



Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
Province of Maguindanao
MUNICIPALITY OF DATU ODIN SINSUAT
OFFICE OF THE SANGGUNIANG BAYAN
Dalican, Datu Odin Sinsuat, Maguindanao



EXCERPTS FROM THE MINUTES OF THE 84TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF DATU ODIN SINSUAT MAGUINDANAO HELD AT THE SESSION ROOM, MUNICIPAL BUILDING HALL, ON WEDNESDAY, DECEMBER 1, 2021 AT EXACTLY 10:00 O’CLOCK IN THE MORNING.

PRESENT:

Hon. MOHAMMAD KHALID A. AMPATUAN	Vice-Mayor/Presiding Officer
Hon. ALIH JABBAR L. SINSUAT	SB Member
Hon. KAHARUDIN M. NUR	SB Member
Hon. RALPH SHAJANI A. AMBOLODITO	SB Member
Hon. ABDULHAMID M. ABAS	SB Member
Hon. ANDIDATU S. MOHAMAD	SB Member
Hon. SUKARNO M. PINGUIAMAN	SB Member
Hon. TANTO T. DATUKON	SB Member
Hon. BAI THALIA ZYRA R. SINSUAT	SB Member
Hon. BRYAN ALI D. SINSUAT	IPs Representative
Hon. BAI NOR-AIRAH A. SINSUAT	SK Federation President

ABSENT:

Hon. ABDULMAIN P. ABAS	ABC President
------------------------	---------------

MUNICIPAL ORDINANCE NO.2021-68
SERIES OF 2021

AN ORDINANCE ENACTING THE REVISED REVENUE CODE OF THE MUNICIPALITY OF DATU ODIN SINSUAT, PROVINCE OF MAGUINDANAO

Be it ordained by the Sangguniang Bayan of the Municipality of Datu Odin Sinsuat in session assembled that:

CHAPTER 1. GENERAL PROVISIONS

Article A. Title and Scope

Section 1A.01 Title. This ordinance shall be known as the Revised Municipal Revenue Code of 2021 of the Municipality of Datu Odin Sinsuat, Province of Maguindanao.

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. Definitions and Rules of Construction of Provisions

Section 1B.01 Words Defined in this Code. When used in this Code:

“*Admission Fee*” – means the monetary consideration that a patron/customer pays to gain admission to any amusement place.

“Advertising Agency”– refers to all persons who are engaged in the business of advertising for others by means of billboards, tarpaulins, streamers, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or in social media, whether in pictorial, public address system or reading form.

“Advertising Sign” – refers to a sign that directs attention to a business, profession, commodity, service or entertainment conducted, sold or offered at a place other than where the business, profession, etc. is located.

“Agency” – includes all businesses who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, private detective agencies and other similar business.

“Agricultural Chemicals” – refer to any organic or inorganic compound formulated for use either in the propagation or protection of agricultural crops from pests and diseases. The use of which has been authorized by the Fertilizer and Pesticide Board.

“Agricultural Products”–as defined under Paragraph A, Section 131 of R.A. 7160

“Alley” – refers to any public space or thoroughfare which has been dedicated or allotted to the public for public use as passageway.

“Alteration” – refers to a change, addition or modification such as changes in the materials used, partitioning, location/size or openings, structural parts, existing utilities and equipment but does not increase the overall area.

“Amusement” – is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, and pastime or fun.

“Amusement” Places –as defined in Paragraph C, Section 131, R.A. 7160.

Ancillary Building Structure – a secondary building/structure located within the same premises the use of which is incidental to that of the main building/structure.

“Apartment”– a room or suite of two or more rooms, designed and intended for, or occupied by one family for living, sleeping, and cooking purposes.

“Apartment House” – any building or portion thereof, which is designed, built, rented, leased, or hired to be occupied, or which is occupied as the home or residence of three or more families living independently of each other and doing their own cooking in the building, and shall include flats and apartments.

“Assessment” – refers to the act of determining the true and correct amount of taxes, fees, charges and other impositions due from a person based on the pertinent provisions as provided for in this Code.

“Banks and other Financial Institutions” – as defined under Paragraph E, Section 131 of R.A. 7160.

“Bet Taker” – is an individual who calls or takes care of bets from owners of gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission or both.

“Billboard” – a flat surface on which advertising bills posted.

“Boarding House” – includes any house where boarders are accepted for compensation for a period of at least one month.

“Branch or Sales Office” – as defined in Article 243(a)(2), Implementing Rules and Regulation (IRR) of R.A. 7160.

“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.

“Building” – as defined under the Glossary of the National Building Code.

“Building Height” – as defined under the Glossary of the National Building Code.

“Building Permit” – a permit issued by the Municipal Government to a person, firm, or corporation including any government agency or instrumentality, authoring them to erect, construct alter, repair, move, convert or demolish any building or structure, or cause the same to be done.

“Burial Permit” – the permit issued by the Municipal Mayor’s Office after a death certificate has been issued by the Municipal Civil Registrar.

“Business” –as defined in Paragraph D, Section 131, R.A. 7160.

“Business Sign” – an accessory sign that directs attention to a profession, business, commodity, service or entertainment conducted, sold or offered in the same place where the business is located, an identification or on-premise sign.

“Calling” – means one’s regular business, trade, profession, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actor and actresses, masseurs, commercial stewards and stewardess, and etc.

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

“Capital Investment” –as defined in Paragraph F, Section 131, R.A. 7160.

“Carenderia” – refers to any public eating place where foods already cooked are sold.

“Charges” – as defined in Paragraph G, Section 131, R.A. 7160

“*Circus*” – includes every building, tent, or area where feats of horsemanship, aerobatic performances, or similar acts are exhibited

“*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.

“*Cockpit*” – refers to a building or portion thereof designed for the purpose of holding cockfights, whether or not money bets are made on the results of such cockfights.

“*Compounder*” – comprises every person who, without rectifying, purifying, or refining distilled spirits, wine or other liquor with any material except water, manufactures any intoxicating beverage.

“*Construction*” – all on-site work done from site preparation, excavation, foundation, assembly of all the components and installation of utilities and equipment of buildings/structures.

“*Construction Materials*” – articles, items or supplies consumed or used in construction project and incorporated in the constructed building or structure such as cement, all forms of steel products, pipes, electrical supplies, etc.

“*Consumers*” – include those who directly purchase or acquire from manufacturers, producers, and distributors of articles or goods for their direct use or consumption, or for distribution for the use or consumption of others as the end users or ultimate consumers.

“*Contractors*” –as defined in Paragraph H, Section 131, R.A. 7160.

“*Conversion*” – a change in the use or occupancy of a building/structure or any portion thereof.

“*Cooperative*” – as defined in RA 9520 otherwise known as Philippine Cooperative Code.

“*Corporation*” – as defined in Paragraph I, Section 131, R.A. 7160.

“*Dealer*” –as defined in Paragraph K, Section 131, R.A. 7160.

“*Department Store*” – refers to a large shop containing many different departments each of which deals in different goods or services.

“*Depreciated Value*” – is the value remaining after deducting depreciation from the acquisition cost.

“*Derby*” – refers to the invitational cockfight usually more than one (1)duration participated in by local and foreign game cockers or cockfighting “aficionados” with “pot money” or a prize awarded to the proclaimed winning entry.

“*Display Sign*” – any material, device or structure that is arranged, intended, designed of as an advertisement, announcement or directory that includes a sign, sign screen, billboard or advertising advice of any kind.

“*Distiller of Spirits*” – comprises all who distill spirituous liquor by original and continuous distillation from mash, wort wash, sap, or syrup through continuous vessels and pipes until manufacture thereof is complete.

“*Electrical Sign*” – any sign which has characters, letters, pictures, designs, backgrounds or outline illuminated by incandescent or fluorescent lamps or luminous tubes as part of the sign proper. These light sources being external or internal.

“*Essential to the Business*” – means a necessary activity which would greatly affect the productivity; it is actually, directly and exclusively applied.

“*Experimental Farms*” – agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agribusiness, marine or aquatic, livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods or products.

“*Exporter*” – 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.

“*Fee*” – as defined in Paragraph L, Section 131, R. A. 7160.

“*Financial Intermediaries*” – are persons or entities whose principal functions include the lending, investing or placement of funds or evidences of indebtedness or equity deposited with them, acquired by them, or otherwise coursed through them, either for their own account by others.

“*Forest Products*” – include timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, and 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.

“*Forest Lands*” – include the public forest, the permanent forest or the forest reserves, forest reservations.

“*Franchise*” – as defined in Paragraph M, Section 131, R.A. 7160.

“*Funeral Parlor*” – refers to the business engaged in rendering or offering funeral services such as but not limited to embalming, provision and/or making of coffins, interment services, with building or structure and morgue intended for depositing corpses.

“*Gaffer (Taga-tari)*” – refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.

“*General Professional Partnership*” – 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.

“*Gross Sales or Receipts*” – as defined in Paragraph N, Section 131, R.A. 7160.

“*Hardware*” – refers to fixtures, equipment, tools, devices and machineries used for general-purpose construction and repair of a structure or object.

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

“*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.

“*Improvement*” – is a valuable addition made to property or an amelioration in its conditions, which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes, amounting to more than mere repair or replacement of parts involving capital expenditures and labor and normally requiring a building permit.

“*Insurance Company*” – refers to any juridical person that includes partnerships, associations, corporations, including government owned or controlled corporations or entities, engaged as principals in the insurance business, excepting mutual benefit associations.

“*Large Cattle*” – includes horses, mules, donkeys, carabaos, cows, and other domestic members of the bovine family.

“*Lessor*” – includes any person, either natural or juridical, engaged in the business of leasing or renting of personal or real property or space.

“*Levy*” – refers to the imposition or collection of an assessment, tax, fee, charge, or fine.

“*License or Permit*” – refers to permission granted in accordance with law by a competent authority to engage in some business, occupation, or calling or to engage in some transactions.

“*Lodging House*” – includes any house or building or portion thereof, wherein any person or persons maybe regularly harbored or received as transients for compensation. Taverns or inns, cottages and open hut shall be considered as lodging houses.

“*Manufacturer*” –as defined in Paragraph O, Section 131, R.A. 7160.

“*Marginal Farmer or Fisherman*” –as defined in Paragraph P, Section 131, R.A. 1760.

“*Market Premises*” – refers to any open space in the market compound; a part of the market lot consisting of bare ground not covered by market buildings,

usually occupied by transient vendors especially during market days. One (1) kilometer radius from the Public Market shall be considered Market Premises.

“*Masseur*” – means a person, especially a man, who provides massages professionally.

“*Measuring Instrument*” – refers to gadgets, equipment, instruments, and other materials used to determine weights, mass, length, volume, quantity, kilowatt hour, and others for valuation, taxation, and collection of fees, taxes, and charges.

“*Minerals*” – mean all natural inorganic substances whether in solid, liquid, gaseous or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.

“*Mineral Lands*” – are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.

“*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.

“*Money Changer*” – refers to persons or entities engaged in trading currencies.

“*Motorized banca*” – refers to a small boat, canoe, or the like used for the transport of goods and commodities and persons for a fee

“*Motorized Tricycle*” – is a motorcycle-propelled vehicle fitted with a single wheeled sidecar.

“*Motorized Tricycle Operator’s Permit*” – is a franchise granted to persons, natural or juridical allowing him/it to operate tricycle-for-hire over a route or zone.

“*Motor Vehicle*” – as defined in Paragraph Q, Section 131, R.A. 7160.

“*Municipal Grounds*” –refers to open spaces owned by the municipalityutilized for special occasions and other purposes.

“*Occupation*” – means one's regular business or employment, or an activity which particularly takes up one's time, thought and energies. It includes any calling, business, trade, profession or vocation.

“*Operator*” – as defined in Paragraph S, Section 131, R.A. 7160.

“*Overhead Spraying*” – refers to the act of applying agricultural chemicals to crops through the use of mechanical application equipment such as booms and the like or where actual control on where the chemical will eventually settle has been greatly diminished on the plant being sprayed.

“Negative List” – contains the names of establishments that have outstanding non-compliances with statutory requirements imposed by the government agencies, including government-owned or controlled corporations such as the BFP, the SSS, and the Philippine Health Insurance Corporation (PHIC) and other regulatory agencies and local government departments, which will trigger an action from the LGU to inform the establishment to act on the non-compliance findings within fifteen (15) days from receipt of notice. The negative list is usually provided by the concerned national government agencies to the city/municipality prior to the business renewal period.

“Peddler” – as defined in Paragraph T, Section 131, R.A. 7160.

“Persons” – as defined in Paragraph U, Section 131, R.A. 7160.

“Petroleum Products” – include all types of gasoline, aviation gas, diesel, kerosene, oil and lubricants.

“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. Inland fishing ground shall be considered as plantation.

“Presumptive Breakeven Sales” – refers to the condition where gross profit minus operating and administrative expenses equals zero derived from the identification of fixed and recurring expenses divided by the gross profit margin or marked up and resulting to ZERO NET INCOME.

“Principal Office” – as defined in Article 243(a)(1), Implementing Rules and Regulation (IRR) of R.A. 7160.

“Privilege” – a right or immunity granted as a peculiar benefit, advantage or favor.

“Producer” – means essentially the same as “manufacturer” except that it is more commonly used to denote a person who raises agricultural crops, livestock, and fowls puts them in a condition for the market.

“Profession” – means a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, professions under the Real Estate Service Act, etc.

“Public Market” – refers to any place, building, or structure of any kind designated as such through an ordinance by the local Sanggunian, except public streets, plazas, parks, and the like.

“Real Estate Dealer” – includes any person engaged in the business of buying, selling, exchanging property as principal and holding himself out as a full or part time dealer in real estate or as an owner of real property. However, an owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred and Sixty-Seven (C.A. 567) shall not be considered as a real estate dealer under this definition.

“Rectifier” – a person 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 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.

“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.

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

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

“Residents” – as defined in Paragraph V, Section 131, R.A. 7160.

“Retail” – as defined in Paragraph W, Section 131, R.A. 7160.

“Retailer” – a person engaged in the retail business.

“Revenue” – includes income of the government from all sources.

“Route” – refers to a specific area of coverage where vehicles are allowed to transport passengers or goods.

“Services” – mean works rendered by the government to its constituents or by a private person contracted by the government, as the case may be.

“School” – refers to any private institution established regardless of classification whether kindergarten, elementary, high school, college either vocational or technical or post collegiate.

“Special Levy” – is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

“Socialized Housing” – refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.

“Stray Animal” – means an animal which is set loose, unrestrained, and not under the complete control of its owner or in-charge or in possession thereof, found roaming at-large in public or private places with or without tether.

“*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.

“*Video Products*” – shall mean all tapes, cassettes, cartridges, compact discs, video compact discs, digital compact discs, and the like which are used for video recording or playback.

“*Warehouse*” – is a building utilized for the storage of products for sale and from which goods or merchandize is 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.

“*Wholesale*” –as defined in Paragraph Z, Section 131, R.A. 7160.

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

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 and other laws and ordinances.

