

Municipal Treasurer's Office

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1. Issuance of Fees and Charges
2. Payment of Real Property Taxes
3. Issuance of Tax Clearances
4. Issuance of Community Tax Certificate
5. Business Permit (New)
6. Business Permit (Renew)



1 Issuance of Fees and Charges Service Information

Issuance of the corresponding Fees based on the approved ordinance.

Office or Division:	Municipal Treasurer’s Office			
Classification:	G2C -Government to Citizen			
Type of Transaction:	Simple			
Who may avail:	All Concerned Taxpayers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Order of Payment		Concerned Office where service is requested		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present and Submit Charge Slip to the Service Provider	Interview the Costumer & Review the Charge Slip		3 Minutes	Ferdinand Monsales Metodio Punay Rita tulid RCC II
Payment of the Prescribed Fees & Charges	Issuance the corresponding Fees based on the Current Approved Ordinance.		5 Minutes	Ferdinand Monsales Metodio Punay Rita tulid RCC II
Issuance & Re lease of Documents as Requested	Issue Official Receipt	Based on attached Charge Slip	2 Minutes	Ferdinand Monsales Metodio Punay Rita tulid RCC II
		TOTAL	10 minutes	



2 Payment of Real Property Taxes

Service Information

Real property tax is a kind of tax levied by the local government on properties and should be paid by property owners. Properties that are taxable include land, building, improvements on the land and/or the building, and machinery. ...

A: In 1991, Republic Act 7160, also known as the Local Government Code was passed. Shall be paid on or before March 31 of every taxable year.

Office or Division:	Municipal Treasurer’s Office			
Classification:	G2C -Government to Citizen			
Type of Transaction:	Simple			
Who may avail:	All Concerned Taxpayers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Previous Official Receipt		Owner’s Copy		
For Taxpayers with Delinquency : Latest Tax Declaration (General Revision 2020)		Office of the Municipal Assessor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit documents	Interview the Costumer	None	3 Minutes	Catherine Diamos Ferdinand Monsales Metodio Punay Rita tulid RCC II
Wait for the computation of Total Real Property Tax Due	Verify the previous Payment of RPT (Ask the latest OR/Search the RPT Card)	None	10 Minutes	Felix Marijuan Nenita Conde Bernard Luel Legaspi
	Compute the Real Property tax (RPT) Fees and Inform the Costumer	None	5 Minutes	Felix Marijuan Nenita Conde Bernard Luel Legaspi
Issuance & Release of Documents	Issue Official Receipt	2% of the Assessed Value 20%Discount on advance payment for the succeeding Year 10% discount for Jan-Mar of every Taxable Year 2% Penalties per month after March of the Current Year (max of 72 %)	2 Minutes	Catherine Diamos Ferdinand Monsales Metodio Punay Rita tulid RCC II
		TOTAL	20 minutes	



3 Issuance of Tax Clearances

Service Information

Tax clearance shall be valid for one year from the date of issuance, unless sooner revoked for any of the following grounds: (1) denial of the application for Compromise Settlement and Abatement of penalties; (2) the attachments to the application are found to be spurious.

Office or Division:		Municipal Treasurer’s Office		
Classification:		G2C -Government to Citizen		
Type of Transaction:		Simple		
Who may avail:		All Concerned Taxpayers		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Tax Declaration		Office of the Municipal Assessor		
If not the owner (Special Power of Attorney from the owner)				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit Documents	Interview the Costumer	None	2 Minutes	Ferdinand Monsales Metodio Punay Rita tulid RCC II
Wait for the Processing	Verify the previous Research Payments (if updated, Ask the Client to pay the tax clearance if delinquent - compute)	None	10 Minutes	Felix Marijuan Nenita Conde Bernard Luel Legaspi
	Prepare Tax Clearance, Review and Forward to the Treasurer for Approval	None	5 Minutes	Joselina Uy
Payment Prescribed Fees & Charges	Receive payment and Issue Official Receipt	P130.00	2 Minutes	Ferdinand Monsales Metodio Punay Rita tulid RCC II
Issuance & Release of Tax Clearance	Release the Tax Clearance	None	1 Minute	Joselina Uy Eva P. De Leon
		TOTAL	20 minutes	



4 Issuance of Community Tax Certificate

Service Information

Community tax certificate (Filipino: sertípiko ng buwís pampámayanan) or sédula (from Spanish cédula), sometimes confused as residence certificate, is a legal identity document. Issued by cities and municipalities to all persons that have reached the age of majority.

