

SECTION 2. MUNICIPAL WATER. This include not only streams, lakes and tidal waters in the municipality, not being the subject of private ownership, and not comprised within the national parks, public forest, timber lands, forest reserves, or fishery reserves, but also marine waters included between two lines drawn perpendicular to the general coastline from points where the lines of the municipality touch the sea at low tide and a third line parallel with the general coastline and three nautical miles from such coastline. Where two municipalities are so situated in the opposite shores that there is less than six (6) nautical miles of marine waters between them, the third line shall be a line equi-distant from the opposite shores of the respective municipalities.

SECTION 3. LICENSE PERMIT, FISHERY GRANT. It shall be unlawful for any person, cooperative, partnership, association or corporation to take or catch fish and other aquatic products by means of nets, traps, or other fishing boats or vessels three tons gross or less, unless provided with the necessary license permit for the purpose by the Municipal Treasurer. It shall be likewise illegal for any person, cooperative, partnership, association or corporation to operate fish corals or oyster culture beds, or take or catch “bangus” and prawn fry and other species for the propagation within the jurisdiction of this municipality without first securing a municipal grant as provided by law and this Ordinance.

SECTION 4. PERSONS ELIGIBLE FOR THE FISHING AND/OR FISHERY PRIVILEGES. The following are, under this ordinance, eligible for fishing and/or fishery privileges:

- a) Citizens of the Philippines
- b) Cooperatives, partnerships, associations or corporations duly registered or incorporated under the laws of the Philippines and authorized to transact business in the Philippines, and at least sixty (60%) per centum of whose capital stock belong wholly to citizens of the Philippines.

It shall be unlawful for a person, cooperatives, partnerships, associations or corporation not qualified by law and this ordinance for the effect, to engage, personally or through other persons, in fishing, catching or collecting aquatic products in the municipal waters within the jurisdiction of this municipality.

SECTION 5. GOVERNMENT “BANGUS” AND PRAWN FRY RESERVATION. In the zoning and classification of Municipal Waters for purposes of awarding, through public bidding, areas for the construction or operation of fish corals, oyster culture beds or the gathering of fry, this municipality hereby sets aside not more than one-fifth (1/5) of the area earmarked for the gathering of fry in Zone VII within its municipal waters as may be designated by the Bureau of Fisheries and Aquatic Resources as government “bangus” fry reservation.

SECTION 6. EXCLUSIVE FISHERY PRIVILEGES. Operating fish corals, oyster culture beds or the catching of “bangus” fry or fry of other species for propagation shall be considered as exclusive fishery privileges, which shall be granted always to the highest bidder in a public held according to the provisions of this ordinance.

SECTION 7. APPLICATION FOR EXCLUSIVE FISHING PRIVILEGES.

Application for any of the exclusive fishery privileges mentioned in the preceding section shall be made on an official form duly approved by the Sangguniang Bayan. For purposes of exclusive fishing privileges, the Municipal water shall be divided into areas or zones by the Sangguniang Bayan who shall likewise set the minimum annual rental thereof, to wit:

		<u>Minimum Annual Rental</u>
a) <u>For erection of fish corrals in the sea</u>		
Zone I	- From boundaries of Barangay Lawigan of Lawigan of Gov. Generoso and Barangay Langka of the Municipality of Mati to Barangay Cabuaya, approximately sixteen Thousand two hundred (16,000.00) hectares	P 1,000.00
Zone V	- From Matiao creek to Barangay Dahican Approximately nine hundred thirty eight (938) hectares	1,000.00
Zone VII	- From boundary Barangay Lawigan to Brgy. Tagabakid, approximately nine thousand two hundred fifteen (9,215) hectares	1,000.00
Zone VIII	- The whole Pujada and Waniban Islands, approximately three thousand six hundred (3,600) hectares	1,000.00
b) <u>For operation of oyster culture beds:</u>		
Zone II	- From boundary Barangay Cabuaya to Barangay Mamali, approximately Six Thousand Three Hundred Twelve (6,312) hectares	1,000.00
c) <u>For the catching or taking of “bangus” fry or “kawag-kawag”:</u>		
Zone II	- From boundary of Barangay Cabuaya-Macambol to Mamali, approximately Six Thousand Three Hundred Twelve (6,312) hectares	1,000.00

Zone III	- From boundary of Barangay Macambol-Mamali to Dawan including the whole of Balete Bay to Tagawisan creek, approximately One Thousand Seventy Nine and a half (1,779.50) hectares	1,000.00
Zone IV	- From Tagawisan creek to Matiao creek, approximately Nine Hundred Thrity Eight (938) hectares	1,000.00
Zone VI	- From Boundary Barangay Dahican to Barangay Lawigan, approximately Five Thousand Nine Hundred Twelve (5,912) hectares	1,000.00
Zone VII	- From Boundary Barangay Lawigan to Barangay Tagabakid, approximately Nine Thousand Two Hundred fifteen (9,215) hectares, classified as Government bangus fry reservation	

SECTION 8. WHOM TO SUBJECT APPLICATION. All applications shall be forwarded to the Municipal Mayor. Upon receipt of the application, the Municipal Mayor shall satisfy himself that the license applied for will not prejudice public interest and that the portion of area for which an application for lease has been presented is not covered by any subsisting lease. Thereafter, shall endorse the said application to the Committee on Auction for appropriate action.

SECTION 9. COMMITTEE ON AUCTION. A Committee on Auction is hereby created to compose of the Municipal Treasurer, as Chairman and two Sangguniang Bayan Members, as members.

SECTION 10. PUBLICATION OF NOTICE. The Committee on Auction shall advertise the notice for sealed bids for exclusive fishery privileges in areas or zones of the Municipal Water available for erecting fish corals, operating oyster culture beds, taking or catching “bangus” fry or fry of other species for propagation by advertising said notice in a newspaper published in the locality, if any, for a period of not less than fifteen (15) days.