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

CHAPTER 2. MUNICIPAL TAXES

Article A. Business Tax

Section2A.01. 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 amount hereafter prescribed:

- (a) On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedules:

GROSS SALES/RECEIPTS FOR THE PRECEDING CALENDAR YEAR OF:	AMOUNT OF TAX PER ANNUM
Less than 10,000.00	214.50
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	392.60
20,000.00 or more but less than 30,000.00	572.00
30,000.00 or more but less than 40,000.00	858.00
40,000.00 or more but less than 50,000.00	1,072.50
50,000.00 or more but less than 75,000.00	1,716.00
75,000.00 or more but less than 100,000.00	2,145.00
100,000.00 or more but less than 150,000.00	2,860.00
150,000.00 or more but less than 200,000.00	3,575.00
200,000.00 or more but less than 300,000.00	5,005.00
300,000.00 or more but less than 500,000.00	7,150.00
500,000.00 or more but less than 750,000.00	10,400.00
750,000.00 or more but less than 1,000,000.00	13,000.00
1,000,000.00 or more but less than 2,000,000.00	17,875.00
2,000,000.00 or more but less than 3,000,000.00	21,450.00
3,000,000.00 or more but less than 4,000,000.00	25,740.00
4,000,000.00 or more but less than 5,000,000.00	30,030.00
5,000,000.00 or more but less than 6,500,000.00	31,687.50
6,500,000.00 or more	PhP31,687.50 plus forty five percent (48.75%) of one percent (1%) of gross sales over PhP6,500,000.00

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

GROSS SALES/RECEIPTS FOR THE PRECEDING CALENDAR YEAR OF:	AMOUNT OF TAX PER ANNUM
Less than 1,000.00	23.40
1,000.00 or more but less than 2,000.00	42.90
2,000.00 or more but less than 3,000.00	65.00

3,000.00	or more but less than	4,000.00	93.60
4,000.00	or more but less than	5,000.00	130.00
5,000.00	or more but less than	6,000.00	157.30
6,000.00	or more but less than	7,000.00	185.90
7,000.00	or more but less than	8,000.00	214.50
8,000.00	or more but less than	10,000.00	243.10
10,000.00	or more but less than	15,000.00	286.00
15,000.00	or more but less than	20,000.00	357.50
20,000.00	or more but less than	30,000.00	429.00
30,000.00	or more but less than	40,000.00	572.00
40,000.00	or more but less than	50,000.00	858.00
50,000.00	or more but less than	75,000.00	1,287.00
75,000.00	or more but less than	100,000.00	1,716.00
100,000.00	or more but less than	150,000.00	2,431.00
150,000.00	or more but less than	200,000.00	3,146.00
200,000.00	or more but less than	300,000.00	4,290.00
300,000.00	or more but less than	500,000.00	5,720.00
500,000.00	or more but less than	750,000.00	8,580.00
750,000.00	or more but less than	1,000,000.00	11,440.00
1,000,000.00	or more but less than	2,000,000.00	13,000.00
2,000,000.00	or more		PhP13,000.00 plus sixty percent (65%) of one percent (1%) of gross sales over PhP2,000,000.00

(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 Section:

- (1) Rice and corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured canned goods, processed or preserved foodstuffs, sugar, salt and

agricultural marine and fresh water products, such as corn, palay, sorghum, mongo, coffee, cacao, bananas, rubber, ramie, peanuts, soybeans, copra, mangoes, pineapple and other fruits, cassava, cotlow, hemp and other fibers, spices and vegetables, marine, fishponds and fresh water products such as bangus, eel, tilapia, hito, bangus fry, freshwater shrimps, in large quantities whether in their original form 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

(d) On retailers.

WITH GROSS SALES/RECEIPTS FOR THE PRECEDING YEAR	AMOUNT OF TAX PER ANNUM
---	------------------------------------

400,000.00 or less	2.60%
more than 400,000.00	1.30%

(e) On contractors and on business establishments principally rendering or offering to render services such as:

GROSS SALES/RECEIPTS FOR THE PRECEDING CALENDAR YEAR OF:	AMOUNT OF TAX PER ANNUM
Less than 5,000.00	35.75
5,000.00 or more but less than 10,000.00	80.08
10,000.00 or more but less than 15,000.00	135.85
15,000.00 or more but less than 20,000.00	214.50
20,000.00 or more but less than 30,000.00	357.50
30,000.00 or more but less than 40,000.00	500.50
40,000.00 or more but less than 50,000.00	715.00
50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00
150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00
250,000.00 or more but less than 300,000.00	6,006.00
300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00
750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	14,950.00
2,000,000.00 or more	PhP14,950.00 plus sixty percent (65%) of one percent (1%) of gross sales over PhP2,000,000.00

- (f) On banks and other financial institutions, pawnshops, money shops, money changer, investment companies, lending investors and insurance companies.

The amount of tax per annum shall be at the rate of sixty five percent (65%) of one percent (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 of banks and financial institutions not otherwise enumerated above shall be excluded from the tax.

- (g) On peddlers engaged in the sale of any merchandise or article of commerce, at a rate of Sixty-Five Pesos (PhP65.00) per peddler annually:

Delivery trucks, vans, or motor vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated in article 231 of the IRR shall be exempt from peddler's tax imposed.

- (h) On any other businesses not categorized in the previous categories:

- (1) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountains, bars, carenderias or food caterers and other similar establishments not herein enumerated.

WITH GROSS SALES/RECEIPTS FOR THE PRECEDING YEAR	AMOUNT OF TAX PER ANNUM
---	------------------------------------

Php 400,000.00 or less	2.60%
In excess of 400,000.00	1.30%

- (2) On operators of rice and corn mills engaged in milling of rice and corn belonging to other persons with total capacity per machine in accordance with the following schedule:

	AMOUNT OF TAX PER ANNUM
Corn mill not exceeding 100 cavans per twelve hours capacity	PhP250.00
Traveling rice mill	400.00
Rice mill (kiskisan) not exceeding 100 cavans per twelve hours capacity	300.00
Rice mills (baby cono) exceeding 100 cavans per twelve hours capacity	500.00
Rice mills (cono) with capacity of more than 300 cavans per twelve hours	3,500.00

Rice and corn millers who are also engaged in the business of wholesaling, retailing, or both, of said cereals shall first secure a Business Permit for the purpose. They shall have a separate store space accessible to the public with a signboard stating that they are

retailing or wholesaling the aforesaid cereals and secured the necessary papers required of them by the National Food Authority (NFA) and shall keep separate books of accounts for the two businesses.

Section 2A.02 Exemption. Businesses engaged in the production, manufacture, refining, distribution or sale of petroleum products shall not be subject to any local tax imposed in this Article.

Section 2A.03. Computation of Tax for Newly-started Business. No business tax shall be collected on newly-started business on the quarter where the business started its operation. In the succeeding quarter or quarters, the tax shall be based on the preceding quarter's gross sales or receipts.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales or receipts for the preceding calendar year.

Section 2A.04. Computation and Payment of Tax on Business.

- (a) The taxes imposed herein shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted, and one line of business does not become exempted by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.
- (b) In cases where a person conducts or operates two (2) or more of the related businesses mentioned in Sec. 2A.01, which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related business.
- (c) In cases where a person conducts or operates two (2) or more business mentioned in the aforesaid section which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported, and the tax thereon shall be computed on the basis of the appropriate schedule.

Section 2A.05 Situs of Tax. For purposes of collection of the business taxes subject to Situs, the provisions under Article 243 (b) (1), (2), (3), (4i & 4ii), (5), (6), (7); (c), and (d1,2,3,4,) of the Implementing Rules and Regulations (IRR) of R.A. 7160 shall apply.

Section 2A.06 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 2A.07 Time of Payment. The tax shall be paid within the first twenty (20) days of January or maybe paid in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2A.08 Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a

surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2A.09 Interest of Unpaid Tax. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

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

Section 2A.10 Administrative Provisions.

- (a) Requirement. Any person who shall establish, operate or conduct any business, trade or activity in this municipality shall first obtain a Business Permit and pay the corresponding fees and the business tax imposed.
- (b) Issuance and Posting of Official Receipt. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer from the fulfillment 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 Receipts. All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Fifty Pesos (Php 50.00) or more at any one time prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- (d) Sworn Declaration of Gross Receipts or Sales. Operators of businesses subject to the taxes on business shall submit a sworn declaration of the detailed capital investment before the start of their business operations and upon application for a Business Permit to operate the business. Upon payment of the tax levied in this Article, any person engaged in business subject to the business tax based on gross sales and/or receipts shall submit a sworn declaration 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 declaration of gross sales or receipts due among others to his failure to have a book of accounts, records and/or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

- (e) Submission of Audited Financial Statement. It shall be the duty of every businessman whose gross sales or receipts exceeds Five Hundred Thousand (P500,000) to submit an audited financial statement to the Office of the Municipal Treasurer not later than April 30 of each year.
- (f) Issuance of Certification. The Municipal Treasurer may, upon presentation or satisfactory proof that the original official receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (PhP100.00).
- (g) Transfer of Business to Other Location. Any business for which a municipal business tax has been paid by the person conducting may be transferred and continued in any other place within the territorial limits of this municipality without the payment of additional tax during the period for which the payment of the tax was made.
- (h) Retirement of Business. Any person natural or juridical, subject to the tax on business under this Chapter shall, upon termination of the business, submit a sworn declaration of the gross sales or receipts for the current calendar year within five (5) days following the closure. Any unpaid taxes shall first be paid before any business or undertaking is finally terminated.

Finally, 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 for record purposes in the course of the renewal of the permit or license to operate the business.

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

- (1) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Treasurer shall recommend to the Municipal Mayor the disapproval of the application for the

termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local ordinance.

- (2) In the case of a new owner to whom the business was transferred by sale or other form of conveyance, the new owner shall pay the amount of One Thousand Pesos (PhP1,000.00) for the transfer of the business to him.
 - (3) If it is found that the retirement or termination of the business is legitimate, and the tax due therefrom be less than the tax due for the current year based on the current year's gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
 - (4) The permit issued to a business retiring or terminating its operation shall be surrendered to the Municipal Treasurer who shall indorse the same to the Municipal Mayor for cancellation and other appropriate actions.
- (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. Provided further that person assuming the business is not legally incapacitated to engage into business.

Section 2A.11 Presumptive Breakeven Sales (PBS). The Municipal Treasurer or his authorized deputy, by his judgment, may apply Presumptive Breakeven Sales (PBS) tool to determine the gross receipts.

Article B – Community Tax

Section 2B.01 Imposition of Tax. There is hereby levied an annual community tax on individuals and corporations, natural or juridical, residing in the municipality at the rates prescribed hereunder.

- (a) On Individuals

Basic Community Tax	PhP 5.00
---------------------	----------

Additional Community Tax of 1.00 for every One Thousand Pesos (PhP 1,000.00) of income regardless of whether from business, exercise of profession or from property but not to exceed Five Thousand Pesos (PhP 5,000.00).

In case of husband and wife, each of them shall be liable to pay the basic tax of Five Pesos (PhP 5.00) but the additional tax imposable on the husband and wife shall be One Peso (PhP 1.00) for every One Thousand Pesos (PhP 1,000.00) of income from the total

(a) Time of Payment.

- (1) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last day of February of each year.
- (2) 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.
- (3) Persons who come to reside in the Municipality 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.
- (4) 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.

(b) Place of payment.

- (1) The community tax shall be paid in the municipality where the residence of the individual is located or where the principal office of the juridical entity is located.
- (2) It shall be unlawful for the Municipal Treasurer to collect the community tax outside the territorial jurisdiction of this municipality.
- (3) In case a corporation has a branch, sales office or warehouse in this municipality, and sales are made and recorded therein, the corresponding community tax shall be paid to this municipality.
- (4) Any person, natural or juridical, who pays the community tax to a city or 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.

Section 2B.05 Collection and Allocation of Proceeds of the Community Tax.

- (a) The Municipal Treasurer shall deputize the Barangay Treasurers to collect the Community Tax in their respective jurisdictions; provided, however, said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) The proceeds of the Community Tax actually and directly collected by Municipal Treasurer shall accrue entirely to the general fund of this Municipality. The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

(1) Fifty percent (50%) shall accrue to the general fund of the Municipality; and,

(2) Fifty percent (50%) shall accrue to the Barangay where the tax is collected.

Section 2B.06 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 Five Pesos (P5.00).

Section 2B.07. Presentation of Community Tax Certificate on Certain Occasions.

(a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee, receives any money from any public funds, transacts any official business; transacts any business with the government; 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 (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 2B.08 Penalty for Late Payment. If the tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Article C. Tax on Mining Operations

Section 2C.01 Imposition of Tax. There is hereby levied an annual tax at the rate of two and four tenth percent (2.4%) based on the gross receipts for the preceding year of mining operations.

Section 2C.02. Exclusion. Extractions 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 2C.03 Time of Payment. The tax shall be paid 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 2C.04 Surcharge of Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2C.05 Interest of Unpaid Tax. In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

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

Section 2C.06 Administrative Provision.

- (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, 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.

Article D. Tax on Forest Concessions and Forest Products

Section 2D.01 Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two and four tenth percent

(2.4%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2D.02 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 2D.03 Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

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

Article E. Franchise Tax on Motorized Tricycle and Other Business Subject to Franchise.

Section 2E.01 Imposition of Tax. There is hereby levied an annual tax on operating motorized tricycles and other business subject to franchise as follows:

	AMOUNT OF TAX
Motorized Tricycle	200.00/unit
Cockpit	50,000.00
Market	50,000.00

Section 2E.02 Time of Payment. The tax may be paid in full or in four (4) equal installments not later than the first (1st) 20 days of every quarter. In the case of a newly started business, the tax shall be reckoned on the quarter when the franchise was approved.

Section 2E.03 Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

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

Section 2E.05 Administrative Provisions.

- (a) Prospective Franchisee and other business subject to this Article should first secure an approved franchise from the Sangguniang Bayan before it can lawfully operate. Standard and necessary requirements to operate a business shall apply.
- (b) The Business Permits and Licensing Office shall keep a registry of all franchisee which shall include among others, the name and address of the operator and other requirements deemed necessary.
- (c) The duration of franchise shall be as follows unless sooner revoked for cause:
 - 1) MTOP 3 years
 - 2) Cockpit 10 years
 - 3) Market 10 years

Article F. Socialized Housing Tax

Section 2F.01 Imposition of Tax. There is hereby levied an additional one-half (1/2) of one percent (1%) socialized housing tax on the assessed value of all lands within urban areas in excess of Fifty Thousand Pesos (PhP 50,000.00), which is in addition to the basic real property tax.

Section 2F.02 Surcharge for Late Payment. Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2F.03 Interest on Unpaid Tax. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 2F.04 Exemptions. The following are exempted from the socialized housing tax:

- (a) Those included in the coverage of RA 6657, otherwise known as the Comprehensive Agrarian Reform law;
- (b) Those actually used for national defense and security of the state;
- (c) Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the local government units, provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax.
- (d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological

balance or environmental protection, as determined and- certified by the proper government agency; and,

- (e) Those actually and primarily used for religious, charitable or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

Section 2F.05 Collection and Accrual of Proceeds. The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the municipality.

Section 2F.06 Administrative Provisions. The Municipal Assessor shall assess identified properties subject to this imposition and keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (PhP 50,000.00). For purposes of collection, the Municipal Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 2F.07. Penalty. Any violation of the provisions of this Chapter shall be punishable for the first offense of One Thousand Pesos (PhP 1,000.00); second offense of One Thousand Five Hundred Pesos (PhP 1,500.00); and third and final offense of Two Thousand Five Hundred Pesos (PhP 2,500.00) and revocation of business permit or imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the court.