Office or Division:	Municipal Treasurer’s Office			
Classification:	G2C -Government to Citizen			
Type of Transaction:	Simple			
Who may avail:	All Individuals above eighteen (18) years old residing in the municipality of Daanbantayan			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
N/A		N/A		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Fill-up & Accomplish Form	Receive & Review Accomplished Form	None	2 Minutes	Ferdinand Monsales Metodio Punay Rita tulid RCC II
Wait for the Processing	Compute the Corresponding Fee	None	2 Minutes	Felix Marijuan Nenita Conde Bernard Luel Legaspi
Payment Prescribed Fees & Charges	Issue Community Tax Certificate	P5.00 + . 1% of Annual income of tax payers 2% penalties per month after Feb. of every year (max of 24%)	5 Minutes	Ferdinand Monsales Metodio Punay Rita tulid RCC II
Issuance & Release of the Community Tax Certificate	Issue Community Tax Certificate	None	1 Minute	Ferdinand Monsales Metodio Punay Rita tulid RCC II
		TOTAL	10 minutes	

5 ISSUANCE OF BUSINESS PERMIT (NEW)

Service Information

This service includes registration and regulation of all business establishments operated within the municipality of Daanbantayan



Office or Division	Municipal Treasurer's Office			
Classification	Simple			
Type of Transaction	G2B – Government to Business			
Who may avail	All Business Taxpayers			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Unified Business Permit Application Form			Mayor's Office	
Proof of Registration: 1. SEC for Corporation 2. DTI for Sole Proprietorship 3. CDA for Cooperative			Securities and Exchange Commission Department of Trade and Industry Cooperative Development Authority	
Proof of Right of Applicant to use location as business address If Owned: • Title/Tax Declaration and latest Tax Receipt If Not Owned: • Consent to use Location, Contract of Lease			Office of the Municipal Assessor Lot Owner/Lessor	
FSIC with valid occupancy (For Bureau of Fire Protection)– Affidavit of No Improvement			Bureau of Fire Protection	
Location Plan or Sketch			Taxpayer	
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit Unified Business Permit Application Form and all documentary requirements	Receive and Verify the documents submitted	None	30 minutes	Nenita Mantos (Admin Aide 1)
	Advise the client thru text or be back after 1day for the on-site inspection	None	5 minutes	Nenita Mantos (Admin Aide 1)
Waiting time	Conduct joint on-site inspection	None	1 day	Joint Inspection Team (MPDC, ME, BPLO, MENRO, Sanitary Inspector, MTO, BFP DTMO, Office of the Mayor)
Receive Order of Payment and One-time payment of Business Taxes and other regulatory fees	One-time assessment for business taxes and other regulatory fees and issue order of payment	None	15 minutes	Michelle Lou Ybañez (RCC1) Eva P. De Leon (Municipal Treasurer)
	Issue Official Receipt	SEE POSTED SCHEDULE OF FEES ↓	15 minutes	Metodio Punay (RCC II)
Receive Business Permit and other ancillary permit	Release and record approved business permit and ancillary permits	None	5 minutes	Evangeline Pepito (Mayor's Office Staff)
TOTAL:		SEE POSTED SCHEDULE OF FEES ↓	1 day, 1 hour and 10 minutes	
END OF TRANSACTIONS				

6 ISSUANCE OF BUSINESS PERMIT (RENEWAL)



Service Information

This service includes registration and regulation of all business establishments operated within the municipality of Daanbantayan

