

Republic of the Philippines
Province of Sorsogon
Municipality of Matnog



Mun. Ord. No. 02-2009

REVENUE CODE OF THE MUNICIPALITY OF MATNOC
PROVINCE OF SORSOGON

Be it ordained by the *Sangguniang Bayan* of the Municipality of Matnog, Province of Sorsogon, that

CHAPTER 1. GENERAL PROVISIONS

Article A. Short Title and Scope

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

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

Article B. Construction of Provisions

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

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

(a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

(b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

(d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

(e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

(f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLIO

HANNY G. GARZA

MERYTH A. GARCERA

CARLOS G. WASHINGTON, JR.

GINO FRANCIS G. SO

EVELYN S. ARANDE

HOMER P. LISCO

JAYME G. GARZA, JR.

JOSEPHINE B. BUSTISTA

Operator includes the owner, manager, administrator, or any other person who operates or responsible for the operation of a business establishment or undertaking;

Privilege means a right or immunity granted as a peculiar benefit, advantage or favor.

(n) Persons mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

(o) Rental means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(p) Residents refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents or the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

(q) Revenue includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

(r) Services mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

(s) Tax means an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

(u) Vessels include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section A. Definitions. When used in this Article.

(a) Advertising Agency includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

(b) Agricultural Products include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not;

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

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

The term by-products shall mean those materials which in cultivation or processing of an

CHRISTOPHER G. MADAP
SALVADOR L. FRANCILLON
HARRY G. GARRA
MEYER A. GARCERA
CANDOS M. STELLION, JR.

GENO FRANCILLON
EVELYN S. CANALDE
ROBERTO P. RISCO
JAMES G. GANDY, JR.
JOSEPHINE G. SAUTISTA

(g) *Concurrent Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

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

- (a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (b) *Charges* refer to pecuniary liability, as rents or fees against persons or property;
- (c) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.

(d) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies; joint accounts (*cuentas en participacion*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

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

(e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

(f) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;

(g) *Franchise* is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;

(h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

Levy means an imposition or collection of an assessment, tax, fee, charge, or fine.

(i) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

(k) *Municipal Waters* include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

CHRISTOPHER G. HADAP

SALVADOR L. FERRACILLO

HENRY G. GANNA

MEYTHE A. GARCERA

CARLOS G. ESTRELLON, JR.

GINO FRANCIS G. SO

EVELYN B. CALADE

HOMER F. RISCO

JANIE G. GATA, JR.

JOSEPHINE F. MOUTISTA

article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane;

(c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

(d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;

(e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;

(f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.

(g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

(h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.

(i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;

(j) *Carinderia* refers to any public eating place where food already cooked are served at a price.

(k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

(l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planing or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics; sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices

CHRISTOPHER G. HALAP

SALVADOR L. PERNICILLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS T. STELLON, JR.

GINO FRANCIS G. SO

EVILDES S. CANALDE

HONORIO B. MISCO

JAMIE G. SANDOZA

JOSEPHINE E. MADRISTA

for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term "contractor" shall also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

(m) *Dealer* means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

(n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

(o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

(p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

(q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

(r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

(s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.

(t) *Rectifier* comprises every persons who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who

CHRISTOPHER G. HALINAP

SALVADOR L. FRENCILLO

HARRY G. SARINA

MEYTHE A. GARCERA

CARLOS S. SIBELON, JR.

GINO FRANCIS G. SO

EMILY P. RAMOS

HOMER F. DELASO

JANIE G. GAY JR.

JOSEPHINE M. URTESIA

spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

(u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

(v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

(w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.

(x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;

(y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

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

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

Amount of Gross Sales/Receipts
For the Preceding Calendar Year

Tax Per Annum

Less than 10,000.00	181.00
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	332.00
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	532.00
40,000.00 or more but less than 50,000.00	907.00
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	1,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	26,812.00
6,500,000.00 or more	At a rate of forty one and one fourth percent (41-1/4%) 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 in accordance with the following schedules:

Gross Sales/Receipts for the
Preceding Calendar Year

Amount of Tax Per Annum

CHRISTOPHER G. HALLAP

SALVADOR L. FRENCILLLO

HARRY G. GARRA

MELYDIA A. GARCERA

CARLOS P. BRITTON, JR.

GILBERTO HERNANDEZ G. / SO

EVELYN S. GONZALEZ

HOMER H. PISCO

JAMES G. GALT, JR.

JOSEPHINE M. UTTISTA

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLO

HARRY G. GARZA

MERYLL A. GARCERA

GABRIEL M. MARIANO, JR.

Less than 1,000.00	19.00
1,000.00 or more but less than 2,000.00	36.00
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.00
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.00
6,000.00 or more but less than 7,000.00	157.00
7,000.00 or more but less than 8,000.00	181.00
8,000.00 or more but less than 10,000.00	205.00
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.00
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,884.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	At a rate of 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 of one-half (1/2) of the rates prescribed under sections (a), (b), 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

(d) On retailers.

<u>Gross Sales/Receipts for the Preceding year</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.2%
More than 400,000.00	1.1%

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

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than 5,000.00	30.00
5,000.00 or more but less than 10,000.00	67.00
10,000.00 or more but less than 15,000.00	114.00

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLO

HARRY G. GARZA

MERYLL A. GARCERA

GABRIEL M. MARIANO, JR.

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

15,000.00 or more but less than 20,000.00	181.00
20,000.00 or more but less than 30,000.00	302.00
30,000.00 or more but less than 40,000.00	423.00
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	

At a rate of fifty five percent (55%)
of one percent (1%)

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

(f) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) On the businesses hereunder enumerated:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;

2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferries wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.

3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/ Private Cemeteries and Memorial Parks
8. Privately-owned markets;
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System
11. Operators of computer services establishment
12. General consultancy services
13. All other similar activities consisting essentially of the sales of services for a fee.

Gross Sales/Receipts for the
Preceding Calendar Year

Amount of Tax Per Annum

Less than 5,000.00	30.00
5,000.00 or more but less than 10,000.00	67.00
10,000.00 or more but less than 15,000.00	114.00
15,000.00 or more but less than 20,000.00	181.00
20,000.00 or more but less than 30,000.00	302.00
30,000.00 or more but less than 40,000.00	423.00

CHRISTOPHER G. HALAP

SALVADOR L. FRENCILLO

HARRY G. GARRA

MARYITH A. GARCERA

CARLOS T. ESTRELLA, JR.

GENO FRANCIA G. SO

EVELYN MA. DADE

HOSER P. BISCO

J. AME G. GARCIA

J. JOSEPHINE G. MADRISTA

40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	At a rate of fifty five percent (55%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P11,500.00.

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of P 55.00 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.

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

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

Section 2A.05. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be one-twentieth of one percent (1/20 of 1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

Article B. Payment of Business Taxes

Section 1.B. 01. Payment of Business Taxes.

(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

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

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

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLANO

HENRY G. GANIRA

MERYTH A. GARCERA

CARLOS M. ESTABLAN, JR.

GINO FRANCIS G. SO

HELEYN G. CHALLOS

HOLLEN F. SACCO

JAMES G. GAY, JR.

JOSEPH LINES M. MARTINEZA

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

Section 2B.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 2B.03. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2B.04. Administrative Provisions.

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

(b) *Issuance and Posting of Official Receipt.* The Municipal Treasurer shall issue an official receipt upon payment of the business tax.

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

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) *Issuance of Certification.* The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect

CHRISTOPHER S. ASLAP

ALVARO L. PENCILLANO

MARY S. GARRA

MILTON S. GARCERA

STANLEY W. BELTON, J.A.

GINER FRANCISCO S. PO

EMILY A. GONZALEZ

MONICA P. BISCO

JANINE G. GARCIA, JR.

JOSUE PEREZ S. VILLASIA

(a) *Minerals* refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.

(b) *Mineral Products* shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.

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

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

Section 3.D. Situs of the Tax. Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.

Section 4.D. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

(a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;

(b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 5.D. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 6.D. Administrative Provisions.

(a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonment, cancellation and others, are recorded.

(b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed. spaces for lease /rent:

Article E. Tax on Forest Concessions and Forest Products

Section 1.E. Definitions. When used in this Article.

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

(b) *Forest Lands* include the public forest, the permanent forest or the forest reserves, and forest reservations.

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

Section 3.E. Time of Payment The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

WALTON P. G. RAJAP

SAVINO G. F. SANCHEZ

HARRY G. GARCIA

JEFFREY A. GARCIA

ANTONIO S. SANCHEZ

Handwritten signature

Handwritten signature

Handwritten signature

Handwritten signature

Handwritten signature

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 1. A. 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. No person shall establish, operate or conduct a business in the municipality of Matnog without first paying the corresponding fees imposed in this ordinance.

Section 2.A. Unless otherwise provided in this Ordinance, the following fees shall be collected for the issuance of a Mayors' permit.

Wholesale dealer of foreign liquors	P1,200.00
Wholesale dealer of domestic liquor	1,100.00
Retail dealer of foreign liquors	880.00
Retail dealer of domestic liquors	440.00
Brewers	5,500.00
Distillers of spirits	4,400.00
Rectifiers of distilled spirits	2,200.00
Repackers of wine and distilled spirits	2,200.00
Retail dealer of beer	440.00
Retail dealer of wine & distilled spirits	440.00
Wholesale dealer of beer	660.00
Wholesale dealer of wine & distilled spirits	1,100.00
Wholesale of bottled softdrinks	660.00
Retailer of bottled softdrinks	440.00
Wholesaler of cigar/cigarettes	660.00
Retailer of cigar/cigarettes:	
Barangay	220.00
Poblacion	420.00
Retail dealer of fertilizers/feeds	1,000.00
Wholesale dealer of tuba, basi and/or tapuy	220.00
Repackers of fruit juice drinks	1,000.00
On manufacturers, producers of the following:	
Ceramics & pottery	176.00
Dried fish	220.00
Farm facilities	220.00
Fishing materials	110.00
Furnitures	550.00
Halo-halo/ice cream	220.00
Home made delicacies	88.00
Ice drops/popcicle	220.00
Magnolia and the like	5,000.00
Marine products	7,000.00
Meat processed	300.00
Miki, sotanghon, bijon, pancit	260.00
Motorized banca	264.00
Shoes, bags & sandals	2,000.00
Side cars for:	
Tricycle	1,000.00
Jeepney bodies	1,000.00
On retailers, dealers, wholesaler & distributor	
Of the following:	
Agricultural, marine & aquatic product	1,000.00
Agricultural post harvest equipment	1,000.00
Aluminum glass	2,000.00
Appliances	2,000.00
Automobile	10,000.00
Auto supplies/spare parts	2,000.00
Cement	1,100.00
Cooking gas/LPG	1,000.00

CHRISTOPHER V. PALAP
 CALVIN L. BERNOLANO
 HARRY G. ORTIZ
 ANITA A. GARCERA
 CARLOS E. BUSTILLOS, JR.

ERIC S. BARRERA
 EVELYN S. GARCIA
 ROBERT M. BISCO
 JALIE S. GARCIA
 JOSEPHINE S. BUSTILLOS

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLANO

HENRY G. GARBA

MEYTH A. GARCERA

CARLOS G. ESTRELLON, JR.

ERINIE G. GAY

Copra Distributor	10,000.00
Copra buyer	5,000.00
Dairy/poultry products	1,000.00
Dental equipment	100,000.00
Dry goods(glass ware/china ware)	1,000.00
Electrical supplies	200.00
Empty bottles	200.00
Engineering/surveying equipment	20,000.00
Farm facilities/fishing materials	110.00
Fertilizers	200.00
Film & cameras	200.00
Fish (dried/frozen)	220.00
Fruits & vegetables	220.00
Hardware	1,100.00
Heavy equipment	15,000.00
Hemp	1,100.00
Industrial equipment	5,000.00
Insecticide,herbicides,pesticides	1,000.00
Jewelries, watches	1,000.00
Coco lumber wood	1,000.00
Medical equipments	2,000.00
Musical Instrument	1,000.00
Nipa shingles/anahaw	550.00
Processed or preserve foods	220.00
Real state	2,000.00
Rice corn and other grain:	
Barangay	200.00
Poblacion	660.00
School & Office supplies	600.00
Seaweeds	1,000.00
Sports materials	1,000.00
Surgical Equipment	1,000.00
Swimming pool equipment	1,000.00
Textile/RTW	500.00
Tire (Auto)	2,000.00
Tricycle, motorcycle, bicycle	1,000.00
Trophies/medals, wooden/metal frames	400.00
Window grills, gates & other metal works	1,000.00

**On business establishments principally rendering or offering
The following services**

Advertising Agencies	330.00
Air condition & Refrigeration	440.00
Ambulant food	100.00
Apartment operation (Poblacion/door)	660.00
Apartment operation (Barangay/door)	440.00
Arrastre & Stevedoring	5,000.00
Bakery/bakeshop	1,100.00
Barbershop	500.00
Barebecue stand	110.00
Bars & cocktail lounge	2,000.00
Bath house resorts & similar	1,000.00
Battery charging	220.00
Beauty parlors/saloons	1,000.00
Benefit Dance	500.00
Video for rent	500.00
Billiard halls & pool bars	330.00
Boarding house	500.00
Bottling factory	20,000.00
Bowling alleys	660.00
Bus assembling	10,000.00
Bus booking Office	3,300.00
Bus company with terminal	3,300.00

FRANCIS G. SO

EVERLY S. GALANTE

HENRY P. SISCO

JAMIE G. GATA, JR.