SECTION 11. TIME AND PLACE OF AUCTION. The Sangguniang Bayan shall, in a resolution, provided for a notice calling for sealed bids for the exclusive fishery privileges granted under Section 29 (a) a presidential Decree No. 704, specifying the time and place of the auction, the amount to be deposited before an individual or any entity is entitled to participate and the procedure to be followed by the Committee on Auction before any exclusive privilege is granted. The bond shall serve as a guarantee of good faith and for the satisfactory compliance of the terms of the lease or grant. The bond shall be in cash, in real estate situated within the Philippines or by a surety company authorized for the purpose in an amount not less than the rental for two (2) years.

SECTION 12. MUNICIPAL CONCESSIONS AND LEASES CONCERNING FISHERIES. No lease or concession granted by the Sangguniang Bayan under authority of an Ordinance approved pursuant to section 4 of Presidential decree No. 704 concerning fishing or fisheries in streams, lakes, rivers, inland and/or Municipal Water shall be valid and endorsable unless Secretary of the Department of Environment and Natural Resources, upon recommendation of the Director of Fisheries and Aquatic Resources, approved the same.

SECTION 13. ISSUANCE OF INDIVIDUAL LICENSES IN CASE OF NO BIDDERS OPTS TO LEASE ZONES. If after two (2) notices for the grant of exclusive fishery privileges or right through public auction, no interested bidders opt to lease any fishing zone within the Municipal Water, the Sangguniang Bayan is authorized to grant the privilege of erecting fish corals. Operating oyster culture beds, catching “bangus” fry or fry of other species within a definite area or portion of the Municipal Water to individuals upon payment of license fees thereof at the rate not exceeding those fixed hereunder.

	Annual Fee
1. FISH RE-SELLERS :	
a) Fish re-seller (lab-asero)	P 150.00
b) Fish re-seller (outside or town)	150.00
c) Prawn & Crab re-seller (local)	150.00
d) Prawn & Crab re-seller (out of town)	500.00
2. FOR ERECTED FISH CORALS :	
Less than 3 meters deed	30.00
3 meters deep or more but less than 5 meters	
60.00	
5 meters deep or more but less than 8 meters	
200.00	
8 meters deep or more but less than 10 meters	360.00
10 meters deep or more but less than 15 meters	
500.00	
15 meters deep or more	800.00
b) <u>Operating of oyster culture beds</u> :	
Per hectare	10.00
c) <u>Fish corrals in inland fresh water</u> :	
c. 1 With an area of less than 500 sq.m.	100.00
c. 2 500 sq.m. to less than 1,000 sq.m.	206.00
c. 3 1,000 sq.m. to less than 5,000 sq.m.	360.00
c. 4 5,000 sq.m. to less than 10,000 sq.m.	500.00
c. 5 10,000 sq.m. or more	800.00

d)	Catching of bangus fry or kawag-kawag :	
d. 1	Less than 1,000 sq.m.	500.00
d. 2	1,000 sq.m. to 1,999 sq.m.	800.00
d. 3	2,000 sq.m. to 3,999 sq.m.	1,500.00
d. 4	4,000 sq.m. to 5,999 sq.m.	2,200.00
d. 5	6,000 sq.m. to 7,999 sq.m.	3,000.00
d. 6	8,000 sq.m. or more	4,000.00

SECTION 14. LICENSE PERMIT. The privileges of taking or catching fish in the Municipal Water of this Municipality with nets traps or other fishing gears with or without using fishing boats or vessels, three tons or less, may be granting under this Ordinance a license or permit to be issued by the Municipal Treasurer to any qualified person, cooperative, partnership, association or corporation qualified under this Ordinance upon payment of the corresponding license/permit fee required according to the schedule:

GENERAL SCHEDULE OF LICENSE/PERMIT

<u>Kinds of Fishing Gears</u>	:	<u>License Fee/Year</u>
1.	Fishing using Nets :	
a)	Baling, 10 to 20 meters long	P 10.00
b)	Baling, 26 meters and above	60.00
c)	Payao and Arong per unit	80.00
d)	Pangoyabang	100.00
e)	Talarok	80.00
f)	Simbada	100.00
g)	Sinsoro	1,200.00
h)	Panti and the like	100.00
i)	Badlas or pukot	120.00
j)	Sarodsod	80.00
k)	Sagiwsiw	600.00
l)	Anod	100.00
m)	Sapyaw	100.00
n)	Trawl (deep sea) beyond seven fathoms	2,500.00
o)	Bahan, lukayan, patuloy and the like	50.00
p)	Basnigan	100.00
q)	Balerong (baliw)	50.00
r)	Laya	20.00
s)	Lokob :	
	From 10 to 20 meters	20.00
	From 21 meters and over	60.00
t)	Kob-kob (semi-licom)	1,800.00
u)	Pahubas or surambao	150.00

v)	Palaran with strong lights with hook and net	150.00
w)	Pamalo with motor boat	160.00
x)	Pamalo without motor boat	100.00
y)	Pamarongoy with motor	200.00
z)	Pamarongoy without motor	100.00
aa)	Panglaklak :	
	From 1 to 10 meters long	10.00
	From 11 to 25 meters long	20.00
	From 26 meters and over	100.00
bb)	Panganduhaw or palulid :	
	From 20 to 30 meters	50.00
	From 31 meters and above	80.00
cc)	Panambagon with motor boat	300.00
dd)	Pocot, cayagcag and the like :	
	Less than 30 meters long	30.00
	30 meters long but less than 100 m.	50.00
	100 meters or more in length	75.00
2.	Fisherman using traps :	
a)	Bobo or baloyboy and ligid :	
	From 1 to 5 units	15.00
	From 6 units or more	25.00
b)	Pana :	
	With torch or any light other than pressure lamp	10.00
	With kerosene/pressure lamp	20.00
	With light and /or compressor	600.00
c)	Panggal :	
	From 1 to 5 units	15.00
	From 6 units or more	20.00
d)	Sanbog	120.00
e)	Sangab (per pocket)	150.00
f)	Padumog	25.00
g)	Palan-an (bobo with paon) :	
	From 1 to 5 units	15.00
	From 6 units or more	20.00
3.	Fisherman using Hook and Line :	
a)	Palangre	100.00
b)	Bagakdok, using hook and line with light	40.00

