..... 8.00
- d. Swimming Pools, per cu. meter or fraction thereof
 - i. GROUP A Residential.....P 3.00
 - ii. Commercial/Industrial GROUPS B,E,G..... 36.00
 - iii. Social/Recreational/Institutional GROUPS C,D,H,I..... 24.00
 - iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.
 - v. Swimming pools shower rooms/locker rooms:
 - (a) Per unit or fraction thereof..... 60.00
 - (b) Residential GROUP A..... 6.00
 - (c) GROUP B,E,F,G,..... 18.00
 - (d) GROUP C,D,H,..... 12.00
- e. Construction of firewalls separates from the building:
 - i. Per sq. meter or fraction thereof..... 3.00
 - ii. Provided that the minimum fee shall be..... 48.00
- f. Construction/erection of towers: Including Radio and TV towers, water tank supporting structures and the like:

Use or character of occupancy	Self-Supporting	Trion (Guyed)
i. Single detached dwelling units	P500.00	P150.00
ii. Commercial/Industrial (Groups B,E,F,G) up to 10.00 meters.....	2,400.00	240.00
(a) Every meter or fraction thereof in excess of 10.00 meters....	120.00	12.00
iii. Educational/Recreational/Institutional (Groups C,D,H,I) up to 10.00 meters in height.....	1,800.00	120.00
(a) Every meter or fraction thereof in excess of 10.00 meters.....	120.00	12.00
g. Storage Silos, up to 10.00 meters in height.....		2,400.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

i.	Every meter or fraction thereof in excess of 10.00 meters.....	150.00
ii.	Silos with platforms or floors shall be charged and additional fee in accordance with Section 3.e. of this Schedule	
h.	Construction of Smokestacks and Chimneys for Commercial/Industrial Use Groups B,E,F and G:	
i.	Smokestacks, up to 10.00 meters in Height, measured from the base.....	240.00
(a)	Every meter or fraction thereof in excess of 10.00 meters.....	12.00
ii.	Chimney up to 10.00 cu. meters in height, measured from the base.....	48.00
(a)	Every meter or fraction thereof in excess of 10.00 cu. meters.....	2.00
i.	Construction of Commercial/Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas....	48.00
j.	Construction of Industrial Kiln/furnace, per cu. meter or fraction thereof of volume.....	12.00
k.	Construction of reinforced concrete or steel tanks or above ground GROUPS A and B, up to 2.00 cu. meters...	12.00
i.	Every cu. meter or fraction thereof in excess of 2.00 cu. meters.....	12.00
ii.	For all other than GROUPS A and B up to 10.00 cu. meters.....	480.00
l.	Construction of Water and Waste Water Treatment Tanks: (Including Systems, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume.....P	7.00
m.	Construction of reinforced concrete or steel tanks except for Commercial/Industrial use:	
i.	Above ground, up to 10.00 cu. meters.....P Every cu. m or fraction thereof in excess of 10.00 cu. meters.....	480.00 480.00
ii.	Underground, up to 20.00 cu. meters..... Every cu. meter or fraction thereof In excess of 20.00 cu. meters.....	540.00 24.00
n.	Pull-outs Reinstallations of Commercial/Industrial Steel Tanks:	
i.	Underground, per cu. meter or fraction thereof of excavation.....P	3.00
ii.	Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank.....	3.00
iii.	Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k. above.	
o.	Booths, Kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area:	

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

i.	Construction of permanent type.....P	10.00
ii.	Construction of temporary type.....	5.00
iii.	Inspection of knock-down temporary type, per unit.....	24.00
p.	Construction of buildings and other accessory structures Within cemeteries and memorial parks:	
i.	Tombs, per sq. meter of covered ground areas.....	5.00
ii.	Semi-enclosed mausoleums whether canopied or not, per sq. meter of built up area.....	5.00
iii.	Totally enclosed mausoleums, per sq. meter of floor area.....	12.00
iv.	Totally enclosed mausoleums, per sq. meter of floor area.....	5.00
v.	Columbarium, per sq. meter.....	18.00
9.	Accessory Fees	
a.	Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meter....	P 24.00
i.	Every meter or fraction thereof in excess of 10.00 meters.....	2.40
a.	Ground Preparation and Excavation Fee	
i.	While the application for Building Permit is still being Preparation and Excavation Permit (GP & EP) for foundation, subject to the verification , inspection and review by the Line and Grade Section of the Inspection Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking Requirements.	
(a)	Inspection and Verification Fee.....P	200.00
(b)	Per cu. meters of excavation.....	3.00
(c)	Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit.....	50.00
(d)	Per cu. meter of excavation for foundation with basement.....	4.00
(e)	Excavation other than foundation or basement, per cu. meter.....	3.00
(f)	Encroachment of footings or foundation of buildings/structures to public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment.....	250.00
c.	Fencing Fees:	
i.	Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof.....P	3.00
ii.	In excess of 1.80 meters in height, per lineal meter or fraction thereof.....	4.00
iii.	Made if indigenous materials, barbed,	

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- Chicken or hog wires, per linear meter..... 2.40
- d. Construction of Pavements, up to 20.00 sq. meters 24.00
- e. In excess of 20% or fraction thereof paved areas intended for Commercial/Industrial/Institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like 3.00
- f. Use of streets and sidewalks, enclosures and occupancy of sidewalks up to 20.00 sq. meters, per calendar month..... 240.00
- g. Erection of Scaffoldings Occupying Public Areas, per calendar month
 - i. Up to 10.00 meters in lengthP 150.00
 - ii. Every lineal meter or fraction thereof in excess of 10.00 meters..... 12.00
- h. Sign Fees
 - i. Erection and anchorage of display surface, up to 4.00 sq. meters of signboard area... 120.00
 - (a) Every sq. meter or fraction thereof in excess of 4.00 sq. meters..... 24.00
 - ii. Installation Fees, per sq. meters or fraction thereof of display syrface:

Types of Sign display	Business Signs	Advertising Signs
Neon	P 36.00	P 52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

iii. Annual Renewal Fees, per sq. meter of display surface or fraction thereof:

Types of Sign Display	Business Signs	Advertising Signs
Neon	P 36.00, min. fee shall be P 124.00	P 46.00, min. fee shall be P 200.00
Illuminated	P 18.00, min. fee shall be P 72.00	P 38.00, min. fee shall be P 150.00
Others	P 12.00, min. fee shall be P 40.00	P 20.00, min. fee shall be P 110.00
Painted-on	P 8.00 P 30.00	P 12.00, min. shall be P 100.00

- i. Repairs Fees:
 - i. Alternation/renovation/improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate. For all groups.....P 5.00
 - ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing shall

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

	be assessed in accordance with the following rate. For all Groups.....	5.00
iii.	Repairs on buildings/structures in all Groups costing more than five thousand Pesos (P 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)	
j.	Raising of Buildings/Structures Fees:	
i.	Assessment of fees for raising of any buildings/structures shall be based on the new unbleached area generated.	
ii.	The fees to be charged shall be as prescribed under Section 3.a. to 3.e. of this schedule, whichever Group Applies.	
k.	Demolition/Moving of Buildings/Structures Fees,	
i.	Buildings in all Groups per sq. meter floor area.....P	3.00
ii.	Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences.....	4.00
iii.	Structures of up to 10.00 meters in height.....	800.00
(a)	Every meter or portion thereof in excess of 10.00 meters.....	50.00
iv.	Appendage of up 3.00 cu. meter/unit.....	50.00
(a)	Every cu. meter or portion thereof in excess of 3.00 cu. meters.....	50.00
v.	Moving Fee, per sq. meter of area of building/ Structure to be moved.....	3.00
10.	Certificates of user or occupancy (Table II.G.I for fixed costing)	
a.	Division A-1 and A-2 Buildings:	
i.	Costing up to P 150,000.00.....P	100.00
ii.	Costing more than P 150,000.00 up to P 400,000.00.....	200.00
iii.	Costing more than P 400,000.00 up to P 850,000.00.....	400.00
iv.	Costing more than P 850,000.00 up to P 1,200,000.00.....	800.00
v.	Every million or portion thereof in excess of P 1,200,000.00.....	800.00
b.	Divisions B-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1 Buildings:	
i.	Costing up to P 150,000.00.....P	200.00
ii.	Costing more than P 150,000.00 up to P 400,000.00.....	400.00
iii.	Costing more than P 400,000.00 up to P 850,000.00.....	800.00
iv.	Costing more than P 850,000.00 up to P 1,200,000.00.....	1,000.00
v.	Every million or portion thereof in excess of P 1,200,000.00.....	1,000.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

c. Divisions C-1, 2/D-1, 2, 3 Buildings:

i.	Costing up to P 150,000.00.....P	150.00
ii.	Costing more than P 150,000.00 up to P 400,000.00.....	250.00
iii.	Costing more than P 400,000.00 up to P 850,000.00.....	600.00
iv.	Costing more than P 850,000.00 up to P 1,200,000.00.....	900.00
v.	Every million or portion thereof in excess of P 1,200,000.00.....	900.00

d. Division J-1 Buildings/structures:

i.	With floor area up to 20.00 sq. meters.....P	50.00
ii.	With floor area above 20.00 sq. meters up to P 500.00 sq. meters.....	240.00
iii.	With floor area above 500.00 sq. meters up to 1,000.00 sq. meters.....	360.00
iv.	With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters.....	480.00
v.	With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters.....	200.00
vi.	With floor area above 10,000.00 meters.....	2,400.00

e. Division J-2 Structures:

i.	Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
ii.	Aviaries, aquarium, zoo structures and the like, same rates as for section 10.d.above.	
iii.	Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a)	First 10.00 meters of height from the ground 800.00	
(b)	Every meters of height from the ground excess of 10.00 meters.....	50.00

f.	Change in Use/Occupancy, per sq. meter or fraction thereof of area affected.....P	5.00
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11. Annual Inspection Fees for Commercial, Institutional and Industrial Buildings:

a. Division A-1 and A-2:

i.	Single detached dwelling units and duplexes are not subject to annual inspections.	
ii.	If the owner request inspections, the fee for each of the services enumerated below is.....P	120.00
	Land Use Conformity	
	Architectural Presentability	
	Structural Stability	
	Sanitary and Health Requirements	
	Fire-Resistive Requirements	

b. Divisions B-1/D-1, 2, 3/E-1, 2, 3, 4, 5/H-1, 2, 3, 4/and I-1,

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

i.	Appendage of up to 3.00 cu, meters/unit.....P	150.00
ii.	Floor area to 1000.00 sq. meters.....	120.00
iii.	Above 100.00 sq. meters up to 200.00 sq. meters.....	240.00
iv.	Above 200.00 sq. meters up to 350.00 sq. meters.....	80.00
v.	Above three hundred 350.00 sq. meters up to 500.00 sq. meters.....	720.00
vi.	Above 500.00 sq. meters up to 750.00 sq. meters.....	960.00
vii.	Above 750.00 sq. meters up to 1,000 sq. meters.....	1,200.00
viii.	Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. meters.....	1,200.00
c.	Division C-1,2, Amusement Houses, Gymnasia and the like:	
i.	First class cinematographs or theaters.....P	1,200.00
ii.	Second class cinematographs or theaters.....	720.00
iii.	Third class cinematographs or theaters.....	520.00
iv.	Grandstands/Bleachers, Gymnasia and the like	720.00
d.	Annual plumbing inspection fees, each plumbing unit.....P	60.00
e.	Electrical Inspection Fees:	
i.	A one time electrical inspection fee equivalent to 10% of Total electrical Permit Fees shall be charged to cover all inspection trips during construction.	
ii.	Annual Inspection Fees are the same as in Section 4.e.	

12. Annual Mechanical Inspection Fees:

i.	Refrigeration and Ice Plant, per ton:	
(a)	Up to 100 tons capacity.....P	25.00
(b)	Above 100 tons up to 150 tons.....	20.00
(c)	Above 150 tons up to 300 tons.....	15.00
(d)	Above 300 tons up to 500 tons.....	10.00
(e)	Every ton or fraction thereof above 500 tons	5.00
ii.	Air Conditioning Systems:	
Window type air conditioners, per unit.....		40.00
iii.	Packaged or centralized air conditioning systems	
(a)	First 100 tons, per ton.....	25.00
(b)	Above 100 tons up to 150 tons per ton.....	20.00
(c)	Every ton or fraction thereof above 500 tons	8.00
iv.	Mechanical Ventilation, per unit, per kW;	
(a)	Up to 1 kW.....P	10.00
(b)	Above 1 kW to 7.5 kW.....	50.00
(c)	Every kW above 7.5 kW.....	20.00
v.	Escalators and Moving Walks, Funiculars and the like:	
(a)	Escalator Moving Walks; per unit.....P	120.00
(b)	Funiculars, per kW or fraction thereof.....	50.00
(c)	Per lineal meter or fraction thereof of travel..	10.00
(d)	Cable Car, per kW or fraction thereof.....	25.00
(e)	Per lineal meter of travel.....	2.00
vi.	Elevators, per unit:	
(a)	Passenger elevators.....	500.00
(b)	Freight elevators.....	400.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

	(c) Motor driven dumbwaiters.....	50.00
	(d) Construction elevators for materials.....	400.00
	(e) Car elevators.....	500.00
	(f) Every landing above first five (5) landings for all the above elevators.....	50.00
vii.	Boilers, per unit:	
	(a) Up to 7.5 kW.....	400.00
	(b) 7.5 kW up to 22m kW.....	550.00
	(c) 22 kW up to 37 kW.....	600.00
	(d) 37 kW up to 52 kW.....	650.00
	(e) 52 kW up to 67 kW.....	800.00
	(f) 67 kW up to 74 kW.....	900.00
	(g) Every kW or fraction thereof above 74 kW.....	4.00
viii.	Pressurized Water Heaters, per unit.....	120.00
ix.	Automatic Fire Extinguishers, per sprinkler head.....	20.00
x.	Water, Sump and Sea wage pumps for Buildings/structures for commercial/ Industrial purposes, per kW:	
	(a) Up to 5 kW.....	55.00
	(b) Above 5 kW to 10 kW.....	90.00
	(c) Every kW or fraction thereof above 10 kW.....	2.00
xi.	Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
	(a) per kW, up to 50 kW.....	15.00
	(b) Above 50 kW up to 100 kW.....	10.00
	(c) Every kW or fraction thereof above 100 kW.....	2.40
xii.	Compressed air, vacuum, commercial/ Institutional/industrial gases, per outlet.....	10.00
xiii.	Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu, meter or fraction thereof, whichever is higher.....	2.00
xiv.	Other Internal Combustion Engines, including Cranes, forklifts, loaders, mixers, compressors, and the like,	
	(a) Per unit, up to 10 kW.....	100.00
	(b) Every kW above 10 kW.....	3.00
xv.	Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:	
	(a) Above to ½ kW.....	8.00
	(b) Above ½ kW up to 1 kW.....	23.00
	(c) Above 1 kW up to 3 kW.....	39.00
	(d) Above 3 kW up to 5 kW.....	55.00
	(e) Above 5 kW up to 10 kW.....	80.00
	(f) Every kW above 10 kW or fraction thereof.....	4.00
xvi.	Pressure Vessels, per cu. Meter or fraction thereof.....	40.00
xvii.	Pneumatic tubes, conveyors, monorails for materials handling, per lineal meter or fraction thereof.....	2.40
xviii.	Testing/Calibration of pressure gauge, per unit.....	24.00
	(a) Each Gas Meter, tested, proved and sealed, per gas meter...	30.00
xix.	Every mechanical ride inspection, etc.used in amusement centers of fairs, such as ferris wheel, and the like, per unit.....	30.00

f. Annual electronics inspection fees shall be the same as the fees in Section 7 of this Schedule.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

12. Certifications:

a.	Certified true copy of building permit.....P	50.00
b.	Certified true copy of Certificate of Use/Occupancy..	50.00
c.	Issuance of Certificate of Damage.....	50.00
d.	Certified true copy of Certificate of Damage.....	50.00
e.	Certified true copy of Electrical Certificate.....	50.00
f.	Issuance of Certificate of Gas Meter Installation.....	50.00
g.	Certified true copy of Certificate of Operation.....	50.00
h.	Other Certifications.....	50.00

13. Payment.

All fees mentioned shall be paid to the Municipal Treasurer before the issuance of the building permit.

14. PENALTIES

1. A surcharge of 100% shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.

2. All fees shall be paid within 15 days from the prescribed date, otherwise a surcharge of 25% shall be imposed.

3. Administrative fines, penalties and/or surcharge of various violation of Code are prescribed under Section 8-10 of the Rule VIII of the National Building Code (NBC).

4. Any person, firm or corporation who shall violate any of the Provision of the National Building Code/or commit any act hereby declared to be unlawful shall upon conviction, be subject to the penal provision of the National Building Code. Provided, that in the case of corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation, and in case of guilty party or an alien, he shall immediately be deported after payment of the fines/or service of his sentence.

Section 3C.02. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Mayor.

Section 3C.03. Administrative Provisions. In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

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

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans, and by licensed sanitary

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official.