JOSEPHINE MADRISTA

URALDO M. UBA

Butcher (hogs, large cattle)	1,000.00
Cable T.V. operation	2,000.00
Cellsite	75,000.00
Café/cafeteria	300.00
Canning factory	15,000.00
Carenderia (turo-turo)	500.00
Chainsaw for hire	1,000.00
Cinema	1,100.00
Circus, carnival and the like	500.00
Coconut food refinery	5,000.00
Coliseum	5,000.00
Computer offering services	1,000.00
Construction firm	2,000.00
Cultural/theater hall	5,000.00
Dormitory	100.00
Dress shop	300.00
Drugstor/pharmacy	2,000.00
Disco pub/house	1,000.00
Electric repair house	500.00
Fast food chain	5,500.00
Fiber breeding establishment	440.00
Fishpond breeding/fattening	300.00
Flour milling service	5,000.00
Funeral parlor	2,000.00
Gallery	2,000.00
Gas filling station	2,000.00
Goldsmith, silversmith	440.00
Grocery	1,000.00
Hog & poultry raiser/hog breeder	660.00
House and/or sign painters	220.00
Hotels Fully airconditioned	3,000.00
Fully ventilated	1,600.00
Non-aircon	400.00
19" & below	25,000.00
Industrial factory	10,000.00
Janitorial services	5,000.00
Junkshop	500.00
Karaoke/Videoki barr	1,100.00
Cocktail lounge	1,100.00
Laboratories/X-ray/Ultra sound, etc.	440.00
Lodging house/inn hotels 10 bedrooms & below	5,000.00
" " 20 bedrooms & below	10,000.00
" " 30 bedrooms & below	30,000.00
Lumberyards with machine	165.00
Mining-Gold	500,000.00
-silver	500,000.00
-quarry of sand, gravel & filling material	2,000.00
-sulfur	500,000.00
-metal	500,000.00
-crude oil	500,000.00
Mobile cinema	110.00
Mobile fast food	220.00
Modelling agency	5,000.00
Nightclubs beer houses	1,000.00
Neon lights/sq. meters	100.00
Photocopying/photo developing/photo service	1,000.00
Printing Press	5,000.00
Private institutional centers:	
Elementary/secondary/collegiate	10,000.00
Hospital w/ all facilities	10,000.00
Hospital w/ less than 30 bedrooms	7,000.00
Lab w/ sophisticated case equip.	5,000.00

CHRISTOPHER G. HADAP

SALVADOR L. FRIENCILLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTRELLON, JR

ERINIE G

GINO FRANCIS G. SO

EVELYN S. CARALIDE

HOMER J. RISCO

JAIMIE G. GATA, JR.

JOSEPHINE

ANTISIA

UBALDO

Private Professional Offices:

Dental clinic	1,000.00
Engineering Office	1,000.00
Law Office	1,000.00
Medical Clinic	1,000.00
Optical Clinic	1,000.00
Surgical clinic	1,000.00
Accounting Office	1,000.00
Surveyor Office	1,000.00

Private Terminal Office/spaces:

Bus terminal	150,000.00
Ferry Terminal	200,000.00
Jeepney	50,000.00
Tricycle	20,000.00
Parking Lot	220.00
Slaughterhouse	10,000.00
Telephone calling operation	660.00
Radio Repair Shop	165.00
Radio Station	3,000.00
Radio T.V. & Electronics repair shop	660.00
Record bars (Video cassette tape)	1,000.00
Refrigerator/Air conditioning repair shop	440.00
Rent a-car Service	1,000.00
Esort (Fully air condition)	440.00
Resort (Non-air-conditioned)	400.00
Restaurant	440.00
Sari-Sari Store (Poblacion)	220.00
(Barangay)	110.00
Sea weeds refinery	20,000.00
Security Agency	500.00
Seminar/Conference/Social Hall	2,000.00
Ship building	200,000.00
Skating rinks	660.00
Melting plants	10,000.00
Social Dance	200.00
Sound System	1,100.00
Steam bath & Sauna bath & the like	1,100.00
Swimming pools	200.00/cu.m.
Tailoring Shops	300.00
Telegraph services	2,000.00
Television Station	50,000.00
Threshing & harvesting machine for hire	440.00
Travel & tours agency	10,000.00
Trucking service- 6 wheelers	660.00
- 8 wheelers	1,000.00
- 10 wheelers	1400.00
- 14 wheelers	2,000.00
Vulcanizing Shops & welding shops	440.00
Warehouse/bodega	1,000.00
Watch repair shop	330.00
Water system	10,000.00
Steel fabrication & window grills	530.00

On banks and other Financial Institutions:

Commercial banks	3,300.00
Finance Investment Companies	2,200.00
Insurance Companies	2,200.00
Lending investor	2,200.00
Pawnshops	2,200.00
Rural Bank	2,200.00
Savings Bank	3,300.00
Money Changer	3,300.00
	2,200.00

CHRISTOPHER G. HADAP

SALVADOR L. FRENCHILLO

HARRY G. GARBA

MERYTH A. GARCERA

CARLOS G. ESTRELLON, JR. ENRIE G. G.

GINO FRANCIS G. SO

EVELYN B. GALINDO

HOMER P. MISCO

JAIIME G. GATA, JR.

JOSEPHINE G. MAUTISTA

URALDO I.

Section 1A.03 Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 1A.04 Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

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

1. For a newly-started business
 - a. Location sketch of the new business
 - b. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship
 - c. A certificate attesting to the tax exemption if the business is tax exempt
 - d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
 - e. Tax clearance showing that the operator has paid all tax obligations in the municipality
 - f. Barangay clearance
 - g. Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
 - h. Health certificate for all food handlers,
2. For renewal of existing business permits
 - a. Previous year's Mayor's permit
 - b. Two (2) copies of the annual or quarterly tax payments
 - c. Two (2) copies of all receipts showing payment of all regulatory fees as provided for in this Code
 - d. Certificate of tax exemption from local taxes or fees, if exempt

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

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

A Mayor's Permit shall be refused to (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality; (3)

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLO

HARRY G. GARZA

MERYTH A. GARCERA

CARLOS G. ESTIBELON, JR.

URBALDO M.

GINO FRANCIS G. SO

EVELYN S. GALANDE

HOWEN P. JISCO

JAIIME G. GAYARRA

JOSEPHINE G. BAPTISTA ERNIE

who has unsettled tax obligation, debt or other liability to the government; (4) who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Twenty Pesos (P20.00).

(d) **Posting of Permit.** Every permit tee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives:

(e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

(f) **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

Section 1A.05. Rules and Regulations on Certain Establishments.

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

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

© Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLIO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTIMELON, JR. ERNIE

GINO FRANCIS G. SO

EVELYN D. CAFAIDE

HOMER F. RISCO

JAIWE G. GATA, JR.

JOSEPHINE B. MONTISTA

BERNARDO M. URE

operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

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

Section 1.B. Definitions. When used in this Article.

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

Section 2.B Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

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

1. Application Filing fee	P 100.00
2. Annual cockpit permit fee	4,000.00
- (b) From cockpit personnel

1. Promoters/Host	500.00
2. Pit Manager	500.00
3. Referee	200.00
4. Bet Taker "Kristo/Llamador"	200.00
5. Bet Manager "Maciador/Kasador"	200.00
6. Gaffer "Mananari"	200.00
7. Cashier	200.00
8. Derby (Matchmaker)	200.00

Section 3.B. Time and Manner of Payment.

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

Section 4.B. Administrative Provisions.

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits

CHRISTOPHER G. MADAP

SALVADOR L. FRANCISCO

HARRY G. GARRA

WENTH A. GARCERA

CARLOS G. ESTRELLON, JR

ERNIE

GINO FRANCIS G. SO

EVELYN S. GALANDE

HOMER R. MISCO

JAMES G. GATA, JR.

JOSEPHINE B. DUFISTA

UMALTO M.

to be allowed in the municipality.

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

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

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

Section 5.B. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article C. Special Permit Fee for Cockfighting

Section 1.C. Definitions. When used in this Article.

(a) Cockfighting is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.

(b) Local Derby is an invitational cockfight participated in by gamecocks or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(c) International Derby refers to an invitational cockfight participated in by local and foreign gamecocks or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.

Section 2.C. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

(a)	Special Cockfights (Pintakasi)	5% of entrance fee collected
(b)	Special Derby Assessment from Promoters of -	
	Two-Cock Derby	300.00
	Three-Cock Derby	500.00
	Four-Cock Derby	700.00
	Five-Cock Derby	1,000.00

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

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

Section 5.C. Administrative Provisions.

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal. Agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or

CHRISTOPHER G. HADAP

SALVADOR L. FRENCILLIO

HENRY G. GARBA

MERYTH A. GARCERA

CARLOS G. ESTEBAN, JR. ERNIE G. GARCIA

GINO FRANCIS G. SO

EVELYN S. GALANDE

HOMER P. MISCO

JAIMIE G. GATA, JR.

JOSEPHINE P. MOUTISTA

UMALDO M. UBER

(b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

(c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 6.C. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article D. Permit Fee on Pedaled Tricycle

Section 1.D. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee of P200.00 per annum.

Section 2.D.. Time of Payment. The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3.D. Administrative Provisions.

(a) An appropriate metal plate or sticker shall be provided by the owner of the pedaled tricycle granted a permit for identification purposes.

(b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Article E. Fees on Impounding of Astray Animals

Section 01.E. Definitions. When used in this Article.

(a) *Astray Animal* means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

(b) *Public Place* includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.

(c) *Private Place* includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

(d) *Large Cattle* includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

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

CHRISTOPHER G. MADAP

SALVADOR L. FRENCILLLO

HANNY G. GARRA

WESTYTH A. GARCERA

CARLOS G. ESTRELLON, JR.

FANNIE G.

GINO FRANCIS G. SO

EMILY S. GERALDIN

HONOR E. SISCO

JAIMIE G. GARDIA, JR.

JOSEPHINE B. MADRISTIA

URBALDO M. URALDI

Amount of Fee

- (a) Large Cattle 100.00
- (b) All other animals 50.00

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

Section 04.E. Administrative Provisions.

(a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded astray animal in the Municipal Hall for 10 days (state number) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within ten (10) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for three (3) days in Three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.

3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.

4. In case the impounded animal is not disposed of within the three (3) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

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

- (a) First offense P 100.00 per day
- (b) Second offense 200.00 per day
- (c) For the third offense and each subsequent offense 300.00 per day

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

Article F. FIRE INSPECTION FEE

Section 01.F. Imposition of Fee. There shall be collected the following fire inspection fee from the owner, operator or person responsible for the management of the business establishment as a requirement for the issuance of a Mayor's permit prescribed hereof.

- a. Commercial/Industrial Building P1,000.00
- b. Hardware store 600.00
- c. Sari-Sari store 200.00
- d. factory or warehouse 1,500.00
- e. Bakery 1,200.00
- f. Gas Station 2,000.00
- g. Copra & Hemp dealer 1,000.00
- h. Restaurant/eatery 200.00

Section 02.F. Time and Manner of Payment. The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a Mayor's permit to the Municipal Mayor.

CHRISTOPHER G. HADAP

SALVADOR L. FRENCHILLO

HARRY G. GARNA

MERYTH A. GARCERA

CARLOS G. ESPINELON, JR

ERNIE

GINO FRANCIS G. SO

EVELYN S. GALINDE

HONOR. H. ESCOBAR

JAIMEG. GARR, JR.

JOSEPHINE D. NAUTISTA

URBALDO M.

Section 03.F. Administrative Provisions.

(a) Any persons who shall establish/conduct any business shall first secure a fire inspection permit from the Fire Department of this municipality before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

(b) The Bureau of Fire Department shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article.

Article G. Registration and Transfer Fees on Large Cattle.

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

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

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	200.00
(b) For Certificate of Transfer	300.00
(c) For Registration of Private Brand	100.00

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

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

Section 04.G. Administrative Provisions.

Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.

(c) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

(d) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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

Article H. Permit Fee for Excavation

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLANO

HENRY G. GARZA

MEXYTH A. GANCERA

CARLOS G. ESTRELLON, JR

GINO FRANCIS G. SO

EVELYN S. GARAIDE

HOMER E. DISCO

JAMES G. GALTA, JR.

JOSEPHINE

CRISTINA

URBALDO M.

shall make or cause to be made any excavation on public or private streets within this municipality.

(a) For crossing streets with concrete pavement:	Amount of Fee
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	1,500.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	150.00
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	500.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	100.00
(c) For crossing the streets with gravel pavement:	
1. Minimum fee	500.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	1,000.00
(d) For crossing existing curbs and gutters resulting in the damage	100.00
Additional fee for every 10 days of delay In excess of excavation period provided in the Mayor's permit	100.00

Section 2.H. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to P1,000.00 shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within thirty (30) days after the purpose of the excavation is accomplished.

Section 3.H. Administrative Provisions.

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Municipality of Matnog unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

(b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

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

Section .01.I. Defination of terms.

- a. **Calibrated-** to adjust precisely, to indicate a scale on a measuring instrument.
- b. **Counterfeit-** spurious, copied or made in imitation and pretending to be genuine.
- c. **Fraud-** the use of deception for unlawful gain or unjust advantage. Something that

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLIO

HARRY G. GARZA

MERYTH A. GARCERA

CARLOS G. ESPERON, JR

GINO FRANCIS O. SO

EVERY S. PARADE

HOMER F. MISCO

JAIMIE G. GARZA, JR.

JOSEPHINE G. MAURISTIA

UNALD

- d. Measure- an instrument used to determine magnitude.
- e. Metric system- a decimal system of weight and measures based on the meter and on the kilogram.
- f. Stamp- a device or instrument for stamping.
- g. Seal- to fasten with or as if with a seal to prevent tampering, to close or make secure against access, leakages or passage.

Section .02.I. Implementing Agency.

The Municipal Treasurer shall strictly enforce the provision of this chapter and its implementing rules and regulation; provided that with respect to the use of the Metric system, it shall be enforce by the Department of Trade and Industry.

Section 03.I. Sealing and Testing of Instruments of Weights and Measures. - All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 04.I. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

	<u>Amount of Fee</u>	Registration Fee
(a) For sealing linear metric measures:		
Not over one (1) meter	P30.00	Clock Type- P100.00
Measure over one (1) meter	<u>50.00</u>	Bascula - 200.00
(b) For sealing metric measures of capacity:		
Not over ten (10) liters	65.00	
Over ten (10) liters	<u>75.00</u>	
(c) For sealing metric instruments of weights:		
With capacity of not more than 30 kg.	<u>100.00</u>	
With capacity of more than 30 kg. But not more than 300 kg.	<u>200.00</u>	
With capacity of more than 300 kg. but not more than 3,000 kg.	<u>300.00</u>	
With capacity of more than 3,000 kg.	<u>400.00</u>	

Section 05.I. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

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

Section 06.I. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 07.I. Exemptions.

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLIO

HARRY G. GARRA

MEYTH A. GARCERA

CARLOS G. ESTIBALON, JR

GINO FRANCIS G. SO

EVELYN S. GALANDE

MARIA F. NISCO

JAIMIE G. GARRA, JR.

JOSEPHINE G. BAUTISTA

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

(b) Dealers of weights and measures instruments intended for sale.

Section 08.1. Administrative Provisions.

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.

(b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology.

(c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.

(d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.

Section 09.1. Fraudulent Practices Relative to Weights and Measures

The following acts related to weights and measures are prohibited:

- a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;
- h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLANO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTIBALON, JR ERNIE

GINO FRANCIS G. SO

EVELYN S. GRAJEDA

HOMER F. RISCO

JAIMIE G. GATA, JR.