4.	Fisherman using other Fishing Gears :	
a)	Spear gunner (mamanaay)	125.00
b)	Spear gunner (using torch or fishing lights)	225.00
c)	Spear gunner with aid compressor	250.00
d)	Prawn catcher with free aid of light (manonoo)	60.00
5.	Fisherman using Fishing Vessels :	
a)	Fishing Vessels without using motor	
a. 1	Baroto	25.00
a. 2	Banca with sail	50.00
b)	Fishing Vessels with motor	
b. 1	Three (3) tons or less with 10 h.p. or less	100.00
b. 2	Three (3) tons or less with more than 10 h.p.	200.00
6.	Fishponds, fishpens, of fish breeding grounds, and other ponds for the culture and breeding of prawns and crustaceans, seashells and seaweeds :	
	Per hectare or fraction thereof :	
a)	Fishponds for bangus and breeding of bangus fry	200.00
b)	Fish pens for other kind of fish	50.00
c)	Prawn ponds	200.00
d)	Prawn fry breeding mixed	300.00
e)	Seashell and seaweeds	50.00

Provided, that fisherman duly licensed by other municipalities but are likewise fishing in the Municipal Water of Mati shall be subjective to this ordinance.

License permits issued under this Section shall be valid for the year in which they are issued.

SECTION 15. RESTRICTION OF BABY TRAWL USING FISHING BOATS OF THREE (3) TONS GROSS OR LESS.

Baby trawls using boats of three (3) tons gross or less may operate in areas four (4) fathoms deep or more if authorized by existing municipal ordinance duly approved by the Secretary of the Department of Environment and Natural Resources.

SECTION 16. REPORT OF FISH CAUGHT. Any individual or entity who has obtained fishery grant or license to take or catch fish in the Municipal Water of the Municipal shall submit to the Municipal Treasurer of this municipal wherein he is fishing within the first ten (10) days of each month, a monthly report I triplicate copies showing the kind, quality and valued, if sold, or fish caught

during the month. PROVIDED, that the Sangguniang Bayan shall furnish the BFAR for statistical purposes of forms which shall be furnished by the Bureau, such information and data on fishery matters as are reflected in such form.

SECTION 17. RESTRICTIONS. Licenses and permits issued or contract executed under this ordinance shall contain provisions to the effect that :

- a) No fish coral or “baklad” shall be constructed within two hundred (200) meters or another fish coral in marine water fisheries or one hundred (100) meters in fresh water fisheries unless they belong to the same license/grantee, but in no case shall the distance be less sixty (60) meters apart, except in water less than two (2) meters deep at low tide, or unless previously approved by Secretary of the Department of Environment and Natural Resources.
- b) Fish corals shall be entirely opened during closed season period of periods established by the Secretary of the Department of Environment and Natural Resources for the passage of fish to enable a considerable number to reach the spawning grounds.
- c) Nothing in the license or permit shall be constructed as permitting the license, grantee or permit tee to undertake any construction which will obstruct the free navigation in any stream or lake flowing through or adjoining the fish corals, or impede the flow and ebb of the tide to end from the area wherein the lessee or license, grantee or permit tee is granted a fishing privilege.
- d) The licensee agree unconditionally to comply with all the laws, decree, orders , rules and regulations governing fishing, now or which may later be promulgated.
- e) The license assures responsibility for any and all the acts of his agents and employees of the constructors connected with the fishing operation.
- f) Failure to pay any tax, fee, or charge and file the bond when due as prescribed in the license, permit, construct.

SECTION 18. PENAL CLAUSE. Any individual or entity found violating any of the provisions of this Ordinance shall be punished for each offense by a fine of not less than Five Hundred (P500.00) Pesos but not exceeding Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not less than thirty (30) days but not more than six (96) months or both such fine or imprisonment at the discretion of the court.

SECTION 19. REPEALING CLAUSE. All ordinances and regulations or parts thereof which are inconsistent with this ordinance are hereby amended or repealed accordingly.

CHAPTER IX – MISCELLANEOUS FEES AND CHARGES

ARTICLE 42. RULES AND REGULATION COVERING THE LEASE OF LOTS/LEASE OF NICHEs AND THE CONSTRUCTION OF NICHEs, GRAVEMARKERS AND/OR TOMBSTONES IN THE PUBLIC CEMETERIES OF THE MUNICIPALITY.

SECTION 1. COVERAGE. The provisions of this Article shall apply to all unsold, and disposed grave lots and in all public cemeteries and all those that may hereafter be acquired by the municipality.

SECTION 2. ADMINISTRATION OF CEMETERIES. The administration, operations and maintenance of all public cemeteries within the territorial jurisdiction of the municipality shall be under the control and supervision of the Municipal Health Officer, who shall be the Cemetery Administrator and shall see to it that the provisions of this Article are strictly enforced and complied with.

SECTION 3. LOT CLASSIFICATION. There shall be two sections of grave lots for lease in all public cemeteries. One section shall be for the children and each lot shall measure .75x1.70 meters; while the second section shall be for adults and each lot therein shall measure 1.50x2.50 meters.