Section 3C.04. Penal Provisions. It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than twenty thousand pesos (P20,000.00) or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Article D. Permit Fee for Zoning/Location Clearance

Section 3D.01. Imposition of Fee. There shall be collected the following fees for the issuance of zoning/ locational clearance:

1. Single residential structure attached or detached	Amount
1.1 Php 100,000 and below	P288.00
1.2 Over Php100,000 to Php 200,000	P576.00
1.3 Over Php 200,000	P720.00+
	1/10 of 1% of cost in excess of P200,000
2. Apartments/Townhouses	
2.1 Php 500,000 and below	P1,440.00
2.2 Over Php500,000 to Php 2 million	P2,160.00
2.3 Over Php 2 million	P3,600.00
	+1/10 of 1% of cost in excess of Php 2M regardless of number of doors
3. Dormitories	
3.1 Php 2 million and below	P3,600.00
3.2 Over Php 2 million	P3,600.00
	+1/10 of 1% of cost in excess of Php 2M regardless of number of doors
4. Institutional, Project cost of which is	
4.1 Below Php 2 million	P2,880.00
4.2 Over Php 2 million	P2,880 +1/10 of 1% of cost

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

	in excess of Php 2M
5. Commercial, Industrial, Agro-Industrial Project cost of which is	
5.1 Below Php 100,000	P1,440.00
5.2 Over Php 100,000 to Php 500,000	P2,160.00
5.3 Over Php 500,000 to Php 1 million	P2,880.00
5.4 Over Php 1 million Php 2 million	P4,320.00
5.5 Over Php 2 million	P7,200.00 +1/10 of 1% of cost in excess of Php 2M
6. Special Uses/Projects (gasoline station, cell sites, slaughterhouse, treatment plant, depot, etc.)	
6.1 Below Php 2 million	P7,200.00
6.2 Over Php 2 million	P7,200.00 +1/10 of 1% cost in excess of Php 2M

Section 3D.02. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer.

Section 3D.03. Administrative Provision. The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing zoning/locational clearance.

**Article E. Approval of Subdivision Plans/ Projects/ Applications for
Miscellaneous Sales**

Section 3E.01. Imposition of Fees. There shall be collected the following fees for the processing and approval of subdivision plans/ projects.

1. Approval of Subdivision Plan	
1.1 Preliminary Approval and Locational Clearance and (PALC) Preliminary Subdivision Development Plan (PSDP) or fraction thereof	P360.00/ ha.
Inspection fee regardless of density	P1,500.00/ ha.
2. Final approval and Development Permit regardless of density	2,400.00 / ha.
Additional Fee on Floor Area of Houses and Building sold	2.40 /sq.m.
Inspection fee regardless of density (Not applicable for projects inspected for PALC application)	1,200.00 /ha.
3. Alteration of Plan (affected areas only) Final approval of Altered Plan	
Additional Fee on Floor Area of Houses and Building sold	2.40/sq.m.
4. Additional fee on Floor Area of Houses and Buildings sold with lot Inspection fees	12.00/sq.m. 1,200.00
5. Extension of Time to Develop	420.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Inspection fee (affected areas only regardless of density)	1,200.00
6. Building Permit (floor area of housing unit)	6.00/sq. meter
7. Occupancy Permit	6.00 /sq.meter
8. other transactions/ certifications:	
(a) zoning certification	P720.00 /ha. 300.00 more than half hectare 100.00 less than half hectare
(b) certification of zoning ordinance approval	180.00
(c) certification of road setback	75.00
(d) certified photocopy of documents	20.00/page
9. research/service fee (50% discount for students)	
(a) certified true copy of map/land use plan	120.00
(b) other documents/researches	180.00

Section 3E.02.. Applications for Miscellaneous Sales. There shall be collected a Mayor's Permit Fee for the verification and inspection of Applications For Miscellaneous Sales And Related Transactions For Titling Of Lots amounting to One Thousand Five Hundred Pesos (P1,500.00), and additional One Thousand Pesos (P1,000.00) per additional hectare, or fraction thereof.

Section 3E.03. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer.

Section 3E.04. Administrative Provision. The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans.

Article F. Permit Fees on Tricycle Operation

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

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel sidecar or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (e) Zone refers to the area within the territorial jurisdiction of Loon wherein the tricycle unit for hire is used to transport passengers, with their identified terminal or parking area.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 3F.02. Imposition of Fees. There shall be collected an annual Franchise Fee amounting to Three Hundred Fifty Pesos (P350.00) for the operation of tricycle-for-hire, per unit.

Section 3F.03. Time of Payment.

- (a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) Filing fee for amendment of MTOP shall be paid upon application for change of ownership of unit or transfer of MTOP.

Article G. Permit Fee for Cockpit Owners/Operators/Licensees/Promoters and Cockpit Personnel

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

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

- (a) From the owner/operator/licensees of the cockpit:
 - 1. Application filing fee P2,000.00
 - 2. Annual cockpit permit fee P12,000.00
- (b) From cockpit personnel
 - 1. Promoters/Hosts P1,500.00
 - 2. Bet Manager P1,000.00
 - 3. Referee P500.00
 - 4. Bet Manager "Maciador/Kasador" P500.00
 - 5. Gaffer "Mananari" P500.00
 - 6. Cashier P500.00

Section 3G.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.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

Section 3G.04. Administrative Provisions.

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

Section 3G.05. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article H. Special Permit Fee for Cockfighting

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

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

(a) Special Cockfights	P2,000.00
(b) Special Derby Assessment from Promoters of Two/ Three-Cock Derby	P2,000.00
Four and above Cock Derby	P5,000.00

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

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

Section 3H.05. Administrative Provisions.

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal. Agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 3H.06. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article I. Registration and Transfer Fees on Large Cattle

Section 3I.01. Definition. For purposes of this Article, "large cattle" includes a two-year old horse, mule ass, carabao, cow or other domesticated member of the bovine family.

Section 3I.02. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

Amount of Fee

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

(a) For Certificate of Ownership	P200.00
(b) For dispersal Certificate of Ownership	P300.00
(c) For Certificate of Transfer	P200.00
(d) For Registration of Private Brand	P200.00

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

Section 3I.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 3I.04. Administrative Provisions.

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years, in coordination with the slaughterhouse personnel and punong barangays.
- (b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
- (c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the municipality issued to it.

No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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

Article J. Fees on Impounding of Astray Animals

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

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 3J.02. Imposition of Fee. There shall be imposed the impounding fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

	Amount of Fee
(a) Large Animals/ Cattle	P200.00
(b) All other animals	P100.00

Section 3J.03. Time of Payment. The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

Section 3J.04. Administrative Provisions.

- (a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. The Municipal Treasurer shall cause the posting of notice of the impounded astray animal in the Municipal Hall for 5 consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor shall be informed of the impounding.
- (b) Impounded animals not claimed within 20 days after the date of impounding shall be sold at public auction under the following procedures:
 1. The Municipal Treasurer shall post notice for 15 days in public market bulletin board, and other public places including the main door of the Municipal Hall. The animal shall be sold to the highest bidder. Within 5 days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
 4. In case the impounded animal is not disposed of within the 30 days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 3J.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

(a) Large animals	P250.00
(b) Small animals	P100.00

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

Article K. Permit Fee for Agricultural Machinery and Other Heavy Equipment

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 3K.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from operators of said machinery, renting out said equipment in this municipality.

	Rate of Fee Per Annum
(a) Hand tractors	P500.00
(b) Light Tractors	P200.00
(c) Heavy Tractors	P500.00
(d) Bulldozer	P1,000.00
(e) Forklift	P1,000.00
(f) Heavy Graders	P1,000.00
(g) Light Graders	P500.00
(h) Mechanized Threshers	P500.00
(i) Manual Threshers	P300.00
(j) Cargo Truck	P500.00
(k) Dump Truck	P500.00
(l) Road Rollers	P1,000.00
(m) Payloader	P1,000.00
(n) Prime movers/Flatbeds	P1,000.00
(o) Backhoe	P1,000.00
(p) Rockcrusher	P1,000.00
(q) Batching Plant	P1,000.00
(r) Transit/Mixer Truck	P1,000.00
(s) Crane	P1,000.00
(t) Other agricultural machinery or heavy equipment not enumerated above	P1,000.00

Section 3K.02. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 3K.03. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

**Article L. Permit and Inspection Fee on
Machineries and Engines**

Section 3L.01. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

(a) Internal combustible engines:

1. 2 HP and below	P500.00
2. 5HP and below but not lower than 3 HP	P1,000.00
3. 10HP and below but not lower than 5 HP	P1,500.00
4. 14HP and below but not lower than 10HP	P2,000.00
5. Above 15HP	P2,500.00

(b) Other stationery engines or machines:

1. 3 HP and below	P500.00
2. 5 HP and below but not lower than 3 HP	P1,000.00
3. 10 HP and below but not lower than 5 HP	P1,500.00
4. 14 HP and below but not lower than 10 HP	P2,000.00
5. Above 14 HP	P2,500.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

Section 3L.02. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 3L.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

Article M. Permit fee for the Storage of Flammable and Combustible Materials

Section 3M.01. Imposition of Fee. **There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:**

- a. Storage of gasoline, diesel, fuel, kerosene and similar products
 - 500 to 2,000 liters P500.00
 - 2,001 to 5,000 liters P1,000.00
 - 5,001 to 20,000 liters P1,500.00
 - 20,001 to 50,000 liters P2,000.00
 - 50,0001 to 100,000 liters P2,500.00
 - Over 100,000 liters P3,000.00
- b. Storage of cinematographic film P500.00
- c. Storage of celluloid P500.00
- d. Storage of calcium carbide
 - 1. Less than 50 cases P500.00
 - 2. 50 to 99 cases P750.00
 - 3. 100 or more cases P1,000.00
- e. Storage of tar, resin and similar materials
 - 1. Less than 1,000 kls. P500.00
 - 2. 1,000 to 2,500 kls. P1,000.00
 - 3. 2,500 to 5,000 kls. P1,500.00
 - 4. Over 5,000 kls. P2,000.00
- f. Storage of coal deposits
 - 1. Below 100 tons P500.00
 - 2. 100 tons or above P1,000.00
- g. Storage of combustible, flammable or explosive Substance not mentioned above P500.00

Section 3M.02. Time of Payment. The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3M.03. Administrative Provisions.

- (a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- (b) The Mayor shall promulgate regulations for the proper storing of said substances, subject to the supervision and monitoring of the Bureau of Fire Protection.

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

Section 3N.01. Imposition of Fee. Any person who shall temporarily use and/or occupy a street, sidewalk or alleys, plazas, parks, market compound/ premises and other public places , shall first secure a permit from the Mayor and pay a fee in the following schedules:

- | | |
|----------------------------------------------------------------------------------------------------------|------------------|
| 1. For commercial and industrial purposes | P30.00/sq.m./day |
| 2. For residential and other purposes | 30.00 /sq.m/day |
| 3. For drying copra, palay, corn, peanuts and other articles except on streets, roads, alleys, sidewalks | 30.00/sq.m/day |
| 4. For temporary use of transient vendors and other business during town fiesta, fairs and other | 5.00/ sq m /day |

For wake and other charitable, religious and educational purposes, the use and/or occupancy is exempted from the payment of permit fee, provided, a corresponding permit is secured prior to such use and/or occupancy.

Section 3N.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

Section 3N.03. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof 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 O. Permit Fee for Excavation

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

1) Drainage Installation:

- | | | |
|------------------------------------------|---|---------|
| a.) Concrete Pavement | | |
| minimum of 2m x 6m | - | P800.00 |
| A=12 sq. m | | |
| Per sq. m in excess of 12 m ² | - | P70.00 |
| b.) Asphalt Pavement | | |
| minimum of 2m x 6m, A=12 sq. m | - | P600.00 |
| per sq. m in excess of 12 sq. m | - | P50.00 |

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- c.) Gravel Road
 - minimum of 2m x 6m, A=12 sq. m - P400.00
 - per sq. m in excess of 12 sq. m - P40.00

2) Water Supply Pipeline Installation

PIPE SIZE	CLASSIFICATION OF ROAD	SIZE OF EXCAVATION	FEES PER Linear Meter (L.M)
½" diameter	Concrete Pavement	100 mm x 200 mm	150
	Asphalt Pavement		130
	Gravel Road		100
2" diameter	Concrete Pavement	200 mm x 300 mm	250
	Asphalt Pavement		200
	Gravel Road		150
4" diameter	Concrete Pavement	300 mm x 450 mm	350
	Asphalt Pavement		250
	Gravel Road		200

- 3.) For Treasure Hunting P2,000.00

Section 30.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit with a minimal amount of P3,000.00 subject to the recommendation of the Municipal Engineer shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be withdrawn in case there is no damage, or after compliance or restoration of the original state of the excavated area, or forfeited in favor of the Municipal Government in case the restoration to its original form of the excavated area is not made within 5 days after the purpose of the excavation is accomplished.

Section 30.03. Administrative Provisions.

- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Loon, Bohol unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
- (b) The Municipal Engineer/ Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Article P. Permit Fee on Circus and Other Parades

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

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

Section 3P.04. Administrative Provisions.

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

Article Q. Permit Fee for the Conduct of Group Activities

Section 3Q.01. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	-	P500.00
2. Dances	-	P500.00
3. Coronation and ball	-	P500.00
4. Promotional sales	-	P500.00
5. Other Group Activities	-	P500.00

Section 3Q.02. Time 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 3Q.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 3Q.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.

Article R. Permit Fee on Film-Making

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 3R.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this municipality.

	Rate of Fee Per Filming
a. Commercial movies	P10,000.00/film
b. Commercial advertisements	5,000.00/film
c. Documentary film	5,000.00/film
d. Videotape coverage	2,000.00/coverage

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

Section 3R.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit 3 days before location-filming is commenced.

Article S. Permit Fee For Possessors of Firearms

Section 3S.01. Firearms Fee. There shall be collected an annual fee of Three Hundred Pesos (P300.00) for every firearm, from every applicant to possess firearms or from every resident who has been authorized, either thru a regular license or special permit.

Section 3S.02. Exemption. The fee imposed in this Section shall not be affected to regular employees of the Municipality, barangay captains and those exempted under existing law, but they shall register their firearms in accordance with this Section.

Section 3S.03. Time of Payment. The fee shall be paid in the Municipal Treasurer upon filing of the application of the permit with the Office of the Mayor.

Section 3S.04. Administrative Provisions. Every resident of the Municipality who is applying to possess firearms or who has been authorized to possess firearms by the authorities thru a regular license or special permit shall apply for Mayor's Permit, thru the PNP Station Commander shall register and record the same in a registry book for the purpose, renewable on the birth-month of the license or permittee. The PNP Station Commander shall promulgate rules and regulations for the proper regulations of all firearms in the Municipality subject to the existing laws and regulations on the carrying of firearms outside the residence.

Section 3S.05. Penalty. Violations of this Section shall be liable to a fine of One Thousand Pesos (P1,000.00).

Article T. Air Gun Registration Fee

Section 3T.01. Registration Fee. There shall be imposed annual registration fee of each unit of air gun amounting to One Hundred Fifty Pesos (P150.00) , which amount shall be deposited with the Office of the Municipal Treasurer and shall accrue to the general fund of the municipal government. The air gun owner shall register in person or through his authorized representative with the Office of the Station Commander of the Municipality of Loon and declare the number or units, type, make and serial numbers (if any) of the air gun(s) and other pertinent documents to show ownership during the month of January of each calendar year.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 3T.02. Penalty. Failure to register any air gun unit with the Office of the Station Commander within the prescribed time shall be imposed:

- | | | |
|----------------|---|-------------------------------------------------------------------------------------------------------------------------------------|
| First Offense | - | a fine of P 500.00 per unit |
| Second Offense | - | a fine of P 1000.00 per unit |
| Third Offense | - | a fine of P2,500.00 and confiscation of the air gun and/or imprisonment for a period of 2 to 3 days at the discretion of the court. |

Article U. Permit Fee For Security Guards, Watchmen And Private Detectives

Section 3U.01. Imposition Of Fees. There shall be collected an annual fee of Five Hundred Pesos (P500.00) for the issuance of Mayor's Permit for security guard, watchmen, and private detectives detailed, assigned or performing their function as such within the jurisdiction of Loon.

Section 3U.02. Time And Manner Of Payment. The Mayor's Permit shall be paid to the Municipal Treasurer upon application of the Mayor's Permit with the Municipal Mayor.

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

Section 3U.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of Two Thousand Five Hundred Pesos (P2,500.00).

Article V. Permit Fees On Use Of Ground Water Supply

Section 3V.01. Imposition Of Fees. There shall be collected the following annual permit and inspection fees from individuals or entities from the municipality of Loon that shall construct or cause to be constructed artesian wells within the jurisdiction of the Municipality of Loon.

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------|
| a) Artesian Well for personal use with below 200 feet Deep and artesian well constructed by any agency of the government. | Exempted |
| b) Artesian Well with not more than 400 feet or 122 meters deep with well casing of not more than 6 inches or 150 mm. in diameter. | P1,000.00 |
| c) Artesian Well with not more than 800 feet or 244 meters deep with well casing of not more than 200 mm. in diameter. | P2,500.00 |
| d) Artesian Well with not more than 1,000 feet or 305 meters deep with well casing of not more than 10 inches or 205 mm. in diameter. | P5,000.00 |
| e) For repair of Artesian Well, the rate shall be 50% of the amount imposed on the construction of Artesian well in this Article. | |

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 3V.02. Conditional Prohibition. Non-residents of the municipality of Loon are prohibited from undertaking artesian well construction unless expressly permitted by the Sangguniang Bayan, subject to public consultations.

Section 3V.03. Sanitary Permit For Well Drilling.

- a.) No person shall drill a well without first securing a Sanitary Permit from the Municipal Government for a fee of Five Hundred Pesos (Php500.00). A Water Permit shall likewise be applied for with the National Water Resources Board (NWRB) which shall determine the allowable depth, location, spacing and the manner in which such wells may be dug / excavated.
- b.) The Municipal Government shall reserve the right to revoke or cancel the Sanitary Permit for the extraction of ground water if this has been found to be detrimental to its sustainability or inimical to other higher priority water uses. In no case shall a permit be issued if it will result to the deterioration of critically important surface waters.