Office or Division	Municipal Treasurer's Office			
Classification	Simple			
Type of Transaction	G2B – Government to Business			
Who may avail	All Business Taxpayers			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Unified Business Permit Application Form			Mayor's Office	
Audited Financial Statement (AFS) or Unaudited Annual Financial Statement for those not required to file AFS with the BIR / Sworn Declaration of Gross Sales or Receipts / Income Tax Return			BIR	
CLIENTS STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit Unified Business Permit Application Form and all documentary requirements	Receive and Verify the documents submitted	None	15 minutes	Nenita Mantos (Admin Aide 1)
Receive Order of Payment and One-time payment of Business Taxes and other regulatory fees	One-time assessment for business taxes and other regulatory fees and issue order of payment	None	10 minutes	Michelle Lou Ybañez (RCC1) Eva P. De Leon (Municipal Treasurer)
	Issue Official Receipt	Depends on the Declared Gross Receipts of the preceding year SEE POSTED SCHEDULE OF FEES ↓	5 minutes	Metodio Punay (RCC II)
Receive Business Permit and other ancillary permit	Release and record approved business permit and ancillary permits	None	5 minutes	Evangeline Pepito (Mayor's Office Staff)
TOTAL:		Depends on the Declared Gross Receipts of the preceding year SEE POSTED SCHEDULE OF FEES ↓	35 minutes	
END OF TRANSACTIONS				



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

Amount of Gross Sales/Receipts For the Preceding Calendar Year:		Annual Tax
From	Less than	
	10,000.00	199.65
10,000.00	15,000.00	266.20
15,000.00	20,000.00	365.42
20,000.00	30,000.00	532.40
30,000.00	40,000.00	798.60
40,000.00	50,000.00	998.25
50,000.00	75,000.00	1,597.20
75,000.00	100,000.00	1,996.50
100,000.00	150,000.00	2,662.00
150,000.00	200,000.00	3,327.50
200,000.00	300,000.00	4,658.50
300,000.00	500,000.00	6,655.00
500,000.00	750,000.00	9,680.00
750,000.00	1,000,000.00	12,100.00
1,000,000.00	2,000,000.00	16,637.50
2,000,000.00	3,000,000.00	19,965.00
3,000,000.00	4,000,000.00	23,958.00
4,000,000.00	5,000,000.00	27,951.00
5,000,000.00	6,500,000.00	29,493.75
6,500,000.00	and above	⁶ At a rate not exceeding forty-one and one-fourth percent (41 ¼ %) of one percent (1%)

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

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature not otherwise specified in this Code shall be in accordance with the following schedules:

Gross Sales/Receipts for the
Preceding Calendar Year



		Annual Tax
From	Less than	
	1,000.00	21.78
1,000.00	2,000.00	39.93
2,000.00	3,000.00	60.50
3,000.00	4,000.00	87.12
4,000.00	5,000.00	121.00
5,000.00	6,000.00	146.41
6,000.00	7,000.00	173.03
7,000.00	8,000.00	199.65
8,000.00	10,000.00	226.27
10,000.00	15,000.00	266.20
15,000.00	20,000.00	332.75
20,000.00	30,000.00	399.30
30,000.00	40,000.00	532.40
40,000.00	50,000.00	798.60
50,000.00	75,000.00	1,197.90
75,000.00	100,000.00	1,597.20
100,000.00	150,000.00	2,262.70
150,000.00	200,000.00	2,928.20
200,000.00	300,000.00	3,993.00
300,000.00	500,000.00	5,324.00
500,000.00	750,000.00	7,986.00
750,000.00	1,000,000.00	10,648.00
1,000,000.00	2,000,000.00	12,100.00
2,000,000.00	and above	At a rate not exceeding fifty-five percent (55%) of one percent (1%)

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

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;



- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and
- (8) Cement

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

- (d) On retailers.

Gross Sales/Receipts for the Preceding year	Rate of Annual Tax
For the first 400,000.00 or less	2.2 %
In excess of 400,000.00	1.1 %

The rate of two point two percent (2.2 %) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one point one percent (1.1 %) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

- (e) On contractors and other independent contractors, which include persons, natural or juridical, not subject to Professional Tax whose activity consists essentially of the sale of all kinds of services for fee, regardless of whether or not the performance of the services calls for the exercise or use of the physical or mental faculties of such contractor or his employees, such as but not limited to the following;