SECTION 4. LOT IDENTIFICATION. For purposes of identification and reference, lots in any public cemetery of the municipality shall be numbered consecutively with the corresponding block numbers by the Cemetery Administration, in accordance with the sketch plan prepared by the Municipal Engineer's Office.

SECTION 5. LOT PRICE. Each lot within the adult section shall be leased at five Hundred Pesos (500.00), while each lot within the children's section shall be leased at Two Hundred Pesos (200.00) for a period of Five (5) Years, renewable every five (5) years.

SECTION SIX. LEASE OF GRAVELOTS. Lease of grave lots or cemetery spaces for burials at the Municipal Public Cemetery shall be per lot, in accordance with the above lot classification.

Lots must be leased according to the actual needs or numbers of deceased persons to be buried and shall in no case be leased, disposed of or possessed by reservation or for future use.

SECTION 7. PERIMETER NICHEs. There shall be constructed niches for lease along the perimeter fence, except the frontage thereof, of every existing public cemetery, if feasible, and in all public cemeteries to be thereafter established, in accordance with the classification indicated in the working plan prepared by the Office of the Municipal Engineer.

SECTION 8. NICHE CLASSIFICATION. There shall be two sections of niches for lease in all public cemeteries: One for the children and one for the adults.

SECTION 9. NICHE IDENTIFICATION. For purposes of identification and reference, niches constructed along the perimeter fence in all public cemeteries shall be numbered consecutively with the corresponding block by the Cemetery Administration, as indicated in the plan of the Municipal Engineer's Office.

SECTION 10. NICHE RENTAL. Each niche space in the children's section shall be leased at P200.00 while that in the adult's section at P300.00 every five years, subject to all the applicable rules provided for under this Article, renewable every five years thereafter.

Niches must be leased according to the actual needs or number of deceased persons to be buried and shall in no case be leased, disposed of or possessed by reservation or for future use, nor it be sub-leased.

SECTION 11. PAYMENTS. The full lease price/rental fee for the grave lots/niches in accordance with the above lot/niche classification, as the case maybe, must be paid in advance or prior to their utilization or use by the lessee.

SECTION 12. PLACEMENT OF TOMBSTONE. The lessee is required to place a grave marker and/or tombstone on the niche or on the grave within three (3) months from the date of burial in the following form:

Name
Date of Birth
Date of Death

SECTION 13. TOMBSTONE AND/OR MARKER EQUIPMENT. The grave marker and/or tombstone in any public cemetery in the municipality shall be made in accordance with the approved plans and specification prepared by the office of the Municipal Engineer. In no case, shall the construction of niche or installation of grave markers and/or tombstone be permitted, if the same shall be made in the form other than that specified hereof.

SECTION 14. AUTHORIZED PERSON TO SIGN CONTRACTS OF SALE AND LEASE.

The Municipal Health Officer, representing the Municipal Mayor, is hereby authorized to sign for and in behalf of the Municipal Government, all contracts of lease which shall, among others, include the name of the purchaser/lessee, civil status, nationality, address, relationship to the deceased, name of the of the deceased relative, the lot or the niche classification and location, price and such other information or data as maybe necessary.

SECTION 15. DUTY OF THE CEMETERY ADMINISTRATOR.

It shall be the duty of the Cemetery Administrator Officer In-Charge of the cemetery administrator to ensure the strict compliance and observance of the above provisions, before releasing the lots or niche for the lease or the installation of the corresponding grave maker or tombstone thereof, as the case may be.

SECTION 16. PENALTY. Failure to pay the lease price/rental fee within the time provided by this article shall subject the purchaser to pay a surcharge of twenty-five percent (25%) and an interest of two percent (2%) per month based on the unpaid amount until the same shall have been duly paid.

ARTICLE 43. - CHARGE FOR THE USE OF MUNICIPAL SOCIO-CULTURAL CENTER AND OTHER GOVERNMENT LOTS AND BUILDINGS –

SECTION 1. IMPOSITION OF FEE. The fee shall be collect for the use of the Municipal Socio-Cultural Center and other government lots buildings in accordance with the following schedule :

- 1) Rental of Municipal Socio-Cultural Center
 1. Boxing exhibition and/or promotion P 500.00
per issue
 2. Basketball exhibition and/or promotion 500.00
 3. Karate, Judo, Stage show, Movies and
other personal appearance 500.00
 4. Regular sports contest, cultural presentation,
stage show, personal appearance where admission
fees are collected for purposes of making profit,
per show, per night 500.00
 5. Regular sports contest, cultural presentation, stage
show, personal appearance where admission fees
are collected for purposes of making profit,
per show, per day 250.00
 6. Practice games, rehearsal, etc.
per hour, night time 20.00
 7. Practice games, rehearsal, etc: per hour,
during day time (8:00 A.M. to 5:00 P.M.) 5.00 per hour
 8. Graduation, seminars, receptions, meetings
reunions and other non profit programs of
gatherings 100.00 per day
- 2) All other non-income generating activities not specified in (a) and (b) shall be in case to case basis to be determined by the Municipal Treasurer but not lower than the rate fixed in schedule (1) and (2).

a)	Rental of Municipal lots :	
	1. For commercial and industrial purposes	40.00/sq.m./yr.
	2. For residential and other purposes	20.00/sq.m./yr.
	3. For temporary use of transient vendors and other businessmen during town fiestas, fairs and other festivities for profit per square meter per day or a fraction thereof for the duration of the use	2.00/sq.m./day
	4. For other temporary commercial purposes other than those previously identified per square meter per day or a fraction thereof	2.00/sq.m./day
b)	Municipal Buildings :	
	1. For commercial purposes	75.00/sq.m./mo.
	2. For residential and other purposes	25.00/sq.m./mo.
	3. For office space	30.00/sq.m./mo.
c)	Municipal Furniture and Fixture :	
	1. Tables (per table)	1.00/day
	2. Chairs, per chair	0.50/day
	3. Benches, per bench	1.00/day
	4. All others Municipal Properties Not mentioned above (curtains)	50.00/use

SECTION 2. TIME PAYMENT. The fee imposed herein shall be paid to the Municipal Treasurer or his duly authorize representative upon issuance of the Mayor's Permit.