JOSEPHINE MADRISTA

URBALDO

- i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- j) for any person to fraudulently give short weight or measure in the making of a scale;
- k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- l) for any person to procure the commission of any such offense abovementioned by another.

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

Section 10.I. Penalties

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section K.09 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph of (g) of Section K.06 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3K.06 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article J. Permit Fee on Film-Making

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

Rate of Fee Per Filming

a.	Commercial movies	
b.	Commercial advertisements	200.00/film
c.	Documentary film	200.00
d.	Videotape coverage	1,500.00/coverage

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

Section 02.J. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit ten (10) days before location-filming is commenced.

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

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

Rate of Fee Per Annum

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLIO

HARRY G. GARBA

MERYTH A. GARCERA

CARLOS P. ESTRELLON JR

ERNIE G. GARCERA

GINO FRANCIS G. SO

EVERETT S. UNALDE

HOBERT F. BISCO

JAYME G. GADA, JR.

JOSEPHINE S. BAUTISTA

UBALDO M. UICHO

CHRISTOPHER G. MADAP

SALVADOR L. FRENCILLLO

HARRY G. GAJERA

MEXITH A. GARCERA

CARLOS G. ESTEBAN, JR. ENRIS

a.	Hand tractors	300.00
b.	Light Tractors	400.00
c.	Heavy Tractors	500.00
d.	Bulldozer	2,000.00
e.	Forklift	1,500.00
f.	Heavy Graders	2,000.00
g.	Light Graders	1,500.00
h.	Mechanized Threshers	500.00
i.	Manual Threshers	300.00
j.	Cargo Truck	
	4 wheelers	500.00
	6 wheelers	750.00
	10 wheelers.	1,000.00
	16 wheelers	1,500.00
k.	Dump Truck	1,500.00
l.	Road Rollers	1,500.00
m.	Pay loader	1,500.00
o.	Primemovers/Flatbeds	2,000.00
p.	Backhoe	2,000.00
q.	Rockcrusher	2,500.00
r.	Batching Plant	3,000.00
s.	Transit/Mixer Truck	3,000.00
t.	Crane	1,500.00
u.	Other agricultural machinery or heavy equipment not enumerated above	1,000.00

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

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

Article L. Permit Fees on Tricycle Operation

Section 01.L. Definitions. When used in this Article,

(a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the latter having a total of four wheels, otherwise known as the motorela.

Tricycle Operators are persons engaged in the business of operating tricycles.

(c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.

(d) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

(e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

f. Alien- one who is not a Filipino citizen.

g. Applicant- one who applies for tricycle service franchise/tricycles operator's permit, license, whether an individual partnership, corporation or cooperative.

h. Authority- is the power mandated to the Sangguniang Bayan, pursuant to the provision of Republic Act 7160 otherwise known as the Local Government of the Philippines.

i. Case Number- is the numerical number issued by the Sangguniang Bayan, indicated on the form used in the application for franchised of motorized tricycles and other similar vehicles.

GINO FRANCIS G. SO

EVELYN S. CARALDE

HOMER F. MISCO

JAIME G. GATA, JR.

JOSEPHINE B. MOTISTA

UNALDO M. UNALDO

(Handwritten signatures and initials corresponding to the names listed on the right margin)

CHRISTOPHER G. MADAP

SALVADOR L. FRIENCILLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESPERACION, JR
ANNIE G.

- j. Municipal Government fee- fee prescribed/charged by the Local Government for the operation of the public utility vehicles within territorial jurisdiction of the municipality of Matnog.
- k. Color scheme- the color for all tricycles prescribed by the Sangguniang Bayan so as to distinguish them from neighboring municipalities.
- l. Driver- one with professional driver's license issued by the LTO; of driver's permit for tricycle issued by the Municipality of Matnog.
- m. Dummy- a person, natural or juridical, posing or acting ostensibly for himself or itself but in act for another.
- n. Engine number- the number embossed on the engine of motorcycle.
- o. Fare- the authorized fee collected from tricycles passengers/and or cargoes transported or carried.
- p. Franchise- a special privilege or authority granted by the Sangguniang Bayan to operate a public utility tricycle for hire.
- q. Parada- loading/unloading and parking areas designated by the Municipal Planning and Development Coordinator.
- r. Poblacion- Barangay Camcaman, Caloocan, Gadgaron, Camachiles, Tablac, Banuang Daan & Tabunan.
- s. Tricycles- refers to a motorized tricycle or a pedicab.
- t. Impounding Area- an area designated as such by the Chief of Police, Station Commander, where impounded and receipted for motorized tricycles will be kept/stored.
- u. Roadworthiness- the state of fitness of one (1) unit engaged in the business of carrying or transporting passengers or goods or both within the municipality of Matnog.
- v. Sticker- an adhesive label issued by the municipality of Matnog upon payment by the applicant/operator of the annual Mayor's Permit fee for the operation of a tricycle, indicating therein the year of the payment.
- w. Sidecar plate- is a numbered plate issued by the Municipality of Matnog upon payment of the corresponding fees imposed for the operation of a tricycle(s).
- x. Point of Origin- Camcaman, Caloocan and Gadgaron.

GINO. RAMONIS G. SO

IVELYN S. GARAIDE

KOMER G. SISCO

JAMES G. GATA, JR.

JOSEPHINE G. MAUTISTA

UMALD

Section 02.L. Qualification.

An applicant for a franchised/MTOP shall possess the following qualifications:

1. A Filipino Citizen;
2. Bonafide resident of Matnog, Sorsogon;
3. Not less than 18 years old;
4. Owner of a tricycle, who is financially capable of maintaining the operation of the same and answering/shouldering any liability that may arise in the course of the operation of the said unit;
5. If the partnership or corporation at least 60% of its capital must be owned by a Filipino citizen and;
6. If a cooperative, a duly registered tricycle(transport) cooperative.

Section 03.L. Disqualification.

The following are disqualified from operating for hire tricycles:

1. Alien
2. Dummies
3. Any person previously convicted by a court of competent jurisdiction or administrative agency either by fine and/or reprimand for repeated violations of traffic ordinances of the municipality or LTO rules and regulation for at least three (3) times within a period of one year immediately preceding the date of the filing of the applications.

Section 04.L. Application for requirements.

An application for a tricycle franchise/MTOP shall include the following requirements.

1. Proof of Filipino citizenship, such as birth certificate, naturalization, papers or voter's affidavit.

CHRISTOPHER G. HADAP

2. Proof of residence in the municipality of Matnog for not less than one (1) year prior to the filling of the application such as. Certification issued by a barangay captain of the barangay where the applicant is a resident which shall contain the applicant's full name, exact address, age, citizenship and the period of residence.
3. Certification on the safety and roadworthiness of his/her unit, issued by the MPDO;
4. Proof of ownership;
5. In the case of a partnership, corporation and cooperative, a copy of the article of Incorporation and/or articles partnership as the case maybe, duly approved by appropriate government agency;
6. Income Tax return and/or Financial Statements.

GINO FRANCIS G. SO

Section 05.L. Regulatory Function

The Sangguniang Bayan shall perform the following regulatory functions:

1. To determine the number of tricycle for hire to operate within the limit of the Of the municipality of Matnog.
2. To determine, fix, prescribe or periodically adjust fares or rates for the service provided in a certain route after public hearing.
3. To fix, impose and periodically review and adjust but not oftener than one every two (2) years, reasonable fees and other charges in the regulation of tricycle for hire.
4. To establish and prescribe the conditions and qualifications of service.
5. To approve and disapprove application for franchise and for change of unit filed by a bonafide franchise operator, and
6. All other functions as maybe authorized by law.

SALVADOR L. FRENCHILLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTEBAN, JR ERANTE

EVERY S. FANAIDE

HOWEL J. MISCO

Section 06.L. The Committee on Transportation

To assist the Sangguniang bayan in the acceptance and processing of the application for a New franchise and/or renewal of tricycle Operator's permit.

- a. Reproduce all prescribe forms and attachments as well as other necessary Documentation forms.
- b. Compile and have on hand for ready reference and assistance to the applicant, all Relevant LTO rules and regulations, as well as pertinent municipal ordinance.
- c. receive and review application forms and prescribed attachments for correctness and completeness and record in a log book indicating the name and address of the operator, motor engine number, registration date, franchise application number, make and model.
- d. Notify the recognized tricycle organization's of application for franchise filed with the Committee on Transportation.
- e. Accomplished the assessment sheet for the required fees imposed by this ordinance.
- f. Assist the Sangguniang Bayan in verifying the veracity and validity of any or all information and date contained in the application papers.
- g. Accomplish the evaluation sheet and forward the same with the corresponding application papers to the Sangguniang Bayan for appropriate action.
- h. Issue the Municipal Sticker and the sidecar plates to the applicant after payment of the fees and other charges have been made.
- i. Conduct continuing studies to the identification of problem areas in the existing tricycle operation in the municipality of Matnog.
- j. Coordinate and recommend in aid of legislation to the Sangguniang Bayan appropriate measure for an effective franchising.
- k. Perform such other function as the Sangguniang Bayan may from time to time direct the committee on transportation in connection with the implementation of this ordinance.
- l. Coordinate with the different government agencies relative to the enforcement of the various regulations governing the operation of tricycle for hire and other similar vehicles.

JAIMIE G. GALIN, JR.

JOSEPHINE B. BOUTISTA

URBALDO M. URBALDO

Section 07.L. Imposition of Fees. There shall be collected an annual franchise fee in the amount of Two hundred Pesos (P200.00) in excess of one (1) unit an amount of One hundred (P100.00) payable on or before January 20 of year for the operation of each tricycle-for-hire.

Other fees on tricycle operations:	Amount of Fees
1. Filing fee	50.00/unit
2. Fare adjustment fee for fare increase	100.00
3. Filing fee for amendment of MTOP(dropping)	200.00
4. Annual Supervision/Regulation Fee	50.00
5. Mayors Permit	200.00
In excess of 1 unit	100.00
6. In.excess of 1 unit of the MTOP	100.00
7. Tricycle Operator Permit	200.00
For every unit in excess of 1 unit	100.00
8. Inspection Fee on safety & road worthiness	50.00/unit
9. Sidecar plates	150.00/unit
10. Sticker	50.00/unit

Section 08.L. Time of Payment.

- (a) The annual franchise fee shall be paid to the Municipal Treasurer upon application for an MTOP or renewal thereof.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.
- (d) Failure to pay the fees due for the current year shall mean the cancellation of the franchise issued and the same shall correspondingly issued to waitlisted applicants.

Section 09.L. All revenues derived from this ordinance shall accrue to the general fund except those income derived from the sale of the sidecar plates and sticker, which shall be spent solely for the purchase of plates and stickers and therefore shall be treated as Trust Fund.

Section 10.L. All motorized tricycle for hire and other similar vehicles shall be provided with reflectors at the front and rear sides and muffler should be provided with silencer. Light shall also provide inside the sidecar and shall be lighted at night.

Section 11.L. No owner/operator of tricycle or any similar vehicle shall be permitted to use, conduct or operate in the municipality of Matnog, unless:

- 1. The said vehicle is first inspected by the MPDO and register in accordance with law.
- 2. A permit of franchise has been duly granted.
- 3. No owner/operator shall allow any person to drive/operate if he is not a duly licensed driver or does not possess a Driver's permit.
- 4. Private tricycle motorized or manually operated shall likewise apply for a permit to operate and shall undergo the same process as the motorized tricycle and shall pay the same fees, except that the owner shall not be charged with the following fees:

- a.) Annual supervision fee
- b.) Tricycle Operator's permit fee

Section 12.L. No driver/operator of tricycle for public or for private use shall allow and/or permit any person for passenger to ride on or occupy the rear of the driver's seat of more than one (1) and neither shall allow any person or passenger to hang on to or ride on the rear baggage carriages of the said vehicle.

Section 13.L. Limitation on Issuance of Franchise.

CHRISTOPHER G. MADAP

SALVADOR L. FRENCILLIO

HARRY G. GARRA

MEYTH A. GARCERA

CARLOS G. ESTRELLON, JR.

ERINIE G.

GINO FRANCIS G. SO

EMILY J. CARALDE

ROBERTA N. MISCO

JAIIME G. GARCIA, JR

JOSEPHINE G. BANTISTA

VERONICA

VERONICA

1. Maximum of ~~four~~ (400) hundred units only of motorized tricycle for hire shall be Granted franchise to operate in the municipality of Matnog.
2. The Committee on Transportation may from time to time, increase or decrease if Necessary the number of units allocated per parade by 15%.

Section 14.L. Unit Identification.

1. A motorized tricycle for hire and other similar vehicles operating within the territorial Limits of the municipality of Matnog shall prominently display in the front and rear side portion of the tricycle sidecar. The same sidecar number shall be posted/printed inside the sidecar in front of the passenger seat.
2. A Municipal sticker shall be issued for each tricycle unit upon payment of the annual Renewal of Mayor's Permit. The said sticker shall indicate the year of renewal/registration.
3. A parade color coding shall be adopted and painted on the tricycle sidecar of all for hire tricycles authorized to operate within the territorial limits of the municipality of Matnog so as to distinguish these from those of the different parade for purposes of uniformity and control.
4. No person(s) or operator(s) shall be allowed to paint or cause painting of the sidecar number and the color coding unless duly authorized and/or supervised by the MPDO or his duly authorized representative.

Section 15.L. Designation of loading and Unloading Zones Parada Color Codes, Number of Units.

Loading, unloading parking areas for tricycle in the municipality of Matnog are hereby designated without prejudice to the establishment or alteration of the same as the need arise, upon recommendation of the MPDO or the Committee on Transportation.

	Color Code	Route	Units
a. Parada I	yellow	Point of Origin to Sta. Isabel	25
b. Parada II	blue	Point of Origin to Laboy	95
c. Parada III	Orange	Point of Origin to Lajong	55
d. Parada IV	Yellow/orange	Point of Origin to Banogao	27
e. Parada V	red	Point of origin to Culasi	50
f. Parada VI	green	Point of origin to Balocawe	20
g. Parada VII	white	Poblacion	<u>128</u>

Section 16.L. Tricycle Driver's Qualification

No driver of tricycle or other similar vehicles shall be permitted to conduct, operate or drive any of the said vehicles unless he possesses the following qualifications:

- a) That he is a Filipino Citizen;
- b) That he is not less than 18 years of age.
- c) That he is duly licensed driver/possessor of a valid driver's permit;
- d) That he attended a seminar on Safety and Traffic rules and regulation conducted by the MPDO, PNP and/or TMG.
- e) That he is not suffering from any mental and/or physical defect, contagious and communicable deasease(s)
- f) That he can read and write;
- g) That he possesses a police clearance issued by the Matnog PNP, Court Clearance and Barangay Clearance.