CHAPTER 3. PERMIT AND REGULATORY FEES

Article A. Business Permit Fees

Section 3A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Business Permit to every person that shall conduct a business, trade or activity within this municipality at the following rates:

a. Newly started business with capitalization of not more than Five Hundred Pesos (P500,000.00)	1,000.00
b. Newly started business with capitalization of not more than One Million Pesos (P1,000,000.00)	1,500.00
c. Newly started business with capitalization of more than One Million but not more than Five Million	2,050.00
d. Newly started business with capitalization of more than Five Million Pesos	3,000.00
e. For Renewal of Permit whose business is engaged In retailing and wholesaling	2,000.00
f. For Renewal of Permit whose business is engaged in manufacturing	2,500.00
g. For business with complex business activities	3,500.00
h. Small businesses like sari-sari store 100T and below	500.00
i. Other business not falling under category “d” or” e”	1,600.00

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

Section 3A.02. Time of Payment. The fee imposed in the preceding section shall be paid to the Municipal Treasurer or any authorized representative upon application for Business Permit before any business activity can be lawfully begun or pursued or within the first twenty (20) days of January of each year in case of renewal.

Section 3A.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3A.04. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3A.05. Application for Business Permits and False Statements. A written application for a permit to operate a business or engage in activity shall be filed with the Business Permits and Licensing Office in three (3) copies. The application form shall set forth the name and address of the applicant and other information necessary to the business. The applicant may apply by way of electronic means thru eBPLS, the one prescribed by the DICT. It shall be a sworn declaration on the part of the business applicant. Persons declaring the information including those authorized by the business owner shall be

considered under oath. The following are the requirements for the issuance of a Business Permit:

- (a) For a newly-started business:
 - (1) For Sole Proprietorship
 - i. Barangay Clearance
 - ii. Zoning Clearance
 - iii. DTI Registration Certificate
 - iv. Sworn Declaration of Capital Investment
 - v. Certificate of Occupancy and Other pertinent documents deemed necessary.
 - (2) Cooperative/Corporation
 - i. Barangay Clearance
 - ii. Zoning Clearance
 - iii. CDA/SEC Certificate of Registration
 - iv. Sworn Declaration of Capital Investment
 - v. Certificate of Occupancy and Other pertinent documents deemed necessary.
- (b) For the renewal of business.
 - (1) For Sole Proprietorship
 - i. Barangay Clearance
 - ii. Sworn declaration of gross sales or receipts
 - iii. Other pertinent documents deemed necessary
 - (2) Cooperative/Corporation
 - i. Barangay Clearance/Certification
 - ii. Other pertinent documents deemed necessary

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 are complied with. The permit to operate shall be issued only upon payments of corresponding fees and other impositions required by this Revenue Code and other municipal tax ordinances. All necessary fees shall be collected prior to the issuance of a business permit.

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

Section 3A.06 Issuance of Business Permit. Upon submission of completed Application for Business License, proof of payments, and other requirements, Business Permit shall be issued by the Municipal Mayor through the Licensing Office.

Mere payment of taxes, fees, and charges, does not constitute a license but just a requisite for the issuance of permit.

Business applicants with unsettled or delinquent taxes, fees, charges, and other obligations to the Municipality shall be denied of the business permit.

Section 3A.07. Posting of Business 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 or he shall keep the permit in his person. The Business Permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

Section 3A.08 Duration of Permit and Renewal. The Business 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 thereof unless revoked or surrendered earlier.

Section 3A.09 Revocation of Business Permit. When a person doing business in the municipality violates any provision of this Code, refuses to pay an indebtedness or liability to the municipality, non-compliance of zoning, environmental, sanitation, fire, and other permits, non-submission to examination of books and other related requirements, or abuses his privilege to do business to the injury of the public moral or peace or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly conduct, criminals or women of ill-repute or other cause, the Municipal Mayor may, after investigation, revoke the Business Permit. Such revocation shall forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business.

Section 3A.10 Other Requirements. Issuance of a Business Permit shall not exempt the licensee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this code.

Section 3A.11. Administrative Provisions.

- (a) A Business Permit shall be refused to any person:
- (1) whose business establishment or undertaking does not conform with zoning regulations, safety, health and other requirements of the municipality;
 - (2) who has an unsettled tax obligation, debt or other liability to the Municipal Government;
 - (3) who is disqualified under any provision of law or ordinance to establish, or operate the business for which a permit is being applied; and,
 - (4) whose buildings or structures are delinquent in real property taxes even it is under lease agreement.
- (b) All operating business even without office like operators of telecommunication antenna or towers, electric transmission lines and the like shall secure an annual business permit.

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

Section 3B.01 Imposition of Fees. There shall be collected fees per instrument of weights and measures herein provided as follows:

(a)	Permit Fee	
	(1) For weighing instrument with capacity of not more than 2kg.	Php 150.00
	(2) For weighing instrument with capacity of more than 2kg. but not over 10kg.	200.00
	(3) For weighing instrument with capacity of more than 10kg. but not over 20kg.	225.00
	(4) For weighing instrument with capacity of not more than 20kg. but not more than 60kg.	250.00
	(5) For weighing instrument with capacity of more than 60 kg.	500.00
	(6) For truck scales	1,500.00
	(7) For liquid petroleum dispensing pumps (per pump)	200.00
(b)	Testing Fee	
	(1) For table or hanging scales per instrument	150.00
	(2) For platform scales	250.00
	(3) For truck scales	500.00
	(4) For liquid petroleum dispensing pumps	100.00
(c)	Sealing Fee	150.00
(d)	Calibration Fee	150.00
(e)	Permit Fee for Gasoline Stations	1,000.00

Section 3B.02 Time and Manner of Payment.

- (a) The permit fee shall be paid to the municipal treasurer on or before January 20 of each year or before usage of newly purchased instrument.
- (b) The Testing fee shall be paid after the instrument is tested.
- (c) The Sealing fee shall be paid after the instrument is sealed.

Section 3B.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall be subject to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3B.04. Interest on Unpaid Fee. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3B.05. Prohibited Acts. The following acts, deeds and omissions are punishable.

- (a) For any person other than the official sealer or his duly authorized representative to place or attach an official of counterfeit tag, seal, sticker, mark, stamp, brand or other characteristics used to indicate that such instrument has been officially tested, sealed or inspected.

- (b) For any person other than the official sealer or his duly authorized representative to alter, deface, destroy or remove the official seal without first securing written permission from the Municipal Treasurer.
- (c) For any person other than the official sealer or his authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license issued.
- (d) For any person to hide their instruments or refuses to have their instruments tested and sealed.
- (e) For any person to use an unlicensed instrument.
- (f) To continuously use an instrument after it is marked as "OUT OF ORDER".
- (g) Other acts violative of the Consumers Act of the Philippines in the fraudulent use of weights and measure.

Section 3B.06 Administrative Provision.

- (a) All weighing instruments must be subjected for calibration or testing every six months.
- (b) All dispensing pumps must be calibrated or tested and sealed every 60 days during office hours.
- (c) Any dispensing pump that does not reflect the number of liters or peso equivalent or does not dispense the correct volume of liquid shall be marked "OUT OF ORDER" by the Municipal Treasurer and shall not be used until properly fixed and calibrated.
- (d) All unlicensed, unsealed and defective instruments shall be confiscated by the Office of the Municipal Treasurer after the time that they should have been issued a permit.
- (e) All defective instruments shall be destroyed by the Office of the Municipal Treasurer to prevent further usage.
- (f) For hanging or table scale owners, it shall be their duty to bring their instruments to the office of the municipal treasurer for testing and sealing every first twenty (20) days of January and July of each year.
- (g) The Municipal Treasurer's Office shall cause the calibration of weighing scales and similar instruments.

Section 3B.07 Compromise Power. The Municipal Treasurer is hereby authorized to settle an offense which does not involve commission of fraud before a case therefore is filed in court upon payment of a compromise penalty of not less than Two Thousand Five Hundred Pesos (P 2,500.00).

Article C. Large Cattle Registration and Transfer Fees

Section 3C.01 Imposition of Fees. The owner of 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:

	RATE
(1) For certificate of ownership	150.00/head
(2) For certificate of transfer	200.00/head
(3) For registration of private brand 2"x3"	500.00/owner
(4) LDF (per PD)	5.00/doc
(5) Service charge for branding	100.00/head
(6) Re-issuance of lost certificate	300.00/head

Section 3C.02 Time of Payment. The fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3C.03 Surcharge for Late Payment. Failure to pay the fee prescribed in this Code within the time required shall subject the owner to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3C.04. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3C.05. Administrative Provisions.

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years or earlier at the option of the owner.
- (b) The ownership of 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, age, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner thereof.
- (c) Transfer of ownership of 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 on the left side of the animal's body; 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.

- (d) In the case of lost certificate of ownership, the owner shall be required to submit the following, prior to re-issuance thereof.
 - (1) Duly notarized Affidavit of Loss
 - (2) Police report or clearance
 - (3) Barangay certification
- (e) The Municipal Treasurer may deputize the Barangay Treasurer in the branding of large cattle and the issuance of Certificate of Ownership.

Section 3C.06. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the provision of pertinent and applicable laws, ordinances, rules and regulations.

Article D. Poundage Fees

Section 3D.01. Imposition of Fee. There shall be collected the following poundage fees for each day or fraction thereof from the owner of stray animal:

- (a) Large Cattle PhP 100.00 for the first day and 50.00 per day for the succeeding day/s
- (b) All other animals PhP 75.00 for the first day and 50.00 per day for the succeeding day/s

Section 3D.02 Time of Payment. The poundage fee shall be paid to the Municipal Treasurer before the release of the animal to its owner.

Section 3D.03. Administrative Provision. For purposes of this Article,

- (a) The Station Commander or the Chief of the Philippine National Police (PNP) or his deputies are authorized to apprehend and impound stray animals in the Municipal Corral or a place duly designated for such purpose.
- (b) The Municipal Treasurer shall cause the posting of notice of the impounded stray animal for five (5) consecutive days in the Municipal Hall starting from the day the animal was impounded within which the owners required to claim ownership and establish ownership thereof.
- (c) Owners of impounded animals shall secure and present a barangay certification and certificate of ownership of said animal in case of large cattle.
- (d) If no person shall claim ownership of the animal after the expiration of five (5) days from its impounding the same shall be sold for public auction under the following procedures:
 - a) The Municipal Treasurer shall post a notice for five (5) consecutive days in three (3) conspicuous places: in the Municipal Hall; the public

market; and, the Datu Odin Sinsuat Public Terminal. The animal shall be sold to the highest bidder. Within five (5) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor. The owner may stop the sale by paying at any time before or during the auction sale, the poundage fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.

- b) The proceeds of the sale shall accrue to the General Fund of the municipality.
- c) In case the impounded animal is not disposed of within ten (10) days from the Notice of the public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fee due.

Article E. Permit Fees on Advertisement

Section 3E.01 Imposition of Fees. There shall be collected a permit fee on billboards, signboards, and other advertisement constructed or posted/displayed within the Municipality of Datu Odin Sinsuat.

	RATE OF FEE PER SQUARE METER PER DAY
(a) Streamers, tarpaulin, etc.	5.00
(b) On billboards or signboards:	
(1) Single face	6.00
(2) Double face	10.00
(3) With Neon Lights	
i. Single face	30.00
ii. Double face	60.00
(c) Signs painted on building or structure (fix amount Php1,500.00/annum)	

Section 3E.02. Time and Manner of Payment. The fees herein imposed shall be paid to the Municipal Treasurer upon application for a mayor’s permit.

Section 3E.03. Exemption.

- (a) Signs, signboards or advertisements posted or installed at the place where the profession or business is conducted.
- (b) Agencies and other instrumentalities of the government that post or install government related information provided a permit shall be secured for the purpose.

Section 3E.04. Administrative Provisions. Any person who shall construct billboards, signboards or posts/displays advertisement streamers or other paraphernalia shall first obtain a permit before the start of a construction or posting.

Article F. Permit Fee on Film-Making

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

PER FILMING	RATE OF FEE
(a) Commercial Film	PhP2,500.00
(b) Commercial Ads	2,000.00
(c) Documentary Film	1,000.00
(d) Video Tape Coverage	500.00

Section 3F.02. Exemption. Government Tourism Agencies as well as private tourism promotion establishments are exempted from the payment of the permit fee prescribed in this Article.

Section 3F.03. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the mayor's permit before location-filming commenced.

Section 3F.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall be subject to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3F.05. Interest on Unpaid Fee. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Article G. Permit Fee on Fiesta and Other Special Occasions

Section 3G.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee on fiesta and other special occasions on the following schedule:

(a) Traveling Amusement Park	
(1) Rides, per unit	2,000.00
(2) Carousel	1,500.00
(3) Shooting Gallery	500.00
(4) "Bingo Social"	1,000.00
(5) "Jumping Horse"	1,000.00
(6) Rolleta	500.00
(7) Others	300.00

Section 3G.02. Time and Manner of Payment. The fee imposed shall be paid to the Municipal Treasurer upon application for a permit to the Municipal Mayor before the scheduled date of the activity.

Section 3G.03. Administrative Provisions.

- (a) Any person who shall apply for a traveling amusement park shall first obtain a permit from the Municipal Mayor before undertaking the

activity. For this purpose, a written application in prescribed form shall indicate the name, address of the applicant, the description of the activity, the place where the same will be conducted and such other pertinent information as may be required.

- (b) The Station Commander or the Chief 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.

Article H. Permit Fees for the Conduct of Group Activities

Section 3H.01. Imposition of Fees. There shall be collected from any person, natural or juridical, who shall conduct group activities in the Municipality of Datu Odin Sinsuat in the manner prescribed as follows:

	RATE OF FEE PER ACTIVITY
(1) Conferences, meetings, rallies and demonstrations	
(a) Outside building or halls	Php1,000.00
(b) Outdoor, in parks, plazas, roads or street	1,500.00
(2) Dances	
(a) Jam Sessions	500.00
(b) Benefit Dances	500.00
(c) Coronation & Ball	500.00
(3) Stage Presentation	
(a) Held in Gymnasium	1,000.00
(b) Outdoors	500.00
(4) Other Activities	
(a) Beauty Contest	1,000.00
(b) Athletic Competition/Games	500.00
(c) Promotional Sales/Activities	1,000.00
(d) Others	300.00

Section 3H.02. Time and Manner of Payment. The fees herein imposed shall be paid to the Municipal Treasurer upon issuance of a mayor’s permit.

Section 3H.03. Exemption. Activities conducted by government agencies shall be exempted from the payment of fees, provided a mayor’s permit shall be secured for the purpose. However, activities requiring admission fees shall be subjected to the fees herein imposed.

Section 3H.04. Administrative Provisions. A copy of every permit issued by the municipal mayor shall be furnished to the Chief-of- Police of the Datu Odin Sinsuat Police Station who shall assign a police officer to maintain peace and order to the vicinity or venue where the activity is held.

Article I. Permit Fee on Parades

Section 3I.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Five Hundred Pesos (Php500.00) on every parade activity.

Section 3I.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 five (5) days before the scheduled date of the parade and on such activity shall be held.

Section 3I.03. Exemption. Parade conducted by any government agency or institution is exempted from payment of such fee provided a permit shall be secured for the purpose.

Section 3I.04. Administrative Provisions.