SECTION 3. SURCHARGE FOR LATE PAYMENT. Failure to pay the fee prescribed in the article with in the time required shall subject the Manager or Operator of the show to a surcharge of twenty five (25%) percent of the original amount of fee due plus surcharge to be paid at the same manner as the fee due.

SECTION 4. PENALTY. Any violation of the above provision to the Article shall be punished by a fine of not less than Five Hundred (500.00) Pesos but not exceeding One Thousand (1,000.00) Pesos or imprisonment of not less than one (1) month but not exceeding six (6) months or both at the description of the court.

SECTION 5. EXEMPTION. Use of the Municipal Socio-Cultural Center and other government lots by any government office or agency or by any non-government organization for any charitable or public purposes may be exempted from the fees not charges herein imposed upon approval by the Municipal Mayor.

ARTICLE 44. - PARKING FEES -

SECTION 1. IMPOSITION OF FEES. There shall be collected fees for the use of the Municipality owned parking area(s) in accordance with the following schedule:

- a) Rental of Terminal :
 - 1. Passenger buses P 1,000.00/mo.
 - 2. Passenger mini buses 500.00/mo.
 - 3. Passenger jeepneys 400.00/mo.
- b) Parking fees/departure :
 - 1. Passenger buses or cargo trucks 7.00
 - 2. Mini buses or jeepneys 5.00
 - 3. Cars 5.00
 - 4. Other vehicles 1.00
- c) Night Parking :
 For using streets, sidewalk or public place or in front of their house and place of business as a private garage or parking space :
 - 1. For cars or jeepneys 150.00/qtr.
 - 2. For buses and trucks 200.00/qtr.
 - 3. For containerized vans/trailers 10.00/day

Or fraction thereof

SECTION 2. TIME OF PAYMENT. The imposed herein shall be paid to the Municipal Treasurer or his representative upon parking thereon, provided in the case of the special Evening Parking Permit, the fee thereof shall payable every first five days of the quarter starting in the month of January of each year.

ARTICLE 45. - MUNICIPAL WEIGHING SCALE -

SECTION 1. IMPOSITION OF FEE. There shall be collected for its maintenance and services fee for the use of the weighing scale in the municipal public market at the following rates :

- a) For every kilo of live animal or fowl P 0.50
- b) For all other commodities, per kilo 0.50

SECTION 2. TIME AND MANNER OF PAYMENT. The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the commodity is removed from the weighing scale.

SECTION 3. ADMINISTRATIVE PROVISIONS.

- a) Before any article or commodity is placed on the weighing scale, the owner shall allow Municipal Treasurer or his duly authorized representative to inspect the article or commodities, Only those commodities or articles weighing are within the weighing capacity of the equipment to handle will be allowed on the equipment at any one time.
- b) The weighing of articles and commodities will be allowed at certain hours to be designated by the Municipal Treasurer.
- c) The Municipal treasurer shall be required to provide a register of all commodities weighing in the municipal weighing scale, indicating the date, name commodities weighing and the weight of the commodity.]

SECTION 4. EXEMPTION. Article and commodities owned by the government are exempt from the payment of the weighing scale fee.

SECTION 5. PENALTY. Any violation of the provisions of this Article shall be punished by a fine of not less than Fifty (P50.00) Pesos or more than Two Hundred (P200.00) Pesos or imprisonment of not less than one (1) day but not exceeding one (1) week, or both, at the discretion of the Court.

**CHAPTER X – GENERAL ADMINISTRATIVE AND
PENAL PROVISIONS**

ARTICLE 46. - ADMINISTRATIVE PROVISIONS -

SECTION 1. PERMIT TO OPERATE. Unless otherwise specifically provided for in this Ordinance, all persons natural or juridical subject to business tax under this ordinance and/or persons, agents and brokers transacting for their principals and/or representing firms or officers of business establishments shall secure an annual permit to operate from the Office of the Municipal Mayor and pay the corresponding taxes, fees and charges for the operation of said business, occupation, trade or calling, not later than January 20th of each year. Persons engaging in business, occupation, trade or calling for the first time shall secure the necessary permit before the start of his business, occupation, trade or calling.

A permit to operate a business shall be granted only if ;

- a) The applicant thereof has no unsettled tax obligation whatsoever to the Municipal Government :

- b) The business establishment, if an, conform to the zoning regulations, safety and health requirements of the Municipality wherein the same is located;
- c) The applicant is not disqualified under provision of law to establish, maintain and operate the business ;
- d) Barangay clearance is obtained from the Barangay where such business or activity is located or conducted, provided that in the event the application for clearance is not acted upon by the barangay concerned within seven (7) working days from the filing thereof, the Municipality may issue the license the license permit. The Municipal Treasurer shall recommend the issuance of, and the Municipal Mayor shall issue, the permit to operate.

SECTION 2. DISPLAY OF OFFICIAL RECEIPT EVIDENCING PAYMENT OF THE TAX OR FEE.

The official receipt showing payment of the taxes, fees and other imposition and valid permit issued by the Office of the Municipal Mayor as provided by his Ordinance shall be displayed on a conspicuous place in the establishments or office used in connection with the conduct of the business or the exercise of the privileges.

SECTION 3. DUTY OF A PERSON RETIRING FROM BUSINESS, PRACTICE OF PROFESSION, PURSUIT OF A CALLING OR EXERCISE OF PRIVILEGE.