Section 17.L. Proper attire of Driver for Motorized tricycle for hire or private.

1. Slippers or shoes
2. Long pants shall be required
3. Shirts with long or short sleeves are required.

CHRISTOPHER G. HADAP

SALVADOR L. FRENCILLIO

HENRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTACION, JR

FRNIE G

GINO FRANCIS G. SO

EVELYN S. BARALDE

HOMER F. MISCO

JAIME G. GATA, JR.

JOSEPHINE

MAURITSA

URBALDO M.

Section 18.L. The number of passenger to occupy the tricycles shall not exceed three (3) holders of tricycles Operator's permit must carry common carrier insurance sufficient to answer for any liability it may incur passengers and cargoes in case of accident.

Section 19.L. Fares

All operators are required to display the approved fare rates in conspicuous place inside the side car or body of the tricycle.

Section 20.L. Liabilities or Damage.

The owner/operator and driver of any motorized tricycle for hire shall be solidarily liable for any damages or injuries sustained by any person arising from the operation of the tricycle.

Section 21.L. Revocation

The permit issued as provided under this resolution maybe revoked by the Sangguniang Bayan upon recommendation of the MPDO, the Matnog PNP, Chairman on Committee on Transportation for non-compliance and/or non-fulfillment of any of the requirement hereof.

Section 22.L. Enforcement.

The Matnog PNP, the traffic Aides of the municipality and the members of the Committee on Transportation are hereby deputized to effectively enforcement of this revenue code

Likewise, the assistance and cooperation of the LTO and other appropriate government agencies shall be solicited by the municipality of-Matnog for the effective enforcement of this revenue code.

Section 23.L. Transitory provision.

- a) Tricycle operators who are already operating prior to or on the date of the enactment of this revenue code and whose unit/s are duly registered in their names with the LTO or the Municipal Treasurer shall be given the preferential priority to apply for a franchise, provided that said tricycle operator files and or submit his application within fifteen (15) days after the effectivity of this revenue code and has meet all the requirements provided herein.
- b) Application for franchise of all other tricycle operators not falling under the above paragraph shall be processed after the application of the operators with preferential priority shall have been acted upon.
- c) All application for franchise for 2005 maybe filed without any penalties or surcharges within A period of thirty (30) days from the effectivity of this revenue code, notwithstanding a provision of an existing municipal ordinance or resolution to the contrary.

Section 24.L. Penalty Clause

All violation of the provision of this resolution shall be punishable with a fine of P200.00 on the first offense or imprisonment of one (1) day or both:

P500.00 on the second offense or imprisonment of two (2) or both

P1,000.00 on the third and subsequent offenses or imprisonment of three (3) or both at the discretion of the court.

Section 25.L. Applicability Clause

The applicable provision of existing laws and Municipal Ordinance or resolution shall govern all other matters relating to tricycle operation.

Section 26. Separability Clauses.

If any section or provision of this ordinance shall be held unconstitutional or void by any court of competent jurisdiction, the same shall not affect or impair the provisions, sections or parts thereof which shall continue to be in force and effect.

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLANO

HARRY G. GARZA

MEYTH A. GARCERA

CARLOS G. ESTRADON, JR

EMILIO

GINO FRANCIS G. SO

EMILYN S. GANALDE

JOHN P. SISCO

JAMES G. GARZA, JR

JOSEPHINE ANUTISTA

UBALDO

Section 27.L. Repealing Clauses

All ordinance, rules and regulation or parts thereof which are in conflict with or inconsistent to the provision of this ordinance are hereby repealed, amended or modified accordingly.

Article M - Permit Fee on Occupation/Calling Not Requiring Government Examination

Section 01.M. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P 100.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	100.00
(c) On employees and Workers in food or eatery establishment	100.0
(d) On employees and workers in night or night and day establishment	100.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager. Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder	100.00

Section 02.M. Exemption - All professionals who are subject to the Provincial Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 03.M. Person Governed- The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

(a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

1. Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture

CHRISTOPHER G. HADAP

SALVADOR L. PAENCILLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTERSON, JR

GINO FRANCIS G. SO

EMILYN S. BALALDE

ROBERT P. ESCO

JAIIME G. GATA, JR.

JOSEPHINE M. BOUTISNA

UMALDO M. UMANA

manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.

2. Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messengerial services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardware; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
3. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.

(b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty saloons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring o paying public.

(c) Employees and workers in food or eatery establishments such as but not limited to the following:

1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores, and soda fountains;
2. Stallholders, employees and workers in public markets;
3. Peddlers of cook or uncooked foods;
4. All other food peddlers, including peddlers of seasonal merchandise.

(d) Employees or workers in night or night and day establishments such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section P.02.

Section 04. M. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer this municipality upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

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

CHRISTOPHER G. HADAP

SALVADOR L. PRENCILLO

HENRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTERILION, JR

GINO FRANCIS G. SO

EVELYN S. GRAJEDA

HOMER F. MISCO

JAMES G. GATA, JR

JOSEPHINE

DOUSTISA

URBAL

provisions of the Building Code shall govern.

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

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

a. Storage of gasoline, diesel, fuel, kerosene and similar products	
500 to 2,000 liters	P 200.00
2,001 to 5,000 liters	300.00
5,001 to 20,000 liters	400.00
20,001 to 50,000 liters	500.00
50,0001 to 100,000 liters	600.00
Over 100,000 liters	1,000.00
b. Storage of cinematographic film	
	1,000.00
c. Storage of celluloid	
	300.00
d. Storage of calcium carbide	
1) Less than 50 cases	100.00
2) 50 to 99 cases	200.00
3) 100 or more cases	300.00
e. Storage of tar, resin and similar materials	
1) Less than 1,000 kls.	100.00
2) 1,000 to 2,500 kls.	200.00
3) 2,500 to 5,000 kls.	300.00
4) Over 5,000 kls.	400.00
f. Storage of coal deposits	
1) Below 100 tons	200.00
2) 100 tons or above	300.00
g. Storage of combustible, flammable or explosive	
	500.00

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

Section 3Q.03. Administrative Provisions.

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.

Article P. Permit and Inspection Fee on Machineries and Engines

Section 1.P. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

(a) Internal combustibile engines:	
1. 2 HP and below	P 50.00
2. 5HP and below but not lower than 3 HP	75.00
3. 10HP and below but not lower than 5 HP	100.00
4. 14HP and below but not lower than 10HP	200.00
5. Above 15HP	300.00
(b) Other stationery engines or machines:	

CHRISTOPHER E. RADDAP
CER

SALVADOR L. PUENCILLO
Salvador

HARRY G. GARRA
HG

MEYTH A. GARCERA

CARLOS G. ESTRELLON, JR.
CE

GINO FRANCIS G. SO
GF

EVELDO S. GARALDE
ESG

HOMER F. BISCO
HFB

JAIWE G. ESTRELLON, JR.
JGE

JOSEPHINE G. BARRIUSTA
JB

1. 3 HP and below	50.00
2. 5 HP and below but not lower than 3 HP	100.00
3. 10 HP and below but not lower than 5 HP	200.00
4. 14 HP and below but not lower than 10 HP	300.00
5. Above 14 HP	400.00

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

Section 2.P. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Office of the Municipal Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within the first twenty (20) days of January.

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

Article Q. Zoning Compliance Certificate Fee

Section 1.Q. Imposition of Fee. There shall be collected service fee for the issuance of a zoning compliance certificate from person required to secure the same based on the following rates:

Type	Rate
<u>Residential</u>	
50,000.00-75,000.00	P100.00
76,000.00-125,999.00	150.00
126,000.00-175,000.00	220.00
176,000.00-250,999.00	280.00
251,000.00-350,000.00	350.00
351,000.00-500,000.00	420.00
501,000.00-800,000.00	480.00
801,000.00-1,000,000.00	600.00
More than 1M-to 2M	700.00
More than 2M to 3M	800.00
More than 3M to 4M	900.00
More than 4M to 5M	1,000.00
More than 5M	1,500.00
<u>Commercial/Industrial</u>	
Less than 50,000.00	240.00
50,000.00 - 75,000.00	300.00
76,000.00 - 125,000.00	360.00
126,000.00- 175,000.00	420.00
176,000.00-250,000.00	480.00
251,000.00- 350,000.00	540.00
351,000.00 - 500,000.00	600.00
501,000.00 - 800,000.00	660.00
801,000.00 -1,000,000.00	720.00
More than 1M to 2M	840.00
More than 2M to 3M	960.00
More than 3M to 4M	1,080.00
More than 4M to 5M	1,200.00
More than 5M	1,700.00
<u>Commercial/Institutional</u>	
500,000.00 - 750,000.00	480.00
751,000.00 - 1,000,000.00	600.00

CHRISTOPHER G. MADAF

SALVADOR L. FRENCILLLO

HARRY G. GARRA

MEXITH A. GANCERA

CARLOS G. ESTEBAN, JR ERMITA

GINO FRANCIS G. SO

EVELYN S. GRAJEDA

HOMER F. BISCO

JAI ME G. GATEX, JR.

JOSEPHINE G. MONTISA

UMA

More than 1.5M to 2M	840.00
More than 2M to 3M	960.00
More than 3M to 4M	1,080.00
More than 4M to 5M	1,200.00
More than 5M	1,700.00

Section 2.Q. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 3.Q. Accrual of Proceeds. The proceeds from Zoning Compliance Certificate fees shall accrue to the general fund of this municipality.

Section 4.Q. Administrative Provision.

It shall be the duty of the Zoning Administrator or the duly designated local official to secure annually from HLURB pertinent rules and regulations required to implement this Article and to obtain the revised schedule of fees as soon as they are promulgated and become effective.

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

Section 1.R. Imposition of Fee. Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality in connection with construction works and/or other purposes, shall first secure a permit from the Mayor and pay a fee according to the following schedule:

- 1) For construction P 20.00 /sq. m. per week
or fraction thereof
- 2) Citeria during town fiesta Class A- P1,500.00/linear meter
B- 1,000.00/linear meter

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

Section 2.R. Time of Payment. The fee shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

Section 3. R. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer & the Municipal Planning & Development Coordinator shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

Article S. Permit Fee for the Conduct of Group Activities

Section 1.S. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this municipality shall obtain a Mayor's permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

- 1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets 100.00
- 2. Dances 200.00
- 3. Coronation and ball 200.00
- 4. Promotional sales 300.00
- 5. Other Group Activities 200.00

Section 2.S. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

CHRISTOPHER G. HADAP

SALVADOR L. FAENCILLLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTRELLON, JR. ENRIE G. G.

GINO FRANCIS G. SO

EVELYN S. GERRALDE

HOWEN F. BISCO

JAIME G. GALA, JR.

JOSEPHINE M. LAUTISTA

JERALDO

Section 3.S. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 3.S. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

ARTICLE T. REGULATORY FEE TO VESSELS PLYING THE ROUTE FROM MATNOG TO ANY POINT OF VISAYAS AND MINDANAO.

Section 01.T. Imposition There shall be a regulatory fee of One Thousand (P1,000.00) Pesos per trip to every vessels plying the route from Matnog to any point of Visayas and Mindanao.

Section 02.T. Implementation. It shall be the responsibility of the Office of the Municipal Treasurer or his duly representative to implement the collections being imposed.

Section 03.T. Disposition of Proceeds. The proceeds shall be deposited in a trust fund and shall accrue solely to the LGU to be utilized for the operationalization of the Solid Waste Management Council.

Section 04.T Provision. Violation of any of the provisions shall automatically cause for the cancellation of the Mayor's permit.

ARTICLE U. REGULATORY FEE FOR EVERY PASSENGER BOARDING THE FERRY BOATS FROM MATNOG PORT BOUND FOR SAMAR.

Section 01.U. Imposition. There shall be collected a regulatory fee of Five Pesos (5.00) for every passenger boarding the ferry boats from Matnog Port bound for Samar.

Section 02.U. Implementation. It shall be the responsibility of the Office of the Municipal Treasurer or his duly authorized representative to implement the collection being imposed.

Section 03.U. Disposition of Proceeds. Seventy Percent (70%) shall be utilized dependent upon the needs of the LGU of Matnog, Sorsogon in its operation and delivery of basic services and the remaining thirty (30%) shall be utilized solely for the maintenance of facilities in the port area and nearby surroundings.

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

Section 1. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this municipality.

	Amount of Fee
1. Certified Xerox copy/page	20.00
2. Certified Correct:	
a. SB Resolution/ordinance Xerox copy/page	20.00
b. SB Resolution/ordinance computerized/page	40.00
3. Certified copies:	
a. Per document, exclusive of copying	20.00
b. Photo copy/page	20.00
c. Typewritten per 100 words or fraction thereof	40.00

CHRISTOPHER G. HADAP

SALVADOR L. FRENCHILLO

HARRY G. GARRA

MERYLL A. GARCERA

CARLOS G. ESTIVILON, JR

ERINIE

GINO FRANCIS G. SO

EVELYN S. GALANDE

HOMER E. DISCO

JAIRES G. GARCIA, JR.

JOSEPHINE B. BUTISTA

TRACY

d.	Mayor's clearance	40.00
e.	Service fee	20.00
f.	Research fee	20.00
g.	Police blotter	20.00

4.	Assessor's Office	
1.	Research fee for lot verification	30.00
2.	Certified photo copy on the following:	
2.1.	Barangay Base Map	50.00
2.2.	Property Identification Maps(PIM)	50.00
2.3.	Tax Declaration/copy	50.00
2.4.	Other forms/documents	50.00
3.	Certification on the following:	
3.1.	Status of real property	50.00
3.2.	Real Property valuation	50.00
3.3.	Certification of No improvement	50.00
3.4.	Other real property certification	50.00
4.	Tax Declaration	
4.1.	Certified computerized copy	50.00
4.2.	Owner's copy	35.00
5.	Service Fee:	
5.1	Lots for ocular Inspection(requested)	
a.	Barangay within the Poblacion	100.00
b.	Barangay along the road	150.00
c.	Interior barangays	180.00
d.	Coastal	220.00
6.	Processing Fee:	
6.1	New tax declaration of real property/parcel	35.00
6.2	Transfer of Tax Declaration/parcel	35.00
7.	Research Fee	25.00

Section 2. Exemption. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

Section 3. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article B. Other Fees and Charges

Section 01. Imposition of Fees. There shall be collected for surveillance & monitoring services conducted on business activities within the municipality of Matnog.