- (a) Any person or institution who shall hold a parade within this municipality shall first obtain a permit from the Municipal Mayor before undertaking the activity.
- (b) The Station Commander or the Chief of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activity mentioned in this Article. He shall also define the boundary and route within which such activity may be lawfully conducted.

Article J. Permit Fee on Agricultural Machinery and other Heavy Equipment

Section 3J.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates from each agricultural machinery or heavy equipment operators of said machinery, renting out said equipment in the Municipality of Datu Odin Sinsuat.

	AMOUNT OF FEE
(a) Farm Machineries per unit	Php1,000.00
(b) Heavy Equipment per unit	1,500.00
(c) Others not enumerated above	500.00

Section 3J.02. Exemption. Government-owned equipment when they are loaned to private individuals and used within the jurisdiction of the municipality are exempt from the payment of the permit fee prescribed in this Article.

Section 3J.03. Time and Manner of Payment. The fee imposed herein shall be payable to the Municipal Treasurer prior to the rental of the equipment upon application for a Mayor's permit.

Section 3J.04. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and machinery, which shall include the make, and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Section 3J.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall be subject to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3J.06. Interest on Unpaid Fee. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the

total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Article K. Registration Fees on Bicycles

Section 3K.01. Imposition of Fees. There shall be collected an annual registration fee from the owners of the following means of transport operated within this municipality.

	AMOUNT OF FEE
(a) Bicycle	Php 100.00
(b) Pedicab	150.00

Section 3K.02. Time and Manner of Payment. The fees imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year.

Section 3K.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the owner to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3K.04. Interest on Unpaid Fee. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3K.05. Administrative Provisions.

- (a) A sticker with a corresponding registry number shall be provided by the Municipal Mayor through the Licensing Officer for every Bicycle and Pedicab at cost to the owners thereof.
- (b) The Licensing Officer shall keep a register of all bicycles and Pedicab which shall include among others the following information:
 - (1) The name and address of the owner
 - (2) For Bicycle
 - i. make and brand of the Bicycle

Article L. Motorized Tricycles Operator’s Permit

Section 3L.01. Imposition of Fees. There shall be collected an annual permit fee for granting franchise to operate tricycle-for hire operating within the jurisdiction of the municipality prescribed as follows:

(a) Filing Fee	
(1) New	Php 1,000.00
(2) Renewal	500.00
(b) Supervision Fee/Annum	500.00
(c) Fare Adjustment Fee	300.00
(d) Amendment or Cancellation of MTOP	300.00
(e) Sticker per Unit	100.00
(f) MTOP Certification Fee	200.00

(g)	Service Fee	200.00
(h)	Change of Route	3,000.00
(i)	Driver's ID	100.00

Section 3L.02. Time of Payment.

- (a) The permit fee shall be paid to the Municipal Treasurer upon application or renewal of the permit based on the number of units.
- (b) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of unit, Change of route and additional unit.

Section 3L.03. Application for Motorized Tricycle Operator's Permit. A written application for franchise in prescribed form shall be filed in the Office of the Sangguniang Bayan thru the Business Permits & Licensing Office. The application shall set forth the name of operator, route applied, type of unit, chassis and motor number and such other information and necessary document required:

- (a) New Applicants
 - (1) Operators
 - i. Certificate of Registration (CR) and Current LTO Official Receipt (OR)
 - ii. Barangay Clearance
 - iii. Other pertinent documents deemed necessary
 - (2) Drivers
 - i. Valid and Appropriate Driver's License
 - ii. Barangay Clearance
 - iii. Other pertinent documents deemed necessary
- (b) Renewal
 - (1) Operators
 - i. Current LTO Official Receipt
 - ii. Barangay clearance
 - iii. Other pertinent documents deemed necessary
 - (2) Drivers
 - i. Valid and Appropriate Driver's License
 - ii. Barangay Clearance
 - iii. Other pertinent documents deemed necessary

For purposes of updating individual file records, operators and drivers are required to submit yearly requirements similar to that of MTOP renewal prior to the issuance of annual sticker.

Section 3L.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall be subject to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3L.05. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the

total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3L.06. Local Franchising Board. The Sangguniang Bayan of Datu Odin Sinsuat is hereby designated as the Franchising Board.

Section 3L.07. Local Franchising Secretariat. The Business Permits and Licensing Office is hereby designated as the Franchising Secretariat.

Section 3L.08. Administrative Provisions.

(a) The Sangguniang Bayan shall:

- (1) Issue, amend, revise, renew, revive, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service;
- (2) Only Filipino citizens, partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration documents from the Land Transportation Office (LTO);
- (3) The grantee of the MTOP shall carry a common carrier insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
- (4) Operators of tricycles-for-hire shall employ drivers with valid and appropriate driver's license;
- (5) Operators who intend to stop or cancel service completely, shall immediately report in writing such termination or cancellation to the Sangguniang Bayan;
- (6) Operators who intend to operate a Tricycle-for hire other than the place of residence shall be allowed provided all requirements appurtenant thereto must be complied;
- (7) Tricycle operators are prohibited to operate on national highway utilized by 4-wheeled vehicles;
- (8) Tricycle operators and drivers or any transport association shall not use the National Highway, roads, Plaza or bridges within the municipality as parking area or terminal other than the designated place assigned by the Local Government Unit for purposes of soliciting passengers;

(9) Amendment of franchise shall be filed by the franchisee whenever there are changes in routes, additional unit or reduction of units;

(10) The Sangguniang Bayan may impose a common color for tricycle-for-hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, route sign aside from its LTO license plate number. In like manner, the Licensing Officer is authorized to process franchise applications, amendments, cancellation, or re-issue cancelled MTOP numbers and transmit the same to the SB for approval.

- (b) It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) or with a minimum amount plus a basic rate per kilometer. Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.
- (c) The zones must be within the boundaries of this municipality. The existing zones which cover the territorial unit not only of the municipality but other adjoining municipalities shall be maintained provided the operators serving the said zone secure the MTOP.
- (d) The renewal of the MTOP shall be made every three years from the date of issuance but in no case shall not exceed on the date prescribed by the Sangguniang Bayan upon compliance with all the necessary requirements appurtenant thereto.
- (e) Renewal of MTOP shall be processed on or before the date of expiration. Failure to renew the MTOP one (1) year after expiration shall cause its cancellation even without due notice.
- (f) In cases where the operator/driver violates any provision of this Article, the unit shall be impounded at the designated area in the Municipal Building and shall be turned over to the Police Station at the end of the closing of office hours for safe-keeping.

Section 3L.08. Penalty. Any operator or driver who violates any provision of this article shall be penalized in the following manner:

- (a) Administrative Fine for late Renewal of Franchise

First offense	Php1,000.00
Second offense	1,500.00
Third Offense	3,000.00

(b) Violation	Penalties		
	<u>1st Offense</u>	<u>2nd Offense</u>	<u>3rd Offense</u>
Colorum Operation	PhP500.00	1,000.00	2,500.00
Operating w/o Driver's ID or License	300.00	500.00	1,000.00
MTOP not carried	300.00	500.00	1,000.00
Operating w/o color code	300.00	500.00	1,000.00
Improper color code	300.00	500.00	1,000.00

Improper placement of MTOP number			
or route sign	300.00	500.00	1,000.00
Refusal to convey passenger	300.00	500.00	1,000.00
Overcharging	300.00	500.00	1,000.00
Over speeding	300.00	500.00	1,000.00
Operating against the traffic flow	300.00	500.00	1,000.00
Illegal parking	300.00	500.00	1,000.00
Overloading	300.00	500.00	1,000.00
Operating out of line	300.00	500.00	1,000.00
Driving wearing short pant/sando/slipper	300.00	500.00	1,000.00
Disregarding traffic sign	300.00	500.00	1,000.00
Use of invalid/Fake ID/Permit	300.00	500.00	1,000.00
Disregarding traffic officers or			
deputized agents	500.00	1,000.00	2,500.00
Failure to display ID/plate/sticker	300.00	500.00	1,000.00
Driving under influence of liquor	1,500.00	2,000.00	2,500.00
Use of fake plate/sticker or MTOP number	500.00	1,000.00	2,500.00
Other violations not herein specified	200.00	500.00	1,000.00

In cases of extreme violations and those committed after Third (3rd) offense shall subject the offender to a fine of Two Thousand Five Hundred Pesos (P2,500.00) and revocation of permit, or an imprisonment of not less than one (1) month but not more than six (6) months, or both at the discretion of the court.

Article M. Permit Fee for Cockpit Owners, Operators, Licensees, Promoters and Cockpit Personnel

Section 3M.01. 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 and licensees of the cockpit:	
		AMOUNT OF FEE
(1)	Filing fee	Php5,000.00
(2)	Annual Cockpit Permit fee	10,000.00
(b)	From cockpit personnel:	
		ANNUAL PERMIT FEE
(1)	Promoters	Php1,500.00
(2)	Cockpit Manager	1,000.00
(3)	Referee	500.00
(4)	Bet Taker	500.00
(5)	Bet Manager "Maciador/Kasador"	500.00
(6)	Gaffer	500.00
(7)	Cashier	500.00
(8)	Matchmaker	600.00
(9)	Medical aide	300.00

Section 3M.02. Time and Manner of Payment. The filing and permit fees are payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits. The permit fees on cockpit personnel shall be paid on or before the 20th of January every year.

Section 3M.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the applicant to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3M.04. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3M.05. Administrative Provisions.

- (a) **Ownership, Operation and Management of Cockpit.** Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) **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.
- (c) Only duly registered and licensed promoters, referees, cashiers, bet managers, put 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.
- (d) Upon payment of the fees Herein imposed, the corresponding Mayor's Permit shall be issued.
- (e) Cockpits shall not be allowed to operate if cockpit personnel are not licensed first.

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

Article N. Permit Fee for Cockfighting

Section 3N.01. Imposition of Fees. There shall be collected the following fees per day of cockfighting:

	AMOUNT OF FEE
(a) Special Cockfights (Pintakasi) to be paid by the promoter	Php 2,000.00
(b) Special Derby Assessment from Promoters of:	
Two-Cock Derby	3,000.00
Three-Cock Derby	5,000.00
Four-Cock Derby	7,000.00
Five-Cock Derby	10,000.00

Section 3N.02. Exclusions. Regular cockfights held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed. Pursuant to PD 249 as amended, all cockfights shall be held in a licensed cockpit only.

Section 3N.03. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 3N.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the licensee to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3N.05. Interest on Unpaid Fee. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3N.06. 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 approval of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month of 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.

- (a) Cockfighting officials. Gaffers, referees, bet takers or promoters shall not act as such in any cockfight in the municipality without first securing a permit from the municipal mayor through the licensing Officer. Only gaffers, referees, bet takers, or promoters licensed by the municipality shall officiate in all kinds of cockfighting.

Article O. Processing Fees for Zoning and Locational Clearance

Section 3O.01. Imposition of Fees. There shall be imposed fees for zoning or locational clearance for land use from owners and/or contractors of land development, construction, renovation and expansion projects at the rates provided under revised HLURB schedule of fees as adopted by the Sangguniang Bayan.

Section 3O.02. Exemption. Except for government-owned or controlled corporation (GOCC), all government projects, whether national or local, are exempt from the payment of the prescribed fees; provided, however, that the locational clearance must be secured prior to the finalization of the plans and the issuance of the corresponding building permit.

Section 3O.03. Time of Payment. The prescribed fees shall be paid to the Municipal Treasurer before any development, construction or renovation project is lawfully begun or pursued within the territorial jurisdiction of Municipality.

Section 3O.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall be subject to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3O.05. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Article P. Building Permit and Related Fees

Section 3P.01. Imposition of Fees. There shall be imposed fees and charges for services rendered in connection with the processing and issuance of building permit, signboard, plumbing, renovation, mechanical installation, inspection and such other impositions, on any person, firm or corporation before they are allowed to erect, construct, alter, move, convert or demolish any public or private building or structure within the municipality, In the exercise of regulatory powers over public and private buildings, the provisions and schedule of fees provided under the National Building Code of the Philippines is hereby adopted as part of this code.

Section 3P.02. Time and Manner of Payment. The fees and charges referred to in this Article shall be paid to the Municipal Treasurer before inspection and issuance of a building permit.

Section 3P.03. Accrual of Payment. The building permit fees shall accrue entirely to this municipality.

Section 3P.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the applicant to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

- a) a surcharge of one hundred (100%) of the building permit fee shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in use or occupancy of any building or parts thereof or appurtenances thereto without any permit.
- | | |
|--|-----------|
| (a) For temporary construction of structure, stockpiling of Sand & Gravel and the like | Php300.00 |
| (b) For temporary business | 500.00 |
| (c) For other activities & presentations | 200.00 |

Section 3P.05. Penalty. Any violation of this Article shall be punishable by a fine of not more One Thousand Pesos (PhP 1,000.00) but not exceeding Two Thousand Five Hundred Pesos (PhP 2,500.00) or imprisonment of not less than One (1) month but not exceeding six (6) months, or both, at the discretion of the court.

Article Q. Permit Fee for the Temporary Use of Sidewalks or Alleys, Streets, Roads, Parks, Plaza and Other Facilities

Section 3Q.01. Imposition of Fees. There shall be collected a permit fee and other charges for occupying or temporary use of Sidewalks or alleys, streets, roads, parks, plaza and other facilities of Datu Odin Sinsuat in the following manner:

- | | |
|--|------------|
| (a) For temporary construction of structure, stockpiling of Sand & Gravel and the like | PhP 300.00 |
| (b) For temporary business | 500.00 |
| (c) For other activities & presentations | 200.00 |

Section 3Q.02. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer upon application for a mayor's permit.

Section 3Q.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the applicant to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3Q.04. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3Q.05. Exemption. Government agencies are exempted from the payment of fees herein provided a permit shall be secured for the purpose.

Section 3Q.06. Administrative Provisions. The occupancy for the use of streets, roads, sidewalks, alleys, parks, plaza and other facilities of Datu Odin Sinsuat shall not exceed on the period provided.

- a. Extension of Permit. The permit for the use of streets, roads, sidewalks, parks, plaza and other facilities may be extended provided that fees and requirements relative thereon shall be paid and complied.

- b. The Municipal Building Official shall regulate the compliance of the temporary use of sidewalks or alleys, and other facilities in accordance with law or ordinance.

Article R. Permit Fee for Excavation

Section 3R.01. Imposition of Fee. There shall be imposed an excavation permit fee on public or private streets within this municipality in the amount of Five Hundred Pesos (PhP 500.00).

Section 3R.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 excavation permit.

Section 3R.03. Administrative Fine. There shall be imposed an administrative fine of Two Thousand Five Hundred Pesos (Php2,500.00) to persons who has conducted excavation without a permit.

Section 3R.04. 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 Datu Odin Sinsuat unless a permit shall have been first secured from the Municipal Building Official.
- 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.

The permittee shall provide early warning devices or signs to protect the public from any danger.

If during the conduct of excavation, damage has been incurred, the permittee shall restore and/or indemnify the damages incurred.