1. Advertising Agency Services
2. Arrastre Services
3. Assaying Laboratories; Electroplating
4. Barbershops
5. Battery Charging Shops
6. Beauty Parlors
7. Blacksmiths
8. Broker, Commercial, Immigration, Customs
9. Belt and Buckle shops
10. Bookbinders
11. Breeding of Gamecocks
12. Booking Office
13. Bookkeeping Services
14. Business Agents
15. Carpentry Shops
16. Cinematographic film owners, lessors and distributors; video coverage
17. Collection Agents
18. Cellular Phone Repair Shops
19. Communication System Services
20. Consultancy Services
21. Contractor of filling, demolition and salvage
22. Contractor of general engineering works and building specialty
23. Contractor of building extracting materials
24. Drafting and Architectural Services



25. Dyeing Establishments
26. Engraving establishments
27. Funeral Parlors
28. Fish Driers
29. Foundry Shops
30. Furniture Shops
31. Garages
32. Goldsmiths, silversmiths shops
33. House and/or sign painters
34. Internet café, video, computer games
35. Ice and Cold Storage
36. Indentors or indent services
37. Janitorial Services
38. Lathe machine Shops
39. Laundry Shops
40. Lumberyards
41. Mimeographing and Printing Services
42. Massage, Therapeutic Clinics and Spa Services
43. Messengerial Services
44. Milling Services
45. Parking Lot Services
46. Photographic Studios, Photo Developing Studio
47. Plastic Lamination, photo static, recopying or duplicating shops
48. Perma Press Establishments
49. Private Hospitals, Medical, Maternity, Birthing and Dental Clinics
50. Plating establishments
51. Plumbing installers, water system instrument
52. Proprietor or owner of repair shops for motor vehicles, tricycles and bicycles
53. Proprietor or owner of heavy equipments made available to others for consideration
54. Proprietor or owner of repair shops for mechanical and electrical devices, instrument and apparatus
55. Proprietors or owners of rice and corn mill
56. Promotional Sales activity
57. Persons engage in installation of water system, electric lights, heat and power
58. Public warehouse and bodega
59. Public ferries
60. Photocopying, Xerox copying and typing services
61. Private warehouse or bodega
62. Repair services of household appliances
63. Rental of motor vehicles, furniture, tractors and other agricultural equipments
64. Sawmills under contract to saw or cut logs belonging to others including chainsaw operators
65. Sculpture shop
66. Shoe repair shops
67. Shops for smearing animals
68. Slimming and Body building salons or fitness gym
69. Tailoring or dress shops
70. Stevedoring Services
71. Seminar, training providers and other tutorial services
72. Stable
73. Travel Agency, ticketing or booking office
74. Upholstery Shops
75. Transportation terminals not owned by bus operators
76. Vaciadors shops or key duplication shops
77. Vulcanizing and Recapping shops
78. Warehousing or forwarding establishments
79. Watch Repair Shops
80. Washing and greasing of Motor Vehicles
81. Welding Shops
82. Vocational schools including driving and computer training schools
83. Other establishments rendering services for a fee



10.	Telecommunication business per cell site situated in the municipality	20,000.00
11.	On establishments/persons engaged in the distribution of electric power, light and heat	2,000.00
12.	On Lumber/wood and coconut materials	
	All kinds	400.00
	Coco	100.00
	Bamboo	50.00
	10,275.00	12,125.00 264.00
	12,125.00	15,250.00 300.00
	15,250.00	16,750.00 324.00
	16,750.00	18,250.00 348.00
	18,250.00	20,625.00 420.00
	20,625.00	23,375.00 480.00
	23,375.00	27,000.00 540.00
	27,000.00	30,000.00 600.00
	30,000.00	33,000.00 660.00
	33,000.00	35,875.00 732.00
	35,875.00	40,000.00 792.00
	40,000.00	45,000.00 900.00
	45,000.00	50,000.00 960.00
	For every P 1,000.00 or fraction thereof in excess of P 50,000.00	12.00

(h) On hotels, pension houses, motels, apartments, apartelles, and condominiums
With gross receipt for the preceding
Calendar year in the amount of

		Annual Tax
Less than 10,000.00		P 132.00
From	less than	
10,000.00	20,000.00	169.40
20,000.00	30,000.00	211.20
30,000.00	40,000.00	253.00
40,000.00	50,000.00	297.00
50,000.00	60,000.00	337.70
60,000.00	70,000.00	380.60
70,000.00	80,000.00	422.40
80,000.00	90,000.00	464.20
90,000.00	100,000.00	565.40
100,000.00	120,000.00	665.50
120,000.00	140,000.00	765.60
140,000.00	160,000.00	865.70
160,000.00	180,000.00	968.00
180,000.00	200,000.00	1,067.00
200,000.00	220,000.00	1,166.00
220,000.00	240,000.00	1,265.00