Any person retiring from his business, practice of profession, pursuit of a calling or exercise of privileges, shall surrender to the Municipal Treasurer the official receipt evidencing his last payment of the tax or fee or other imposition. A person required by this ordinance and/or the National Internal, Revenue Code to keep books of account shall also surrender the same for purposes of determining if he has still unpaid obligation. The official receipt and the books of accounts shall be stamped Retired and forthwith returned by the Municipal Treasurer or his authorized representative to the retiring taxpayer.

Retirement made within the first twenty (20) days of a calendar quarter, in case of taxpayer who is allowed to pay his tax or fee quarterly and within the period when the annual tax or fee may be paid without any surcharge in the case of a taxpayer required to pay the tax or fee by the year, shall not subject the retiring taxpayer to any further obligation, save for any deficiency that may be found pursuant to the preceding paragraph.

Otherwise, the taxpayer shall be subjected to the next quarterly or annual tax, as the case may be, plus twenty five (25) percent surcharge thereon and two percent (2%) monthly interest on the unpaid amount until the tax, fee or charge is fully paid.

SECTION 4. TAX OR FEE FOR FRACTION OF A QUARTER OR YEAR.

Unless otherwise provided by this ordinance, a person shall pay the full quarterly or annual tax or fee, as the case may be, notwithstanding the fact that he started the business, the practice of the occupation, the pursuit of the calling or the exercise of the privileges at any time other than the beginning of the quarter of the year.

SECTION 5. PENAL PROVISION.

Except otherwise specifically provided in this Ordinance, a fine of not exceeding One Thousand (P1,000.00) Pesos, or imprisonment of not more than six (6) months or both, at the discretion of the Court, is hereby imposed for violation of any of the provisions hereof.

ARTICLE 47. - COLLECTION OF TAXES -

SECTION 1. PAYMENT OF BUSINESS TAXES.

- a) The taxes imposed under this Article 7 and this Code shall be payable for every separate or distinct establishment or place where business subject to tax is conducted and one line of business for which such tax has paid. The tax on a business must be paid by the person conducting the same.
- b) In case where a person conducts or operates two (2) or more the businesses mentioned in Article 7 and 8 of this Code which are subject to the same rate of tax, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.
- c) In cases where a person conducts or operates two (2) or more businesses mentioned in Article 7 and 8 of this Code which are subject to different rates of tax, the gross sales or receipts of each business shall be separately reported for the purpose of computing the tax due from each business.

SECTION 2. TAX AND FEE FIXED BY THE YEAR; MANNER OF PAYMENT.

Except as otherwise specified in the ordinance, the taxes, fees and other impositions provided herein are fixed by the year, although the same may be paid in quarterly installments, except as otherwise provided.

SECTION 3. ACCRUAL OF THE TAX. Unless otherwise provided in this Ordinance, all taxes, fees and other charges herein imposed shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rates thereof, shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new taxes or rates.

SECTION 4. TIME FOR THE PAYMENT. Unless otherwise specifically provided in this ordinance, all taxes, fees and other impositions due and accruing to the Municipal Government shall be paid within the first twenty (20) days of January of each year subsequent quarter, as the case may be, the Sangguniang Bayan may, for a justifiable reason or cause, extend the time of payment of such

taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

SECTION 5. SITUS OF THE TAX.

- a. For purposes of collection of the taxes under Article 7 and 8 of this Code, manufacturers, assemblers, repackers, brewers, distillers, rectifiers and compounders of liquor, distilled spirits and wines, millers, producers, exporters, wholesalers, distributors, dealers, contractors, banks and other financial institutions, and other business, maintaining of operating branch or sales outlet elsewhere shall record the sales in the branch or sales outlet making the sales or transaction, and the tax thereon shall accrue and shall be paid for the municipality where such branch or sales outlet is located. In cases where there is no such branch or sales outlet in the municipality where the sales or transaction is made, the sale shall be duly recorded in the principal office and the tax due shall accrue and shall be paid to such municipality.
- b. The following sales allocation shall apply to manufacturers, assemblers, contractors, producers and exporters with factories, project offices, plants and plantations in the pursuit of their business.
 - 1b. Thirty (30%) percent of all sales recorded in the principal office shall be taxable by the municipality where the principal office is located.
 - 2b. Seventy (70%) of all sales recorded in the principal office shall be taxable by the municipality where the factory, project office, plant or plantation is located.
- c. In case of plantation located at a place other than the place where the factory is located, said Seventy (70%) percent mentioned in subparagraph (b) of subsection (2) above shall be divided as follows:
 - 1c. Sixty (60%) percent of the municipality where the factory is located.
 - 2c. Forty (40%) percent to the municipality where the plantation is located.
- d. In case where a manufacturer, assembler, producer, exporter or contractor has two (2) or more factories, project offices, plants or plantation located in different localities, the seventy (70%) percent sales allocation mentioned in subparagraph (2) above shall be prorated among the localities where the factories, project offices, plants and plantation are located in proportion to their respective volumes of production during the period for which the tax is due.
- e. The forgoing sales allocation shall be applied irrespective of whether or not sales are made in the locality where the factory, project office plant are located.

SECTION 6. SURCHARGES AND INTERESTS ON UNPAID TAX, FEE OR OTHER IMPOSITIONS.

Except as otherwise specifically provided in this ordinance, failure to pay the tax, fee or charge within the time required herein, shall subject the taxpayer to a surcharge of twenty-five (25%) percent of the amount of tax, fee or other imposition due plus an interest of two (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SECTION 7. INTEREST ON OTHER UNPAID REVENUES. Where the amount of any other revenues due to the Municipality. Except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected, as part of the amount, an interest thereon, at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

SECTION 8. COLLECTION. The collection of the municipal taxes, fees, charges, interest and penalties accruing to the Municipality shall be the responsibility of the Municipal Treasurer or his deputies and in no case shall be delegated to any other person, provided however, that the Municipal Treasurer may designate the barangay treasurer(s) 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 the bond that may be required under the Local Government Code of 1991.