(Chapter IV, Section 16 of Ordinance No. C-10, Series of 2010, Environment Code of Loon, Bohol)

Section 3V.04. Penalty. Any violation of the provisions of the two preceding sections of this Article shall be punished by a fine of not exceeding One Thousand Pesos (P 1,000.00), or imprisonment of not more than six (6) months, or both at the discretion of the Court.

Article W. Permit And Inspection Fee On Electrical And Hand Pump Installation

Section 3W.01. Imposition of Fee. There shall be collected a fee of Five Hundred Pesos (P500.00) for issuance of Mayor's Permit to install electrical and hand pump within the Municipality.

Section 3W.02. Time Of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer upon application for a permit with the Office of the Municipal Mayor.

Section 3W.03. Administrative Provisions. An application shall be issued by the Municipal Mayor upon favorable recommendation of the Administrator of the Loon Water Works System or his duly authorized representative who shall inspect the premises where the pump shall be installed to determine whether the site and installation of the pump conform with existing regulations.

Section 3W.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not more than one thousand (P 1,000.00), or imprisonment of one (1) month or both, at the discretion of the Court.

Article X. Inspection Fee On Irrigation Pump Built Near Municipal Water

Section 3X.01. Imposition Of Fee. There shall be collected a permit and inspection fee of One Thousand Pesos (P1,000.00) on each irrigation pump built near Municipal Water.

Section 3X.02. Time And Manner Of Payment. The fee imposed above shall be paid in advance to the Municipal Treasurer upon application for a Permit with the Office of the Municipal Mayor to construct an irrigation pump near municipal waters and within the first twenty (20) days of January of every year thereafter.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 3X.03. Adoption of Rules. All existing ordinance, rules and regulation governing the construction of irrigation pumps near municipal waters are hereby adopted as part of this Article.

Section 3X.04. Penalty. Violation of any provisions of this Article shall be punished by a fine not less than One Thousand Pesos (P 1,000.00), nor more than Two Thousand Pesos (P 2,000.00), or imprisonment of not less than two (2) months or more than four (4) months, or both at the discretion of the Court.

Article Y. Permit Fees For Prospectors, Exploiters And Developers Of Marine, Inland, Surface And Ground Waters

Section 3Y.01. Prospectors, Explorers, Exploiters And Developers Of Marine, Inland, Surface And Ground Water

a. Clearance and Permit Fees are hereby imposed on:

1. Prospectors – Any person, natural, or juridical who makes surveys and investigations of any and/or all waters aimed at acquiring a right or rights to a particular body of water shall pay the following fees:

(a)	Clearance fee	-	P1,000.00
(b)	Permit fee	-	P1,500.00 per annum

2. Explorers – Any person, natural or juridical who conducts a more thorough survey and investigation than prospecting of any and/or all waters in connection with or leading to an exploitation or utilization of any body of water shall pay:

(a)	Clearance fee	-	P1,500.00
(b)	Permit fee	-	P2,000.00

3. Exploiters – Any person, natural or juridical who shall be putting up additional assets or facilities permanently attached or temporarily appended to the use of a body or bodies of water which have been exploited for any kind shall pay:

(a)	Clearance fee	-	P2,000.00
(b)	Permit fee	-	P2,500.00

4. Developers – Any person, natural or juridical who shall be putting up of additional assets or facilities permanently attached or temporarily appended to the use of a body of water which have been exploited for any kind, shall pay:

(a)	Clearance fee	-	P2,500.00
(b)	Permit fee	-	P3,000.00

Section 3Y.02. Penalty. Any person who violates the provisions of this ordinance shall be penalized with a fine of not more than (P 2,500.00) or an imprisonment of not more than six (6) months or both upon the discretion of the court after paying the regular clearance and permit fees.

Article Z. Fishing License/ Registration Fee, Fishery Rentals, Fees And Charges

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

(a) *Marginal Fisherman* refers to an individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

himself and his immediate family, and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality whichever is higher.

(b) *Municipal Waters* include not only streams, lakes and tidal waters within this municipality, not being the subject of private ownership, and not comprised within national parks, public forests, timber lands, forest reserves, or fishery reserves, but also marine waters included between two (2) lines drawn perpendicular to the general coastline from points where the boundary lines of the municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.

(c) *Vessels* include every sort of boat, craft, or other artificial contrivance used as a means of transportation on water.s

Section 3Z.02. Zonification of Municipal Waters. The municipal waters of this municipality are hereby divided and classified into zones for purposes of granting a lease or exclusive fishery rights through public auction as prescribed in Section 5A.02. as follows:

Zone 1	-	From Pondol to Cogon Norte
Zone 2	-	From Napo to Song-on

Section 3Z.03. Registration Of Fisherfolks.

- 1) Resident Fisherfolks. All resident fisherfolks of this municipality are required to register at the municipal agriculture office through the barangay secretaries.
- 2) Transient Fishermen.
 - a. Transient fishermen or fishermen doing fishing business within the jurisdiction of the municipality of Loon, Bohol are required to pay a yearly registration fee of One Thousand Pesos (P1,000.00).
 - b. Any transient fishermen or fishermen found violating the provisions of this ordinance shall, upon conviction be fined for not less than Two thousand Five hundred Pesos (P2,500.00), or imprisonment of not less than five (5) days but not more than ten (10) days, or both such fine and imprisonment at the discretion of the court.

Section 3Z.04. Fishing Permit.

- a) It shall be unlawful for any person, association, or corporation to take or catch fish or other aquatic products by means of nets, traps, or other fishing gear in the municipal waters of this municipality or by any means of fishing boats or vessels three tons or less, unless provided with the necessary license permit issued for the purpose by the Municipal Treasurer.
- b) The privilege of taking or catching fish in the municipal waters of this municipality with nets, traps, or other fishing gear, with or without using fishing boats or vessels three (3) tons or less, shall be granted under ordinary permit issued by the Municipal Treasurer to any person, association, or corporation upon payment of the corresponding permit fee.

Section 3Z.05. License Fees For All Kinds Of Fishing Gears.

The privilege of taking or catching fish in the municipal waters of this municipality with nets, traps, or other fishing gear, shall be granted under ordinary license permit fees issued by the Municipal Treasurer to any person, association, or corporation qualified, upon payment of the corresponding license permit fee required thereof in the following:

- | | |
|---------------------------------------------|------------|
| 1. Fishing net known as Higum or Likumlikum | P 3,000.00 |
|---------------------------------------------|------------|

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- | | |
|-----------------------------------------------------|----------|
| 2. Fishing net known as Panganduhaw | P 300.00 |
| 3. Fishing net known as Palaran-Panulingan | P 300.00 |
| 4. Fishing net known as (Pocot) Tamarong with light | P 300.00 |
| 5. Fishing net known as Panamban | P 100.00 |
| 6. Fishing net for Mobgas and Bolinaw | P 100.00 |

Section 3Z.06. Fishery Rentals, Fees and Charges. This municipality shall have the exclusive authority to grant the following fishery privileges within its municipal waters and impose rentals, fees, or charges therefrom:

- (a) To erect fish corrals, fish cage, fish pen, sea ranch, mariculture areas, oyster, mussel, or other aquatic beds or bangus fry areas.
- (b) To gather, take or catch bangus fry, prawn fry or kawag-kawag or fry of other species and fish from municipal waters by nets, traps or other fishing gears. However, marginal fishermen shall be exempt from any rentals, charge or any other imposition whatsoever.

Section 3Z.07. Duration of Lease. The grant of lease of fishery rights through public auction shall be for a period of three (3) years.

Section 3Z.08. Imposition of Fees. There shall be collected the following license fee for the grant of exclusive fishery rights to erect fish corrals fish cage, fish pen, sea ranch, mariculture areas, operate fishponds or oyster, mussel or aquatic beds, or take or catch "bangus" fry or "kawag-kawag" or fry of other species of fish for propagation, if there are no interested bidders in the public auction.

- | | | <u>Amount of Fee</u> |
|----|-------------------------------------------------------|---------------------------|
| 1. | Operation of fishponds or oyster culture beds | - P4,000.00 , per hectare |
| 2. | Fish corrals or fishpens in sea waters: | |
| | "Bungsod" | - P1,500.00 |
| | "Paugmad" | - P3,000.00 |
| 3. | For operation of prawn ponds | - P4,000 per hectare |
| 4. | For operation of Payaw by duly registered fisherfolks | P100.00 per payaw |
| 5. | Fish Cages: | |

APPLICANT	MAX. ALLOWABLE SIZE	RESTRICTIONS	ANNUAL FEES
1. Small Scale	Square – 10m x 10m x 5m Circular – 10m dia.	Maximum of 10 units	P300 / unit
2. Medium Scale	Square – 10m x 10m x 5m Circular – 10m dia.	Maximum of 40 units	P300/ unit
3. Large Scale	Square – 10m x 10m x 5m Circular – 10m dia.	Maximum of 80 units	P300 / unit

6. Fish Pens / Sea Ranch / Open Space / Mariculture:

APPLICANT	MAX. ALLOWABLE SIZE	RESTRICTIONS	ANNUAL FEES
1. Small Scale	2 hectares	50 meters interval between structures	P1,500/ hectare
2. Medium Scale	5 hectares	50 meters interval between structures	P1,500/ hectare
3. Large Scale	8 hectares	50 meters interval between structures	P1,500 Hectare

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

7. Seaweeds Farm:

APPLICANT	MAX. ALLOWABLE SIZE	RESTRICTIONS	ANNUAL FEES
1. Small Scale	2 hectares	50 meters interval between structures	P700/ hectare
2. Medium Scale	5 hectares	50 meters interval between structures	P700/ hectare
3. Large Scale	8 hectares	50 meters interval between structures	P700/ hectare

Section 3Z.09. Privilege of Residents to Take Fish in Municipal Waters. Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every municipal water, for as long as no communal fishery therein is not yet established; Provided, That, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by this municipality; and that such fish caught under this privilege shall not be sold.

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

Section 3Z.10. Time and Manner of Payment.

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

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

- (b) The license fee for the grant of exclusive fishery rights in the municipal waters for at least the corresponding current quarter shall be paid in advance.
- (c) The license fees for the privilege to catch fish from municipal waters with nets, traps, and other fishing gears and the operation of fishing vessels shall be paid upon application for a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 3Z.11. Administrative Provisions.

- (a) A licensee of other localities shall not fish within the municipal waters of this Municipality without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- (b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in this municipal waters.
- (c) Failure to pay the rental of license fees for fishery rights for two (2) consecutive years shall cause automatic cancellation of said fishing rights.

Section 3Z.12. Schedule Of License Fee. License to exploit, occupy, produce, culture, capture or gather fish of any species and other fishery products, including seaweeds, and other marine products in the municipal waters shall be granted by the municipal mayor upon payment of corresponding annual fees not exceeding those fixed hereunder: Provided, however, that registered fisherfolks from the other municipalities who will be permitted to use the municipal waters of this municipality shall pay double the rate fixed hereunder:

- 1) For fisherfolks organization or cooperative -Exempted during period of exemption

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- 2) For partnership and corporations -Standard fees
- 3) For using motorized boat
 - a) 10 HP & below - P 150.00
 - b) 10.1 HP to 16 HP - P 250.00
 - c) 16.1 HP –UP - P 300.00
- 4) For using and/or engaging in the following:
 - Panglambay - P 200.00
 - Pangal - P 100.00 per 40 units
 - Pukot Palunod - P 100.00 – small
 - Pukot Palunod - P 200.00 – large
 - Yab-yab - P 100.00
 - New Look - P 600.00
 - Bubo – Pangisda - P 300.00
 - Pamo (pang-gabii) - P 300.00
 - Pambawo/Pangsasa - P 150.00
 - New look with light during night time - P 150.00

Section 3Z.13. Applicability of Pertinent Provisions of Laws. All existing laws, rules and regulations governing municipal waters and municipal fisheries are hereby adopted as part of this Article.

Section 3Z.14. Permit Fee For The Use Of Pesticides.

- a) For purposes of supervision, fish and prawn pond operators who use pesticides and chemicals to kill predators in their pens must secure a permit amounting to Three Hundred Pesos (P300.00) from the municipality for such purposes and must let an observer from the local Department of Agriculture office witness the proper application of chemicals.
- b) Any infraction or violation of this section will merit a fine of not less than Two thousand Pesos (P2,000.00), or an imprisonment of not less than fifteen (15) days but not to exceed thirty (30) days, or both fine and imprisonment to the violator at the discretion of the court upon final conviction.

Section 3Z.15. Registration of Commercial Fishing Vessels. Pursuant to Section 149(3) of RA 7160, Sections 16,17, 18 of RA 8550, otherwise known as the Philippine Fisheries Code of 1998, and Section 3 of Executive Order No.305, April 2, 2004, registration of fishing vessels three (3) gross tonnage and below, shall be subject to the following rules:

- a) No fishing vessel 3 tons or below shall be allowed to operate within the municipal waters without being registered at the Municipal Treasurer's Office.
- b) The Municipal Treasurer is hereby mandated to maintain an up-to-date record of and regularly submit the same to the MARINA Region VII Office, the Philippine Coast Guard Station/ Detachment, and DA-BFAR the list of vessels registered.
- c) There shall be an annual or renewal of registration of fishing vessel 3 tons or below, as follows:

1 to 2 tons	P500.00
2.1 to 3 tons	P1,000.00

The above fees shall be doubled for non-Loonanon based commercial fishing vessels.

Article AA. Permit Fee To Operate Telecommunication Facilities

Section 3AA.01. Telecommunication Facilities. There shall be collected an annual fee of P10,000.00 Fifteen Thousand Pesos (P15,000.00) for issuance of a Mayor's Permit to operate telecommunication facilities within the territorial jurisdiction of the Municipality of Loon.

Section 3AA.02. Radio Transmitting/Communication Tower/Structures.

- a) Imposition Of Fees – There shall be collected a fee of (P 15.00) Twenty Pesos (P20.00) per linear feet in height for the issuance of Mayor's Permit from every individual or entity that shall construct or cause to be constructed radio transmitting tower or similar structure within the jurisdiction of this Municipality.
- b) Time And Manner Of Payment – The fee imposed in this Article shall be paid to the Municipal Treasurer after securing building permit and upon application for a permit to construct radio transmitting tower or similar structures with the Office of the Mayor.
- c) Administrative Provisions – No radio transmitting tower shall be allowed to operate without prior inspection and approval by the Municipal Mayor or his duly authorized representative.

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

- d) Penalty – Any violation of any provisions of this Article shall be punished by a fine of not less than Two Thousand Five Hundred Pesos (P 2,500.00), or imprisonment from one (1) month to six (6) months, or both, at the discretion of the Court.
- e) Applicability Of Pertinent Provisions Of Laws – All existing laws, rules and regulations governing the construction of radio transmitting tower and similar structure are hereby adopted as part of this Article.

Section 3AA.03. Electric And Telephone Posts. There shall be imposed one-time mayor's permit fees for the installation of electric /cable or telephone post amounting to One Hundred Fifty (P150.00), provided, that if such items are installed in one post, the corporation which installed later on the same post shall pay one-half of the amount mentioned above.

Section 3AA.04. Underground Electric/Telecommunication Wires/ Water Pipelines. No electrical or telecommunication and water system companies shall be allowed to excavate or make use of any portion of the territorial jurisdiction of this municipality for purposes of installing underground electric/ telecommunication facilities without securing annual Mayor's Permit amounting to One Thousand Pesos (P1,000.00) per kilometer, provided, unpaid dues shall be settled in the order of preference.

Article BB. Permit Fee For Hauling & Trucking Services

Section 3BB.01. Imposition Of Fees. There shall be collected an annual permit fee on persons engaged in the business of hauling and trucking services operating within the Municipality of Loon amounting to One Thousand Five Hundred Pesos (P1,500.00) per truck.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

The fee shall not be collected from hauling and trucking services that merely pass through the streets of Loon.

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

Section 3BB.03. Administrative Provisions.

- a.) The Mayor's Permit shall be issued only to the hauling or trucking service after payment of the fee to the Municipal Treasurer and such permit shall be valid to all units declared by the persons to whom the permit has been issued.
- b.) Haulers shall also observed carefully thru proper loading of logs, that same are securely tied, and sand and gravel trucks are properly covered.
- c.) The weight capacity of roads and bridges shall be carefully observed by the hauling or trucking services.
- d.) A copy of the Mayor's Permit shall be carried at all times in each of the trucks for which the permit has been issued.

Section 3BB.04. Penalty. Any violation of the provision of this Article shall be liable to a fine of Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not more than thirty (30) days, or both, at the discretion of the Court.

Section 3BB.05. Imposition Of Fee. There is hereby imposed a regulatory fee per truckload of ordinary stones, sand and gravel and other quarry resources, such as but not to limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate extracted within the territorial jurisdiction of the Municipality of Loon, with the following rate:

Six (6) Wheeler truck, and below	-	P 10.00
Ten (10) Wheeler truck	-	P 20.00

Section 3BB.06. Time And Manner Of Payment. Fee shall be due and payable to the Municipal Treasurer upon removal of the sand, gravel and other quarry resources.

Section 3BB.07. Surcharge For Late Payment. Failure to pay the levied fee on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of the regulatory fee.

Section 3BB.08. Penalty. Any violation of the provisions of this Article shall be punishable by a fine of Two Thousand Five Hundred Pesos (P2,500.00).