	Amount of Fee	
1.	Meat Inspection Permit:	
	Cow	100.00/head
	Carabao	100.00/head
	Pig	60.00/head
	Other	25.00/head
2.	On large cattle	
	Certificate of Ownership	125.00/head
	Certificate of Transfer	200.00/head
	Penalty of late registration	50.00/head

CHRISTOPHER G. MADAP

SALVADOR PRENCILLIO

HARRY G. GARRA

MEYTHE A. GARCERA

CARLOS G. ESTRELLON, JR.

EMILIE G. GARRA

GINO FRANCIS G. SO

EVELYN S. PARALDE

HOMER P. MISCO

JAIWE G. GATA, JR.

JOSEPHINE G. MAJUTISTA

UBALDO N.

3.	Livestock Development Fund (LDF)	10.00
	Registration of branding	100.00
3.	For use of computer center	
1.	Internet	30.00/hr (min of 1/2 hour)
2.	Encoding/typing/scanning	20.00/hr
3.	Printing	
	Dot Matrix	3.00/page
	Colored printing (Inkjet)	7.00/page
	Black & white (Inkjet)	5.00/page
4.	Photocopy	
	Short bond paper	2.00/page
	Long bond	3.00/page
4.	Photo ID	
	1"x1" (5 pcs)	100.00
	1 1/2" x 1 1/2" (5 pcs.)	120.00
	2" x 2" (5 pcs.)	140.00
	3R (1pc.)	50.00
	4R (1 pc.)	70.00
	5R (1 pc.)	110.00
	Photo editing	30.00/hr.
5.	Bicycle:	
	Recovery cost of plate	40.00/annum
6.	For Trucking (per delivery)	
	Fish, Nipa singles, & copra dealer:	
	Below 10 tons	400.00
	Above 10 tons	600.00

Article C. Local Civil Registry Fees

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

	Amount of Fees
(a) Marriage Fees:	
1. Application for marriage license	200.00
2. Marriage license fee	100.00
3. Marriage solemnization (Mayor) fee	500.00
4. Family Planning Counseling	50.00
(b) For registration of the following:	
1. Legitimation	200.00
2. Option to select Filipino citizenship	500.00
3. Voluntary emancipation of minor	200.00
4. Repatriation or voluntary renunciation of citizenship	500.00
5. Recognition, impugning or denying such registration Or acknowledgement	100.00
For Filing fee under R.A. 9048 Petition	
1. Petition for correction of clerical error	1,000.00
2. Petition for change of first name	3,000.00
3. Service fee for migrant Petition	500.00
Miscellaneous:	
1. Certification of available civil Registry record	75.00
2. Certification on request for indorsement of Civil registry record to OCRG	75.00
3. Research/service fee	25.00

CHRISTOPHER H. HADAP

SALVADOR L. FRANCILLIO

HANNY G. GARRA

MERYTH A. GARCENA

CARLOS G. ESTRELLON, JR. ERNIE

GINO FRANCIS G. SO

EVELYN B. BARALDE

HOMER P. MISCO

JAIJAE G. GARRA, JR.

JOSEPHINE G. MANTISA

URBALDO M. U

Section 02. BURIAL FEES:

- | | | |
|----|-----------------------------|--------|
| 1. | Burial Permit Fee | 40.00 |
| 2. | Exhumation of cadaver | 100.00 |
| 3. | Fee for disinterment remain | 100.00 |
| 4. | Transfer of cadaver | 40.00 |

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

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

Section 03. Time of Payment. The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 04. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article D. Police Clearance Fee

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

	<u>Amount of Fee</u>
1. For employment, scholarship, study grant, and other purposes not hereunder specified	P30.00
2. For change of name	50.00
3. For application for Filipino citizenship	1,000.00
4. For passport or visa application	200.00
5. For travel abroad	200.00
6. For other purposes	30.00
7. Research/Service fee	10.00

Section 02. Time and manner. The fees imposed shall be paid to the municipal Treasurer upon application of Police Clearance fee.

Article E. Sanitary Inspection Fee

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

Section 02. Unless otherwise provided in this ordinance, the following fees shall be collected prior to the issuance of a Mayor's permit fee.

	<u>Amount of Fee</u>
Financial institution such as banks, pawnshop, Money shops, insurance companies, dealers in Securities and foreign exchange	400.00
Gasoline service/filling station	500.00
Private hospital	1,000.00
Funeral Parlor	1,000.00

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLON

HARRY G. GAURA

MERYTH A. GARCERA

CARLOS R. ESTIBALON, JR.

ERNIE

GINO FRANCIS G. SO

EVELYN S. GUADE

HOMER F. MISCO

JAMES G. CALA, JR.

JOSEPHINE G. MADRISTA

HERALDO M.

Hotels, motels, apartelles, pension inns	
With more than 100 rooms	1,500.00
With 50 but less than 100 rooms	1,000.00
With 25 but less than 50 rooms	800.00
With 15 less than 25 rooms	600.00
With less than 15 rooms	400.00
Apartment/door	200.00
House for rent	300.00
Dormitories/lodging house or boarding house w/	
More than 25 boarders	600.00
15 or less than 25 boarders	500.00
Less than 15 boarders	300.00
Institution of learning	700.00
Media facilities	300.00
Telegraph/teletype/cable and wireless communication	
Companies/cellsites	1,000.00
Telephone calling station	300.00
Administration Offices/display office/office of prof.	200.00
Bus transportation office	500.00
All other business, industrial, commercial, agricultural,	
Establishment not specifically mentioned above:	
With an area of more than 1,000 sq. m.	1,000.00
500 or more but less than 1,000 sq. m.	900.00
200 or more but less than 500 sq. m.	800.00
100 or more but less than 200 sq. m.	700.00
Less than than 100 sq. m.	300.00
Hardware, electrical/mechanical repair shops,	300.00
Drugstores, groceries	300.00
Carenderia, turo-turo, cafeterias	100.00
Bar, beer house, music lounge	400.00
Massage parlor, sauna bath	400.00
Sari-Sari Store (Poblacion)	100.00
(Barangay)	50.00
Amusement places(theater, cinemas, cockpit, etc.)	1,000.00
All other establishment not specifically mentioned above	200.00

In case an individual, partnership or a corporation conducts or operate two or more business in one place or establishment, the sanitary inspection fee shall be imposed on the business with highest rate.

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

Section 03. Administrative Provisions.

(a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

(b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Article F. Service Fees for Health Examination

Section 01. Imposition of Fee. There shall be collected a fee of Fifty Pesos (P50.00) from any person including all helpers involved in the operation, who shall acquire business permits/license in the municipality of Matnog who is given a physical examination by the Municipal Health Officer or his duly authorized representative.

CHRISTOPHER F. HADAP
SALVADOR L. FRENCIILLO
HARRY G. GARRA
MEYTHE A. GARCERA
CARLOS G. ESTABLAN, JR.
ERAN

GINO
EVERALDO S. GALANDE
KOWEN M. MISCO
JAYME G. GARRA, JR.
JOSEPHINE
MAURITISA
URBALDO M. URBALDO

A fee of **Thirty Pesos (P30.00)** shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

Section 02. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 03. Administrative Provisions.

(a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.

1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)
6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

(b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

(c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 04 Penalty. A fine of One Thousand Pesos (P1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article G Rentals For the Use of the Heavy Equipment of the Local Government of Matnog

Section 01. Imposition. The following rates of rental fees for the use the Heavy Equipment of this municipality shall be collected:

Unit/Type	Rate of Rental
Buldozer	P20,120.00/day (8 hours)
	a. Starting time included the time of Travel from base to job site.
	b. Operator P500.00/day
	c. Fuel supply expense shall be shouldered by the client.
Road Grader	P12,048.00/day (8 hopurs)
	a. Starting time includes the time of travel From base to job site.
	b. Operator P500.00/day
	c. Fuel supply expense shall be shouldered by the client.
Pay Loader	P7,096.00/day (8 hours)
	a. Starting time includes the time of travel From base to job site

CHRISTOPHER G. MADAP

SALVADOR L. VICENCIALDO

HARLEY J. GARRERA

MERYTH A. GARCERA

CARLOS S. ESTRELLON, JR

GINO FRANCIS B. SO

EVELYN S. CARALDE

ROMEL M. MISCO

JALDE C. GATA, JR.

JOSEPHINE M. DAUTISTA

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLANO

HARRY G. GARRA

MERYTH A. GARCERA

GABRIEL GONZALEZ, JR

Backhoe

Dump Truck

- b. Operator-P500.00/day
- c. Fuel supply expenses shall be shouldered by the client.
- P20,760.00/day (8 hours)
- a. Starting time includes the time of travel From base to job site.
- b. Operator-P500.00
- c. Fuel supply expenses shall be shouldered by the client.
- P8,032.00/day (8 hours)
- a. Starting time included the time of travel from base to job site
- b. Operator P500.00
- c. Fuel supply expenses shall be shouldered by the client.

Section 02. Application to rent the heavy equipment.

A written application to rent for the use of the heavy equipment (a) shall be filed before the office of the Municipal Mayor, setting forth the name, address of the applicant and other information as maybe required needed for the proper computation of amount to be charged, such as the time, date, and the duration of the use of the heavy equipments.

Section 03. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article H. Service Charge for Garbage Collection

Section 01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee prior to the issuance of a Mayor's permit in accordance with the following schedule:

	Amount of Fee
Institutional Learning:	
Private Universities, colleges and educational or Vocational institution on the total semester as follows:	
30,000 students or more	P4,000.00
20,000 or more but less than 30,000	3,500.00
10,000 or more but less than 20,000	3,000.00
5,000 or more but less than 10,000	2,500.00
5,000 students or below	2,000.00
Media Facilities	
radio stations	1,000.00
TV Station/Cable System	1,000.00
Telegraph, Teletype, Cable Communication.	600.00
Telephone Companies	600.00
Administration Office, Display Offices or Professional Offices	150.00
Film Location Shooting	200.00/day
Private warehouse or Bodega	500.00
Amusement Places	
bowling establishment	400.00
circuses, carnivals and the like	400.00
cockpit	1,000.00
Night /Day club discos	
night club	1,000.00
day club	600.00
cocktail lounge or bars, beer gardens discos	800.00
cabaret/dance hall	800.00
music lounges	700.00
sing-along restaurants/videoke	200.00
Resort or other similar establishments	1,000.00
Sauna bath and massage clinic	600.00

GINO FRANCIS G. SO

Emilyn Francis G. Valdez

HOMER M. ESCOBAR

JAIMIE G. GARRA, JR

JOSEPHINE G. CALOTIESTA

Theaters, cinemas houses with setting capacity of:	
more than 200 persons	1,500.00
500 or more but less than 2,000	1,000.00
less than 500	700.00
Financial Institution	
commercial banks	1,000.00
saving banks	900.00
pawnshops/money shops	600.00
authorized foreign exchange	400.00
Private Hospital and Medical Clinic with bed capacity for:	
for more than 200 persons	10,000.00
150 to 199	9,000.00
100 to 149	8,000.00
50 to 99	5,000.00
49 below	3,000.00
animal	2,000.00
Funeral Parlor	2,000.00
Gasoline Station	
having an area of 1,500 sq.m or more	1,000.00
having an area of more than 1,000 but not less than 1,500 sq.m	800.00
having an area of more than 500 but not having an area of 200 sq.m or less	600.00
Hotels, motels, apartelles, pensions inns, boarding house, lodging houses, Dormitories, dwelling and other spaces for less or rent	300.00
hotels	200.00
motels/drive inns	100.00
boarding houses, lodging houses	
bed spacing	10.00/bed
All other businesses and service agencies not specifically mentioned:	
Manufacturers, producers, processors	
-factory with aggregate area of 1,000 sq.m or more	10,000.00
-500 or more but less than 1,000 sq.m	9,000.00
-100 or more but less than 200 sq.m	6,000.00
-50 or more but less than 100 sq.m	2,000.00
Brewers, distillers, compounders and public eating places with an with an aggregate area of:	
1,000 sq.m or more	10,000.00
500 sq.m or more but less than 1,000 sq.m	9,000.00
200 sq.m or more but less than 500 sq.m	8,000.00
100 sq.m or more but less than 200 sq.m	6,000.00
50 sq.m or more but less than 100 sq.m	4,000.00
50 sq. m and below	2,000.00
Contractors, printers and publisher	500.00
Independent wholesaler, dealers, distributor	
Distributor, reoackers, and retailer with aggregate area Of 1,000 sq. m. or more	10,000.00
500 sq. m. or more but less than 1,000 sq.m	9,000.00
200 sq. m. or more but less than 500 sq. m.	8,000.00
100 sq. m. or more but less than 200 sq.m.	6,000.00
50 sq. m. or more but less than 100 sq. m.	4,000.00
50 and below	2,000.00
Hardware & electrical/mechanical, repair shop,	
Drug store & groceries	300.00
Auto/tricycle repair shop/refregirator/aircon,	
Welding shop/window grills	400.00
Bakery/restaurant/sari-sari store(boplacion) fastfood	
Carenderia, turo-turo	200.00
Sari-sari store (barangay) and all business	
Establishment not mentioned above	100.00

GILBERTO PABER, G. MADAP
GP

SALVADOR L. FRENCILLO
SLF

MARY G. GARCIA
MG

MELYTH A. GARCERA

CARLOS G. BISTRELLON, JR
CB

GINO FRANCIS G. SO
GF

EMILY FRANCIS
EVALINE CARALDE
HERNAN M. MISCO
EF

JAMIE G. CALA, JR
JOSEPHINE
JULISSIA
JC

When two or more kinds of businesses subject to garbage service charges are conducted in the same place or establishment by the same owner or operator, the charge shall be collected that of the business which has the highest rate plus twenty five (25%) percent thereof.

Section 02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 03. Administrative Provisions.

(a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.

(b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.

(c) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month the said business establishment to find out whether garbage is properly disposed of within the premises.

Article I. Charges for Parking

Section 01. Imposition of Fee. There shall be collected fees for the use of municipal parking area on the Matnog Integrated bus Terminal or designated streets for pay parking in accordance with the following schedule:

(a) Day Parking Rates

Vehicle Type	Amount of Rate/per day
Tricycle	5.00
Private Cars and Service Vehicles	30.00
Passenger Jeepneys	30.00
Cargo Trucks/Delivery Vans	100.00
Passenger Bus	250.00

(b) Overnight Parking Rates

Passenger Bus	350.00
Private car/other type of vehicles	50.00

(c) Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article.

Each barangay shall assist the municipal government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a Twenty five percent (25%) share of the fees collected from its area of jurisdiction.