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

SECTION 9. ISSUANCE OF RECEIPTS. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

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

SECTION 10. RECORD OF TAXPAYER. It shall be the duty of the Municipal Treasurer to keep records, alphabetically arrange and opened to public inspection, of the name of all persons paying municipal taxes, fees and charges as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

SECTION 11. ACCOUNTING OF COLLECTION. Unless otherwise provided in this Code and other existing laws and ordinance, all moneys collected by virtue of this shall be accounted for in accordance with the provisions and existing laws rules and regulation and credited to General funds of this Municipality.

SECTION 12. ACCRUAL TO THE GENERAL FUND OF FINES, COSTS AND FORFEITURES.

Unless otherwise provided by law or ordinance, fines, costs, forfeitures and other pecuniary liabilities imposed by the Municipal Court for the violation for any municipal ordinance, shall accrue to the General Fund of this Municipality.

SECTION 13. EXAMINATION OF BOOKS OF ACCOUNTS AND PERTINENT RECORDS OF BUSINESSMEN BY THE MUNICIPAL TREASURER.

For the purposes of effective enforcement and collection of the taxes, fees and other impositions provided by this ordinance, the Municipal Treasurer may, by himself or thru any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of any person, partnership, corporation or association doing business within the Municipality to verify, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during the regular business hours, not oftener than once every year for each business establishment. Any examination conducted pursuant to the provisions of this Section, shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In the case of examination herein authorized to be made by a duly authorized deputy of the municipal treasurer, the written authority of the former shall especially state the name, address and business of the taxpayer whose books of accounts pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

The books of account kept by the business establishments pursuant to the provision of the National Internal Revenue Code, shall be made available to the municipal treasurer, his deputy or duly authorized representative and shall be sufficient for determining the correct amount of taxes and other impositions and the establishment shall no longer be required to keep other or separate books of account for the purpose.

SECTION 14. INVOICE REQUIREMENTS.

It shall be unlawful for any person, firm company or corporation engaged in the business mentioned under then provision of this ordinance and other businesses, trades or occupation operated within the territorial jurisdiction of the Municipality, not to issue a duly registered and serially numbered invoices, showing among other things, the name or style and address, for every sale or services rendered worth five (P5.00) Pesos or more, and it will be unlawful for any one of them to misdeclare in their

invoices or sales books or other books of account, their true and correct sales, income or receipts.

SECTION 15. COMPROMISE PENALTY. For violation made pursuant to the provision of Section 13 and 14 hereof and an alternative to the penalties prescribed under the Local Tax Code, P.D. 231as amended, and in case where the taxpayer violator or violators made, there shall be imposed a graduated compromised penalty, which shall not be paid and collected outside the premises of the Office of the Municipal treasurer, for every violation of Section 11 and 12 thereof, as follows :

	PENALTY
a) If the value of goods or services misdeclared is not more than P10.00	P 50.00
b) If the value of goods or services misdeclared is more than P10.00 but less than P 20.00	150.00
c) If the value of goods or services misdeclared is P 20.00 or more but not exceeding P 50.00	250.00
d) if the value of goods or services misdeclared is P 50.00 or more but not exceeding P 200.00	350.00
e) If the value of goods or service misdeclared is more than P 200.00	1,000.00

Provided, further, that any person than merchant himself, who is found helping or conniving with merchant in the commission of the violation shall also suffer the corresponding penalties prescribed under the above preceding section, provided, finally, that if s government employee of any instrumentality of the government is found abetting, helping or conniving with the merchant in the commission of the crime or violating, aside from the penalties, prescribed hereof, he shall be also administratively charged or recommended fro dismissal from the government services.

ARTICLE 48. - CIVIL REMEDIES FOR COLLECTION OF REVENUES –

SECTION 1. APPLICATION OF ARTICLE. The provision of this Article and remedies herein shall be used, as far as their nature permits, for the collection of any delinquent tax, fee, charge, interest, penalties or other revenues.

SECTION 2. MUNICIPAL GOVERNMENT'S LIEN. All the local taxes, fees, charge and other revenues or imposition provided for by this ordinance and the Municipal Government constitute a lien in its favor, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or juridical action, not only extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharge and interest enforceable by proper legal action superior to all liens or charges in favor of private parties not only upon any property which may be subject to the charge but also upon property used in the conduct of business, pursuit of occupation, practice of profession or calling, or exercise of the privilege with respect to which the lien is imposed and upon all property rights therein. The lien may only be extinguished upon full payment of the delinquent municipal taxes fees and charges including related surcharges and interest.

SECTION 3. CIVIL REMEDIES. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- a) By administrative action through distraint of goods, chattels, or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accountants, 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 4. DISTRAINT OF PERSONAL PROPERTY. The remedy by distraint shall proceed as follows:

- a) Seizure – Upon failure of the person owing any tax or other impositions to pay the same at the time required; the municipal treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the tax lien, in sufficient quantity to satisfy the tax in question, together with any increment thereto, incident to delinquency and expenses of seizure. In this 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 and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- b) Accounting of distrainted Goods - The officer executing the distraint shall make or cause to be made an inventory of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either by the owner

or person from whose possession the goods, chattels or effects were taken or the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

- c) Publication – The officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the municipality where the distraint is made, specifying the time and place of sale and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor of the municipality in which the property is distrained.
- d) Release of Distrained 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 distrained shall be restored to the owner.
- e) Procedure of sale – At the time and place fixed in the notice, the officer shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the sale, the Municipal Treasurer shall make report of the proceedings in writing to the Municipal Mayor.
Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distrained, the same shall be considered as sold to the Municipality for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.
Pursuant to the Local Government Code of 1991 the Committee on Appraisal shall be composed of the Municipal Treasurer as Chairman with the representative of the Commission on Audit and the Municipal Assessor as members.
- f) Disposition of Proceeds – The proceeds of the sale shall be applied to satisfy the tax, including the surcharges, interest and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over the above what is required to pay the entire claim shall be chargeable upon the seizure and sale embrace only the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for service of the Municipal Treasurer or his deputy.
Where proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrained until the full amount due including all expenses, is collected.