240,000.00	260,000.00	1,375.50
260,000.00	280,000.00	1,468.50
280,000.00	300,000.00	1,562.00
300,000.00	328,000.00	1,650.00
328,000.00	360,000.00	1,760.00
360,000.00	388,000.00	1,848.00
388,000.00	420,000.00	1,919.50
420,000.00	450,000.00	2,040.50
450,000.00	480,000.00	2,134.00
480,000.00	508,000.00	2,227.50
508,000.00	540,000.00	2,323.20
540,000.00	568,000.00	2,420.00
568,000.00	600,000.00	2,530.00
600,000.00	640,000.00	2,629.00
640,000.00	680,000.00	2,750.00
680,000.00	720,000.00	2,843.50
720,000.00	760,000.00	2,948.00
760,000.00	800,000.00	3,052.50
800,000.00	880,000.00	3,157.00
880,000.00	920,000.00	3,262.60
920,000.00	960,000.00	3,371.50
960,000.00	1,000,000.00	3,476.00
1,000,000.00	1,100,000.00	3,696.00
1,100,000.00	1,200,000.00	3,916.00
1,200,000.00	1,300,000.00	4,136.00
1,300,000.00	1,400,000.00	4,367.00
1,400,000.00	1,500,000.00	4,697.00
1,500,000.00	1,600,000.00	4,807.00
1,600,000.00	1,700,000.00	5,032.50
1,700,000.00	1,800,000.00	5,253.60
1,800,000.00	1,900,000.00	5,475.80
1,900,000.00	2,000,000.00	5,918.00

For every P4,000.00 of fraction thereof in excess of 2,000,000.00 88.00

(i) On privately-owned markets;

With gross receipt for the preceding
Calendar year in the amount of

Annual Tax

From	Less Than	P	
	20,000.00		1,320.00
20,000.00	40,000.00		2,640.00
40,000.00	80,000.00		3,960.00
80,000.00	120,000.00		5,280.00
120,000.00	160,000.00		6,600.00
160,000.00	200,000.00		7,920.00
200,000.00	240,000.00		9,240.00
240,000.00	280,000.00		10,560.00
280,000.00	320,000.00		11,880.00
320,000.00	360,000.00		13,200.00
360,000.00	400,000.00		15,400.00

For every P4,000.00 of fraction thereof in excess of 400,000.00 44.00

(j) On lessors of real estate,



With gross receipt for the preceding Calendar year in the amount of		Annual Tax	
Less than 1,000.00		Exempt	
From	Less than	P	
1,000.00	4,000.00		44.00
4,000.00	10,000.00		110.00
10,000.00	20,000.00		330.00
20,000.00	30,000.00		660.00
30,000.00	50,000.00		1,100.00
For every P1,000.00 of fraction thereof in excess of 50,000.00 when use other than residential purposes			11.00
For every P5,000.00 of fraction thereof in excess of 50,000.00 when use for residential purposes			11.00
(k) On Private Cemeteries and Memorial Park			
		Annual Tax	
Less than 2 hectares		P	1,650.00
2 hectares to 5 hectares			2,200.00
More than 5 hectares			2,750.00
(l) On subdivision owners or real estate dealer, per sq. m		P	0.11
(m) On lodging houses, with accommodation of;			
		Annual Tax	
Less than 15 lodgers		P	1,650.00
15 to 24 lodgers			2,200.00
25 or more lodgers			3,300.00
(n) On boarding houses, with accommodation of;			
		Annual Tax	
Less than 10 boarders		P	110.00
10 to 19 boarders			165.00
20 to 39 boarders			220.00
40 or more boarders			275.00
(o) On operators or owners of rice and corn mills engaged in the milling of rice and corn belonging to other persons			
With total capacity per machine in accordance With the following schedule:		Annual Tax	
Corn mill			
With capacity of not exceeding 100 cavans per 12 hours		P	275.00
With capacity of exceeding 100 cavans per 12 hours			330.00
“Kiskisan Type”			
With capacity of not exceeding 100 cavans per 12 hours		P	385.00
With capacity of exceeding 100 cavans per 12 hours			440.00