Section 02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article J. Municipal Health Center Service Fees

Section 01. Imposition of Municipal Health Center Service Fees. The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Hospital:

Medical Fees	Amount of Fee
Normal Delivery	2,000.00

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLIO

HENRY G. GARRA

MERYLIM A. GARCERA

CARLOS G. ESTRELLON, JR. ERANIE

JOSEPH S. ANAIDO
HOMER P. MISCO

JALINE G. GATA, JR.

JOSEPHINE

SAITISUA

UMALDO M.

Suturing of wounds

10.00

Laboratory Examination Fees:

Complete blood count	80.00
Hemoglocotest	70.00
Routine Stool Examination	10.00
Hemoglobin/hemotocrit Determination	10.00
Urinalysis	20.00
Blood typing	10.00
Platelet	50.00

Section 02. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

Section 03. Exemptions. Residents who are certified by the DSWD as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income does not exceed P50,000.00 per year of the poverty line established by NEDA, whichever is higher.

Article K. Slaughter and Corral Fees

Section 01. Imposition of Fees. There shall be imposed the following:

(a) **Permit Fee to Slaughter.** Before any animal is slaughtered for public consumption, a permit fee therefor shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, thru the Municipal Treasurer upon payment of the corresponding fee, as follows:

	Per Head
Large cattle	P50.00
Hogs	30.00
Goat/Sheep	20.00
All others	20.00

(b) **Slaughter Fee.** The fee shall be paid to cover the cost of serve in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

Large cattle	P 150.00
Hogs	100.00
Goat/Sheep	100.00
All others	100.00

(c) **Corral Fee, per head, per day or fraction thereof:**

Large cattle	P 30.00
Hogs	20.00
Goat/Sheep	20.00
All others	20.00

Section 02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

Section 03. Time of Payment.

(a) **Permit Fee.** The fee shall be paid to the Municipal Treasurer upon application for a permit slaughter with the Municipal Veterinarian.

CHRISTOPHER G. HADAP

SALVADOR M. PENCILLAO

MARY G. GARCIA

MARY LITA A. GARCERA

CARLOS G. ESTERILON, JR

GERALDINE G. G.

GINO FRANCISCO G. LO

Emilyn A. Francisco

JAIIME G. OATE, JR. JOSEPHINE M. LAUTISTA

UNALDO M. UER

(b) **Slaughter Fee.** The fee shall be paid to the Municipal Treasurer or his authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

© **Corral Fee.** The fee shall be paid to the Municipal Treasurer before the animal is kept in the city corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 04. Administrative Provisions

(a) The slaughter of any kind of animal intended for sale shall be done only in the municipal slaughter house designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption maybe done elsewhere except large cattle which shall be slaughtered only in the public slaughterhouse.

(b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefor.

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

(d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

CHAPTER V - PUBLIC MARKET

Section 01. Definition of Terms: for purposes of this article, the following shall be defined as follows:

1. "Public Market" refers to any place, building or structure of any kind owned and operated by the Municipal Government of Matnog and designated as such by the Sangguniang Bayan where basic food items and other commodities are displayed and offered for sale. Public Market also includes market stalls, tiendas, buildings, road, subways, waterways and other appurtenances which are integral parts thereof.

2. "Market Premises" refers to any open space in the compound, part of the market lot consisting of bare ground not covered by the market building or buildings.

3. "Government Owned and / or Operated Public Market " refers to those establishments constructed out of public funds or those leased/acquired by any person, natural or judicial, operated by the government through its instrumentality, branch or political subdivision.

Sections in the public market shall be as follows:

a **Dry Goods Section** - classifies under this section are four sub sections, namely- Textile and Foot wear, General Merchandize, Sari-sari and groceries

CHRISTOPHER G. MADAP

SALVADOR E. FRANCISCO

HENRY G. VARRA

MARYLETH A. GARCERA

CARLOS G. BRITTON, JR

EVANITA

GINO... 20

Randy A. Gualde

HOWIE P. JASSCO

JALLEN S. GARCIA, JR.

JOSEPHINE BRITTON

URBANO

the area where only kinds of textiles, ready made clothes, footwear, native items, toiletries, novelties, kitchen wares, utensils and other household articles, handbags, school supplies, canned goods and other grocery items and the like shall be sold.

- (b) Fruits and Vegetables Section – refers to the area where only kinds of vegetables, fruits, root crops such as camote and cassava and the like shall be sold.
 - (c) Rice and Cereal Section – refers to the area where only rice and corn and other grains or cereals are sold.
 - (d) Meat Section – refers to the area where only all kinds of meat shall be sold, provided that dressed chicken shall be separately displayed and properly labeled.
4. "Market Stall" refers to any allocated space in the public market where merchandise of any kind is sold or offered for sale and from which regular fee is collected in a defined periodic basis.
 5. "Stall Holder" refers to any "awardee" or grantee of the right to use a definite space within the public market and from whom rental, charge or fee is collected for the purpose of selling goods, commodities or services to the public.
 6. "Vendor" refers to a person who sells goods, commodities or food stuff within the market premises.
 7. "Market Rental Fee" refers to the fee or charge paid to and collected by the municipal government through the municipal treasurer from market vendors or stall holders for the privilege of using market spaces or facilities.
 8. "Ambulant, Transient or itinerant Vendor or Hawker" refers to a vendor or seller who does not regularly occupy a definite place of the market but who comes either daily or occasionally to sell/her goods whenever allowed by the ordinance or rules and requisition enacted by the Sangguniang Bayan.
 9. "Bagsakan" is basically an area where wholesale goods are delivered in bulk and which functions as a transaction area for producers, wholesalers and retails.
 10. "Saod Day or Market Day" or Fair" refers to that day or period of time allowed by ordinance or existing law, rules and regulation during which all interested persons not otherwise prohibited shall bring or display their agriculture produce for exchange sale or barter on the space duly designated.
 11. "Municipal Government" refers to the local government of the Municipality of Matnog including its barangays.
 12. "Local market Authorities" refers to the Municipal Mayor, or any other municipal official charged with the management of the public market and/or specific aspects of such operation.
 13. "Municipal Market Committee" refers to the body whose duty is to conduct the drawing of lots opening of bids in connection with the adjudication of vacant or newly constructed stalls in the municipal market and to certify to the Sangguniang Bayan the results thereof.
 14. "Market Screening Committee" refers to the committee created under transitory provisions of this ordinance tasked to screen and determine who are qualified applicants for stalls, booths or spaces in the new public market from among the vendors or stall holders of the market existing prior to the enactment of this ordinance.
 15. "Matnog Public Market" the main public market established by the municipal government.

CHRISTOPHER G. HADAP

SALVADOR L. FRENCILLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTRELLON, JR

EMITE

GINO FRANCIS G. SO

EVELYN S. CARALIDE

HOMER P. BISCO

JAIIME G. GATA, JR

JOSEPHINE B. LAUTISTA

EMITE

16. "Support Facilities" refers to service areas directly supportive of market operations including the bagsakan, central collection station for waste, poultry dressing area, ice storage facilities, cold storage and storage rooms, toilets, parking areas, slaughterhouses, ice plants, warehouses and trading post.

Section 2. SITE. No public market of any be established except on sites determined in accordance with pertinent existing laws, ordinances, rules and regulations.

Section 3. Establishment Requirements. The design and construction of very public market shall be in accordance with the provisions of existing laws, ordinances, rules and regulations.

Section 4. Numbers of Markets. The local Sanggunian shall determine the number of public markets to be established in the municipality, taking into consideration the needs of both consumers and traders in the area and the economic viability of such public markets.

Section 5. Limitations on Transfer of Market Site. No transfer of market site shall be made unless conditions and developments favorable to the relocation or the transfer of the market site are obtained. The local Sanggunian may transfer or relocate the market site to a location more suited to current needs and future development and progress, provided, that no transfer of market site shall be made outside the territorial boundaries of the local unit concerned, and provided further, that the construction of the new public market shall be made in accordance with existing laws, ordinances, rules and regulations.

CHAPTER VI – SUPERVISION AND CONTROL

Section 1. Municipal Mayor. The Municipal Mayor exercises general control and supervision over the public market established, administered and operated by the Municipal Government Unit of Matnog.

Section 2. Market Supervision. There shall be a Market Supervisor who, under the direct supervision and control of the Municipal Mayor, shall be charged and responsible for the immediate administration and management of the government owned/operated public market, as well as those that may established in the future. The said Market Supervisor shall have full control and direction of the administrative performance and function of all market personnel. The Market Supervisor shall see to it that all cash collection are remitted to the Municipal Treasurer.

The proposed Matnog Public Market organizational Chart is shown in Figure 1. The corresponding duties and function of each personnel are also provided.

The Market Supervisor shall:

- a. Exercise general supervision and control of the following:
 - collect all fees from all permanent and temporary stall holders and cash tickets within the market;
 - maintenance and upkeep of the market and slaughterhouse; and
 - food and meat inspection
- b. Assess the performance of the public market and be kept updated on the progress of operation;
- c. Resolve problems that may arise in its operation
- d. Prepare/consolidate market report and submit the same to the Office of the Mayor
- e. Attend meeting with the local government official to discuss problems of common concern;and
- f. Exercise such other duties and functions as may be prescribed by law of ordinance.

The Building Supervisor shall:

- a. Supervise cleanliness and maintenance of the building;
- b. Provide recommendation for the proper maintenance of the building
- c. Report fixture all fixture requiring repairs and supervise such repairs; and
- d. Exercise such other duties and functions as may be prescribed by law or ordinance.

CHRISTOPHER G. HADAP

SALVADOR L. FRENCHILLO

HARRY G. GARBA

MERYTH A. GARCERA

CARLOS G. ORTEGA, JR.

DEBITE

GINO FRANCIS G. SO

EVELYN S. GARAYDA

HOWEN F. MISCO

JAYME G. GATE, JR.

JOSEPHINE B. BARTISTA

U...

The Food/Meat Inspector Supervisor shall:

- a. Supervise, direct and control activities of food/meat inspection
- b. See to it that carenderias and food stalls use clean and sanitary utensils and kitchen wares, and that food served are fresh from any health hazard;
- c. Exercise such other functions and duties as may be prescribed by law or ordinance.

The Market Collection Supervisor shall:

- a. Supervise market collections in the collection of stall rental, fees and charges;
- b. Maintain updated list of vendors;
- c. Prepare daily monthly and annual collection report;
- d. Submit all cash collections to the Municipal Treasurer;
- e. Exercise such other functions and duties as may be prescribed by law or ordinance.

The Food/Meat Inspector shall:

- a. Inspect food stalls and carenderias and see to it that food served and utensils used are health safe;
- b. Certify freshness of the meat sold in the market;
- c. Report to the food/meat inspection supervisor any unhealthy or unsanitary practice observed in any of the food stalls and carenderias as well as with the meat vendors;
- d. Exercise such other duties and functions as may be prescribed by law or ordinance.

The Market Collector shall:

- a. Collect stall rentals, charges and issue receipts;
- b. Report vacant and occupied stall to the market collection supervisor;
- c. Exercise such other duties and functions as may be prescribed by law or ordinance.

The Utility Worker shall:

- a. Maintain the general cleanliness of the public market building, the slaughterhouse and the vicinity;
- b. Report all fixtures requiring repair to the building supervisor;
- c. Exercise such other functions as may be prescribed by law or ordinance

CHAPTER VII- ADJUDICATION OF STALLS ROOMS, BOOTHS AND SPACES

Section 1. Municipal Market Committee. There shall be a Municipal Market Committee which shall be composed of the Municipal Treasurer as Chairman, a representative of the Municipal Mayor, the Municipal Planning & Development Coordinator, the Chairman of the Committee on Market of the Sangguniang Bayan, the Municipal Legal Officer and the President of the Federation of Market Vendors as members, which shall take charge in the adjudication of market stalls, rooms, booths and spaces to applicant of the municipal Public market in accordance with this ordinance. The Committee shall certify to the Sangguniang Bayan the adjudication made, and shall serve as the advisory body of the municipal Mayor and the Sangguniang Bayan on the matters affecting market operation and management'

Section 2. To Whom Award May be Made. No person shall operate or be awarded a market stall, room, booth or spaces, or be allowed to do business in the public market without first securing the permits and / or licenses required by the Municipal government and subject furthermore to the qualifications prescribed hereunder and the other pertinent provisions of the ordinance. No person shall sell, offer for sale or display any item or article in the public market or use or occupy any stall, room, booth or space without having awarded or assigned such stall, room, booth or space in the prescribed herein.

Section 3. Qualification of Market Stall Holders.

- a. Must be atleast 18 years old.
- b. Filipino, Citizen, except in cases where aliens may be allowed to occupy stall, as provided for in this ordinance.

CHRISTOPHER G. HADAP

SALVADOR L. FRENCIULO

RANNO G. GARRA

MERYLTH A. GARCERA

CARLOS G. ESTRELLON, JR

GINO FRANCIS G. SO

EVERLY S. GALANDE

HOMER P. LISCO

JAME G. GATA JR.

JOSEPHINE S. DAVIESTA

Building No. _____ hereby apply to lease Stall No. _____ Section of the _____ market, I am _____ years old, a citizen of the _____ and residing at _____

Should the above mentioned stall, room, booth or space be leased to me in accordance with the market rules and regulation, I promise to hold the same under the following conditions:

1. That while I am occupying or leasing this stall, room, booth or space I shall at all times have my picture and that of my helper/helpers conveniently framed and hanged up conspicuously in the stall, room, booth or space.
2. I shall keep the stall, booth or space, at all time, in good sanitary condition, and comply strictly with all pertinent market laws, ordinances, rules and regulation, now existing or which hereafter be promulgated.
3. I shall pay the corresponding rent and Sales of right for the stall, room, table or space in the manner prescribed by existing ordinance
4. In case I engage helpers, I shall nevertheless personally conduct my business and be present at the stall, room, booth or space. I shall promptly notify the market authorities of my absence, giving reason or reasons therefore.
5. I shall not sell nor transfer my privilege to the stall, room, booth or space or otherwise permit another to conduct business thereon.
6. Any violation on part or on the part of my helpers of the foregoing conditions shall be sufficient cause for the authorities to moto propio cancel my lease contract and simultaneously close and or/padlock my market stall.

Very truly yours

Applicant

I, _____ do hereby state that I am the person who signed the foregoing application, that I have read the same, and that the contents thereof are true to the best of my knowledge.

Applicant

Subscribed and sworn to before me this _____ day of _____
0 _____ affiant/applicant exhibiting to me his/her CTC No. _____ issued on _____
_____ at _____, Philippines.