Article CC. Research, Arts & Promotion Fees

Section 3CC.01. Research Fees. There shall be imposed research fees for research and surveys conducted by NGOs, institutions, and other organizations, preferably with cash deposit of at least One Thousand Pesos (P1,000.00) that can be withdrawn after a complete final report of the research or survey is provided to the LGU.

Section 3CC.02. Promotion Fees. There shall be imposed promotion fees per day for those products promoted within the public market premises as follows:

- a) those which tap electricity from the market, with sounds -Six Hundred Pesos (P600.00) /day
- b) those which do not tap electricity from the market - Three Hundred Pesos (P300.00) /day

Section 3CC.03. Ambulant Vendors/Collectors Fee. There shall be imposed ambulant vendors or collectors fee for all ambulant vendors, including collectors, either barefoot or with vehicles entering the barangays. No ambulant vendor or collector is allowed entry in any barangay without securing an annual mayor's permit to this effect, as follows:

- a) ambulant vendors annual fee - P 250.00
- b) collectors annual fee - P 500.00

Article DD. Mayor's Permit For Dive-Shop Owners

Section 3DD.01. Mandatory Accreditation. No diving establishment shall be allowed to operate business nor be issued business permit within the territorial jurisdiction of this municipality without first complying the mandatory accreditation by the Philippine Commission on Sports Scuba Diving (PCSSD) pursuant to Section 39, Chapter II-E of RA 9593 and Provincial Ordinance No.2012-026.

Section 3DD.02. Mayor's Permit. No Dive-shop owners/ operators shall be allowed to operate without first securing the necessary Mayor's Permit upon payment of Three Thousand Pesos (P3,000.00), provided the business is registered at Philippine Commission on Sports Scuba Diving (PCSSD).

Section 3DD.03. Marine Sanctuary. Only the buffer zone of a particular marine sanctuary may be opened for human activities, upon payment of the prescribed fees.

Article EE. Permit Fee For Caroling

Section 3EE.01. Imposition Of Fee. It shall be unlawful for any person or group of persons to carol within the jurisdiction of this municipality without first securing a permit fee from the office of the Municipal Mayor as follows:

- a) For Loonanons -free
- b) For Non-Loonanons -One Hundred Pesos (P100.00) if less than 5 persons and Two Hundred Pesos (P200.00) if 5 persons or more

Section 3EE.02. Caroling Period. The mayor's permit for caroling shall be issued within this municipality from December 16 to January 6 of the next succeeding year inclusive only, providing that said caroling should be done at any time during those dates from 6:00 AM to 10:00 PM only.

Section 3EE.03. Penalty. Any person or group of persons found violating the provisions of this ordinance shall, upon conviction, be fined for not less than One Thousand (P1,000.00) to Two Thousand Five Hundred Pesos (P2,500.00).

Article FF. Transport Related Fees

Section 3FF.01. Vehicles of other Municipalities not to engage in Business in the Municipality without Permit from the Mayor. (*Section 42, Transportation Code*)

- a) No tricycle registered or coming from other municipalities shall engage in the business of transporting or carrying passengers or goods for compensation within the municipality of Loon, Bohol without a permit from the Office of the Municipal Mayor. (Sec. 1, MO 1972-03)
- b) The Municipal Mayor may issue a permit upon payment of One Hundred Pesos (P 100.00) for each day's operation to any individual to operate if such would benefit the riding public without prejudice to the interest of the locally registered tricycle.

Section 3FF.02. Parking Fees.

1. Per Parking, Per Day Imposition. There shall be collected parking fees for the use of municipal owned parking area or designated streets for pay parking on per parking, per day basis, to include the loading and unloading at Loon Municipal Transport Terminal and other designated parking areas.
 - a) Passenger vehicles
 - a) Passenger Bus, Ford Fiera, Jeep, PUV, PUJ, Multicabs, V-hire, other related passenger - P10.00 per day
 - b) Tricycles, Motorcycles for rent or habal-habal - P4.00 per day
 - b) Private vehicles without market transactions
 - a) Private motorcycles, private tricycles - P3.00
 - b) Private Cars and Service Vehicles - P5.00
 - c) Cargo trucks as follows:
 - a) 10 wheelers truck - P50.00
 - b) 6 wheelers truck - P30.00
 - c) Other cargo truck - P20.00
2. Overnight Parking Fee. Overnight parking for any passenger or cargo vehicle shall be charged double its amount.

Section 3FF.03. Tricycle Franchise and Mayor's Permit. No person shall engage in the operation of tricycle for hire without first securing a "franchise" from the Sangguniang Bayan upon payment of Franchise Fee amounting to Three Hundred Fifty Pesos (P350.00), and Mayor's Permit amounting to Three Hundred Fifty Pesos (P350.00).

Section 3FF.04. Motorcycle for Hire. No motorcycle for hire shall engage in the operation of transporting passengers without securing Mayor's Permit amounting to Three Hundred Fifty Pesos (P350.00).

Section 3FF.05. Surcharge.

- 1) Failure to secure Mayor's Permit beyond January 20 shall bear 25% quarterly surcharge with 2% interest on all fees.
- 2) Failure of the franchise holder to renew his franchise beyond one month shall bear 25% surcharge.

Section 3FF.06. Automatic Cancellation.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- 1) Failure to renew tricycle franchise on the third month shall cause automatic cancellation of his/her franchise with corresponding franchise/body number. It shall be forfeited in favor of any interested franchise applicant.
- 2) Failure to secure Mayor's Permit at the end of March shall cause the automatic cancellation of the "Body Number" of the tricycle and the same shall be forfeited in favor of any interested applicant for franchise number.

Section 3FF.07. Franchise Transfer Fee. The franchise duly issued by the Sangguniang Bayan shall be non-transferable, except upon showing proof of new ownership and upon payment of P200.00 for the transfer of franchise holder, and approval of the Sangguniang Bayan pursuant to Section 54 of the Transportation and Traffic Code.

Section 3FF.08. Substitution Fee. No motorcycle unit of a tricycle shall be substituted unless the new motorcycle is brand new or with road-worthiness better than the previous one, as certified by the MUTRA head, per Inspection Report and payment of P200.00 for change of motorcycle unit duly approved by the Sangguniang Bayan.

Section 3FF.09. Motor Vehicle Users Fee.

- (1) There shall be imposed vehicle users fee for vehicles, and not for cargoes, coming in or coming out from Loon International Cruise ship Port, passing through the Loon Port Road, on per day basis, viz:

a) private motorcycle	-P2.00
b) motorcycle for hire	-P5.00
c) private tricycle	-P3.00
d) tricycle for hire	-P5.00
e) private four-wheel vehicles	-P5.00
f) multi-cab for hire	-P10.00
g) taxi, jeepney for hire	-P10.00
h) 4-wheel delivery panel, 4-wheel cargo trucks, passenger bus, 6 wheeler	-P50.00
i) van for hire, coaster	-P25.00
j) 8-wheeler cargo vehicles	-P75.00
k) 10-wheeler and above cargo vehicle	-P100.00
l) tourist buses	-P50.00
m) more than 4-wheel private vehicles	-P20.00
n) heavy equipment such as bulldozer, backhoe, grader, road roller, road hauler, pay loader, etc	-P350.00
- (2) Issuance of Executive Order. The Honorable Mayor is authorized to issue an Executive Order embodying therein the details in the implementation of this Section and other pertinent data.
- (3) Management. The Municipal Treasurer's Office shall deputize at least 2 personnel to perform such assigned job.
- (4) Terminal Fee.
 - a) *Terminal fee.* There shall be imposed terminal fee amounting to Two Pesos (P2.00) per passenger in consideration of their safety and convenience of availing the services of the LGU in transacting business with the Loon International Cruise Ship Port through the Loon Port Road and other access roads.
 - b) *Penalty.* Any passenger violator shall be fined One Hundred Pesos (P100.00) per violation.

Section 3FF.11. Exemptions. No such tolls or fees or charges shall be collected from officers and enlisted men of the Armed Forces of the Philippines and members of the Philippine National Police on mission, ambulances, post office personnel delivering mail, physically handicapped, and disabled citizens.

Section 3FF.12. Administrative Provision. When public safety and welfare so requires, the Sangguniang Bayan may discontinue the collection of tolls and thereafter said facility shall be free and open for public use.

CHAPTER IV. SERVICE FEES

Article A. Documentary Fees, Clearances, Certification Fees

Section 4A.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.

	Amount of Fee
1) Documentary Fees	
(a) for every sealed document	P50.00
(b) for every sealed document	P30.00
(c) Photocopy of document per page	P2.00
2) Assessor's Fees	
(a) Certified true copy of Tax Declaration	P60.00
(b) Verification fee	P30.00
(c) Certification as to landholdings / no landholdings	P60.00
(d) Vicinity map	P60.00
(e) Sketch Plan	P60.00
(f) Extra mapping works	P75.00
Plus additional page	P30.00
(g) Real Property Tax Clearance	P50.00
(h) Permission fee to photocopy the map	P500.00
3) Mayor's Certification fees:	
(a) Certificate of Employment	P100.00
(b) Certificate of Good Moral Character	P100.00
(c) LTFRB Franchise Certification	P50.00
(d) other certifications (not specifically mentioned)	P50.00
4) Mayor's clearances	
(a) For domestic employment, scholarship study grants	P50.00
(b) For firearms permit application	P150.00
(c) For foreign tour	P300.00
(d) For immigrant and employment abroad	P300.00
(e) For other purposes not mentioned above	P100.00
(f) Mayor's and Police Clearance to transport the following:	

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

1. Large cattle, per head	P100.00
2. Hogs or pigs, per head	P50.00
3. Goats, sheep, dogs and other animals, per head	P30.00
4. Chickens and other kinds of fowls:	
Chicken per head	P10.00
Fighting cock, per head	P50.00
5. Logs and lumbers, per truckload or fraction thereof	P250.00
6. Agricultural and maritime products:	
Fruits, spices and vegetables, per bukag	P25.00
Charcoal, per BAG	P10.00
7. fieldstone, sand, gravel and mineral ores, per truckload	P150.00
5) DILG certification/ issuances fees:	
(a) processing of death benefit assistance of barangay official	P50.00
(b) processing of application for scholarship grant	P25.00
(c) processing of request to travel abroad	P300.00
(d) certificate of incumbency	P100.00
(e) certificate of civil service eligibility	P100.00
(f) certified list of barangay officials	P50.00 per barangay
(g) certified copy of any document	P20.00
6) MSWDO certification fees:	
(a) certification for philhealth	P30.00
(b) certificate of indigency	P20.00
(BOHECO certification for indigent families, scholarships, solo parent, court related cases and others)	
(c) certificate of residency	
Filipino	P50.00
Foreigner	P50.00
(d) certification of cockfighting	P200.00
(e) certificate of employment (day care workers, etc)	P50.00
7) HRMO Fees:	
(a) service record for client not anymore in active service	P50.00
(b) service record for client in active service	P50.00

Section 4A.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 4A.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 Fees

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

(a)	Marriage Fees:	
	1. Application for marriage license	
	a) resident applicants	P150.00
	b) non-residents	P500.00
	c) foreigner	P1,000.00
	2. Marriage license fee	P200.00
	3. Marriage solemnization fee	
	a) Filipinos	P500.00
	b) Foreigner	P3,000.00
	4. Marriage Counseling Fee	P200.00
(b)	For registration of the following:	
	1. Legitimation by Decree of the Court	P1,000.00
	2. Legitimation by Other Means	P500.00
	3. Adoption	P1,000.00
	4. Annulment/ Nullity of Marriage	P1,000.00
	5. Divorce/Legal Separation	P1,000.00
	6. Naturalization	P1,000.00
	7. Change of Name	
	- Filing Fee (RA 9048)	P3,000.00
	- Correction of Clerical Error	P500.00
	- Filing Fee for Migrant Petitioner	P1,000.00
	- Change of first name	P1,000.00
	8. Other legal documentation for record purposes	P250.00
(c)	Fees for Delayed Registration	
	1. Birth	P300.00
	2. Marriage	P300.00
	3. Death	P150.00
	4. Court Order	P150.00
(d)	For Certified Copies of any Document	P50.00
(e)	Burial Fees:	
	1. Burial Permit Fee or transfer of cadaver	P50.00
	2. Fee for exhumation of cadaver	P200.00
	3. Fee for removal of cadaver	P100.00
(f)	Certified machine copy, per page	P25.00
(g)	For preparing affidavits of any document which requires a documentary stamp.	
	For every single page set (quadruplicate)	P100.00
	For every additional page of a multi-page set	P25.00
(h)	For administering oaths, per document	
	1. Advice for Intended Marriage	P100.00
	2. Consent for Intended Marriage	P100.00
	3. Admission/Acknowledgement of an illegitimate child by the father	P100.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

4.	Affidavit of delayed registration	P100.00
5.	Oaths of other documents	P100.00
(i)	Processing and Other service Fees	
	a) Out-of-town requests for registration of births, deaths and marriages	P200.00
	b) NSO-OCRG endorsements	P200.00
(j)	Genealogy fee – for research of ancestry	
	a) from grandparental genealogy	P150.00
	b) from forefathers	P300.00
(k)	Verification fee per document	P50.00
(l)	Birth/ marriage/ death certificate	P50.00

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

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

Section 4B.03. Time of Payment.

- a) The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.
- b) However, an indigent petitioner shall be exempted from the payment of above-prescribed fees. An indigent petitioner refers to a destitute, needy and poor individual who is certified as such by the social welfare and development office of the municipal government.

Section 4B.04. Administrative Provision.

- 1) A marriage license shall not be issued unless a certification is issued by the Accredited Pre-Marriage Counselor that the applicants have undergone lectures on Pre-Marriage Counseling.
- 2) In order to prevent erroneous entries in the Civil Registry, the following measures are to be adopted:
 - (1) Entries for live birth must be personally submitted by the parent/ or parents to the Civil Registry Office for personal checking and confirmation by the Office, and never to be delegated to anybody, except upon certification issued by the Punong Barangay that the parent/ parents have duly checked the correct entry of said document.
 - (2) The barangay secretary must ascertain the accuracy of the entry in such document and never to rely to the medical assistance of the midwife, the “hilot” or

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

anybody. He must therefore enter in the Barangay Record of Population the correct name of the child and prove that he has checked the accuracy of such document before submitting to the Civil Registry Office. A certification to this effect shall be attached to said Certificate of Live Birth.

- (3) The concerned office preparing the documents on birth, marriage and death is strictly mandated to make accurate entries in the records and shall be held liable for whatever errors they have entered as against the data they have gathered.
- (4) Securing Birth Certificate shall be a condition precedent before any baptismal ceremonies to conform the correct entries in the Church baptismal records.

Article C. Police Clearance Fee

Section 4C.01. Police Clearance 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:

	<u>Amount of Fee</u>
1. For local employment, scholarship, study grant, and other purposes not hereunder specified	P75.00
2. For foreign employment	P100.00
3. For change of name	P100.00
4. For application for Filipino citizenship	P500.00
5. For passport or visa application	P200.00
6. For firearms permit application	P200.00
7. For PLEB clearance	P100.00
8. For business	P100.00
9. For other purpose	P75.00

Section 4C.02. Condition Precedent. Prior to the issuance of Police Clearance, the applicant is required to secure Tax Clearance and Barangay Clearance.

Section 4C.03. Payment. The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

Article D. Sanitary Inspection Fee

Section 4D.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	<u>Amount of Fee</u>
a. For house for rent	P300.00
b. For each business, industrial, or agricultural establishment With an area of 25 sq.m. or more but less than 50 sq.m	P300.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

. With an area of 50 sq.m. or more but less than 100 sq.m.	P500.00
With an area of 100 sq.m. or more but less than 200 sq.m.	P750.00
With an area of 200 sq.m. or more but less than 500 sq.m.	P1,000.00
With an area of 500 sq.m. or more but less than 1000 sq.m.	P1,250.00
With an area of 1,000 sq.m. or more	P1,500.00

Section 4D.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4D.03. Administrative Provisions.

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

Article E. Service Fees for Health Examination

Section 4E.01. Imposition of Fee. There will be collected a medical certification fee of Fifty Pesos (P50.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

Section 4E.02. Time of Payment. The fee shall be paid to the Municipal Treasurer after the physical examination is made. the municipal health officer shall require evidence of payment prior to the issuance of the medical certificate.

Section 4E.03. Administrative Provisions.

- (a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed, and once every six months (6), thereafter.
 - 1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
 - 2. Public swimming or bathing places.
 - 3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.
 - 4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
 - 5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
 - 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

Section 4E.04. Penalty. A fine of One Hundred Pesos (P100.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. Service Fee for Garbage Collection

Section 4F.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:

- 1) Manufacturers, Millers, Assemblers, Processors and Similar Business
 - a. Not more than 100 sq. m. P1,000.00
 - b. More than 100 sq. m. P1,500.00
- 2) Hotels, Apartments, Motels and Lodging Houses
 - a. Not more than 100 sq. m. P1,000.00
 - b. More than 100 sq. m. P1,500.00
- 3) Restaurants, Day and Night Clubs, Cafes, and Eateries
 - a. Not more than 50 sq. m. P600.00
 - b. More than 50 sq. m. P1,000.00
- 4) Hospitals, Clinics, Laboratories and similar businesses
 - a. Not more than 10 sq. m. P800.00
 - b. More than 10 sq. m. P1,500.00
- 5) Movie houses and Retailers
 - a. Not more than 10 sq. m. P600.00
 - b. More than 10 sq. m. P1,000.00
- 6) Other Business not mentioned above
 - a. Not more than 10 sq. m. P600.00
 - b. More than 10 sq. m. P1,000.00
- 7) Households in barangays covered by the garbage collection service shall pay a monthly solid waste management fee of P10.00 per household.
- 8) Business establishments and private schools categorized as follows:
 - 1. Small - 1 employee - P240.00 per year
 - 2. Medium - 2-5 employees - P360.00 per year
 - 3. Large - more than 6 employees - P600.00 per year

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- 9) Religious institutions and all other similar sources of solid waste shall pay a monthly solid waste management fee of P20.00 a month.
- 10) Public schools and related institutions are exempted from payment of fees but are subject to fines and penalties in case of violations. Indigent families are also exempted upon certification of the punong barangay and MSWDO.