SECTION 5. LEVY ON REAL PROPERTY. After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the municipal treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of 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 affected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to our served upon the assessor and the Register of Deeds of the province where the property is located who shall annotate the levy on the tax declaratively, and the delinquent taxpayer 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 the levy shall, within ten (10), days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

SECTION 6. PENALTY FOR FAILURE TO ISSUE AND EXECUTE WARRANT.

Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, any local treasurer who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

SECTION 7. ADVERTISEMENT AND SALE. Within thirty (30) after levy, the local treasurer 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 municipality building, and in a public and in conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality where the property is located. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom property is to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal building, or on the property to be sold, or at any other place as

determined by the local treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the local treasurer or his deputy shall make report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sanggunian, the local 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 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 local treasurer may, by the ordinance duly approved, advance an amount sufficient to defray the cost of collection by means of the remedies provided for in this Code, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in case of personal and real property including movements thereon.

SECTION 8. 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 local 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 (2%) percent per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sales 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 or not more than two (2%) percent 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, interest, 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 thereafter until the expiration of the time allowed for its redemption.

SECTION 9. FINAL DEED TO PURCHASER. In case the taxpayer fails to redeem the property as provided herein, the local 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, interest and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

SECTION 10. PURCHASE OF PROPERTY BY THE LOCAL GOVERNMENT UNITS FOR WANT OF BIDDER.

In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the local treasurer conducting the sale shall purchase the property in behalf of the municipality to satisfy the claim and within two (2) days hereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the municipality without the necessity of an order from a competent court.

Without one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the local treasurer the full amount of the taxes, fees, charges, and related surcharges, interest, 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 11. RESALE OF REAL ESTATE TAKEN FOR TAXES, FEES, OR CHARGES.

The Sangguniang Basyan may, by ordinance duly approved, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Section at public auction. The proceeds of the sales shall accrue to the general fund of the municipality.

SECTION 12. 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 local treasurer within the period prescribed in the Local Government Code of 1991.

SECTION 13. FURTHER DISTRRAINT OR LEVY. The remedies by the distraint and levy may be repeated if necessary until the full amount due, including all expense, is collected.

SECTION 14. PERSONAL PROPERTY EXEMPT FROM DISTRRAINT OR LEVY.

The following property shall be exempted from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fees or charges, including the related surcharge and interest:

- a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employments:

- b) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select and necessarily used by him in his occupational:
- c) His necessary clothing and that of all his family:
- d) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, or a value not exceeding, Ten Thousand (P10,000.00) Pesos.
- e) Provision, including crops, actually provided for individual or family use sufficient for four (4) months:
- f) The professional libraries of doctor, engineers, lawyers and judges:
- g) One (1) fishing boat and net, not exceeding the total value of Ten Thousand (P10,000.00) Pesos, by the lawful use which a fisherman earns his livelihood: and
- h) Any material or article forming part of a house or improvement of any real property.

CHAPTER XI – FINAL PROVISIONS

SECTION 1. GENERAL PENAL PROVISIONS. Any person or persons who violate any provisions of this ordinance not herein otherwise covered by any specific penalty or who shall otherwise violate the rules or regulations promulgated under authority of this ordinance shall be punished by a fine not exceeding One Thousand (P 1,000.00) Pesos, or imprisonment of not exceeding six (6) months, or both, at the discretion of the court.

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

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

SECTION 2. ADMINISTRATIVE PENALTY. Failure to pay the tax, permit fee or other impositions, rentals and other collectible by the Municipality mentioned herein within the time specified for the payment will subject the violator to an administrative penalty or surcharge at the rate of twenty-five (25%) percent of the amount of tax plus interest at the rate of two (2%) percent a month or fraction thereof until the full amount is totally paid.

SECTION 3. SEPARABILITY CLAUSE. Should any provision, section or part of this ordinance be adjudged invalid by any court of competent jurisdiction or by the Secretary of Finance or by the Secretary of Environment of Natural

Resources, in proper cases, and/or any other competent authority, such judgment shall not affect or impair the remaining provisions, sections or parts shall continue to be in full force and effect.

SECTION 4. REPEALING CLAUSE. All municipal ordinances, rules and regulations or parts thereof which are inconsistent with any provision or provisions of this ordinance are hereby repealed, amended or modified accordingly.

SECTION 5. EFFECTIVITY. This tax ordinance shall take effect fifteen (15) days from the date of this approval.

ENACTED : JUNE 8, 1993

APPROVED : JUNE 8, 1993

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance.

NOLI S. BALUGO
Vice Mayor
(Presiding Officer)

ATTESTED:

MIRASOL B. TANZO
Secretary to the Sangguniang Bayan

APPROVED:

BENITO G. RABAT
Municipal Mayor

PANLILEO T. CAMBING
Kagawad

VIRGINIA M. ALBAO
Kagawad

ARTURO O. GARCIA
Kagawad

ARTURO M. RAVELO
Kagawad

JOEL D. VALLES
Kagawad

RUBEN T. LINSAG
Kagawad

TEODULO M. PONTE
Kagawad

ANTONIO G. GONZALEZ
ABC President

ANA LIEZEL T. OLVIDA
SK Chairman