Article S. Environment and Management Fees

Section 3S.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment and occupants of residential houses, apartments and other establishments a garbage fee, in accordance with the following schedule:

- (a) On Manufacturers/processors/producers of any articles of commerce in accordance with the following:

	AMOUNT OF FEE (PER ANNUM)
(1) Capitalization of 2.5M and below	Php 1,800.00
(2) Capitalization of more than 2.5M but less than 5M	2,400.00
(3) Capitalization of 5M or more	3,600.00

(b)	Wholesale/Retail Trade.	
(1)	Supermarkets/Department Stores/Groceries, Construction Supplies/Hardware,	6,000.00
(2)	Veterinary/Agricultural Supplies	1,200.00
(3)	Retail of General Merchandise	1,200.00
(4)	Drugstore, Dry Goods, Kitchenware	1,200.00
(5)	Sari-sari, Fruits and Vegetables	1,200.00
(6)	Meat and Marine Products	1,200.00
(7)	Lumber and Furniture	5,000.00
(c)	Services	
(1)	Restaurant/carenderia/refreshments and other and other eating places	2,400.00
(2)	Tailoring/Beauty parlor/Photo shops and the like	1,200.00
(3)	Repair shops	1,200.00
(4)	Financial institutions	2,400.00
(5)	Hotels/Motels/Lodging houses and the like	4,800.00
(6)	Gasoline stations	2,500.00
(d)	Other business establishments not herein listed	1,200.00
(e)	Residential houses	720.00
(f)	Schools	
(1)	With a population of less than 500	1,200.00
(2)	With a population of 500 to 1000	1,800.00
(3)	With a population of more than 1000 to 2000	2,400.00
(4)	With a population of more than 2000	3,600.00
(g)	Hospitals	6,000.00
(h)	Residents who intend to avail the use of ecological farm with bulky biodegradable waste such as solid waste from poultry farm, piggery farm, rice mill and dressing plant must first secure a clearance from the MENRO.	
	The amount of fees for the use of the ecological farm shall be as follows:	
(1)	Less than 2 cu. m.	Php 100.00/delivery
(2)	2 cum. to 5 cu. m.	500.00/delivery
(3)	In excess of 5 cu. m.	50.00/cu. m.
(4)	Truck load equivalent to 8 cu. m.	500.00/load
(i)	Sale of biodegradable and non-biodegradable materials	
(1)	Vermi compost	6.00/kilo
(2)	African night crawler	500.00/kilo
(j)	Lakbay-aral/Research Fee	100.00/head

Section 3S.02. Time of Payment.

- (a) The fees imposed herein for business establishments shall be due on the first day of January and payable to the Municipal Treasurer with the first twenty (20) days of January of every year.
- (b) In the case of residential houses, the MENRO shall prepare the billing statement indicating the amount of fee and payable to the Municipal Treasurer within the first twenty (20) days of January.
- (c) For institution where business permits are not required, the MENR office shall issue a billing statement to the concerned institutions indicating the amount of fee and payable to the Municipal Treasurer within the first twenty (20) days of January.
- (d) Environmental Management for Special Events.
 - (1) Environmental Management Fee of One Hundred Pesos (PhP 100.00) shall be collected for inspection of special events, occasions, celebrations to be paid upon application of special permit.
 - (2) The fee shall be paid for utilizing the public area and venues owned by the municipality.

Section 3S.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3S.04. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3S.05. Administrative Provisions. The owner or operator of any business establishment shall provide within his premises a minimum of 2 garbage cans or receptacles, which shall be placed in front of the establishment before the time of garbage collection.

- (a) The MENRO or his duly authorized representative shall issue the necessary rules and regulations for garbage collection and shall inspect quarterly the business establishments to find out whether garbage is properly disposed of within the premises.
- (b) A demand letter shall be sent to the registered name reflected in the receipts after consummating the 5 days grace period.
- (c) The Municipal Environment and Natural Resources Office shall cause the filing of the case at the Municipal Circuit Trial Court after the Third offense has been consummated.
- (d) Hosting of Lakbay-Aral/Educational Tour by the Municipality. All entities, institutions, municipalities, who intend to visit the municipality of Datu Odin Sinsuat purposely to learn the best practices being adopted such as SLF, Eco-park, Organic Farming, Clean and Green and other practices shall pay the amount herein prescribed.

Section 3S.06. Garbage Fee for Multiple Business. The garbage fee is payable for every nature of or distinct business, calling or occupation, or establishments or places where the business or activities is to be conducted, and one line of calling or occupation, business, trade or activity does not become exempt by their being conducted with some other occupation or calling, business, trade or activity for which a garbage has been paid, except as otherwise, specifically provided in this Ordinance.

Article T. Permit Fee on Mining Claims

Section 3T.01. Collection of Fee. There shall be collected an annual fee on locator, holder or occupant of mining claim in the amount of Five Thousand Pesos (P 5,000.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.

Section 3T.02. Time of Payment. The fee shall be payable to the Municipal Treasurer on the date of registration of the mining claim and on the same date every Year. Thereafter, until the lease covering the mining claim shall have been granted.

Section 3T.03. Disposition of Proceeds. The proceeds of the fee for mining claims shall be distributed as follows:

Province	Thirty percent (30%)
Municipality where the mining claim is located	Seventy percent (70%)

Section 3T.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall be subject to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3T.05. Interest on Unpaid Due. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3T.06. Administrative Provisions. The Municipal Treasurer shall keep a list of all registered mining claims indicating therein the name of locators, area in hectares and date of registration.

Article U. Overhead Spraying of Chemicals to Agricultural Crops

Section 3U.01. Imposition of Fee. There shall be collected an annual permit fee of Two Thousand Pesos (Php 2,000.00) from every business establishment undertaking overhead spraying of agricultural chemicals to crops within the territorial jurisdiction of the Municipality of Datu Odin Sinsuat, except when the same is an indispensable part of their business operation.

Section 3U.02. Time and Manner of Payment. The fee imposed herein shall be paid within the first twenty (20) days of January of every year or in quarterly installments within the first twenty (20) days of each quarter.

Section 3U.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the applicant to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3U.04. Interest. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3U.05. Administrative Provisions.

- (a) Any person desiring to undertake an overhead spraying of chemicals within the municipality of Datu Odin Sinsuat shall first obtain a permit from the Municipal Mayor before undertaking the activity. For the purpose, a written application form in a prescribed form shall set forth the name and address of the applicant, the description of the activity, the place or places where the same will be conducted, the type, kind or brand of the agricultural chemicals that will be utilized, for the kind of crop where it will be applied and such other information or data that will be required.
- (b) The applicant shall be required to submit certified samples of the agricultural chemical to be used, technical data on its composition and properties and an appropriate certification of its safeness for use issued by the Fertilizer and Pesticide Authority.
- (c) The Municipal Health Officer shall see to it that the conduct of overhead spraying is in accordance with the provisions of this article.
- (d) The Municipal Health Officer shall cause the analysis of chemical samples by any government accredited laboratory who shall certify to their safeness before a permit is issued.

Section 3U.06. Applicability Clause. All pertinent matters relating to the safe use of agricultural chemicals shall be governed by applicable local ordinances, laws, rules and regulations issued by the Fertilizer and Pesticide Board and such other regulating agencies of the government.

Article V. Working Permit Fee

Section 3V.01. Imposition of Fee. Those engaged in an occupation or calling not subject to professional tax, including but not limited to the following:

		AMOUNT OF FEE/ANNUM
(1)	Security Guards or Watchman	Php 100.00
(2)	Beauticians, Manicurists, Masseurs, Barbers, Gatekeepers, and Ticket Sellers of Amusement Places, Chiropodist, Couturiers and Other Person Transacting Business with General Public.	100.00
(3)	Butchers, Dispatchers, Brokers, Dicers, Bookkeepers, Insurance Agent/ Underwriters and Photographers	500.00
(4)	Floor Managers, Bartenders, Waitresses and Waiters in Bars, Night Clubs or Beer Gardens	100.00

(5)	Embalmers, Sales Supervisors/Managers, Office Workers, Sales Girl/Salesman, Helpers/Laborers, Painters, Masons, Carpenters, Welders, Tailors, Dressmakers, Vulcanizers, Drivers and Conductors.	100.00
(6)	Stage Dancers and Performers, Singers, Comedians, Musicians, Acrobats, T.V. and Radio Personality Announcers and Other Similar Entertainers.	
(7)	Food Handlers, Bakers, Chef, Waiters, and Waitresses in Restaurants or Caterers. Operators of Business Establishments or Persons-in-Charge thereof shall employ only persons who have secured Mayor's Permit as herein required.	100.00
(8)	Farm and Factory Workers Regularly employed	100.00
(9)	All others not mentioned above	100.00

Section 3V.02. Exclusion. Professionals employed in the government/or private agency, peddlers, and those who are required to obtain a Mayor's Permit are excluded from the coverage of the fee herein levied.

Section 3V.03. Time of Payment. The fee herein imposed shall be payable within the first twenty days of January. An individual taxable under this Article who starts to practice or to conduct his occupation after January 20 shall pay the full amount of the tax before engaging in such activity.

Section 3V.04. Requirements. Any person who is required to secure a permit provided in this article shall comply the following:

- (1) Latest Valid Community Tax Certificate
- (2) Barangay Clearance or Certification
- (3) Police Clearance
- (4) Medical Certificate

Section 3V. 05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the applicant to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3V.06. Interest. In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months

Section 3V.07. Administrative Provision.

- (1) Any person or employee of an establishment is required to secure a permit annually.
- (2) The owner or manager upon hiring any personnel shall require a permit for the purpose.
- (3) The permit shall be secured as a requisite prior to the issuance of application for business permit.

Article W. Sanitary Permit Fee

Section.3W.01. Imposition of Fee. There shall be collected an annual sanitary permit fee for all business establishments operating within the Municipality of Datu Odin Sinsuat in accordance with the following schedule:

a.1). Sanitary Permit Fee (North Area DOS)

NATURE OF BUSINESS		AMOUNT OF FEE
(a)	Livestock and Poultry Farm	2,500.00
(b)	Manufacturers importers of any article of commerce including brewers, distillers, repackers and compounder of liquors, distilled spirits and/or wine refilling plants, dressing plants	2,500.00
(c)	Exporters	2,500.00
(d)	Financing institutions like banks, money shops, insurance companies	1,900.00
(e)	Rice and Corn mills	2,400.00
(f)	Business establishments principally rendering or offering to render services	900.00
(g)	Amusement places	900.00
(h)	Hospitals	2,500.00
(i)	Schools	2,000.00
(j)	Hotels, Motels	2,400.00
(k)	Lodging Houses, Inns	2,400.00
(j)	Retailers, dealers, independent wholesalers and Distributors of any articles of commerce	900.00
(k)	Eating places like restaurants, cafeterias, carenderias, food caterers	900.00
(l)	All other business establishments not specifically mentioned above	900.00

a.2). Sanitary Permit Fee (South Area DOS)

NATURE OF BUSINESS		AMOUNT OF FEE
(a)	Livestock and Poultry Farm	2,500.00
(b)	Manufacturers importers of any article of commerce including brewers, distillers, repackers and compounder of liquors, distilled spirits and/or wine refilling plants, dressing plants	2,500.00
(c)	Exporters	2,500.00
(d)	Financing institutions like banks, money shops, insurance companies	1,600.00
(e)	Rice and Corn mills	2,100.00
(f)	Business establishments principally rendering or offering to render services	600.00
(g)	Amusement places	600.00
(h)	Hospitals	2,500.00
(i)	Schools	2,000.00
(j)	Hotels, Motels	2,100.00
(k)	Lodging Houses, Inns	2,100.00

(j)	Retailers, dealers, independent wholesalers and Distributors of any articles of commerce	600.00
(k)	Eating places like restaurants, cafeterias, carenderias, food caterers	600.00
(l)	All other business establishments not specifically mentioned above	600.00

b). Sanitary Inspection Fee. There shall be a Sanitary Inspection Fee in the amount of Two Hundred Pesos (P200.00) for South Area and Three Hundred Pesos (300.00) for North Area per inspection.

c). Frequency of Inspection:

1. Food, Processing, hospitals, Establishments -at least once for every quarter
2. Other establishments at least twice a year

Section 3W.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer after a sanitary inspection has been made but prior to the issuance of a Sanitary Permit by the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 3W.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the applicant to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3W.04. Interest on Unpaid Fees. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid fees, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3W.05. Administrative Provisions.

- (a) The Municipal Health Officer or his duly authorized representative shall conduct an annual sanitary inspection of the premises of the business establishment to determine their conformance to sanitation standard provided under existing laws and ordinances.
- (b) The Municipal Health Officer shall require receipts as evidence of payment of the fee imposed under this Article before the issuance of a sanitary inspection certificate.
- (c) The Municipal Health Officer shall maintain a record of all the inspections made on the business establishments and shall note all changes that may have been observed on them regarding sanitation.

Article X. Penalty

Section 3X.01. Penalty. Any violation of this Chapter shall be punishable by a fine of One Thousand Pesos (Php 1,000.00) for the first offense, One Thousand Five Hundred Pesos (Php 1,500.00) for the second offense and Two Thousand Five Hundred Pesos (Php 2,500.00) for the third offense or an imprisonment of not less than one (1) month but not exceeding six (6) months or both at the discretion of the court.

CHAPTER 4. SERVICE FEES

Article A. Service Fees

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

- a. On the Services rendered by the Municipal Assessor:
 - a. Cancellation of Tax Declaration 500
 - b. Sworn Statement 500
 - c. Certified copy of tax declaration 500
- b. On the Services Rendered by the Municipal Engineer:
 - a. Certification 500
 - b. Certificate of Occupancy 500
 - c. Certificate of temporary electrical connection 500
- c. On the services rendered by the Municipal Environment and Natural Resources Officer
 - a. MENRO Certification (cutting of trees) 500
 - b. MENRO Clearance 500
 - c. Environmental Fee for tourist spots 10
- d. On the services rendered by the MPDO:
 - a. Zoning Clearance 500
 - b. Locational Clearance 500
 - c. Zoning Certification 500
- e. On the services rendered by the Municipal Treasurer:
 - a. Tax Clearance 400
 - b. Certification 400
- f. On the request for reproduction of pertinent documents not protected by the data privacy law (reissuance)

		AMOUNT OFFEE
(a)	For every page or fraction thereof (excluding the fee for certificate and notation)	Php 100.00
(b)	Where the copy to be furnished is in printed form in whole or in part. For each page (double this fee if there are two pages in a sheet)	100.00
(c)	For each certificate of correctness (with seal of office) written on the copy or attached thereat	100.00
(d)	For each authenticated copy with seal of office	100.00
(e)	For certified copies of any papers, records, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	100.00
(f)	Tax clearance certificate for whatever purpose and issued by the Municipal Treasurer	100.00
(g)	Clearances or certifications other than Police Clearance	100.00
(h)	Verification Fee	100.00
(i)	Family Planning, Pre-marriage counseling seminar	100.00
(j)	Medico – Legal Certificate	250.00
(k)	Medical Certificate (Insurance)	100.00
(l)	Medical Certificate (Employment)	100.00
	(Student)	50.00
(m)	Assessor’s Annotation Fee	100.00
(n)	Authenticated Xerox copy or any copy produced by copying machine	100.00
(o)	Re-issuance of Business Permit	300.00

(p)	Certified copy of Business Permit	200.00
(q)	Data research	100.00
(r)	Certification issued by the BPLO	200.00
(s)	Billing statements issued by any office	100.00

Section 4A.02 Exemption. The fees imposed on this Article shall not be collected for copies furnished to other offices of the government for official business, except for copies required by the Courts at the request of the litigant, in which case, charges shall be made in accordance with the schedule of fees provided under Sec. 4A.01 of this Ordinance.