Section 4F.02. Manner of Fees Collection. The fees shall be collected as follows:

- a) For those households with water connections – fees shall be billed individually together with the monthly water bill for those who have water connections;
- b) For those without water connections - fees shall be billed by the municipal treasurer
- c) For business establishments - fees shall be integrated into the payment of the business permit;

Section 4F.03. Penalties. The following penalties shall be imposed for non-payment of solid waste management fees:

- a) For those households with and without water connections – delayed payment shall be charged with a monthly surcharge of 10%
- b) For business establishments – delayed payment shall be charged with a monthly surcharge of 10%

Section 4F.04. Administrative Provisions.

- a. The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- b. The Sanitary Inspector shall inspect once every month of the said business establishment to find out whether garbage is properly disposed of within the premises.

Article G. Dogs Registration, Neutering, Breeding Fees

Section 4G.01. Imposition Of Fees. There shall be imposed the following fees to be paid by the owner/s of any dog within the territorial jurisdiction of Loon, as follows:

- 1) annual registration fee
 - a) P50.00 - per female dog or castrated male dog
 - b) P1,000.00 - per uncastrated male dog not chosen by the “bantay rabies sa barangay” (BRB) as breeder dog.
- 2) neutering/castration fee - P100.00 per male dog
- 3) breeding fee - P200.00 per female dog

Section 4G.02. Annual Registration. All dogs must be registered annually through the Barangay Anti-Rabies Task Force.

Section 4G.03. Registration Fee. Dog owners are required to pay an annual registration fee of Fifty (P50.00) Pesos per head for female or castrated male dogs, and One Thousand Pesos (P1,000.00) per head for uncastrated male dogs, in excess of the duly recognized one barangay uncastrated male dog.

Section 4G.04. Male Dogs Regulations.

- 1) All male dogs must be castrated.
- 2) The Dogs Anti Rabies Task Force shall cause for the castration of all male dogs at the expense of the owner of male dog upon payment of one hundred pesos (P100.00) as castration fee.
- 3) However, for purposes of breeding, the Task Force shall retain only one (1) male dog uncastrated which shall be under the control and supervision of the Task Force to be identified as barangay male dog, and free from registration fee.
- 4) The BALA officer shall be directly charged the proper confinement and safety of the barangay male dog under the control, supervision and monitoring of the Task Force, and shall register it in the name of the barangay as barangay owned dog or the same may be owned by a private individual, but its reproductive function shall be governed by the regulatory powers of the Task Force

Section 4G.05. Mating of Dogs.

- 1) Breeding/mating of the uncastrated male dog with any of the female dogs in the barangay shall be done only once for every two years.
- 2) Owners of female dogs must secure first a barangay clearance from the punong barangay who shall issue the same only upon favorable recommendation of the Task Force, and upon due payment of the "female reproduction" regulatory fee of Two Hundred (P 200.00) Pesos to be duly receipted by the barangay treasurer and which shall form part of the barangay coffer, provided, the uncastrated male dog is owned by the barangay; but if the uncastrated male dog is owned by private individual, the P200.00 shall be paid to the latter.
- 3) No artificial insemination of dogs shall be allowed.

Section 4G.06. Uncastrated Male Dogs. Any uncastrated male dogs in excess of one in the barangay shall be governed with the following rules:

- 1) Such uncastrated male dog shall be subject for annual registration fee of One Thousand (P 1,000.00) Pesos.
- 2) Mating of such uncastrated dog with any of the female dogs shall only be allowed upon favorable recommendation of the Task Force and upon issuance of barangay clearance by the punong barangay after having paid the "male reproduction" regulatory fee of Three Hundred (P 300.00) Pesos duly receipted by the barangay treasurer, and which shall form part of the barangay income, provided, it shall be allowed only once for every 2 years.

Any violation of this section shall subject the uncastrated male dog for the third round elimination in addition to the penalty imposed HEREIN.

Section 4G.07. Receipts. The barangay treasurer is hereby deputized to issue receipts on the payments of registration fee, neutering fee, breeding fee.

Section 4G.08. Sharing.

- 1) Triple Sharing. The income on registration fee shall be shared as follows:
 - (a) 30% - provincial share which is intended for the purchase of dog tags, dog cards and vaccines.
 - (b) 30% - barangay share which is intended as the income of the barangay in the care of "bantay rabies sa barangay".
 - (c) 40% - municipal share which is intended for the purchase of syringe and other technical expenses relevant thereto.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

2) Dual Sharing. The income for neutering/ castration and breeding fee shall be shared equally between the municipality and the barangay.

Section 4G.09. Free Vaccination. All registered dogs are entitled for free rabies vaccine services every year

Section 4G.10. Confinement. Owned and registered dogs must be leashed / confined at the proper place.

Section 4G.11. Records. The BALA Officer shall keep the record on registered and vaccinated dogs, and other records pertaining to dogs control and regulation.

Section 4G.12. Liability. Owners of dogs are liable for whatever damages which include among others the expenses for medical attendance of the bite victim, the medicine and consequential damages for loss of income.

Section 4G.14. Penalty. Any violation shall be fined:

First Offense- ----- Php 500.00
 Second Offense- ----- Php 1,000.00
 Third Offense- ----- Php 2,500.00
 & succeeding offenses

CHAPTER V. MUNICIPAL CHARGES

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

Section 5A.01.Imposition. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

Rate of Annual Rental, or fraction thereof

- 1) Land Only (per sq.m)
 - (a) Located in commercial/ industrial area P100.00
 - (b) Located in residential area P80.00
 - (c) Others P60.00
- 2) Vehicles and Equipment

Municipal Road Grader:

a. Barangay client within this municipality	P350.00/ hr. or P2,800.000 / day for 8 hrs.
b. Private client / LGUs outside Loon	P675.00/ hr. or P5,400.00 / day for 8 hrs.

Municipal Road Roller (Vibratory)

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

a. Barangay client within this municipality	P215.00/ hr. or P1,720.00 / day for 8 hrs
b. Private client / LGUs outside Loon	650.00/ hr. or P5,200/ day 8 hrs.

Municipal Backhoe With Breaker
(excluding prime mover with trailer)

a. Barangay client within this municipality	P700.00 / hr or P5,600P / day for 8 hrs.
b. Private client / LGUs outside Loon	P1,825 / hr or P14,600 / day for 8 hrs.

Without Breaker

a. Loon Barangay client	P500.00/ hr or P4,000.00 / day for 8hrs.
b. Private client	P1,500/ hr or P12,000.00 / day for 8 hrs.

Dumptruck (4 cubic meter capacity)

a. Loon Barangay client	P1,000.00/ day
b. Private client/ LGUs outside Loon	P2,200.00/ day
b. Humanitarian services	P500.00/ day

Tractor

Loon Barangay client, Loon-based NGO, Individual Loonanon client for Loon farms	P1,000 per hectare or fraction thereof
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Prime Mover

a. Loon Barangay client, NGO	P5,000.00 per pick-up and delivery or round trip
b. Private client	P15,000.00 per pick-up and delivery or round trip

The fuel used for the operation of the heavy equipment shall be the sole responsibility of the lessee.

3) Municipal Booths

There shall be imposed daily rental of Municipal Booths amounting to One Thousand Pesos (P1,000.00) for the first 5 days and P50.00 per day for succeeding day/s, to include expenses for delivery, installation and retrieval. For humanitarian services such as death, accidents, calamities, charitable or medical missions, and other crisis situations, a 50% discount shall be considered.

4) Fogging machine - P500.00 per day

5) Grass cutter - P150.00 per hour, within Loon only to be operated exclusively by LGU personnel, on any day, the fuel of which shall be at the expense of the borrower.

6) Cultural center

Amount

A. Activities:

1. For practices:

basketball, boxing, gymnastics & other presentations

P200/hour-with power
P100/hour-without power

2. for seminars and programs with power

P100/hour

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

3. For benefits:	
basketball, boxing & the like (admission tickets)	P300/hour-with power
discos/ concerts (admission tickets)	500/hour-with power
 B. Services Charges:	
1. Built-in sound system, per hour	P200.00
2. Monobloc chairs, per chair, for the first 2 days:	
Non-commercial activity	P3.00
Commercial activity	P5.00
3. Tables, per table, for the first 2 days	P50.00

An additional P1.00 for the chairs and P10.00 for the tables for every succeeding day.

- a) Municipal offices belonging to and under the immediate and direct oversight functions of the municipal government are exempted from the impositions herein prescribed; Provided, that, the proceeds, if from a paid activity, shall accrue to the municipal government.
- b) Activities of the municipal offices above-described which are held in connection with the functions of their office shall be granted free use of the Cultural Center and its facilities.
- c) The fees and charges herein prescribed shall be paid to the office of the municipal treasurer in accordance with the following schedule:
- d) For rentals and service charges, the sponsor/applicant user shall pay a cash deposit equivalent to fifty percent (50%) of the total fees due, in addition to payment for mayor's permit fee, and the remaining balance shall be paid to the office of the municipal treasurer of the day immediately following the cessation of the specific activity held at the Cultural Center. Each payment shall be issued the corresponding official receipt by the collecting clerk.
- e) In the event of the holding of paid sports and/or amusement activities at the Cultural Center, the sponsor thereof shall be obliged to pay the corresponding amusement tax at the rates prescribed under existing revenue ordinances. For this purpose, the sponsor shall provide the corresponding admission tickets which shall first be submitted for inspection and registration to the office of the municipal treasurer before they are distributed at outlets and the gates.
- f) Any damage or loss shall be the liability of the borrower.

7) Risograph machine	P500.00 per ream
8) Playground/ Plaza	P500.00 /occasion
9) Public Market Compound or Premises	500.00 /occasion
10) Market Social Hall	

inclusive of tables, chairs and sound system P 1,200.00 for the first four (4) hours and additional P200.00 or the succeeding hour; or half (½)rate for the use of ½ space of the venue

11) Photocopy machine	P1.50 long and short
12) Municipal Furniture and Fixtures with delivery & retrieval:	
1. Tables (per table)	P200.00/day
2. Chairs (per chair)	P5.00/day
3. Benches (per bench)	P20.00/day

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

13) Musical instruments P100.00/day

Section 5A.02. LCD machine. The LCD shall be exclusively used for LGU activities.

Section 5A.03. Photocopy machine. Photocopy machines shall be at the control of the department to which it is operated.

Section 5A.04. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article B. Impounding Fee

Section 5B.01. Imposition of Fee. Every person who owns a vehicle impounded by the local police officer for violation of traffic rules and regulations within the jurisdiction of Loon, shall be liable to pay a poundage fee to take effect the following day it was impounded:

Motorcycle and motorized tricycle	P 50.00 + P10.00 daily fee
Cars and Jeeps	P 50.00 + P20.00 daily fee
Jeeps and Cars for Public Use	P 75.00 + P30.00 daily fee
Trucks and Buses	P 100.00 + P50.00 daily fee

Section 5B.02. Impounding Period. The impounding period shall cover only to a maximum of 3 months from the date it was impounded. Should the owner of said vehicle does not repossess / or recover its item within the three (3)-month period, the Chief of Police shall send three (3) notices in one (1) month period addressed to the owner or his representative stating therein that the vehicle shall be subjected for an "auction sale". The proceeds of the auction sale shall be used in payment of the obligations due to this LGU, and the excess shall be turned-over by the Municipal Treasurer to the owner of the vehicle. (Ord.No.2, series of 2009)

Article C. Birthing Fee

Section 5C.01. Birthing Fee. There shall be imposed Birthing Fee as follows:

- a) For PhilHealth Members - The fee shall be charged to PhilHealth once birthing center is PhilHealth accredited for Maternity Care Package and for Newborn Screening Package.
- b) For Non- PhilHealth members - The Local Government Unit shall collect from the patient a charge of One Thousand Five Hundred Pesos (P1,500.00) per delivery as maternity package which include the basic services, medicine and medical supplies needed for normal delivery. This shall be paid directly to the Municipal Treasurer's Office or his/her duly authorized representative.
- c) The service charge is exclusive of Newborn Screening fee and additional emergency medicines (IV Fluids, Magnesium Sulfate, suture materials, Methyldopa, Hydralazine, additional Oxytocin) which may be needed in case of emergency and other charges which may be imposed by DOH.
- d) The Newborn Screening Fee of PHP 600.00 will be paid through bank account deposit to the Newborn Screening Central Visayas Office at Jaro, Iloilo City facilitated by the RHU nurse.

Section 5C.02. Creation of Trust Fund. A trust fund shall be created where all service fees collected shall be deposited in the account.

Section 5C.03. Disposition of Trust Fund. The management and disposition of the trust fund shall be governed by the following:

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- 1) The disbursement and liquidation of the trust fund shall be in accordance with pertinent government accounting and auditing rules and regulations and to be audited accordingly by the local COA auditors:
- 2) A separate book of accounts shall be maintained by the Municipality for this purpose.
- 3) The following shall be charged to the remaining 50% of the Trust Fund:
 - a) All drugs, medicines and supplies necessary in the operations of the Birthing Center
 - b) Necessary equipments for the improvement of Birthing Center services
 - c) Repair and maintenance of the Birthing Center facilities and equipment

Section 5C.04. Increase in Fee. The Service charge shall increase from time to time based in the current prevailing prices of medical supplies as approved by the Sangguniang Bayan. *(Chapter 22, Article IV of Ordinance No. 15-007, Series of 2016, The Health and Sanitation Code Of Loon)*

Article D. Health/ Laboratory Fees

Sec.5D.01. Imposition Of Fees. There shall be collected for services rendered by the Municipal Health Officer or his duly authorized representative to any person who is given a physical examination or who will undergo laboratory test or examination.

- 1) Laboratory Examination:

a) Sputum examination	P35.00
b) Urinalysis	P50.00
c) Stool Examination/ Fecalysis	P35.00
d) C. B. C. (complete blood count)	P125.00
e) Incision and Drainage (I and D)	P60.00
f) Cyst Excision:	
Small	P120.00
Medium	P170.00
Large	P220.00
g) Circumcision	P150.00
h) Nebulization	P40.00
i) Creatinine exam	P60.00
j) Fasting blood sugar (FBS)	P85.00
k) Blood typing	P85.00
l) Lipid panel	P420.00
m) dental fees	
i. dental consultation	free
ii. exodontia	P50.00
iii. dental certificate	
Student	free
Job	P50.00
Insurance	P100.00
- 2) Medico-legal Certificate P200.00

Section 5D.02. Ambulance charges. There shall be imposed charges for the use of the ambulance unit as follows:

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- 1) P100.00 – on the first five (5) kilometers from the point of rescue / house to the point of medical delivery/ hospital, or vice-versa
- 2) P200.00 - for additional ten (10) kilometers, or a total of more or less fifteen (15) kilometers
- 3) P300.00 - for a distance of more or less twenty five (25) kilometers
- 4) P400.00 - for a distance of exceeding twenty five (25) kilometers, or any hospital in Tagbilaran City

Payments may be done before, during, or after the service, provided, receipts shall be issued upon payment thereof.

(Chapter 23, Article III of Ordinance No. 15-007, Series of 2016, The Health and Sanitation Code Of Loon)

Indigent patients duly certified by the punong barangay and the MSWDO and those patients in emergency situations shall be exempt from the payment of ambulance service charge.

Article E. Waterworks System Charges

Section 5E.01. Definition Of Terms.

a) The following terms shall be defined:

- 1) Water Source – is the body of fresh water which can utilize for drinking, washing, health and sanitation, agriculture use and for other purposes. It includes live spring water impounding, lakes, rivers, streams water basin beneath the surface of the earth, deep wells, shallow wells, etc. within territorial jurisdiction of the Municipality of Loon.
- 2) Domestic/Residential Service Connection – is the utilization of water from the main for individual metered household and for commodity use only.
- 3) Communal/Public Faucet Connection – is the utilization of water from the main for public commodity use only through a metered public faucet assumed, operated and granted to government entities or instrumentalities or to any political subdivisions of the municipality of Loon only.
- 4) Charity Service Connection – is the utilization of water from the main for charitable institution ran and operated by the government or by its quasi bodies only.

b) For purpose of determining the fair water rates schedule, all applications for service connection shall be classified according to the following categories.

- 1) Domestic/Residential
- 2) Commercial/Industrial
- 3) Communal/Public faucet
- 4) Charity Service connection

Section 5E.02. Imposition Of Charges. The fees and charges provided hereunder shall be collected for the water service rendered by the municipality in all its service area:

1. application fee for connection with waterworks system

- | | | | |
|-------------------|-----------------------------|---|--------|
| a) inspection fee | P100.00 rate + 30.00 travel | = | 130.00 |
| b) tapping fee | P100.00 rate x 2 persons | = | 200.00 |

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

2. rate of installation / service fee

- a) new connection 20.00 / 6 mtr pipe length
- b) installation of faucets 20.00 per faucet/ stopcock
- c) installation of water meter 50.00 per water meter
- d) fittings 25.00 per fittings
- e) service connection fee 100.00
- f) reconnection 100.00
- g) threading of pipe ½ " dia. 10.00 per end
- h) threading of pipe 1" 15.00 per end
- i) threading of pipe 1 ½" 20.00 per end
- j) threading of pipe 2" 30.00 per end

3. Reconnection fee P150.00

4. Repairs:

- a) water meters (material and spare parts supplied by the concessionaires) P50.00 / water meter
- b) faucets (materials or spare parts supplied by the concessionaires) P30.00 / per faucet, 50.00 per repair
- c) service charge:
repair and replacement of leaking faucet, broken pipes & fittings after the meter P70.00/piece of job

plus the authorized travel expenses incurred in delivering said services to be reflected in the official receipts, which shall be based on acceptable fare practice in the area, especially in places where there are no available transportation P 30.00 / travel

- d) Calibration of water meter P100.00 per piece
- e) Excavation charge for the repair of leaks P300.00 per cu.m.