“Cono”

With capacity of not exceeding 100 cavans per 12 hours 495.00

With capacity: per 12 hours

From	Less than	
100 cavans	200 cavans	P 550.00
200 cavans	300 cavans	660.00
300 cavans	400 cavans	990.00
400 cavans	500 cavans	1,980.00
500 cavans	700 cavans	2,750.00
700 cavans	800 cavans	3,520.00
800 cavans	900 cavans	4,400.00
900 cavans	1000 cavans	5,280.00
1000 cavans or more		6,160.00

(p) On fishponds, fishpens or fish breeding and other ponds for the culture and breeding of prawns and other crustaceans, seaweeds and seashells, per hectare or fraction thereof.

1) Prawns and prawn fries	P 330.00
2) Bangus and bangus fries	220.00
3) Other kinds of fish or crustaceans	110.00
4) Seaweeds and seashells	55.00

(q) On sugarcane plantations and other agricultural plantations shall be taxed at the rate of fifty percent (50%) of one percent (1%) of the gross receipts of the preceding calendar year derived from the sales of its agricultural products and by-products.

(r) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding P 750.00 per peddler annually.

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

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

(s) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises shall pay a tax based on the following:

	Annual fee
Air-conditioned buses	3,000.00 per unit
Buses without air conditioning	2,000.00 per unit
"Mini" buses	1,000.00 per unit
Jeepneys/Fieras/Tamaraws	600.00 per unit
Taxis	1,000.00 per unit
V-Hire	1,000.00 per unit

(t) Amusement places including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night bars, beer gardens, KTV, videoke, karaoke and other sing-along establishments, clubs or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries and other similar contrivances, theatres and cinema houses, boxing stadia, race tracks and other similar establishments including those providing amusement devices or machines, shall be taxed at the rate of one (1%) of the gross sales or receipts of the preceding calendar year.

(u) On businesses not otherwise specified in the preceding paragraphs shall be taxed at the rate of one percent (1%) of the gross sales or receipts of the preceding calendar year.



MAYOR’S PERMIT FEE AND REGULATORY FEES

Article 1. Mayor’s Permit Fee on Business

Section 28. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor’s Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

For purpose of the Mayor’s Permit Fee, the following Philippine definition of business size is hereby adopted:

Characteristics	Asset Size	Number of workers
Cottage	PhP 500,000 and below.	1 – 10
Small	Over PhP 500,000 to PhP 5M	11 – 99
Medium	Over PhP 5M to PhP 20M	100 – 199
Large	Over PhP 20M	200 and above

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

(a)	On business subject to graduated fixed taxes	Annual Fee
1.	On Manufacturers/Importers/Producers	
	Cottage	P 200.00
	Small	400.00
	Medium	800.00
	Large	1,000.00
2.	On Banks	
	Rural, Thrift and Savings Banks	1,000.00
	Commercial, Industrial and Development Banks	1,500.00
	Universal Banks	2,000.00
3.	On Other Financial Institutions	
	Small	500.00
	Medium	1,000.00
	Large	1,500.00
4.	On Contractors/Service Establishments	
	Cottage	200.00
	Small	400.00
	Medium	800.00
	Large	1,000.00



5.	On Wholesalers/Retailers/Dealers or Distributors	
	Cottage	200.00
	Small	400.00
	Medium	800.00
	Large	1,000.00
6.	On Transloading Operations	
	Medium	2,000.00
	Large	4,000.00
7.	Other Businesses	
	Cottage	200.00
	Small	400.00
	Medium	800.00
	Large	1,000.00
8.	On wine and liquors and cigarettes:	
	Retail dealer of foreign liquors	P 300.00
	Retail dealer of domestic liquors	200.00
	Retail dealer of distilled spirits	200.00
	Retail dealer of fermented liquors	200.00
	Wholesale dealer of domestic and fermented liquors	300.00
	Wholesale dealer of foreign liquors	400.00
	Tobacco dealers	200.00
	Retail dealer of cigarettes	300.00
	Wholesale dealer of cigarettes	400.00
9.	On Amusement places:	
	Amusement places	300.00
	Golf courses	P 1,000.00