Section 4A.03 Time 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 the Municipality of Datu Odin Sinsuat, the following fees:

- (a) Birth, Foundling, Death, Fetal Death and Marriage
 - (1) Certification Fee Php200.00
 - (2) Certification fee for out of town request/reporting of civil registry documents 200.00
 - (3) Certification fee for endorsement of civil registry documents 500.00
 - (4) Certification fee for the issuance of security document 200.00
 - (5) Service charge (BREQS) 200.00
 - (6) Service charge for migrant petition for CCE 500.00
 - (7) Service charge for migrant petition for CFN 1,000.00

- (b) Application for Marriage License
 - (1) For application where applicants are both residents of the municipality 200.00
 - (2) For application where one of the applicant is not a resident of the municipality 250.00
 - (3) For application where one of the applicants is foreigner 1,000.00
 - (4) Marriage License Fee 50.00
 - (5) Family planning and marriage counseling fee 100.00
 - (6) Solemnization Fee (Solemnized by the Mayor) 1,000.00

- (c) For registration of Court Order, Legal Instruments, petition for correction of clerical error (CCE) and change of first name (CFN)
 - (1) For registration of affidavit of acknowledgement/admission of paternity 100.00
 - (2) For registration of affidavit of legitimation 100.00
 - (3) For registration of affidavit to use the surname of the father (AUSF) 200.00
 - (4) For registration of certificate of legal capacity to contract marriage 500.00
 - (5) For registration of acquisition of citizenship 500.00
 - (6) For registration of other registrable legal instrument not specified above 100.00
 - (7) For registration of naturalization certificate 200.00
 - (8) For registration of adoption 500.00
 - (9) For registration of annulment of marriage 1,000.00
 - (10) For registration of legal separation/court order setting aside the decree of legal separation 500.00
 - (11) For registration of declaration of presumptive death of the absent spouse 300.00

(12) For registration of marriage settlement (Prenuptial agreement)	1,000.00
(13) For registration of other court decree/order not specified above	200.00
(14) For registration of petition for Correction of Clerical Error (CCE)	1,000.00
(15) For registration of petition for change of First name (CFN)/R.A. 10172 (Correction of Gender and Date of Birth)	3,000.00
(16) For registration of conversion to Islam	200.00
(17) For registration or revocation of divorce	200.00
(d) Permit to cadaver disposition	
(1) Burial fee	100.00
(2) Fee for the transfer of cadaver	100.00
(3) Fee for the disinterment/removal	200.00

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

- (a) Issuance of certified copies of documents for official use or upon the request of competent court or other government agency.
- (b) Burial permit of pauper as per recommendation of the Municipal Mayor/Municipal Social Welfare and Development Officer.
- (c) Documents issued to recipients of programs conducted by the Municipality like Kasalan ng Bayan, Mobile Registration, and others.

Section 4B.03 Time of Payment. The fees shall be paid to the Municipal Treasurer before registration of any civil registry documents, court order, legal instruments, issuance of the license or certified copy of civil registry documents.

Section 4B.04 Declaration of Births, Deaths and Marriage. Birth, foundling, death, fetal death and marriage shall be registered and recorded in accordance with the Civil Registry Law otherwise known as Republic Act No. 3753 and the delay of such declaration will be considered late registration or shall be counted at the lapse of the following period:

Live birth	30 days
Deaths	48 hours
Fetal deaths	48 hours
Marriage	15 days

Section 4B.05 Administrative Provision. A record of person's birth shall be kept strictly confidential and no information relating thereto shall be issued except on the request of the concerned person himself, or any person authorized by him, his spouse, parents or guardian or the court whenever absolutely necessary in an administrative, judicial or other official proceedings to determine the identity of the child or other circumstances surrounding his birth.

Marriage license shall not be issued unless a certification by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

The duty of reporting to the Municipal Civil Registrar, the facts of birth, deaths and marriage in accordance with Civil Registry Law the following persons are charged with the duty of reporting, the facts of births, death, marriage and other civil registry documents, to wit:

- For Births.** The following order (Rule 12, Administrative Order No. 3, dated November 4, 1942 of the Civil Registrar General.
- (1) Administrator of the hospital

- (2) Attending physician
- (3) Attendant at birth (nurse, midwife, traditional midwife)
- (4) Either parent of the new born child

For Deaths. In the following order (Rule 12, Administrative Order No. 3 dated November 4, 19432 of the Civil Registrar General.

- (1) Administrator of the hospital
- (2) Physician who attended the deceased
- (3) Member of the family of the deceased

For Marriages.

- (1) Head of the church or institution
- (2) A person who solemnized the marriage
- (3) Either of the contracting party

Article C. Medical, Dental and Other Services

Section 4C.01 Imposition of Fee. There shall be collected a fee from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative in accordance with the following schedule:

I. OPD-Out Patient Department	AMOUNT OF FEE
1. Excision of mass	150.00
2. Circumcision	
2.1 With medicine	250.00
2.2 without medicine	200.00
3. Incision & drainage	150.00
4. Retrieval of foreign body	
4.1 with excision	200.00
4.2 without excision	100.00
5. Suctioning	50.00
6. Cord Dressing	50.00
7. Nebulization with nebule	50.00
8. Injection with syringe	50.00
9. Dressing	50.00
10. Suturing	
10.1 1-5 stitches	150.00
10.2 Subsequent stitches	50.00
11. Removal of Sutures	50.00
12. Consultation	50.00
13. Catheterization	50.00
14. IV Insertion	50.00
II. Dental Service	
1. Tooth Extraction	
w/ anesthesia	100.00
w/out anesthesia	50.00
2. Temporary filling	100.00
3. Permanent filling/tooth	200.00
4. Silicate cement	150.00
5. Composite filling	150.00
6. Cementation	150.00
7. Prophylaxis	200.00
8. Gum treatment	
8.1 limited treatment	200.00
8.2 second treatment	100.00
9. Dental x-ray	150.00

III. Maternal & Child Health Service	
1. Immunization	50.00
2. Prenatal	
2.1 1 st visit	50.00
2.2 subsequent visits	50.00
3. IUD insertion	150.00
4. IUD reinsertion	150.00
5. IUD removal	50.00
6. IUD Check up	50.00
7. DMPA injection	100.00
8. Dilatation & curettage	150.00
9. Pap smear	150.00
10. Issuance of pills	50.00
11. Issuance of condom	50.00
IV. Laboratory Service	
A. Clinical Microscopy	
1. Routine Urinalysis	50.00
2. Routine fecalysis	50.00
3. Bile fat	50.00
4. urinary calculi analysis	50.00
5. pregnancy test	100.00
6. sputum examination	50.00
B. Hematology	
1. CBC	60.00
2. Hemoglobin	50.00
3. Platelet	50.00
4. WBC	50.00
5. Hematocrit	50.00
6. ABO typing	50.00
7. RH typing	50.00
8. ESR	50.00
9. bleeding/ clotting time	50.00
10. thrombocyte count	50.00
11. Reticulocyte count	50.00
12. Malaria smear	50.00
13. Prothrombine time	100.00
14. ASO titer	120.00
15. Blood Processing	500.00
16. Peripheral smear	100.00
C. Immunology	
1. VDRL/RPR	100.00
2. Widal test	150.00
3. Hepatitis B test	120.00
4. HIV testing	150.00
5. HCV testing	200.00
D. Blood Chemistry	
1. FBS	100.00
2. BUN	60.00
3. Cholesterol	60.00
4. Creatinine	60.00
5. URIC acid	60.00
6. SGPT	90.00
7. SGOT	90.00
8. Total Protein	60.00
9. HDL/LDL	90.00
10. Triglycericle	90.00
11. Reactive Protein	100.00
12. Lipid Profile	250.00

E. Water Analysis	
1. Water Bacteriology	100.00
V. Sanitary Services	
1. Disinterment permit & transfer of skeletal remains	100.00
2. Exhumation permit	100.00
3. Environmental Sanitation certificate	200.00
VII. Sterilizing Services	
1. Sterilization	100.00
VIII. Medical/ Dental Records	
1. Medical/ Dental Certificate	
1.1 Absence, Loan, Leave & other not stated below	50.00
1.2 Drivers License	
1.2.1 W/ABO typing	100.00
1.2.2 W/out ABO typing	50.00
1.3 Employment	
1.3.1 W/ hemoglobin & urinalysis	100.00
1.3.2 W/Hg. Urinalysis sputum & fecalysis	150.00
1.4 Insurance	150.00
1.5 Medico legal	150.00
1.6 Annual Medical Check-up	100.00
2. Autopsy	100.00
3. Correction Of Sex	300.00
IX. LYING-IN SERVICES	
1. Primipara	
1.1 Medicine and supplies included	2,000.00
1.2 Medicines and supplies excluded	1,500.00
2. Multipara	
2.1 Medicines and supplies included	2,000.00
2.2 Medicines & supplies excluded	1,500.00
3. Newborn Screening	600.00
X. ECG	
1. ECG w/ readings	150.00
2. ECG w/out readings	80.00
XI. AMBULANCE SERVICES	
1. Conduction within Poblacion	100.00
2. Conduction outside Poblacion	200.00
3. Conduction outside the Municipality but within the Province of Maguindanao	400.00
4. Conduction outside the Province of Maguindanao	
4.1 General Santos City,	2,300.00
Diesel 1,000	
Per diem- Driver 800	
Ambulance fee 500	
4.2 Davao City & other provinces in Regions 11 & 12	3,000.00
Diesel 1,500	
Per diem- Driver 800	
Ambulance fee 700	
4.3 Other provinces outside Region 11 & 12	3,800.00
Diesel 2,000	
Per diem Driver 1,000	
Ambulances fee 800	
XII. RADIOLOGY SERVICES	
A. X-ray	
1. Chest x-ray	
1.2 APL	100.00
2. Skull X-ray	150.00
3. Plain abdomen	
3.1 AP	100.00

3.2 APL	150.00
B. Ultrasound	
1. Whole Abdomen	500.00
2. per organ	50.00
XIII. Hospital Services	
1. Room and board (per day)	150.00
XIV. Alternative Medicines Services	
1. Acupuncture	15.00/needle
2. Massage	150.00
3. Ventosa	150.00

Section 4C.02 Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination or activity is made and the medical certificate is issued. However, in emergency cases as maybe be determined by the Municipal Health Officer, payment and/or certification shall be submitted later.

Section 4C.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 (6) months thereafter.
 - (1) All 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 or GRO's, 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.
 - (7) Butchers, fish, meat and vegetable retailers.
- (b) Owners, managers or operators of the establishment shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (d) 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.
- (e) In cases of Indigents patients, as certified to by the MSWD, are free of charge.

Article D. Agricultural Services and Miscellaneous Sales

Section 4D.01 Imposition of Fees. There shall be collected a fee for the following services:

- (1) Conduct of Castration for livestock
 - Large Cattle PhP 400.00/head
 - Hog's and other animal 50.00/head
- (2) Livestock Breeding Center
 - Large Cattle 1,000.00/head

Hog's and other animal	800.00/head
(3) Vaccination Fee for Livestock/Dogs	10.00/head
(4) Treatment of Sick Animals	50.00/head
(5) Miscellaneous Sales:	

(a) Asexually Propagated Seedlings:

CROPS		PRICE PER SEEDLING
1.	Citrus	15.00
2.	Chico	15.00
3.	Duhat	10.00
4.	Durian (small)	20.00
5.	Durian (LPM)	30.00
6.	Guava	10.00
7.	Jackfruit	10.00
8.	Lanzones (small)	20.00
9.	Lanzones (LPM)	30.00
10.	Mango (small)	15.00
11.	Mango (LPM)	25.00
12.	Rambutan (small)	20.00
13.	Rambutan (LPM)	30.00

Note: LPM – Large Planting Material

(b) Sexually Propagated Seedlings:

CROPS		PRICE PER SEEDLING
1.	Balimbing	5.00
2.	Cashew	5.00
3.	Citrus	5.00
4.	Chico	5.00
5.	Duhat	5.00
6.	Durian	10.00
7.	Guava	5.00
8.	Guayabano	5.00
9.	Jackfruit	5.00
10.	Lanzones	5.00
11.	Mango	5.00
12.	Mangosteen	15.00
13.	Marang	5.00
14.	Rambutan	10.00
15.	Assorted Seedlings	5.00
16.	Agro-Forest Species	3.00
17.	Native Hardwood Species	10.00
18.	Others not herein specified	5.00

Section 4D.02 Time of Payment. The fee shall be paid to the Municipal Treasurer before the delivery of said services is made.

Article E. Fees for Inspection and Verification of Business Establishments, Subdivision and Other Real Properties.

Section 4E.01 Imposition of Fees. There shall be collected fees for inspection of business establishments, subdivision and other real properties within the municipality of Datu Odin Sinsuat in accordance with the following schedule:

(a) Fees for Inspection:

a.1) Business establishments & other real properties	
a.1.a) Within Poblacion	100.00
a.1.b) Over 1km but not more than 5 km.	200.00
a.1.c) Over 5km but not more than 10km.	300.00
a.1.d) Over 10km	500.00
a.2) Subdivision:	
b.2.a) Less than 5 hectares	1,000.00
b.2.b) Over 5 hectares but not more than 10 hectares	1,500.00
b.2.c) More than 10 hectares	2,500.00

Section 4E.02 Time of Payment. The fees imposed in this article shall be paid to the Municipal Treasurer or his authorized representative after inspection had been conducted before issuance of an inspection certificate.

Section 4E.03 Administrative Provision.

- (a) Any person or entity requesting for inspection or verification shall submit a letter addressed either to the Head of Agency or to the Office concerned for appropriate action.

- (b) The Department Head or his duly authorized representative shall schedule and conduct inspection or verification of establishment or property prior to the issuance of inspection certificate, permit or assessment.

Section 4E.04 Penalty. Any violation of the provisions of this Chapter of One Thousand Pesos (Php 1,000.00) for the first offense, One Thousand Five Hundred (P1,500) for the Second Offense, or Two Thousand Five Hundred Pesos (PhP 2,500.00) for the third offense, or an imprisonment of not exceeding six (6) months or both at the discretion of the court.