5. water rates

- 1) the water rates for residential, commercial, industrial, agricultural, institutional, communal consumption shall be uniform as follows:

cubic meter	Amount
1- 10	p12.00 /cm
11-20	p14.25 /cm
21-30	p17.25 /cm
31 above	p22.25 /cm

- 2) barangay-managed water system using barangay-owned pump to convey water to reservoir shall be collected flat rate of P12.00 per cubic meter, or based on the minimum water rate, regardless of consumption
- 3) bulk water - for non-concessionaires - P40.00/ cubic meter
- 4) the aforementioned rates shall automatically be adjusted (increased or decreased) depending on the consumption of the adjustment of electricity bill per accounting computation.

Section 5E.03. Application For Water Service. A new water service installation may be obtained by formal application to the Mayor on the prescribed form provided for this purpose. The application shall be signed by the applicant or his authorized representative and shall distinctly:

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- (a) Whether the service is new installation and additional service connection or conversion of service from private to public, the location of property;
- (b) The nature of the property to which the service is to be installed;
- (c) The size of the connection desired; and
- (d) The fact that the applicant agrees to abide by all rules and regulations as provided herein and all those which may be enforced thereafter. The applicant once approved by the Municipal Mayor shall have the full force and effect of a written contract by and between the applicant and the Municipal Mayor.

The applicant is required to secure excavation clearance/ permit from DPWH or any concerned agency to which the excavation is done.

For transient concessionaires who apply for temporary use of water for specific projects or business like contractors and other similar business, a concessionaire's bond shall be deposited which shall be withdrawn upon completion of the project and full payment of the water bills, as follows:

- a) P1,000.00 - for projects amounting to P1 million or less
- b) 2,000.00 - for projects amounting to more than P1 M to P5M
- c) 3,000.000 - for projects amounting to more than P5M to P10M
- d) 5,000.00 - for projects more than P10M

A water service in operation may be transferred from the concessionaire to another upon the filing of an application on forms provided in this Article. The water meter of the water service concerned then be read and recorded. Charges for water service rendered prior to such reading shall be for the account of the new concessionaire. Provided, that no transfer of water connection shall be allowed unless previous charges shall have been fully paid by the old concessionaire.

Section 5E.04. Connection And Sub-Connection. Connections shall extend to one house or property only, except when several houses are owned by the same person who may desire to have all this property supplies through a single connection. Where no water pipe exist on a street, sub-connection may be allowed; provided that a cash deposit in an amount which may be required by the Municipal Treasurer to guarantee the payment of bills and other charges for not less than the estimated amount of water bills for two (2) months subject to the same condition provided in this Article.

Section 5E.05. Size Of Connection. The following sizes of connection shall be the minimum and maximum allowable:

Private Houses	1/2" to 3/4"
Commercial establishment	1" to 1 1/2"
Industrial establishment	1 1/2" to 2"

The above sizes shall not be deviated from except in special cases when it shall be shown in the application that the circumstances warrant it; Provided, that the minimum sizes of all connections shall be determined by the Waterworks Manager. Only water meters of a diameter equal to that of the connection shall be permitted, unless in the judgment of the management a smaller one would be satisfactory.

Section 5E.06. Meters. Every connection to the water supply system shall be provided with a meter which shall register the water passing through it in cubic meters and which shall be of size approved by the management. The meter shall be placed/installed in an accessible place outside the fence or wall of a building and shall be as near to the water main as may be

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

practicable, provided, that in cases where there is no available meter at the time of the installation of the water connection, the same be allowed to pay meter fees on a flat rate basis based on the schedule provided hereof, and will only continue such time when the water meter shall be available.

All meters connected with the water supply system shall be under the control of, and sealed by, the management or his duly authorized representative or agent, and shall not be removed, relocated or otherwise changed without the knowledge and consent of the said management, although the same is owned by the concessionaire.

In case the meter becomes unserviceable, the management shall provide a new meter at the expense of the concessionaire provided, that the size shall not be bigger than $\frac{3}{4}$ ". The concessionaire shall be responsible for its security and in case of loss or destruction he shall pay the cost thereof.

Section 5E.07. Examination Of Meters, Connections. The concessionaire and the person living in the premises shall permit pipe fitters, authorized inspectors, or meter readers of the management to enter therein at all reasonable times for the purposes of examining the meter, pipeline and connections, or for any purposes connected with the performance of their official duties.

Undue interference with or refusal without just cause to permit the inspector to enter the property or premises shall justify the stoppage of the water service.

Section 5E.08. Reading Of Meters And Abnormal Consumption. Monthly reading of meters shall be made by the authorized meter readers. However, a special reading may be made upon the request of the concessionaire in cases where a property changes ownership or tenant. Such reading shall be entered upon a card covering a period of one year, which card shall be tacked in a convenient and safe place as near to the meter as possible. The meter reader shall enter his signature on the card opposite every reading made by him. If the meter readers believe that there is a defect in the meter or that the same has been tampered with, he shall report at once to the Waterworks Manager who shall order an investigation on the matter promptly and inform the owner of the defects in writing.

When a meter is believed defective or the accuracy of the same is questioned by the concessionaire, the waterworks Manager shall cause the official test to be made free of charge. The meter will be tested either at the location or at the shops of the management, and, if the average registration is found to be more than 5% in excess of the actual quantity of water passing through the meter, the management will refund to the concessionaire the amount of overcharge based on test results for the entire period protested but, in no case, for a period of over six (6) months. However, should the test show that the meter is registering more than five percent (5%) slow, the corresponding under collection charge collected if the registration of the meter tested is not more than five (5%) percent, either way of the actual quantity of water passing through it.

When a meter is damaged, not reasonably due to the fault of the owner, or tenant, and/or for any cause stops functioning, the adjustment of the water bills shall be made on the basis of the average normal consumption for the three (3) months immediately after remounting of the repaired meter.

Section 5E.09. Breaking Of Meter Seal, Etc. No person other than authorized representative of the office of the Municipal Treasurer or the Waterworks Manager shall break the seal of a meter, nor shall a concessionaire permit such breaking of seal or the tampering with a meter, by any unauthorized person.

Section 5E.10. Concessionaire's Expenses And Duties. The tapping of the water main, the laying of pipes, shall be performed by the management at the expense of the concessionaire, provided that for individual or single water service with one half and three-fourth ($\frac{1}{2}$ " and $\frac{3}{4}$ ") connection to houses not fronting a street where there is no water shall be placed by the

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

concessionaire may avail of the services of the management upon payment of the required charges.

The concessionaire shall file a report for repair with the Waterworks manager who shall cause to be prepared a job order indicating the name of concessionaire, type of repair, duration or number or faucet or meters to be repaired, the repairman/plumber assigned the cost of the job.

The service fees as determined by the Waterworks Manager shall be paid to the Municipal Treasurer before the job order is served.

Section 5E.11. Concessionaire's Responsibility For Charges. The concessionaire shall be held responsible for the water service charges, and his responsibility shall not cease except in the following cases:

- a) When the water service is disconnected and all obligations paid.
- b) When the concessionaire has parted with the ownership of the property and written notice to that effect has been filed by him in the Office of the Waterworks Manager, giving the location of property disposed of, the date of said conveyance and the name of the new owner. The concessionaire shall be relieved from the responsibility therein mentioned until such notice is received in the Office of the Waterworks Manager/Municipal Mayor; and
- c) When the property served by a water service is destroyed by fire or by force majeure, the services is considered automatically close and the charges corresponding to the billing period covered shall be dropped.

Section 5E.12. Bill Payable Monthly, Default In Payment. Bills for water or sewer services shall be monthly and shall be payable at the Office of the Municipal Treasurer (through the LWS Office). Bills that remain unpaid shall carry a surcharge of six (6%) percent. If the said amount together with the penalty is not paid to the Municipal Treasurer sixty (60) days after due date, the water service shall be disconnected. The water service shall be reconnected only after full payment of the outstanding obligations and reconnection fee.

Section 5E.13. Restrictions – Shutting Off Water Connections. No restriction as to the water consumption as intended, except the wastage shall not be allowed. The management reserved the right to shut off the supply when public interest so requires. This measure will be resorted to only under strict necessity and no action for damages shall lie against the management for such stoppage. In all cases where practicable notice shall be given contemplated stoppage of water, stating the time of closing of valve and the probable duration of stoppage and the area affected.

Section 5E.14. Damages To Water System. It shall be unlawful to needlessly or willfully waste from supply system, to destroy or remove any part of the water works system, cut, mark, deface, obstruct, tamper or damages any water main valve or any part thereof, and other property of the Loon Waterworks System.

Section 5E.15. Waterline Leakage Rules. The following are the rules affecting the problem on waterline leakage between the water meter and the house or building:

- 1) Those arising out of calamity/ disaster, accident beyond human control, or those arising out of the defect of the water facilities/ materials, or any man-made caused leaking

The payment shall be based on a monthly average for the previous 3 months.

- 2) Requisites

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

The consumer/concessionaire can avail of such deduction of the total current water bill generated as a result of waterline leakage, provided, the following requisites are complied with:

- (a) Upon discovery, the leakage was immediately reported to the Waterworks Office for its appropriate action.
 - (b) The water consumer has exercised due diligence to minimize the loss.
 - (c) The privilege applies only on one time basis, except if the leaking is on the other line or location, without the consumer's fault, subject to the determination of the LWS Office.
 - (d) The consumer shall report to the office the accurate cubic meter, subject for LWS verification.
- 3) Waterworks Personnel Liability. Subject to the command responsibility of the Waterworks Superintendent, the personnel in-charged shall be partly held liable to pay the cost of the damage on the following conditions:
- a) The leaking problem has been reported immediately to the office upon its discovery.
 - b) The personnel in-charged did not record the accurate cubic meter or check its veracity on site.
 - c) The personnel in-charged do not immediately act on it to resolve the problem.
 - d) His/her/their liability starts from the moment it was reported to the office, in which case, the concerned personnel shall pay 50% of the average cost of the water bill.

Section 5E.16.Penalty. Any violation of this Article of this Article shall be liable to a fine of One Thousand Pesos (P 1,000.00) in addition to the cost of the damage done by violator.

Article F. Cemetery Charges

Section 5F.01. General Provisions.

- a) The municipal cemetery shall be under the control, management and supervision of the Municipal Treasurer.
- b) It shall be unlawful for any person to bury human remains in places other than those legally authorized in conformity with the provisions of P.D. 856, or Code of Sanitation.
- c) Grave Area shall be in the form of niches:
 - 1. Niches for Cadaver
 - 2. Niches for Skeletal Remains
- d) The burial remains in the Municipal Cemetery shall not be denied on account of race, nationality, religion, social class or political persuasion.
- e) A representative or member of the bereaved family who wants to avail of the municipal cemetery should see first the Office of the Municipal Engineer for some information and guidelines on the proper use of the area and for the signing of a Contract of Lease upon payment of necessary fees.
- f) No applicant shall be issued a Permit to Bury unless a Death Certificate is presented to avoid untoward future legal complications.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- g) Interment of indigents and extreme cases as certified to by the MSWD Office shall be accommodated at the designed niches free of the above mentioned charges.

Section 5F.02. Guidelines And Fees.

1. Niches for Cadaver:
 - a) Arrays of niches shall be prepared and constructed by the Municipal Engineer's Office, funded by the Loon LGU.
 - b) A fee of (P3,000.00) of Eight Thousand Pesos (P8,000.00) shall be collected by the Municipal Treasurer as monetary consideration for the niche construction and execution of the lease Contract for a period of 10 years. Renewable for another five years upon payment of Two Thousand Pesos (P2,000.00).
 - c) Upon expiration of the Contract, the skeletal remains shall be transferred to the niches for skeletal remains and subject to separate guidelines and fees.
 - d) The Office of the Municipal Engineer is tasked to assign specific niches to be occupied by applicants in scheduled sequence.
2. Niches for Skeletal Remains:
 - a) of niches shall be constructed by the Municipal Engineer.
 - b) A fee Arrays
 - c) of P1,500.00 shall be charged for every remains for the perpetual use of the niche comprising of a maximum of 4 remains
 - d) In the event family members of those buried in the municipal cemetery whose 10-year Contract of Lease has expired, do not initiate the transfer of skeletal remains, the LGU shall automatically cause for its transfer to the common skeletal remains grave.
3. Ground burial lot rental
 - a) Subject to architectural design in coordination with the MPDC and the Municipal Engineer's Office, a rental amounting to P1,000.00 per square meter or a maximum of 2 square meters per lot shall be imposed for a period of 10 years, subject to one-time 5-year renewal upon payment of P1,000.00 per square meter.
 - b) If the rental for another 5 years is not renewed, the remains shall be transferred to the Niches for Skeletal Remains, or at the common skeletal remains grave.
 - c) In no case shall a niche be constructed over or above the said burial lot.

Section 5F.03. Provisions For Existing Graves.

1. The existing space now occupied by niche graves shall be converted to a mausoleum grave area, subject to the following guidelines;
 - a) Conversion into a Mausoleum:
 - i. Present grave holders shall be given priority to acquire the occupied space for mausoleum purpose
 - ii. the fee for the lot is P 2,500 per square meter (for the first 5 square meters), and is to be paid upon application.
 - iii. A fee of P 5,000.00 per square meter shall be imposed to applicants who wish to acquire more than five(5) square meters, provided such ownership shall be non-transferable.
 - iv. A certificate of ownership of the lot shall be awarded upon full payment.
 - v. Construction/reconstruction of the mausoleum shall conform to the design guidelines specified by the municipal engineer's office
 - b) Non-conversion into Mausoleum:

Uninterested grave holders to acquire the lot for mausoleum purposes shall be subject to the following provisions;

 - i. Remains which are buried for more than ten (10) years shall be transferred into the niches for skeletal remains subject to the pertinent provisions of this Article.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 5F.04. Mausoleum Area In The Cemetery.

1. There shall be established a new mausoleum area within the municipal Cemetery of Loon adjacent to the present existing grave area. Adequate landscaping and beautification shall be undertaken in the Loon Municipal Cemetery including provisions for sanitation.
2. Plots designed by the Municipal Engineer's Office are to be offered to applicants subject to the payment of P 2,500 per square meter and the award of a Certificate of Ownership.
3. A fee of P 5,000.00 per square meter shall be imposed to applicants who wish to acquire more than five (5) square meters provided such ownership shall be non-transferable.
4. Mausoleum shall be constructed by qualified applicants, according to standards set by the Municipal Engineer's Office.
5. First preference shall be given to Loonanons in the award of mausoleum lots.
6. The Treasurer's Office shall keep a record of the buried bodies specifying the following data: the numbering of niches or tombs, name of dead body, date of death, date of burial, name of immediate family member, address, amount paid, date of expiration, and other relevant data.

Section 5F.05. Penalty Provisions. Any violation of this Article shall be fined in the amount of Two Thousand Five Hundred Pesos (P 2,500.00) plus imprisonment of not more than six (6) months depending upon the discretion of the court.

Article G. Market Fees and Charges

Section 5G.01. Right to Occupy and Rental Fees. The fees for the right to occupy in any of the market stalls, spaces or block tiendas shall be subject to a bidding system, the payment of which shall be within three (3) months from the time of award for the right to occupy, while the daily rental for stall, space or block shall be fixed as follows:

MARKET 1: Loon Town Square

BLOCK	SECTION	RIGHT TO OCCUPY STARTING BID	FIXED DAILY RENTAL /SQUARE METER
		P 100, 000.00	P 10.00/sq. meter

MARKET 2: Mercado de Loon

BLOCK	SECTION	STALLS	RIGHT TO OCCUPY STARTING BID	FIXED DAILY RENTAL PER SQUARE METER (OLD AND NEW OCCUPANTS)
A	Ground floor: Dry goods Section (Pharmacy, Water Bill Payment Center, Cargo Couriers, Payment Centers, Pawnshops, Bakeries & Pastries, Coffee Shops)	1-22 (front)	P 80,000.00	Ground floor - P 6.00/sq. meter/day

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

B	Dry goods Section	1-12	P 80,000.00	P 6.00/sq. meter /day
C	Restaurants/Carenderias or Dry goods	1-12	P 80,000.00	P 6.00/sq. meter /day
D	Food Carts/Stands or similar vending stands	1-4	P 10,000.00	P 10.00/sq. meter /day
E	Vegetables, Fruits, Spices Section	1-16	P 10,000.00	P 10.00/sq. meter /day
F	Dried Fish Section	1-6	P 10,000.00	P 10.00/sq. meter /day
G	Meat Section	1-16	P 20,000.00	P 20.00/sq. meter /day
H	Poultry Section/Processed Foods	1-12	P 20,000.00	P 20.00/sq. meter /day
I	Dry goods (Cereals/ Sari-Sari)	1-24	P 80,000.00	P 6.00 /sq. meter/day
J	Fish Section	1-12	P 20,000.00	P 20.00/sq. meter/ day
K	Second Floor: Services Section (Beauty Parlors/ Barber Shops, Cargo Couriers, Lending Shops, Payment Centers, and Clinics)	1-9 (upper level)	P 80,000.00	Second floor- P5.00/sq. meter/day
L	Social Hall	1-2		inclusive of tables, chairs and sound system P 1,200.00 for the first four (4) hour and additional P 200.00 for the succeeding hour; or half (½)rate for the use of ½ space of the venue
M	Trading Section		Mayor's permit is required	P15.00/sq. meter/day
N	Tubaan Section		P 10,000.00	P 10.00/sq. meter /day

Market 3: Catagbacan Satellite Market

BLOCK	SECTION	RIGHT TO OCUPY STARTING BID	FIXED DAILY RENTAL/SQUARE METER
	Dry Goods	P 20,000.00 (stall)	P 6.00/sq. meter/day
	Spices, Vegetables and Fruits	P 10,000.00	P 5.00/sq.meter/day
	Dried Fish Section	P 10, 000.00	P 5.00/sq.meter/day
	Meat Section	P 20,000.00	P 10.00/sq.meter/day
	Fish Section	P 20,000.00	P 10.00/sq.meter/day

Section 5G.02. Food Preparation and Cooking Area. There shall be designated areas for food preparation and cooking areas outside Mercado de Loon de Loon public market with usage fee of P500.00/month with an area of 6 square meters (2x3 meters).