Article 9. Permit Fee for the Operation of Cockpit and its Personnel

Section 58. Imposition of Fee. In accordance with Municipal Ordinance No. 2011-02, there shall be collected the following Mayor's Permit fee from cockpit operator and cockpit personnel and other regulatory fees, which shall be paid to the Municipal Treasurer;

	Annual Fee
1) Application Filing Fee	250.00
2) Annual License Fee/Franchise Fee	10,000.00
3) Mayor's Business Permit Fee	1,200.00
4) For Annual Registration of Personnel	
a) Operator, General Manager, Promoter, Host	1,000.00
b) Pit Manager	1,000.00
c) Referee	500.00
d) Cashier	500.00
e) Bet Manager	500.00
f) Derby Matchmaker	500.00
g) Bet Taker	500.00
h) Gaffer	500.00
5) Special Permit Fee for;	
Special Cockfight during Barangay Fiesta	1,000.00
Special Cockfight during Sitio Fiesta	500.00
6) For Promotion of each Derby;	
2- cock derby	2,000.00
3-cock derby	3,000.00
4-cock derby	4,000.00
5-cock derby or up	5,000.00
7) Resting Fees	500.00
8) Soltada	
Regular, per fight	50.00
Derby, per fight	100.00



CHAPTER FIVE
SERVICE FEES

Article 1. Secretary's Fees

Section 126. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

	Amount of Fee
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	50.00
Additional page	10.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	30.00
Additional page	10.00
(c) For certifying the official act of the Municipal Judge or other judicial certificate with seal	30.00
Additional page	10.00
(d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	30.00
Additional page	10.00
(e) Photocopy or any other copy produced by copying machine per page	20.00

Article 6. Sanitary Inspection Fee

Section 140. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	Amount of Fee
a) For house for rent	100.00
b. For each business, industrial, or agricultural establishment	
With an area of 25 sq.m. but less than 50 sq.m.	100.00
With an area of 50 sq.m. but less than 100 sq.m.	150.00
With an area of 100 sq.m. but less than 200 sq.m.	200.00
With an area of 200 sq.m. but less than 500 sq.m.	300.00
With an area of 500 sq.m. but less than 1000 sq.m.	400.00
With an area of 1,000 sq.m. or more	500.00



Article 7. Service Fees for Health Examination

Section 143. 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, as required by existing ordinances;

a) For Employment	75.00
b) For Business	150.00
c) For School, study grant and scholarship	50.00
d) For the purpose of court or judicial proceedings	100.00
e) For other purpose	60.00

Article 4. Environmental Regulatory Fees

Section 135. Imposition Fee. There shall be paid for each clearance, document, record and certification obtained from the Municipal Environment and Natural Resources Office of this municipality and inspection fee, based on the following fees:

a) Clearance/Indorsement for issuance of ECC	300.00
b) Foreshore Indorsement to DENR/PAMB	300.00
c) Inspection/Verification fee	100.00
d) Environmental Compliance Inspection Fee	
Resort, Hotel and Pension House	300.00
Other establishments with capitalization of more than 100,000.00	200.00
Tricycle for Hire	100.00
Motorized public ferry	100.00
Establishments with capitalization of less than 100,000.00	100.00
e) All other Certifications/Clearances	100.00

Article 2. Service Charge for Garbage Collection

Section 169. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage collection fee in accordance with the following schedule:

Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 100 sq. m.	1,000.00
b. 100 sq. m. or more	1,500.00
Hotels, Apartments, Motels and Lodging Houses	
a. Not more than 100 sq. m.	1,000.00
b. 100 sq. m. or more	1,500.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 50 sq. m.	1,000.00
b. 50 sq. m. or more	1,500.00
Hospitals, Clinics, Laboratories and similar businesses	
a. Not more than 100 sq. m.	1,500.00
b. 100 sq. m. or more	2,000.00
Movie houses and Wholesalers	
a. Not more than 100 sq. m.	1,000.00
b. 100 sq. m. or more	1,500.00
Retailers and Sari-sari stores	
a. Not more than 50 sq. m.	800.00
b. 50 sq. m. but not more than 100 sq. m.	1,000.00
c. 100 sq. m. or more	1,500.00