CHAPTER 5. MUNICIPAL CHARGES

Article A. Lease of Municipal Equipment

Section 5A.01 Imposition of Fee. There shall be collected the following rental fees for each hour of lease of the municipal equipment:

	RATE
<p>BULLDOZER</p> <p>D85A - 12;180 HP D80A – 12 DD; 180 HP D65A – 6 PS/TC; 140 HP D7H CAT; 215 HP</p> <p>Attachments: Hyd. Ripper 1-3 shanks – Add 20% of rate Towing Winch – Add 10% of rate Side Boom – Add 20% of rate</p>	<p>2,500.00/hour 2,500.00/hour 2,500.00/hour 2,500.00/hour</p>
<p>PAY LOADER</p> <p>All models; 1.91 cu.m. or 2.50 cu.yd.; 170 HP All models; 3.06 cu.m. or 4.00 cu.yd.; 275 HP All models; 2.29 cu.m.; 115 HP</p>	<p>2,000.00/hour 3,000.00/hour 1,700.00/hour</p>
<p>GRADER</p> <p>GD – 37 –5H; KOMATSU ; 125 HP MG 300; MITSUBISHI ; 125 HP 140 G. CAT; 150 HP</p>	<p>2,000.00/hour 2,500.00/hour 1,700.00/hour</p>
<p>COMPACTION EQUIPMENT</p> <p>ROAD ROLLER</p> <p>All Models; 12-18 tons; 125 HP; Two & Three Smooth Drum, Static All Models; 9-11 tons; 105 HP; Two & Three Smooth Drum, Static All Models; 6-8 tons; 105 HP; Two & Three Smooth Drum, Static</p>	<p>1,500.00/hour 2,000.00/hour 2,000.00/hour</p>
<p>EXCAVATING EQUIPMENT: (BACKHOE)</p> <p>1. MS 110 – W: 0.44 cu.m. or 0.58 cu.yd.; 74 HP; Hydraulic, Crawler- Mounted; Mitsubishi 2. MS 180; 0.80 cu.m. or 1.05 cu.yd.; 100 HP; Hydraulic, Crawler Mounted; Mitsubishi 3. PS 100 – Komatsu; 0.44 cu. m.; 74 HP 4. PS 200 – Komatsu; 0.30 cu. m; 147 HP; Hydraulic Crawler</p> <p>ATTACHMENTS: Hydraulic Pavement Breaker – Add 35% of rate Pavement Breaker – Air Driven – Add 20% of Rate + Air Comp</p>	<p>1,500.00/hour 3,000.00/hour 1,500.00/hour 2,000.00/hour</p>
<p>CONCRETE MIXER</p> <p>1. One (1) Bagger 2. Two (2) Bagger</p>	<p>300.00/hour 400.00/hour</p>
<p>TRANSIT MIXER</p> <p>1. Japan and other makes, all models, 195 HP</p>	<p>2,000.00/hour</p>
<p>DUMPTRUCK</p> <p>1. All models, Japan and other makes, 10 cu.m. 2. All models, Japan and other makes, 5 cu.m.</p>	<p>7,000.00/day 4,000.00/day</p>
<p>AIR COMPRESSOR (PORTABLE)</p> <p>1. All model, 103 HP, 350 cfm 2. All models, Gas/Diesel engine, 250 cfm, 73 HP</p>	<p>1,000.00/hour 1,000.00/hour</p>
<p>WELDING MACHINE</p> <p>1. Gas/Diesel Driven, 150 amp., 10 HP</p>	<p>300.00/hour</p>

The amount of fee herein fixed shall include the cost for the services of the municipal-hired equipment operator, minor repairs and maintenance of the equipment during period of lease. However, the cost for fuel, oil and the transport of the equipment from the motor pool to the area of operation of equipment, shall be borne by the lessee.

Section 5A.02 Time and Manner of Payment. The rental fee, corresponding to the length of lease period contracted for the equipment, shall be paid by the lessee in advance before any equipment is allowed for use.

Section 5A.03 Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall be subject to a surcharge of twenty-five percent (25%) of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 5A.04 Interest on Unpaid Charges. In addition to the surcharge, there shall be imposed an interest of two percent (2%) per month of the unpaid charges, including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 5A.05 Miscellaneous Provisions on the Lease and Use of Municipal Equipment.

- (1) Procedure for the lease of equipment. The lessee shall apply in writing to the Municipal Mayor specifying therein his name and address, the kind of equipment being, leased, the prospective date or dates of the lease, the place or places where the equipment shall be used and the manner in which they will be used.
- (2) Responsibility for the maintenance of equipment. The repair and maintenance of the municipal equipment be the responsibility of the Municipal Engineer who shall be required to keep all equipment at top operating conditions, properly housed in the Municipal Motor pool at all times, unless in actual use by the municipality lease to persons. To implement this Article, the Municipal Engineer is required to provide the Municipal Mayor- a monthly report on the physical status or condition of the equipment and the schedule of use or lease within the period.
- (3) Lease contracts a condition precedent to lease. The Municipal Mayor is authorized under this Article by the Sangguniang Bayan to enter into a lease contract with any person desiring to lease any of the municipal owned equipment to be used in the municipality.
- (4) Use of equipment outside the municipality. Unless otherwise authorized by the Sangguniang Bayan, no equipment may be leased outside the territorial jurisdiction of the Municipality of Datu Odin Sinsuat.

Section 5A.06 Administrative Provision. The Municipal Treasurer is required to keep a log book for each equipment indicating therein the names and addresses of the lessee, the period or periods when such leases were contracted. The amount rental paid and the place of use of the equipment.

Section 5A.07 Disposition of Proceeds. Proceeds realized from rental of equipment shall be placed in a separate motor pool revolving fund, a trust fund, which will be used for the following:

- (1) Procurement of Spare Parts and materials
- (2) Repair of Heavy Equipment
- (3) Procurement of New Equipment
- (4) Repair and maintenance of motor pool office
- (5) Other services relative to motor pool operations.

Article B. Public Market

Section 5B.01 Establishment and Operation of Public Market. There is hereby established and operated by the Municipality a Municipal Public Market as one of its economic enterprises pursuant to Section 17 of the Local Government Code.

Section 5B.02 Market Stalls. The Public Market of the Municipality shall be divided into the following:

1. Building A. These refer to the stalls designated as follows:

A1, A2, A3, A4, A5, A6, A7, A8, A9, A10, A11, A12, A13, A14, A15, A16, A17, A18, A19, A20, A21, A22, A23, A24, A25, A26, A27, A28, A29, A30, A31, A32, A33, A34, A35, A36, A37, A38, A39, A40.

2. Building B. These refer to the stalls designated as follows:

B1, B2, B3, B4, B5, B6, B7, B8, B9, B10, B11, B12, B13, B14, B15, B16, B17, B18, B19, B20, B21, B22, B23, B24, B25, B26, B27, B28, B29, B30, B31, B32, B33, B34, B35, B36, B37, B38, B39, B40.

3. Building C. These refer to the stalls designated as follows:

C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, C34, C35, C36, C37, C38, C39, C40.

4. Building D. These refer to the stalls designated as follows:

D1, D2, D3, D4, D5, D6, D7, D8, D9, D10, D11, D12, D13, D14, D15, D16, D17, D18, D19, D20, D21, D22, D23, D24, D25, D26, D27, D28, D29, D30, D31, D32, D33, D34, D35, D36, D37, D38, D39, D40.

Section 5B.03. Imposition of Market Rentals. There shall be collected a monthly rental for the lease of stalls and spaces in accordance with the following schedule:

	AMOUNT OF RENTALS
1. Buildings A, B and D	₱187.50/sq.m./mo.
2. Building C	₱125.00/sq.m./mo.

Any person occupying more space than what he has paid for shall pay double the regular rate for such extra space.

Section 5B.04. Imposition of Market Entrance Fees. There shall be imposed market entrance fees in accordance with the following rates:

	AMOUNT OF RENTALS
Fish and Marine Products	
Fresh Lobster, Shrimp, Squid & Crabs per kilo	₱2.00/kg
Fresh Fish	₱1.00/kg
Live Fowls (Chicken, Ducks, Geese & Turkeys) per fowl	₱5.00/head
Livestock (Cow, Carabao, Goat others)	₱100.00/head
Dried Fish	₱1.00/kg
Agricultural Products	
Vegetables	₱5.00/bundle
Fruits	₱1.00/kg
Coconut	₱1.00 each
Eggs	₱1.00/tray
Legumes	₱1.00/kg
Root crops	₱1.00/ kg

Forest Products	
Charcoal	₱5.00/sack
Firewood	₱1.00/bundle
Industrial Products	
Bamboo crafts/woodcrafts	₱5.00/piece
Baskets	₱1.00/piece
Ceramics & pottery products	₱1.00/piece
Hats	₱1.00/piece
Mats	₱1.00/piece
Metal Products	₱1.00/piece
Textiles	₱10.00/sack/bundle
Malong	₱1.00/piece
Nigo and the like	₱1.00/piece
Ropes	₱10.00/bundle
Shell crafts	₱1.00/piece
Toys	₱10.00/sack/cartoon
Commodities not classified above:	
Native Sawali	₱1.00/piece
Native Vinegar	₱1.00/gallon
Bagoong	₱1.00/bottle
Local Toyo	₱5.00/cartoon
Sweets (Candies, Sitsaron, etc.)	₱5.00/sack
Local edible oil	₱5.00/gallon
Cleansing powder	₱2.00/sack
Seaweeds	₱5.00/sack
Shells	₱5.00/sack
Fertilizers & other Agri-supplies	₱1.00/sack

All other goods, commodities or products not herein indicated shall be charged in accordance with the likeness of items either by kilo, piece, basket, sack etc. at the rate specified above.

Section 5B.05 Other Impositions. There shall be imposed fees and charges for services rendered and other fees required for application and assignment of government stalls or spaces at the rates prescribed as follows:

1) Service Fee	₱100.00
2) Application Fee	₱1,000.00/stall
3) Occupancy Fee	
(a) Apartment Stalls	₱2,000.00/stall
(b) Non-Apartment Stalls	₱1,000.00/stall
4) Leasehold contract Fee	₱300.00/stall
5) Certification Fee	₱200.00

Section 5B.06. Time and Manner of Payment.

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

Market Entrance Fee. The fees shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods inside the open spaces of the market premises.

Duly licensed suppliers or distributors of goods when bringing in goods, commodities, or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the fees herein authorized. However, when direct suppliers enter and deliver goods directly to the stall they shall be considered transient, required to pay the entrance fee.

Section 5B.07 Fees on Transfer of Stall. There shall be collected a fee for the transfer of stalls from one lessee to another except on spouses in the following schedule:

1) Buildings A, B, C and D	₱20,000.00
----------------------------	------------

Section 5B.08. Awarding of Stalls. The awarding of stalls in the Public Market shall be in accordance with the provisions as follows:

- 1) Notice of Vacancy. A notice of vacancy shall be posted on the stall at least Ten (10) days prior to screening and award. For this purpose, the Manager shall formulate a uniform format for the applicants.
- 2) Certificate of Award. The Municipal Mayor after approving the results of the adjudication conducted by the Economic Enterprise Management Office shall issue a Notice of Award and a Certificate of Award.
- 3) Contract of Lease. In view of the Certificate of Award issued, a Lease Contract shall be executed in accordance with the format herewith prescribed which is attached as Annex A.

Section 5B.09. Lease Period. The contract of lease for a stall shall be for a period of One (1) year but not to extend beyond December 31st of the year when it was executed. Renewal of the same shall be executed immediately upon expiration. However, a grace period until January 20, shall be provided, the time when the business license shall have been renewed.

Section 5B.10. Vacancy of Stalls before Expiration of Lease. If for any reason, a stallholder or lessee discontinue or is required to discontinue his business before his lease contract expires, such stall shall be considered vacant, it shall be disposed of in the manner prescribed in this Article.

Article C. The Integrated Public Terminal

Section 5C.01. Imposition of Fees & Charges. There shall be imposed Fees and charges for the use of the Integrated Public Terminal its facilities and other related economic activities in accordance with the following schedule:

- | | | |
|--|--|---------|
| a) Terminal Fee (per entry) | | |
| (a) Buses | | ₱60.00 |
| (b) Vans | | ₱30.00 |
| (c) Cars | | ₱30.00 |
| (d) Jeepneys | | ₱20.00 |
| (e) Multi-cabs | | ₱20.00 |
| | | |
| b) Parking Fee (per day or fraction) | | |
| (a) On Parking area: | | |
| i. Buses | | ₱50.00 |
| ii. Trucks/Delivery Van | | ₱100.00 |
| iii. Vans | | ₱40.00 |
| iv. Cars | | ₱40.00 |
| v. Jeepneys | | ₱30.00 |
| vi. Multi-Cabs | | ₱30.00 |
| vii. Tricycles | | ₱30.00 |
| viii. Motorcycles | | ₱30.00 |
| | | |
| (b) Public Market/Other Parking Areas: | | |
| i. Delivery Trucks | | ₱150.00 |
| ii. Delivery Vans | | ₱50.00 |
| iii. Cars | | ₱50.00 |
| iv. Jeepneys | | ₱30.00 |
| v. Multi-Cabs | | ₱30.00 |
| vi. Motorized Tricycle-for-hire | | ₱10.00 |
| vii. Motorcycle-for-hire | | ₱10.00 |

Tricycle & Motorcycle-for-Hire may opt to pay Parking fees in the following manner as follows:

Annually (One Time Payment)	
₱1,500.00/annum	
Semi-Annually	
₱800.00/semester	
Quarterly	₱500.00/quarter
Monthly	₱200.00/month

- | | |
|---|--------------------|
| c) Toilet User's Fee | |
| (a) Urinate (per use) | ₱5.00 |
| (b) Defecate (per use) | ₱10.00 |
| (c) Bathe | ₱15.00 |
| d) Dispatcher's Registration Fee/annum | ₱300.00 |
| e) Terminal Rental Fee on Stalls Outside Terminal Building | |
| (a) Apartment Building | ₱150.00/sq. m./mo. |
| (b) Temporary Stalls | ₱75.00/ sq. m./mo. |
| f) Ground rental | |
| (a) Within Terminal Bldg | ₱20.00 sq. m./day |
| (b) Outside Terminal Bldg. | ₱10.00 /sq. m./day |
| (c) Electricity shall be collected to be determined on the load of the equipment and to be subjected on the prevailing price of electricity | |
| g) Service Fee | ₱100.00 |
| h) Certification Fee | ₱100.00 |

Section 5C.02. Time and Manner of Payment.

- a) Parking Fee. The fees imposed shall be paid to the Municipal Treasurer or his duly authorized representative upon entry of vehicle to the terminal area.
- b) Terminal Fee. The fees imposed shall be paid to the Municipal Treasurer or his duly authorized Representative before entry of vehicle in the terminal.
- c) Rental Fee. The fees imposed for the rental of Terminal Stalls shall be paid to the Municipal Treasurer or his duly authorized representative within the first Twenty (20) days of each month. In case of new lease, the rental due for the month, when the lease starts shall be paid before the occupancy of the stall. For rental of ground/space or use of electricity, the fees shall be paid upon display of goods or use of equipment daily.
- d) Toilet User's Fee. The fees imposed shall be paid to the Municipal Treasurer or his duly authorized representative before use of the toilet facilities.

Section 5C.03. Fees on Transfer of Stall. There shall be collected fees for the transfer of stalls from one lessee to another except on spouses in the following schedule:

- | | |
|---------------------|------------------|
| (a)Apartment stalls | ₱30,000.00/stall |
| (b)Temporary stalls | ₱20,000.00/stall |

Section.5C.04. Adjudication of Stalls, Award, Lease Period, Notice of Vacancy, and all other Provisions. For this purpose, provisions under Sections 2B.09, 2B.10, and 2B.11 of Article B, Chapter 2, hereof shall be applied.

Section 5C.05. Responsibilities of Vendors/Porters/Dispatchers. Terminal vendors, porters and controllers shall have the following responsibilities:

- 1) Records and dispatch Unit according to time interval;
- 2) Ensure the maintenance of cleanliness in their workplace or vending area;
- 3) Ensure that traffic flow shall not be obstructed;
- 4) Ensure safety of passengers and baggage and refraining excessive barking and forceful use of soliciting passengers;
- 5) Selling quality goods and refraining from selling unsanitary, illegal and fake products; and,
- 6) Wear identification cards, dressed properly and must be personally clean.