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 5G.03. Comfort Room Usage Fee. There shall be imposed usage fee for the use of the comfort room/s at the Loon Town Square, Mercado de Loon, Catagbacan Satellite Market at P 5.00. The following are exempted from payment thereof:

- a.) Persons with Disability (PWDs)
- b.) Senior Citizens
- c.) Pregnant women
- d.) Occupants with prescribed I.D.

Section 5G.04. Market Entrance Fee. In lieu of the regular market fees based on the space occupied, there is hereby imposed a market entrance fee on all transient vendors of any commodity or merchandise being brought into the premises of Loon public market for sale, at the following rates.

- a. agricultural products - P10.00/ sack
 - b. marine and sea products
 - (a) per banera system
 - a. P30.00 per banera - to be paid by the wholesaler
 - b. P30.00 per banera - to be paid by the retailer
 - (b) per kilo system
- 1) 1st class fish and special marine products P 1.50 per kilo

1st Class fish:

Aha-an	Kilawan	Pampanon(haga-haga)	Badlun
Anduhaw	Kinsan	Panit	Pugapo
Kitong	Pugapo	Bangus	Malapati
Bangsi	Malasugue	Sambagon	Barilis
Mamsa	Suno	Bilason	Maming
Tulingan	Boga-ungon	Mambulao	Tangigue
Dug-so	Maya-maya	Tag-bago	Indangan
Nukos	Timbongan	Katambak	Pangal-wan
Kadlitan	Rumpi-candado	Pagatpaton	All other kinds of big fish
		Not otherwise classified	

Special Marine Products:

Alimango	Lambay	Sasing	Buko-buko
Lumayagan	Banagan	Sea cucumber or ba	Owang
Crabs	Oyap	Shrimps	Dalupapa
Octupos	Squid	Kubotan	Prawn
Tama-a	Kugita	Salpo	

2) 2nd class

P1.00 per kilo

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Auman	Dalagangbukid	Tabudiyos	Abay-abay
Solid	Tindokon	Banak	Eslaon
Tulingan	Banban	Gapas-gapas	Ut-dan
Baculan	Gisao	Banghitin	Haol-haol
All other kinds of medium size fish	Barongoy	Karabalya	Bilong-bilong
Malapati	Budboron	Mangsi	Bulanis
Pai	Buloy	Pandawan	Burot-burot
Tamarong	Bawo	Buga-ong	Tamban
Tabangco	Danggit		

3) 3rd class fish & other marine products P0.80 per kilo

3rd class fish:

Agta-agta	Iho	Tambod	Aso-os
Ito	Tikos	Amag-amag	Ibis
Amaris	Komi		
<u>Fresh Water</u>			
Bantol	Labayan	Carpa	Baga
Lawan	Gurami	Budloy	Libod
Halwan	Bugo	Mobgas	Ibid
Buga-ong	Mangsi	Langkiya	Buti-ti
Mao-pao	Panta-an	Bulabid	Molmol
Puya	Bulinao	Pangan	Pantat
Bukaw	Pata	Tilapya	Diwit-diwit
Pawot-pot	Dali-dali	Gatasa	Samok
Taba	Tiki-tiki		
		All other kinds of	

Other Marine Products:

1. Lobster
2. Crocodiles
3. Turtles
4. Reptiles
5. Tacla
6. Mussels
7. Tahong
8. Lampirong
9. All other kinds of seashells and seaweeds

- c. meat products (carabeef, beef, pork, chivon, etc) P1.00 per kilo
- d. poultry products
- (a) dressed chicken P0.50 per kilo
 - (b) eggs, per hundred P10.00

In case the vendors from whom an entrance fee was collected occupied any table, cubicle or other space with area in excess of what he paid for, he shall be required to pay the correct amount of fee due thereon less what he may have already paid as entrance fee.

Duly licensed supplies or distributors of goods, commodities or general merchandise of permanent occupants of market stall, booths, tiendas, or other space, as well as the same occupant when they bring in goods, commodities or merchandise to replenish or augment their

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

stock shall not be considered as transient vendors required to pay the market entrance fees herein authorized and the appropriate surcharge.

Section 5G.05. Payment of Rental. The payment of rental of the current month shall be made up to the 5th day of the following month. The counting of penalty starts on the 6th day of the following month.”(Section 2C, Municipal Ordinance No.10-009, series of 2010)

The rental due from a new lessee shall be paid before the occupancy of the market stall.

The fee for occupancy of market shall be paid weekly in advance before any commodity or merchandise is sold within the market premises.

Market entrance fee shall be paid daily in advance for which purpose cash tickets shall be issued.

Section 5G.06. Market Clearance/Certifications.

- a) No business occupying within the market premises shall be renewed without securing market clearance fee amounting to P25.00.
- b) Certification fee for whatever purpose shall be issued upon payment of P25.00.

Section 5G.07. Fish landing fee.

1. Rules.

- a) No fish shall be directly displayed at Mercado de Loon without first passing through the Fish Landing Section.
 - b) No fish retailer shall purchase stocks of fish inside Mercado de Loon, except from the Fish Landing Section only.
 - c) No wholesaler of fish shall sell their fish direct to the fish vendors/retailers, except at the Fish Landing Section.
2. Fish landing fee. There shall be imposed landing fee for fish delivered by the fish wholesaler amounting to Ten Pesos (P10.00) per banera to be paid by the fish wholesaler, dealer or supplier.

In no case shall it be delivered outside of the landing fish section.

Article H. Slaughterhouse & Corral Charges

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

- a) Permit to slaughter, per head – for slaughtering the following animals for public or private consumption, viz :

Carabao	P125.00
Cow	P125.00
Hogs	P75.00
Goat	P50.00

- b) Slaughter fee, per head – for slaughtering the following owned-animals at the slaughterhouse premises:

- 1) For public consumption
 - Carabao P250.00
 - Cow P250.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Hogs	P200.00
Goats, sheep and others	P150.00
2) For home consumption	
Carabao	P175.00
Cow	P175.00
Hogs	P125.00
Goats, sheep and others	P100.00
3) slaughter service fee- 20% of the slaughter fee imposed and collected by the butcher from any owner of animal to be slaughtered at the slaughterhouse for home consumption. they must undergo screening and accreditation, including medical examination annually.	
c) Corral fee, per head, per day or fraction thereof- for safekeeping the following animals within the Igu cage premises:	
Carabao	P50.00
Cow	P50.00
Hogs	P20.00
Goats, sheep and others	P20.00
d) Ante-mortem fee – for inspecting the animal before it is slaughtered.	P25.00
e) Post-mortem fee - for inspecting the meat before it is sold for public consumption	P25.00
f) Use of space for roasting hogs/head within the slaughterhouse premises	P125.00
g) Landing fee (Parada)	
Carabao	50.00 /day per head
Cow	50/day per head
Hogs	30/day per head
Goats, sheep and others	20/day per head

The Parada of animals for sale during Kasilak Fiesta will be conducted from September 3 to 7 only, at the designated area. All other fiestas shall be done at least 3 days before the fiesta.

h) Regular weekly livestock auction (parada) shall be done during the weekly market day at the specific area in coordination with the slaughterhouse officer.

Section 5H.02. Time And Manner Of Payment.

- a.) Permit Fee – The fee shall be paid to the Municipal Treasurer or his duly authorized representative upon application of permit to slaughter with the Municipal Health Officer or the meat inspector.
- b.) Slaughter Fee – The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughterhouse.
- c.) Corral Fee – The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the animal is kept in the municipal corral or any place designated as such. If the animal is kept in the municipal corral beyond the period for, the fees, due on the unpaid shall first be paid before the same animal is released from the corral.
- d.) Ante-mortem/ Post-mortem Fee, and other fees – The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the animal is slaughtered/ meat is sold within the municipality.

Section 5H.03. Administrative Provisions. Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Health Officer or his duly authorized representative, through the Municipal Treasurer.

The slaughter of any kind of animal for sale or for consumption of the public shall be done only in the municipal slaughterhouse. Animals intended for home consumption may be done elsewhere except large cattle which shall be slaughtered only in the public slaughterhouses; Provided, That the animals slaughtered for home consumption shall not be sold or offered for sale elsewhere.

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

Section 5H.04. Penalty. Any violation of this Article shall be fined Two Hundred Fifty Pesos (P250.00) per head, per day.

Section 5H.05. Sale of Animals.

- a) Sale inspection fee. No animal shall be sold within the territorial jurisdiction of Loon by any wholesaler, retailer, animal raiser or any representative without first paying the corresponding regulatory inspection fee as follows:

large cattle	P 200.00
hog	P100.00
goat	P 50.00

- b) Collection. The barangay treasurer is hereby deputized to collect the aforementioned fees with corresponding issuance of barangay sales clearance issued by the punong barangay to which the animal is raised or sold.
- c) Penalty. Any seller who violates this section shall be fined Five Hundred Pesos (P500.00) per head in addition to the prescribed fee.

Article I. Landing Fees or Charges

Section 5I.01. Imposition of Fee or Charges. There shall be imposed landing fee for passenger or fish boat operators for landing in any of the municipal ports (Mocpoc Sur, Talisay, Napo, Catagbacan Norte), as follows:

Passenger/ cargo pumpboat landing fee	-	P5.00 /day
Passenger boat serving trips outside Bohol	-	P50.00 /day
Commercial fishing boat/lanza	-	P75.00/day

The landing fee shall be collected by the Municipal Treasurer through the barangay treasurer, and shall remit the same to the Municipal in a weekly basis, subject to the 60-40 sharing in favor of the barangay.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 5I.02. Docking Fees of Boats. Any boat, regardless of size and number of passengers, which anchors or docks in the dive sites, marine sanctuaries, and other protected areas of this municipality shall pay a fee of Fifty Pesos (P50.00) per day to the municipality. The boat shall anchor in the mooring bouys and shall not drop any anchor in the above-mentioned sites.

The municipality shall provide mooring bouys in the dive sites and the marine sanctuaries in order to implement the ban of anchors in the dive sites and sanctuaries. (MO 2000-03)

(Article V, Section 42 of Ordinance No. 17-004, Series of 2017, The Amended Coastal Code of Loon, Bohol)

Section 5I.03. Time of Payment. Fees and charges for the use of the above mentioned facilities shall be made every time such facilities are utilized.

Article J. Diving Fees

Section 5J.01. Diving Fee.

- 1) No diver is allowed to dive within the municipal waters of Loon unless he has secured a "diving ticket" upon payment of a "diving fee" for every diver on a "PER DIVER AND PER DAY " basis, as provided hereunder:

ACTIVITY	DIVING FEE IN ALL AREAS
Snorkeling	P 100.00
Scuba diving	P 300.00

- 2) Sharing. The sharing scheme out of the proceeds of the diving fee shall be as follows:
40%- barangay
40%- LGU Loon
20% - diving fee collector
- 3) Allocation. At least 20% of the diving fees collected shall be appropriated for projects that promotes protection and preservation of the dive sites.
- 4) Dive resorts operators shall purchase in advance dive tickets at the Municipal Treasurer's Office by wholesale basis, with color coding for Cabilao tickets, Sandingan tickets and mainland tickets.

Section 5J.02. Specific Areas. Diving areas shall be limited to the following:

- a) Buffer Zone of a particular sanctuary for human activities except fishing
- b) Other areas outside the sanctuary

Section 5J.03. Discount. Users who are billeted at resorts in Cabilao or anywhere in Loon shall be given 50% discount of diving fee per dive upon payment of the diving tickets.

Section 5J.04. Collector. The Barangay Treasurer in the affected/concerned barangay is hereby deputized for the collection of the diving fee per diver on a per dive basis. However, the Punong Barangay may designate any person who shall actually collect the diving fees.

Section 5J.05. Duties of the Collector. The collector shall perform the following duties:

- a) Issue diving tickets upon payment of diving fee.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- b) List the names of divers and their citizenships in a logbook;
- c) List the names of Filipino citizens whose LGUs also offer the same privilege to Loonanons, and have them sign on a logbook and present proof of the mutual privilege / discount.
- d) Inspect the pumpboat and other paraphernalia used by the divers to determine if they are carrying still cameras or video cameras and intending the use them for underwater photography, and impose the corresponding fees;
- e) For every non-resort client, collect from him the diving fee upon issuance of diving tickets corresponding to the number of dives
- f) For every resort clients, collect the diving fee upon issuance of diving tickets and record the number of dives per diver per day and the total number of dives for the entire duration of stay at the resort to ensure accuracy of total fees collected in coordination with the resort operator.

Section 5J.06. Manner Of Collection. The collection of the diving fee shall be done in two ways:

- a) Per dive collection – for divers who are not staying at any local resort
- b) Totality collection - for divers who are staying at any local resort

Provided, a “diving ticket” must first be presented by the diver prior to his diving enjoyment, and provided further, that, excess tickets shall be refunded and lacking tickets shall be added upon due payment of the required fees.

Section 5J.07. Resort Obligation. The resort owner/manager shall be obliged to observe the following rules:

- a) Inform his/her client divers on the provisions of this ordinance;
- b) Ensure that the client has fully paid and satisfied his/her diving fee bill for the period of his stay at the resort before checking out;
- c) Immediately seek police assistance from the LGU or Punong Barangay for whatever violation committed by the client; and
- d) Shoulder the payment of the diving fee bill if the client fails to pay, otherwise he/she faces cancellation or revocation of his/her business permit.

Section 5J.08. Coastal Law and Diving Fee Collection Enforcers Team.

- 1) Diving Management and Collection Office. There shall be established a Diving Management and Collection Office at the designated area within the island of Cabilao or Sandingan.
- 2) Collection Team. There shall be created a team of Coastal Law and Diving Fee Collection Enforcers to be created by the Municipal Mayor through an Executive Order.
- 3) Honorarium. The Dive Collector of the Barangay shall receive an honorarium amounting to 20% of the total collection.

Section 5J.09 Remittance Of Diving Fees. The total diving fee collection for a particular month must be turned over by the Barangay Treasurer to the Municipal Treasurer on or before the second working day of the following month.

Section 5J.10. Role Of The Municipal Treasurer. The Municipal Treasurer shall perform the following tasks:

- a) Verify the authenticity of the documents submitted monthly by the Barangay Treasurer or designated collector, and ensure that there was honest collection;
- b) Once cleared, release the fifty (50%) of the monthly total collection in favor of the Barangay within the day when the Barangay Treasurer or designated collector turns over the funds with supporting documents and proof of honest collection;
- c) In case of any irregularity or doubt, and not later than five (5) days after remitting the monthly collection, initiate an investigative and clarificatory meeting with the Punong

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Barangay, Barangay Treasurer or designated collector, SB Chairman on Tourism, and Municipal Tourism Action Officer;

- d) The fifty (50%) share for the barangay shall never be released unless all issues and doubts as to the authenticity and honesty of the collection shall have been settled and clarified.

Section 5J.11. Free Entry. The Municipal Mayor is given the discretion to allow entry into the sanctuary free of charge any government agency or person for purposes beneficial to the sanctuary. Said agency/person must furnish the municipality of its findings.

Section 5J.12. Penalty.

The following shall be the penalty imposed for violating any of the provisions of this ordinance:

- a) For each diver – payment of a fine equivalent to the total collectible diving fee multiplied by three (3) times, or confiscation of the diving paraphernalia including still cameras or video cameras, or both at the discretion of the court.
- b) For each resort operator – payment of the total diving fee if his/her client fails to pay, or revocation of his/her business permit.
- c) For the Barangay Treasurer or Designated Collector, or any concerned barangay official – dismissal from device and payment of the amount being falsified or misrepresented with intent of gain multiplied three times, or a criminal case for violating any provision of the Revised Penal Code.

Article K. Eco-Tourism Fees

Section 5K.01. Macaques Habitat.