Administering Officer

d. That after the award of any stall, room, booth or space, a contract of lease shall be executed by the municipal Mayor representing the Municipal Government and the awardee, after the latter has complied with all other requirements. The contract of lease shall be substantially in the following form but may be modified to conform to the needs of the particular market:

CONTRACT OF LEASE

KNOW ALL MEN BY THESE PRESENTS:

This contract of Lease is made and entered by and between:

MUNICIPALITY OF MATNOG, SORSOGON, A Public Corporation existing under and by virtue of the laws of the Philippines represented in this act by its Municipal mayor _____ hereunder called the LESSOR;

-and-

ROSEMARY G. MADAP

ERNIE G. GARCERA

SALVADOR L. FRENCILLANO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTRELLON, JR

NO. FRANCIS G. SO

EMILYN P. GALANDE

HONOR. F. JISCO

JAMES G. GALA, JR

UMALDO M. UMALDO

JOSEPHINE M. ANDRISTIA

Of legal age, single/married, Filipino citizen and a resident of _____ Matnog, Sorsogon, Philippines hereinafter called the LESSEE;

WITNESSETH

The LESSEE is an awardee of stall No. _____ of Building No. _____ Section of the Matnog Public market.

The LESSOR hereby leases the aforesaid stall in favor of the aforementioned LESSEE subject to the following terms and conditions:

1. That this contract of Lease shall be for a period of five (5) years from the date hereof unless sooner cancelled or revoked for cause;
2. That LESSEE shall at all times keep the stall in good sanitary condition and shall comply strictly with all market laws, ordinances rules and regulations now existing for which may be hereafter promulgated.
3. That LESSEE shall pay the corresponding rent, sales of right and charges for the stall and shall secure business permit and license therefore in the manner and amount prescribed on this ordinance;
4. That LESSEE shall be allowed to take possession over his/her awarded stall only upon compliance with all prescribed requirements;
5. That the business to be conducted in the stall shall belong exclusively to the herein LESSEE;
6. That The LESSEE shall not sell, sublease or transfer his/her privilege to the stall nor otherwise permit another person to conduct business therein;
7. That LESSEE shall not use the privilege to the stall whether directly or indirectly as his collateral or security for any loan agreement with any public or private entity;
8. That at any given time that the market stall/stalls shall be used for purposes other that which is intended or remain closed or idle for at least thirty (30) consecutive days, the same shall be automatically revoked by the municipal Government;
9. That all items, commodity or merchandise shall be displayed in the stall or market premises so as nor to hamper, obstruct or impede the passage or aisle or to inconvenient the market hoers, and shall be arranged and displayed in a manner which shall not hamper the regular cleaning of the market premises. No "extension" of existing stall, room, booth or space for any kind of structure or make shall be allowed;
10. That LESSEE shall provide and construct the stall's ceiling, partition, electrical wirings and fixtures as well as the sliding doors in accordance with the approval plans and specifications, provided that, is for any reason a stall holder or lessee discontinues or is required to discontinue his business before his lease of stall expires, the new owner shall reimburse all expense incurred by the former owner for all the permanent fixtures in the same;
11. That immediately after the award of the lease, the LESSEE shall be required to give an advance rental for a month plus a deposit equivalent to two (2) months;
12. That the monthly rentals for stalls shall be collected daily. Failure to pay the rental after ten (10) days of the preceding month shall subject the LESSEE or occupant to a surcharge of five percent (5%) of the rate due until fully paid;
13. The violation of any of the foregoing terms and conditions and other applicable laws, ordinances, rules and regulations shall subject the offender to the following penalties:

- | | |
|----------------------------|-----------------------------------|
| 1. 1 st Offense | Php 1,000.00(+500) |
| 2. 2 nd Offense | 2,500.00(+500) |
| 3. 3 rd Offense | Cancellation of contract of Lease |

IN WITNESS THEREOF the parties have hereunto set their hands this _____ Day of _____ 20_____, Matnog, Sorsogon, Philippines.

MUNICIPALITY OF MATNOG
Lessor

Stall Holder Lessee

Municipal Mayor

CHRISTOPHER G. MADAP

SALVADOR L. FRANCILLON

HARRY G. GARRA

MEYTH A. GARCERA

CARLOS G. ESTRELLON, JR

GINO FRANCIS G. SO

EVELYN S. BANAIDE

HOMER P. BISCO

JAIIME G. GATA, JR

UMALDO M. UMALDO

ERNIE G. GARCERA

JOSEPHINE

SIGNED IN THE PRESENCE OF:

ACKNOWLEDGEMENT

REPUBLIC OF THE PHILIPPINES }
MUNICIPALITY OF MATNOG } S.S
PROVINCE OF SORSOGON }

BEFORE ME, a notary public for in the Municipality of matnog, Sorsogon, Philippines
this _____ day of _____ 20__ personally appeared
Municipal Mayor _____ with CTC No. _____ issued at _____
on _____; both known to me to be the very same person
who executed the foregoing instrument and they acknowledge that the same is their free act
and voluntary deed.

This instrument consists of _____ () pages
including this page on which the acknowledgement is written, each and every page hereof
having been signed by the parties and their instrumental witnesses.

WITNESS MY HAND AND SEAL at the place and on the date first above written.

Notary public

Doc. No. _____

Page No. _____

Book No. _____

Series of _____

- e. The lease of contract must be accompanied be a certificate of award signed by the Chairman of the Market Committee attesting to the fact that the lessee has been granted the award to occupy the stall he/she is applying after the said lessee has complied with all requirements.
- f. The Successful applicant shall furnish the municipal Treasurer two (2) copies of his/her pictures immediately after the award of the lease. It shall be the duty of the treasurer to affix the copy of the records kept by the said official.

Section 7. Preference to Filipino Applicants. Applicants who are Filipino citizens shall have preference in the lease of Public Market stalls. If on the last day set for filing application there is no application from a Filipino citizen, the posting of Notice of vacancy prescribed above shall be repeated for another 10-day period. If after the expiration of the period there is still no Filipino applicant, the stall affected may be leased to any alien applicant subject to the usual procedure provided for in this ordinance.

Section 8. Vacancy of Stall Before Expiration of Lease. If for any reason a stall holder or lessee discontinues or is required to discontinue his business before his lease of stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed off in the manner herein prescribed.

Section 9. Effect of Death of Lessee. Upon the death of the holder of the stall, the contract of lease covering said stall shall be deemed terminated. However, if the deceased left a surviving spouse or children who are qualified under the provisions of this ordinance and who desires to continue the business of the deceased, the lease may be transferred to the deceased's spouse or children upon application therefore provided that the Local Market Authorities shall be notified

THE G. GARCERA

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLIO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS T. ESTRELLAN, JR

NO FRANCIS G. SO

EVELYN S. BARALDE

HOMER P. MISCO

JAIMIE G. GATA, JR

UMALDO M. UMALDO

JOSEPHINE M. DAUTISTA

FRANCIS G. GARCERA

SALVADOR L. FRANCILLLO HARRY G. GARCIA

MERYTH A. GARCERA

CHRISTOPHER G. HADAP CARLOS ESTRELLON, JR

Class A	4.00x4.00	250.00/sq.m.
Class B	4.00x4.00	212.00/sq.m.
1.1.4 Fish Section	.60x1.00	500.00/month
1.1.5 Meat Section	.60x1.00	1,500.00/month
1.2. Rentable Commercial stalls	4.00x5.00	350.00/sq.m.
1.3. Toilet Fees:		
Move bowel		10.00/per use
To urinate		5.00/per use
Take a bath		10.00/per use
1.4. Ambulant Vendors Fee		
1.4.1 Market Day Vendors		50.00/day
1.4.2 Street Vendors		10.00/day

Section 4. Sales of Rights. There shall be collected for the sales of rights on stalls, booth and space in the public Market and Matnog Integrated Bus Terminal and Commercial Center with the following schedule.

Fruit Stalls	40,000.00/stall
Vegetable Section	40,000.00/stall
Dried Fish	40,000.00/stall
Fish Section	20,000.00/stall
Meat Section	20,000.00/stall
Commercial Stall	50,000.00/stall
Food Stall	40,000.00/stall
Ticketing Booth	25,000.00/stall

Section 5. Market Fees for ambulant Transient Vendors. Ambulant and/or transient vendors may be allowed to occupy certain areas of the market premises only during the "saod" or Market day with the explicit permission from market management in case where such contravention of existing laws, ordinances, rules and regulations. Market fees for the occupancy of market premises by ambulant/transient vendors are ten (10%) higher that the rates under Section 95 of this ordinance, which shall be due and payable daily through cash ticket or other official; mode of payment. Provided further that ambulant/transient vendors shall be limited to the areas not earmarked and/or utilized as passageway, or entrance to the market building or other prohibited areas. Provided finally, that no structure of any kind, temporary or otherwise, shall be put up or constructed by ambulant/transient vendors.

Section 6. Prohibition on Transfer Thereof. Cash Tickets shall be issued to the vendor buying the same and the date of issue and the name and signature of the collector shall be written on the back thereof. The cash ticket shall only pertain to the person buying the same and shall be good only for the space/spaces of the market premises to which be assigned and only while in the hands of the original purchaser. If the vendor disposes off his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he desires to sell the same merchandise even if this is to be done in the same place occupied by the previous vendor.

Cash tickets shall be provided with serial numbers by the Office of the Municipal

NO FRANCIS G. SO

EVELYN S. GARALDE

HARLEN F. SISCO

JAIME G. GALA, JR.

GERALDO M. UMALDO

JOSEPHINE BOUTISTA

Treasurer who shall monitor the issuance of the cash tickets in collaboration with the Market Supervisor.

Section 7. Collection. Collection in the public market of fees from ambulant/transient vendors, fees from delivery trucks and other taxes and fees due to the Municipal Government shall be the responsibility of the Municipal Treasurer. To ensure that such is properly and effectively discharge all market collectors, including other personnel involved in the collection function, shall directly be under the control and supervision of the Municipal Treasure to ensure proper accountability and to optimize collection efficiency and performance.

Section 8. Allocation of Collection Market Fees. After deducting statutory or contractual obligation, a minimum of fifty (50%) of the remainder of the income of the public owned by the government shall be reserved or set aside as a capital and management development fund for the maintenance and improvement of the market and for staff development. The balance shall accrue to the general fund of the local government concerned.

Section 9. Ante-Mortem, Post Mortem Inspection and Post abattoir Control. Ante-Mortem and post-mortm inspection and post abattoir control shall be conducted by duly authorized personnel of the municipal government of Matnog, Sorsogon.

Section 10. Licensing of Meat Handlers and Dealers. The licensing of meat handlers, meat dealers, meat processor, meat vendors, meat dressers, meat cutters, meat butchers, and other meat processors shall be done by the municipal government, subject to the payment of the former reasonable fees herein below fixed.

1. Meat handlers	300.00
2. Meat dealers	300.00
3. Meat processors	300.00
4. Meat vendors	300.00
5. Meat Dressers	200.00
6. Meat cutters	200.00
7. Meat butcher	200.00

The Meat handlers and dealers, before being licensed must undergo the appropriate training or seminar to be conducted by the municipal government or any other government agency duly qualified or tasked to conduct such training or seminar.

CHAPTER IX- SPECIAL MARKETS

Section 1. Special Market "SAOD" Day. Special market to include or market day or fair is allowed by the municipality of Matnog.

Section 2. Establishment of "Saod Site". There shall be established a "saod" at a designated "saod site" OF Matnog, Sorsogon.

Section 3. Designation of "Saod" day. The "saod" day in the municipality of Matnog shall be held on the site defined in Section 2 during Thursday from 6:00 ante meridian to 6:00 post meridian.

Section 4. Copncept of "Saod" Day. On the designated site and on the day contemplated in the preceding section, all interested persons not otherwise prohibited by existing laws shall bring and display their agricultural produce for exchange, sale or barter on the stall/space designated thereon provided that they are the producer thereof, provided further, that non-producers of any article or commodity maybe allowed to display their when there is a space available.

Section 5. Division of the Premises into Section and Spaces. The "saod" site

ANNIE G. GARCERA
CHRISTOPHER G. HADAP
SALVADOR L. PUENCILLO
HARRY G. GARRA
MERTIN A. GARCERA
CARLOS G. ESTRELLON, JR

JINO FRANCIS G. SO
EVELYN B. GERALDE
HOWEN P. BISCO
JANIE G. GARA, JR
DEALDO M. UERALDO
JOSEPHINE
CAUTISIA

and indicated on the plan prepared for the purposes, which plan is herein attached as Annex "C" and form an integral part of this ordinance provided, that in each space shall be for individual vendor, provided further, that each vendors shall be allocated only a space with a dimension of 1.5 meters by 1.5 meters, provided furthermore, that when there are more spaces that the vendors in any "saod" day, the vendors who need more space maybe given additional space.

Section 6. Reservation for the Barangay. An area shall be reserved exclusively for the vendors producers coming from the barangay of Matnog, Sorsogon and such area shall not be used any other vendor except if same is not utilized by the vendors-producers for the purpose.

Section 7. Health & Sanitation. The vendors shall be subject to existing health laws, ordinance, rules and regulations and shall keep their spaces and its premises clean and sanitary and shall pile and dump their refuse and garbage in the provided for the purpose.

Section 8. Fees. For the occupancy of the space aforementioned there shall be collected and paid to the Municipal Treasurer a fee in accordance with Section of this Ordinance and cash tickets shall be issued thereof.

Section 9. Prohibition. On the day specified as "saod" day under Section 2, no other marker day or "saod" shall be conducted in any place within the barangay district of the poblacion. Except for the reservation provided in Section 3, no vendors shall have an vested right on the space occupied by him/her every market or "saod" day considering that his/her privilege thereon is on a day-to-day basis. No vendors shall be allowed to display goods along the alleys and in the loading and uploading areas.

Section 10. Management. The Market Supervisor shall manage and administer the operations of the "saod" day in the established she and shall have sole control supervision in the placement of the vendors. The Market Collection Supervision shall be in-charge of the collection of the fees thereof and together with the Market Supervisor shall see to us that all collections are remitted to the Municipal Treasurer.

CHAPTER X. MAINTENANCE OF MUNICIPAL MARKET

Section 1. Cleanliness and Sanitation. The public market premises must be kept clean and in excellent sanitary condition at all times to safeguard the health and safety of the buying public as well as the market vendors and stall holders and the market personnel. Facilities for sanitation and maintenance shall be provided.

Section 2. Sanitation Personnel. The market must have adequate number of responsible for sanitation and maintenance within the market and its premises. The cleaning of the market premises should be done preferably before and after market hours.