Section 5C.07. Terminal Rules and Regulations. To ensure smooth operation, security and safety in the Public Terminal, the following rules and regulations are hereby promulgated:

- 1) Only vehicles with Datu Odin Sinsuat Route to carry passengers shall be assigned a designated bay;

- 2) All Public Utility Vehicles (PUBs, PUJs and PUVs) shall not be allowed to enter the SIPT premises without first securing cash tickets/gate pass;
- 3) Cash Tickets or gate passes shall be surrendered at the designated ticket inspection outpost;
- 4) Transport Vehicles shall drop their passengers at the designated unloading area assigned by the SIPT;
- 5) Transport operators are required to provide the prescribed signboards hanged inside their vehicle for each and every destination for guidance of the riding public;
- 6) Transport operators shall be responsible for the safety of their vehicles while parking at the Integrated Public Terminal;
- 7) Vehicles while at parking within the terminal premises shall be subjected to thorough search to ensure safety and security of the passengers or riding public;
- 8) Passenger vehicles waiting for passengers shall park properly on the bays provided for the purpose;
- 9) After leaving the terminal, no passenger vehicle shall be allowed to solicit passengers other than the areas designated by the SIPT;
- 10) Arriving passenger vehicles shall be allowed to unload passengers and cargoes only on designated places assigned for the purpose;
- 11) All Drivers shall observe a speed limit while entering and leaving the SIPT;
- 12) Loading/Unloading zones outside the SIPT shall be strictly observed;
- 13) No Maintenance services and major repair on any vehicles shall be done within the premises of the Datu Odin Sinsuat Integrated Public Terminal;
- 14) Damages incurred by the operator or driver to the public terminal building or facilities and infrastructure shall be charged against the erring operator or driver plus penalty herein imposed;
- 15) Passengers who desire to carry their own baggage shall not be obliged to avail the services of handlers/porters;
- 16) Solicitations of passengers by brokers and dispatchers through the use of gadgets is strictly prohibited;
- 17) Unclaimed goods, commodities or merchandise that is left in the terminal premises shall be deposited in a place provided for the purpose. After a period of thirty (30) days without notice of claim, shall be forfeited in favor of the Local Government Unit. The Municipal Economic Enterprise Manager shall dispose unclaimed goods through public auction.
- 18) To ensure cleanliness and maintain sanitation, bus, van and jeepney operators must provide two (2) types of garbage receptacles on their respective vehicles;
- 19) Passengers shall be accorded with utmost courtesy by porters or handlers;
- 20) Cargoes damaged due to mishandling of porters or handlers shall be the responsibility of the porters or handlers themselves;
- 21) Only registered dispatchers shall be allowed to dispatch at the SIPT;
- 22) Dispatchers, drivers & conductors shall be responsible for the cleanliness of respective bays;

Article D. ADMINISTRATIVE AND PENAL PROVISIONS.

Section 5D.01. Administrative Provisions.

- A.** Issuance of Official Receipts. The Municipal Treasurer or his duly authorized representative shall issue and appropriate official receipt as acknowledgement of payment of rentals, fees and other impositions.

If a vendor disposes the merchandise by wholesale to another vendor, the latter shall purchase new tickets if he sells the same merchandise, even if such sale is done in the same place occupied by the previous vendor. The Cash ticket issued shall be torn in half, one half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the Municipal Treasurer for counter checking against the record of cash tickets issued by him for that day.

- B.** *Enterprise Management.* The following administrative requirements, procedures, and practices shall be observed:

- 1) It shall be the responsibility of the Market Supervisor to see to it that the Public Market is always clean and in an excellent sanitary condition. He shall see to it that proper waste disposal in accordance with R.A. 9003 is complied.
- 2) The Public market shall be provided with a public toilet for a fee which shall be utilized for the proper maintenance of the same.
- 3) Goods displayed outside the designated areas shall be confiscated and disposed in the manner prescribed in this article. In cases where the vendors refuse to pay entrance fees, the articles shall not be permitted to get into the market premises.
- 4) After the deadline of the renewal of business permit, all unlicensed business establishments in the public market shall be closed and padlocked by the Manager or his authorized representatives.
- 5) It shall be the responsibility of the Terminal Supervisor to see to it that the Public Terminal is always clean and in an excellent sanitary condition. He shall see to it that proper waste disposal in accordance with R.A. 9003 is complied.
- 6) The Public Terminal shall be provided with a public toilet for a fee which shall be utilized for the proper maintenance of the same.
- 7) It shall be the responsibility of the RTC Supervisor to see to it that the Recreation and Training Center is always clean and in an excellent sanitary condition. He shall see to it that proper waste disposal in accordance with R.A. 9003 is complied.

Section 5D.02. Regulations.

- 1) No person shall peddle, hawk, sell, offer for sale, or exposed for sale any article of commerce in the Enterprises.
- 2) No person shall idly sit, lounge, walk or lie in the premises, nor shall any person beg or solicit alms or contributions of any kind inside the enterprises.
- 3) No person shall drink, serve or dispense liquor or any intoxicating drinks within the premises of the enterprises. Any violation thereof, shall subject the offender to the penal provisions of this Code, or his lease contract shall be revoked or rescinded. In cases where an offender is not a vendor, he shall be ejected from the Market premises.
- 4) No person shall remove, construct, or alter the original Structure nor install electrical or water without permission from the Municipal Economic Enterprise Manager and permit approved by the Municipal Engineer.
- 5) No person shall utilize the enterprises or any part thereof for residential or stockroom purposes or for any other purposes.
- 6) Parents or guardians should not allow their children to loiter or play within the enterprises premises neither to allow their children to urinate or defecate not within the designated places.

- 7) Children caught peddling in the enterprises shall be turned over to the Municipal Social Worker Development Office (MSWDO).
- 8) Use of dirty material for wrapping of food articles shall not be allowed;
- 9) Use of sound system to attract customers is prohibited;
- 10) Parking of Motor Vehicles outside of the designated areas is prohibited;
- 11) Using of water cellophane or other colored paper on bulbs in fish and meat establishment is strictly prohibited;
- 12) Use of chemical substances on fish, meat, vegetables, fruits and other foodstuff is not allowed;
- 13) Storage of highly combustible, flammable, or explosive and toxic materials or substances like, gasoline, liquefied petroleum gas, firecrackers and other toxic chemicals is prohibited;
- 14) Vending of a person suffering from contagious diseases is prohibited.
- 15) Harassment, Intimidation, assault or interference with any Government personnel during the performance of duties is not allowed.
- 16) Urinating and defecating in areas outside of the designated restrooms is prohibited.
- 17) Washing of vehicles inside the Enterprises is prohibited;
- 18) No gambling, in any form is allowed within the premises of the Enterprises;
- 19) Smoke, sell cigars or drink, dispense intoxicating liquors within the premises of the Economic Enterprises is prohibited;
- 20) Litter or vandal inside the Enterprises;
- 21) Spit or eject phlegm not within the designated place;
- 22) Loiter within the premises of the Enterprises;
- 23) Owners of animals are not allowed to pasture or bring inside any ruminant animals. Stray animal caught in the Enterprises shall be impounded at the Municipal Impounding Area and shall be released only upon payment of the prescribed corral fee.
- 24) The helpers, spouses, parents, children who are always present in the stall shall be registered with the Market Supervisor conformably with the latter's form.
- 25) The stall in the public market may be transferred to immediate member of the family within the Third (3rd) degree by affinity or consanguinity provided that prospective lessee shall have been qualified to occupy a stall.
- 26) No person shall be allowed to lease more than One (1) stall at a time, except when the stallholder or lessee has been awarded more than One (1) stall at the time of the approval of this Code.
- 27) Any stall in the Public Market which remained closed for Thirty (30) consecutive days shall be considered abandoned and the lease to such stall is considered rescinded.
- 28) All stalls in the Public Market whether Permanent or temporary shall be accounted yearly. The Manager shall furnish the names of occupants, location, and other information to the Municipal Treasurer, Business Permits & Licensing Officer, & Municipal Planning and Development Officer.
- 29) The Municipal Economic Enterprise Management office may recommend to the Sangguniang Bayan the designation of official numbers of stalls.
- 30) The Market Supervisor or his representatives are empowered to catch or take possession of stray animals and impound the same at the Municipal Pound. Release of such impounded animal shall be done only after paying the poundage fee prescribed in the Municipal Revenue Code.
- 31) The public market shall be opened regularly from Four o'clock in the morning (4:00 AM) and be closed at Nine o'clock in the evening (9:00 PM). The Municipal Mayor through the Manager may adjust said time deemed necessary.
- 32) At the close of each day's business and before leaving, operators of public utility vehicles, stallholders and transient vendors shall clean their bays or stalls. An inspection shall be conducted by the Market administration and if found to have violated the herein provision, stallholder concerned shall subject to a fine prescribed in this ordinance.
- 33) Any person who shall construct, demolish or renovate any structure or building in the Public Cemetery whether permanent or temporary shall obtain a permit from Manager through the recommendation of Municipal Building Official.

Section 5D.03. Surcharge and Interest for Late Payment of Impositions in this Code. There shall be imposed a surcharge of Twenty-five Percent (25%) on the amount of delinquency imposed in this Code plus an Interest of Two Percent (2%) per month on the delinquency and surcharge. The surcharge and interest herein imposed shall be collected in the same manner as the principal is due.

Section 5D.04. Penalty. Any violation of this Code shall be punishable by a fine of One Thousand Pesos (₱1,000.00) for the first offense; One Thousand Five Hundred Pesos (₱1,500.00) for the second offense and Two Thousand Five Pesos (₱2,500.00) for the third offense, or imprisonment of not less than One (1) month but not more than Six (6) months, or both, at the discretion of the court.

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 Code.

CHAPTER VI. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

Article A. Collection and Accounting of Municipal Revenues

Section 6A.01 Tax Period and Manner of Payment. Unless otherwise provided in this Code, the tax period of all local taxes, fees and charges shall be on the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

Section 6A.02 Accrual of Tax. Unless otherwise provided in this Code, all local taxes, fees, and charges shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first (1st) day of the next quarter following the effectivity of the ordinance imposing such new levies or rates.

Section 6A.03 Time of Payment. Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 6A.07 Collection of Local Revenues by Municipal Treasurer. All local taxes, fees, and charges shall be collected by the municipal treasurer, or his duly authorized deputies. The municipal treasurer may designate the barangay treasurer as his deputy to collect local taxes, fees, or charges. In case a bond is required for the purpose, the municipal government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Code.

Section 6A.08 Examination of Books of Accounts and Pertinent Records of Businessmen by Municipal Treasurer. The municipal treasurer may, by himself or through his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to local taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee, or charge, pursuant to Section 171 of R.A. 7160.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed under Sections 68 and 69 of the Local Treasury Operation Manual (LTOM) of 2008 issued by the Bureau of Local Government Finance. The Municipal Treasurer may recommend the revocation of Business Permit for non-submission of pertinent documents after two (2) demand letters.

Section 6A.09 Promulgation of Implementing Rules and Regulations. Unless otherwise specifically provided in this Code, or under existing laws or ordinances, the Municipal Treasurer is authorized, subject to the approval of the Mayor to promulgate the implementing rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

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

Section 6A.11 Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the general fund of the municipality.

Section 6A.12 Issuance of Officials 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.

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

Section 6A.13 Record of Taxpayers. 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 practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 6A.14 Authority to Apprehend for Non-Issuance of Official Receipts. The Municipal Mayor thru the Municipal Treasurer and the Licensing Officer and their authorized deputies may apprehend business owners who are not issuing official receipts or invoices to their clients. Official Receipts or Invoices shall be issued by the establishments required by the BIR to issue such receipts and invoices without need of demand by their clients.

Article B. Civil Remedies for Collection of Revenues

Section 6B.01 Local Government's Lien. Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise 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 6B.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 thru 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 by levy upon real property and interest in or rights to real property; and
- (b) By judicial action. Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the local government unit concerned

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

- (a) *Seizure.* Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to 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 his 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 Distraigned Goods. The officer executing the distraint shall make or cause to be made an accounting of the goods, chattels or effects distraint, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects were 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 executing the distraint shall forthwith cause a notification to be exhibited in not less than three (3) public 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 distraint. 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 Distraigned Property upon Payment Prior to Sale. If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the sale, the goods or effects distraint 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 sale, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distraint 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. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and 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 insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses, is collected.

Section 6B.04 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.

Section 6B.05. Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, or any of his deputies who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, who is found guilty of abusing the exercise thereof by competent authority, shall be automatically dismissed from the service after due notice and hearing.

Section 6B.06 Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as 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 municipal 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, which shall form part of his records. The Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of 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.

Section 6B.07 Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of 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 deputy.

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

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

Section 6B.08 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 succinctly recite all the proceedings upon which the validity of the sale depends.

Section 6B.09 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.

Section 6B.10 Resale of Real Estate Taken for Taxes, Fees or Charges. The Sangguniang Bayan shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.

Section 6B.11 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).

Section 6B.12 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.

Section 6B.13 Personal Property Exempt from Distraint 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 his trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his 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 (PhP10,000.00);
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 (PhP10,000.00), 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 6C.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 three (3) 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.

Section 6C.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 of the protest 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 6C.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 6C.04 Appeal. Any question on the constitutionality or legality of this Code 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 Code 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. Administrative Provisions

Section 6D.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 6D.02 Procedure for Approval and Effectivity of Tax ordinances and Revenue Measures; Mandatory Public Hearings. The procedure for approval of local tax ordinances and revenue measures shall be in accordance with the provisions of this Code: Provided, That public hearings shall be conducted for the purpose prior to the enactment thereof: Provided, further, That any question on the constitutionality or legality of tax ordinances or revenue measures 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 the effectivity of the ordinance and the accrual and payment of the tax, fee, or charge levied therein: Provided, finally, That within thirty (30) days after receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

Section 6D.03 Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Code shall be published in full for three (3) consecutive days in a newspaper of local circulation. In addition, thereto, the copies this Code shall be posted in at least two (2) conspicuous and publicly accessible places in the municipality.

Section 6D.04 Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 6D.05 Tax Exemption Privileges. It shall be the duty of the persons or institutions claiming exemptions to request an exemption to the Municipal Treasurer. Such persons or institutions claiming an exemption privileges must file a formal request stating the law, rules, regulations exempting them for the payment of business taxes.

Section 6D.07 Tax Relief. The Sangguniang Bayan may grant tax relief pursuant and in accordance with Section 192 of the Local Government Code.

Section 6D.08 Notice of Violations. The Licensing Officer, Municipal Economic Enterprise Manager, Municipal Building Official, Municipal Engineer, Municipal Planning and Development Coordinator, Municipal Treasurer, Municipal Environmental and Natural Resources Officer, Municipal Health Officer, and other concerned departments shall issue notice of violations to any person for violating rules, laws, regulations and ordinances.

RESOLVED FURTHER, that copies of this Ordinance be furnished the honorable Mayor, Municipal Accountant, Office of the Commission on Audit (COA) and all other government line agencies for their information and appropriate approval.

UNANIMOUSLY ENACTED AND APPROVED by the Sangguniang Bayan this 1st day of December 2021 at Datu Odin Sinsuat, Maguindanao.

I hereby certify that the foregoing ordinance was enacted and approved by the Sangguniang Bayan of Datu Odin Sinsuat, Maguindanao in its 84th Regular Session on the date and place first above given.

ABDULRAHMAN A. AMIL, Al-hadj, Ph.D
Secretary to the Sanggunian

ATTESTED BY:

HON. MOHAMMAD KHALID A. AMPATUAN
Municipal Vice-Mayor/Presiding Officer

APPROVED BY: December 2, 2021

HON. CHERYL MARY ROSE ANN L. SINSUAT
Municipal Mayor