- 1) Entrance Fee. There shall be imposed an entrance fee at Loon Macaques Habitat, as follows:
 - a) P50.00 – for Filipinos and foreigners
 - b) P20.00 – for Loonanon residents
 - c) 50% discount for children up to 12 years of age.
- 2) Sharing. Ten percent (10%) of the entrance fee shall go to the coffers of Barangay Cantomocad. The remaining ninety percent (90%) shall be held in trust for the sustained operation and maintenance of the tourism facility, and tourism-related infrastructure projects, education, healthcare and other social services by the LGU and the barangays.
- 3) Incentives. There shall be a group incentive by way of discount of Ten Percent (10%) for group tourists of not less than 10 persons, excluding the driver, conductor, tour guide/s who will be given free entrance. Five percent (5%) of the collected group entrance of not less than 10 persons shall be set aside as incentive or tips for concerned tour operator or tour guide or driver. For this purpose, a separate book for group tour shall be provided therein, subject for signature of the tour agent/guide, or responsible group head.
- 4) Parking Fee. The parking fee shall be incorporated in the entrance fee, subject to a separate MOA with the lot-owner.
- 5) Donations. The donations shall be treated as separate trust fund for the purchase of the daily needs of the tourism facility like food for the animals, as well as other supplies and materials that are needed immediately.
(Ordinance No.10, series of 2010)

Section 5K.02. Tubig-Loon Fees And Revenues.

- 1) General Admission Fee

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- a) The general admission fee to the amusement park shall be Twenty Five Pesos (P 25.00) for adults and Fifteen Pesos (P 15.00) for children below 12 years old, regardless of the number of hours spent thereat, and regardless of whether the visitor uses the water amenities or not.
- b) Children who are below three years old are free of charge.
 - 1) The general admission fee shall be inclusive of the use of the pools, shower rooms, play area, and toilets.
 - 2) Persons using the park as venue for artistic or creative pursuits like photography, film, painting and others shall be charged the general admission fee.
- 2) Special Events Rental Fee
Special events like private programs and gatherings, as well as swimming competitions shall be charged a rental fee of One Thousand Pesos (P 1,000.00) per event for the first hour and Five Hundred Pesos (P 500.00) for the next hour or a portion thereof, and so on. This does not include the general admission fee per person and rental fee per picnic shed or hut.
- 3) Sheds Rental
Rental for the picnic sheds or huts shall be Five Hundred Pesos (P 500.00) per day or portion thereof. This does not include the general admission fee per person.
- 4) Other Rentals
Rentals for amenities and services that may be installed or available in the future shall be determined through the enactment of another revenue ordinance.
- 5) Other Sales
The sundry/souvenir shop shall accept items for sale on consignment, particularly from producers of local handicrafts and delicacies, provided that a ten-percent (10%) mark-up on the price of every product or item sold shall go to the coffers of the Local Government Unit. (*Ordinance No.17-005*)

Section 5K.03. Other Eco-Tourism Fees. Other Eco-Tourism fees which may be imposed in the future by virtue of an ordinance shall form part of this Revenue Code.

Article L. Agricultural Fees

Section 5L.01. Breeding Fees. There shall be imposed service fees in consideration for the breeding of animals rendered by the municipal agriculture office or its representative as follows:

- 1) artificial insemination fees
 - a) large animal - P200.00 free of charge for return heat for 3 consecutive times
 - b) goat - P50.00
- 2) natural breeding fees:
 - a) large animal - P500.00
 - b) goat - P50.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

The fees shall be paid to the municipal treasurer before the barangay livestock aid (bala) or personnel in-charge shall offer their services.

Section 5L.02. Animal Dispersal Fees.

- 1) No calf/ offspring of cow /carabao owned by this LGU under the animal dispersal program shall be dispersed to any qualified recipient without having complied two requisites:
 - A. barangay clearance -amounting to twenty five pesos (p25.00), to be paid to the barangay treasurer, stating among others that the applicant is a good-abiding resident of the barangay, having cleared his obligations in the barangay, and is capable of becoming an animal raiser.
 - B. payment of dispersal certification fee –amounting to one hundred pesos (p100.00), to be paid to the municipal treasurer duly signed by the mayor upon recommendation by the municipal agriculturist.
- 2) No mother cow /carabao shall be fully owned by the animal raiser under the large cattle animal dispersal program without having paid the certificate of registration at the municipal treasurer's office amounting to two hundred pesos (p200.00), and upon proof of return to the government the calf/ offspring in coordination with the municipal agriculture office. Only the female offspring shall be dispersed and the male offspring shall be bartered first with a female calf/ offspring from any source.

Section 5L.03. Sales Of Fruit Tree Seedlings. Fruit trees located at the respective district nurseries under the management of the Municipal Agriculture Office shall be sold only to the Loonanons to be planted within the municipal areas of Loon with the minimal price as follows:

- a) all indigenous fruit tree seedlings propagated sexually - P10.00
- b) all indigenous fruit tree seedlings propagated asexually -P100.00

No seedling shall be taken out from the premises without proof of payment from the Municipal Treasurer.

Section 5L.04. Sale Of Ornamental Plants, Flowers, Vegetables, Root crops. No ornamental plants, vegetables, flowers, root crops shall be taken out of the municipal or district nurseries without first paying the fees to defray the expenses for plant bags and other supplies:

- a) for indigenous/local varieties naturally/ sexually propagated - P5.00 each
- b) for certified/ hybrid varieties asexually/sexually propagated – P200-P300.00 each, depending on the pots used.

Section 5L.05. Sale Of Vermicast. Vermicast produced in different sites owned by LGU-Loon under the management of the municipal agriculture office shall be sold only to Loonanons with a minimal price as follows:

- a) retail price at 2 kgs/ pack - P10.00
- b) wholesale price at 50 kgs/ pack - P240.00

Section 5L.06. Corn Sheller Rental.

- a) There shall be imposed corn sheller rental at seventy-five centavos (P0.75) per kilo for the use of corn sheller to be paid to the Municipal Treasurer through the treasurer of Loon Farmer Scientists Association (LOFTA) who is deputized for this purpose.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

b) The sharing of the proceeds shall be divided as follows:

- 40% - LOFSA
- 10% - LGU Loon
- 20% - electricity bill
- 15% - machine maintenance
- 15% - honorarium for the operator

c) The corn sheller shall be made available for use to any of the 8 district nurseries which centralizes their respective corn products in the respective areas.

Section 5L.07. Cutting of Trees.

1. Regulatory Fee. Cutting of trees, not otherwise prohibited by law, shall be subject to regulatory fee of Twenty Five Pesos (P 25.00) per tree to be collected by the Municipal Treasurer from the chainsaw operator and another Twenty Five Pesos (P 25.00) per tree to be collected by the barangay treasurer from the owner of the tree, prior to the issuance of certification from the punong barangay and cutting permit by the mayor.
2. Proceeds. The proceeds of the P 25.00 from the owner of the tree shall go to the coffer of the barangay and those collected from the chainsaw operator shall go to the coffer of the municipality.
(Ord.No.01, series of 2009; Section 1, Ordinance No.15-002)

Section 5L.08. Corn Mill fees. There shall be imposed fees in consideration for the services rendered out of the LGU-owned corn mills amounting to P1.50 per kilo.

Article M. Covered Court Fees

Section 5M.01. Rental Fee.

There shall be collected a rental fee for the use of the facilities and equipment at District I Multipurpose Center, viz:

(1)

FACILITIES/ EQUIPMENT	(GOVERNMENT USER) LGU OR BARANGAY, OR RELIGIOUS OR SCHOOL PURPOSES/EVENTS FOR 1 ST 8 HOURS	PRIVATE USER FOR 1 ST 8 HOURS	IN EXCESS OF 8 HOURS (PER HOUR RATE)
Venue	P 100.00	P 300.00	P100.00
with light	P 200.00	P 300.00	P 50.00
with Simple Sound System	P 200.00	P 300.00	P 50.00
with Quadrosonic Sound	P 300.00	P 500.00	P100.00

(2) Any ordinary events/ activity held at night for a short time of more or less 1 hour such as usual basketball games shall use the Coin Slot Machine for the payment of the lighting electricity.

(3) The rental fee on the following items shall be based on per use/ occasion basis:

CHAIRS	-	P 2.00
TABLES	-	P 20.00

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

In case of shortage of the LGU equipment/ facilities, the users may rent equipments/ facilities from any barangay of District I but the rental fee will be collected by the barangay based on their barangay ordinance.

Section 5M.02. Exemptions. The following shall be exempt from the payment of venue:

- a) Charitable Activities
- b) All sport events held during daytime without using electricity.

Section 5M.03. Reservation.

- a. The user shall ask reservation of the venue and equipment at the Municipal Treasurer's Office in coordination with the barangay treasurer of Tangnan.
- b. Upon reservation, the user/s shall fully pay the total rental fees for the venue, facilities and equipments, subject to additional payment on excess hours.

Section 5M.04. Collection of Fees.

Payments of the prescribed fees shall be done at the Municipal Treasurer's office. However, the barangay treasurer of Tangnan is deputized to collect payment in excess of the 8-hours paid rental, and shall remit the same to the Municipal treasurer's Office.

Section 5M.05. Sharing Of Percentages Based On Net Income:

LGU	–	40%
Barangay Tangnan	–	30%
8 Barangays of District I	–	30%

(Sections 3-7, Ord.No.17-003, Series of 2017)

Section 5M.06. Other Covered Courts. There shall be imposed substantially the same fees for other covered courts of Loon, subject however to the passage of specific ordinance to that effect.

CHAPTER VI. COMMUNITY TAX

Section 6.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 6.02. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

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

Section 6.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

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

Section 6.04. Exemptions.

The following are exempted from the Community Tax:

- (a) Diplomatic and consular representatives; and
- (b) Transient visitors when their stay in the Philippines does not exceed three (3) months

Section 6.05. Place of Payment.

- a.) The community tax shall be paid in this municipality where the residence of the individual is located or where the principal office of the juridical entity is located.
- b.) It shall be unlawful for the municipal treasurer to collect the community tax outside the territorial jurisdiction of the municipality of Iloilo.
- c.) In case a corporation has a branch, sales office or warehouse in this municipality, and sales are made and recorded herein, the corresponding community tax shall be paid in this municipality.
- d.) Any person, natural or juridical, who pays a community tax to a municipality other than this municipality where his residence or principal office in the case of juridical persons is located shall remain liable to pay such tax to this municipality.
- e.) The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6.06. Time of Payment; Penalties for Delinquency.

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

Section 6.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6.08. Presentation of Community Tax Certificate on Certain Occasions.

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

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

- b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.
- c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 6.09. Collection and Allocation of Proceeds of the Community Tax.

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

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

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

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

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

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

Section 7A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 7A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

Section 7A.07. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

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

Section 7A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 7A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide 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 lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 7B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

Section 7B.03. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

- (a) **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) **Accounting of Distrainted Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. 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 Distrainted Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (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 distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled.

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

- (f) **Disposition of Proceeds.** The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, 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 sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due, including all expenses, is collected.

- (g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

- (h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are 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, and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales 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 the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- (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 payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of 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 sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

The City 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 thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

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

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

- (m) Resale of Real Estate Taken for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired in the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

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

Article C. Taxpayer's Remedies

Section 7C.01. Periods of Assessment and Collection.

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
1. The treasurer is legally prevented from making the assessment of collection;
 2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 3. The taxpayer is out of the country or otherwise cannot be located.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

Section 7C.02. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

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

Section 7C.03. Claim for Refund of Tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 7D.01. Power to Levy Other taxes, Fees or Charges. The municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Implementation of Municipal Ordinances, Collection and Sharing of Fines.

1.) Implementation System. Ordinances duly enacted by the Sangguniang Bayan and approved by the Honorable Mayor, subject to the effectivity clause, shall be implemented in the following manner:

(1) Administrative implementation .

The following shall coordinate in the strict and harmonious implementation of the duly approved ordinances and Codes:

- a) Municipal Mayor
- b) Vice-Mayor and Sangguniang Bayan Members –pursuant to the power of the Sanggunian “legislative tracking system”
- c) Department and office heads and personnel
- d) Philippine National Police
- e) Regional Mobile Group and related forces
- f) Punong Barangays
- g) Barangay Kagawads in their respective puroks
- h) Barangay Tanods and other barangay officials and personnel

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- i) Purok chairmen/presidents and purok officers
- j) Heads of institutions, business establishments, associations
- k) Household heads

(2) Imposition of Penalties.

The penal sanctions of the ordinance/ Code shall be imposed in two ways:

- a) Administrative imposition –for admitted violations, the violator/s may voluntarily pay the fine as provided for in the ordinance/ Code with corresponding receipt issued by the Municipal Treasurer.
- b) Lupon imposition –wherein the violator/s shall pay the corresponding fine after due process in the barangay where the aforementioned ordinance/ Code is violated.

2.) Sharing Scheme Of Fines. Excluding penalties on taxes, permit fees, and charges, and traffic violations in the implementation of municipal ordinances by administrative imposition or through Lupon, the sharing of penalty shall be as follows:

- a) LGU-Loon - 40%
- b) Informant - 20%
- c) Apprehending personnel , preferably the officials, barangay tanods, PNP, or any private person - 20%
- d) Barangay - 20%

3.) Informant. It shall be confidential in nature the name of the informant. The PNP shall issue a certification on the existence or non-existence of an informant/s to be presented to the Municipal Treasurer as a requirement for the release of the incentive due to the informant/s, without disclosing his/her identity.

4.) Treasurer's Office. The Municipal Treasurer shall implement the collection of penalties and payment of corresponding mobilization expense. Barangay Treasurers are authorized to issue receipts and remit such fines to the Municipal Treasurer, if the same is committed within their territorial jurisdiction.

5.) Informant-Apprehending Role. In the absence of specific informant, the entire 40% shall be given to the apprehending personnel or person by virtue of the exercise of citizen's arrest.

6.) Barangay Ordinance Violation. If the specific violation is also covered by the barangay ordinance duly declared valid by the Sangguniang Bayan, the Lupon may preferably apply the barangay ordinance duly violated in their specific area of jurisdiction, in which case, the fine imposed therein shall entirely go to the coffer of the barangay.

(Sections 1-7, Article XXVI, Part I, Ordinance No.16-001, Series of 2016, The Legislative and Quasi-Judicial Management Code)

Section 7D.03. Rules in the Enforcement of Transportation and Traffic Rules and Ordinances, and Collection and Sharing of Fines.

1) The following are the rules in the enforcement of traffic penalties/ fines:

- a) Any traffic violator who violates any of the provisions of the Revised Transportation Code, rules and regulations, Executive Order, or laws shall be penalized according to its specific penal provision of the Code, or in its general sense under Section 81, hereof, to include those violations enumerated in Section 80.
- b) LTO traffic enforcers include the MUTRA, PNP, Auxiliary Police, Task Force Motorsiklo, Bantay Bayan, and those authorized by the Mayor to assist in the enforcement of the traffic laws, rules and regulations, ordinances and Executive Order.

SB MUNICIPAL ORDINANCE NO. 18-001, Series of 2018

- c) Proceeds of the transport fines shall go to the coffer of the Municipal Treasurer's office.
- d) The violator who has issued a Citation Ticket is given 3 days or 72 hours within which to settle or pay his "administrative fine", failure of which shall cause for the filing of an appropriate case pursuant to the LTO-based violations subject for Temporary Operator's Permit (TOP) issuance.
- e) For every traffic violation, the offender is issued a Citation Ticket by any member of the Municipal PNP Traffic Enforcement Division or any member of Municipal Traffic Aides (MUTRA) directing said offender to personally report and appear before the Office of the Chief of Police of the Municipal PNP within three days (3) days from the date of issue of said citation ticket and directing said offender to pay a fine at the Municipal Treasurer's Office, otherwise, a case shall be filed against him invoking the national law with higher penalty.
- f) However, if the traffic violator reports to the Office of the Chief of Police of the Municipal PNP within the reglamentary period of three (3) days and pays the administrative fine/ penalty at the Treasurer's Office, the local-based penalty shall be imposed with a maximum of P2,500.00.

2) **Sharing Scheme of Traffic Fines.**

The administrative fines imposed in violation of the Traffic Rules and Regulations and the provisions as embodied in the Traffic Code/ Ordinances shall be shared as follows:

- a) 65% - LGU Loon
- b) 35% - for Traffic Enforcers' operational expenses such as but not limited to office supplies, gasoline/mobilization and traffic enforcement expenses, uniform and other related operational expenses.
(Section 87-88, Transportation and Traffic Code)

Section 7D.04. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation.

Section 7D.05. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.06. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every **three (3)** years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation. Any person or persons who violates any of the provisions not specifically penalized in this Code shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER IX. FINAL PROVISIONS

Section 9.01. Mandatory Review. The Sangguniang Bayan of Loon shall undertake mandatory review of this Code once in every three (3) years with a primary objective to institute a sound just and integrated system of local revenue raising.

Section 9.02. Oversight Committee. There shall be created an oversight committee which shall be composed of the Local Chief Executive, as Chairman, Municipal Treasurer, Municipal Budget Officer, MPDC, Chairman of the SB Committee of Appropriation, as members. The main function of the committee is to oversee the smooth implementation of this Code and to receive feedbacks and recommend appropriate measures or changes in the Code.

Section 9.03. Separability Clause. If for any reason, any section or provision of this Code shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 9.04. Applicability Clause. All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 9.05. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

Section 9.06. Effectivity. This Ordinance shall take effect after its Publication in a newspaper of general circulation pursuant to Section 188, RA 7160.

UNANIMOUSLY APPROVED.

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I hereby certify to the correctness of the above-quoted ordinance.

FIDELINO P. CORITICO, LLB
Secretary to the Sanggunian

ATTESTED:

LLOYD PETER M. LOPEZ, M.D.
Vice Mayor
Presiding Officer

A P P R O V E D:

ELVI PETER L. RELAMPAGOS
Municipal Mayor

Date: _____