Section 3. Responsibility of Vendors/Stall Holders. It shall be the responsibility of every market stall holder or vendors to keep sand maintain his/her stall clean or in good sanitary condition. Stall holder or vendor shall be responsible for the cleanliness of the passageways, alleys or spaces immediately in front, behind or beside their stalls.

Section 4. Adequate facilities required. Adequate and proper drainage and sewerage system shall be provided in every public market shall have ample water for cleaning and separate drinking facilities.

Section 5. Garbage Receptacles. The market must be provided with large segregated garbage receptacles of the fly-and-rat proof-type for the collection of all garbage and rubbish in the market and its premises. Adequate number of segregated garbage cans shall be placed at strategic places for the garbage and rubbish of market goers and market personnel, likewise, all market stall holders or vendors shall be required to have individual segregated garbage cans must be properly covered.

Section 6. Disposal of Garbage. Individual stall holders and vendors shall dispose off their garbage at the end of the day by placing the garbage in the receptacle to in section 3 above. All garbage and rubbish shall be collected and disposed off at appropriate schules to be set by local market authorities.

G. GARCERA
CHRISTOPHER G. HADAP
SALVADOR L. FRANCILLO
HARRY G. GATRA
MEYTHE A. GARCERA
CARLOS G. ESTRELLON, JR

NO FRANCIS G. SO
EMILY MARCOS
WILSON S. BALALDE
HOMER F. BISCO
JAIMIE G. GATA, JR
UBALDO M. UBALDO
JOSEPHINE B. BOUTISTA

Section 7. Meat and Meat Products. All meat and meat products shall be inspected pursuant to existing laws, ordinances, rules and regulations before being sold at the public market.

Section 8. To ensure cleanliness and good sanitation in the public market the "bagsakan" or standing area for fish and fish products, raw or finished, which may cause obnoxious or unwholesome odor or pose threats to the health and safety of the market goers or the buying public shall be located in an area separate and at a distance from the market premises. The "bagsakan" for the fish and fish product or other products above mentioned shall be fishing port established by the municipal government, The "bagsakan" maybe changed or other "bagsakan" site maybe designated by the Sangguniang Bayan.

Section 9. Sale of Marine Products. Only fresh, live and wholesome fish and marine products or dried, salted, smoked or fermented dish, and marine products which are sale for consumption shall be be sold.

Section 10. Use of Foams or Containers. Every under of fresh fish, or other aquamarine product shall be allowed only one (1) foam or container with a dimension of three by four (3x4) feet wherein he or she shall store products for sale. Vendors of items or articles shall not be allowed to use any of the market building or premises as storage or bodega spaces for items or articles which cannot be immediately sold or disposed off. Market management shall see to it that only reasonable amount of items or articles necessary for the day-to-day business of the stall holder or vendor are stored in his or her room, booth or space to ensure non congested public market and premises and to facilitate observance and enforcement of sanitation rules and regulations

Section 11. Protection of Cooked/Raw Food. Cooked food should be served hot and protected at all times from contamination by dirt. Flies and other insects. Likewise, raw food such as meat, fish, etc., shall at all times be protected from contaminants which can make it unfit for human consumption. All kinds of food which require no further cooking shall be wrapped, covered or enclosed in containers to preserve their freshness and prevent contamination. All foods shall be sold from stall, tables or booth or fixtures made or constructed according to plans or designs approved by the municipal government.

Section 12. Cleaning of Stalls. At the close of each day's business and before leaving, stall holders and transient vendors shall clean their stall, room, tables or spaces. They shall remove all dirty materials and place rubbish and garbage in containers placed for this purpose in the market. All fixtures should be scrubbed nightly and their surface kept that food or particles thereof will not be lodge on cracks or in rough places to decompose.

Leaving of discarded or unsold highly perishable goods such as meat, fish and other sea food in the stall or in any place within the market premises shall be unlawful and any pers found to have abandoned such good on or about the stall or market premises shall be laible under the penal provision of this code without prejudice to the revocation of the lease if the person is a stall holder.

Section 13. Lighting Facilities. Adequate lighting facilities shall be provided in the market.

Section 14. Vendor Clean in Person. All-market stall holder or vendors must be clean in person and dress and must have a Health Certificate attesting to his or her good health.

Section 15. Code of Sanitation. All provision of the Code on sanitation wherever applicable shall be observed by and enforced upon public markets and all establishment therein and their respective vendors and personnel.

Section 16. Posting of Rules and Regulation. The Market Supervisor may pose in its markets the rules and regulation in English, filipino or bicol, concerning sanitation the obligation of stall holders and vendors and all other rules and regulation affecting market operation and maintenance as he may deem necessary or fitting under the circumstances. He may furnish the stall holders and vendors with a copy of such rules or regulation.

CHAPTER XI- RESTRICTION AND PROHIBITIONS

Section 1. Lessee of Stalls. Any person who has been awarded the right to lease the market stall must occupy administer and must be present or manage personally such stall, rooms,

EMILIE G. GARCERA
CHRISTOPHER G. HADAP
SALVADOR L. FRANCILLO
HENRY G. GARRA
MERYTH A. GARCERA
CARLOS G. ESTEILON, JR

GINO FRANCIS G. SO
EVELYN S. PARALDE
HOMER F. MISCO
JAIME G. GATEX, JR
UBALDO M. UBALDO
JOSEPHINE F. LAURISTA

...children or any other person under his control or supervision. Such helpers, however shall be registered with the market supervisor, who shall keep pertinent data or information, including the picture of such helpers and must wear an ID indicating his/her designation. It shall be unlawful for any stall holder to sell or sublease to any person the stall awarded to him/her or any other right privilege granted.

Selling or sub-leasing by the awardees of the stall, room, Booth or space granted to him/her to another person or entity is a ground for revocation of the awardees to license or contract.

A person other than the stall holders, or his duly authorized registered helper, found selling or ending the stall, room, booth or space is prima facie evidence of sub-leasing or the clandestine sale of the stall to another person or entity.

A marker stall holder has no right to enter into a business partnership with any party involving the stall, room, booth or space awarded to him/her to transfer to such partner the right to occupy the same, without the explicit consent or approval of the municipal government.

In case of death or disability of the holders, his/her parent or children. If qualified under this ordinance, shall be given priority right to apply to the municipal government.

Section 2. Peddling and Hawking. No person shall be peddle hawk or offer to sell any article in the passage way or aisles in the public market. The peddling or sale of food stuff which deteriorate easily, like meat or fish, outside threw market site or premises is hereby strictly prohibited, unless such sale is authorized by the Sangguniang Bayan in business establishment which meet its standard.

Section 3. Dispensing or Serving and Drinking of Intoxicating Liquor. No person shall drink, serve or dispense, liquor or any intoxicating drink or substance within the premises of any public market. Any violation hereof may be ground for the revocation of the holder's license or lease award.

Section 4. Loafing or Loitering, Begging and Gabling in the Market Premises is Prohibited. No person who does not have any legitimate business or transaction in the market shall idly sit, lounge, walk, tarry, loaf or loiter in or about the premises of the market. No person shall likewise be permitted to solicit alms, voluntary contributions, or to sing or carol for handouts or dole outs within the market premises. Gambling of any form or kind whatsoever and the playing of "dama", "domino", "tong-its" or "cara y cruz" or any other similar games are strictly prohibited within the market premises.

Section 5. Loose or Astray Animals Banned. No animal shall be astray in the premises of the market. Local Market authorities, or their agent, are hereby empowered to catch such astray animals and impound them in the proper place.

Section 6. Dwelling in the market Premises. Prohibited In no case shall holder or outsider, convert the stall, room, booth or space of any portion of the market premises into permanent or temporary dwelling place. Any violation hereof shall subject the violation of his or her license or lease award if he/she is a stall holder, or the summary ejection from the market premises in the case of outsiders.

Section 7. Storage of Highly Combustible, Toxic and Poisonous Materials Prohibited. No stall holder or individual, shall be allowed to store gasoline, or any other highly combustible materials or substances as well as toxic and poisonous materials within the premises of the market.

Section 8. Cooking. Cooking of food inside the public market is strictly prohibited. Heating of food to be served in the eatery section may be allowed, but subject to the approval and strict regulation of the market authorities to prevent fire hazard in the market premises.

Section 9. Storage of Article. The premises of the market shall not be used as bodegas or storage spaces of stall holders. Items which by necessary must be stored temporary for short duration within the market premises maybe allowed for storage, subject to the approval and

J. GARCERA

CHRISTOPHER G. HADAP

SALVADOR L. FERRER

HERNAN G. GARCIA

MERYTH A. GARCERA

CARLOS G. MONTIELON, JR

FRANCIS G. SO

EVELYN S. GRAJDE

HOMER H. BISCO

JAIIME G. GARCIA, JR

URBALDO M. URBALDO

JOSEPHINE M. BUSTISDA

Handwritten signature

Handwritten signature

Handwritten signature

strict regulation of local market authorities or their agents,

Section 10. Weights & Measures. Stall holders are expected to use accurate measuring devices, property register with the Office of the Municipal Treasurer. The Lease contract of any stall holder found violating existing laws, rules and regulations pertaining to the legitimate use and calibration of weight & measure shall automatically be terminated, in addition to other penalties imposed under existing laws, rules and regulations.

Section 11. Fire Prevention. Fire extinguishers and other fire fighting equipments must be placed in strategic places of the market premises by the local market authorities. Stall holders may be required to place such extinguisher or fire fighting equipment themselves in their stall as the need arises.

Section 12. Abandoned Stall and Articles. Any stall, room, booth or space in the market which has been closed for thirty (30) consecutive days shall be considered abandoned and the lease thereof shall be cancelled or revoked.

Any article abandoned in the premises of the market shall be taken into custody for safekeeping. In case said articles are claimed within twenty four (24) hours thereafter, they shall be returned to their proper owners upon the payment of expenses incurred in its safekeeping unless these items or articles have so deteriorated as to constitute menace to the health of the public and in such case even before the lapse of twenty four hours these shall be disposed off in a proper manner. If the articles have not deteriorated, or there is no danger of deterioration, and have not been claimed within the above mentioned period, said article shall be disposed off by public auction and the proceeds therefore to be disposed off in accordance with existing laws and regulations.

Section 13. Losses/Damage/Injury to Stall holders. The Municipal government shall not be responsible for any loss, damage, or injury to stall holders in the market by reason of fire, theft or force majeure in the course of their business operations. Any merchandise, goods, wares or commodities left in the market after closure time shall be at the risk and responsibility of the stall holder. Local market authorities, however, shall encourage stall holders to ensure their commodities.

Section 14. Alteration of Structure is Prohibited. No lessee shall remove, construct, extend or alter the original structure, electrical wiring or water connection of any stall, room, booth or space without prior permit from the local market authorities. Structure, alteration, or connection done may be summarily removed or destroyed by duly authorized agents of the municipal government.

Section 15. Market Hours. All Public market shall be opened from four o'clock ante meridian until nine o'clock post meridian (4:00 A.M - 9:00 PM) everyday during year. However, this provision may be observed with tolerance in meritorious cases, and as the need arises.

The market shall be provided with a bell or buzzer with which to announce the opening and closing of the market by short intermittent or ringing or buzzing before time for its opening and closing, and following other rules and regulations to be formulated by the Local market authorities.

Section 16. Rule of Conduct. The Sangguniang shall promulgate such rules of conduct as may be applicable within the market premises to render efficient market management operation.

CHAPTER XII - PENAL PROVISION

Section 1. Surcharges. Any stall holder who fails to pay the daily rent of the stall, room, table or place he/she is occupying shall pay a penalty of twenty five (25%) percent of the rent until fully paid.

Section 2. Fines, Imprisonment, Cancellation of Lease and Ejection. Any violation of this Ordinance shall be penalized with a fine not exceeding One Thousand (P1,000.00) Pesos or imprisonment not exceeding six (6) month or both at the discretion of the court and shall be

ANIE G. GARCERA

CHRISTOPHER G. HADAP

SALVADOR L. FRENCIELDO

MARRY G. GARRA

MEYTH A. GARCERA

CARRIOS M. ESTRELLON, JR.

GINO FRANCIS G. SO

EVELYN S. GRALDE

ROBERT M. DISCO

JANIE G. GARCIA, JR.

RENATO M. UBALDO

JOSEPHINE C. CAUTISTA

JOSEPHINE C. CAUTISTA

sufficient cause for the revocation or cancellation of the stall holder's or vendor's lease right or rights to occupy stall, room, booth or space in the market and his/her ejection thereof. Any such stall holder or vendor whose lease right of occupancy has been cancelled or revoked, or who has been ejected from the stall, room, table or space he/she is leasing or occupying in the public market shall be banned from leasing or occupying any stall, room, booth or space in the market in the future.

ANTIE G. GARCERA

GIMO FRANCIS G. SO

CHAPTER XIII - CHAINSAW OPERATION FEES

Section 1. Chainsaw. That portable machine designed, manufactured and used for cutting or fuel wood pulpwood and lumber veneer. It has three main parts, namely; the motor, which is powered by gas or electricity, the chain, consisting the saw teeth, and the guide bar which serves as the rail of the chain cuts the wood.

Section 2. Prohibited Operation. No chainsaw shall be operated for any purpose within the territorial jurisdiction of Matnog unless the same is registered with the office of the Municipal Treasurer.

Section 3. Certificate of Registration. Upon the registration of a chainsaw by an owner, the corresponding certificate of registration in four copies shall be issued by the Municipal Treasurer. The original copy shall be for the owner one copy for station Commander of the Municipality of Matnog, one copy for the Matnog Agency of the DENR, one file for the Municipal Treasurer.

Certificate of Registration shall contain on its face the following information: a.) the brand b.) the model c.) the color of colors d.) the horse power capacity e.) the engine number f.) registration number g.) the date of registration h.) the date of expiration i.) name of owner j.) business of the owner k.) address of the owner

CHRISTOPHER G. HADAP

Emmy B. Haver

HOMER F. MISCO

SALVADOR L. FRANCILLO

CHAPTER VI - COMMUNITY TAX

Section 01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 02. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 03. eated or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

(a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated - Two (P2.00) Pesos; and

(b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by

HENRY G. GARRA

JAMES G. GARRA, JR

MERYTH A. GARCERA

UMALDO M. UMALDO

CARLOS G. ESTRELLON, JR

JOSEPHINE B. BUSTISTA

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

Section 04. Exemptions.

The following are exempted from the Community Tax:

- Diplomatic and consular representatives; and
- Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 06. Time of Payment ; Penalties for Delinquency.

(a) The Community Tax shall accrue on the first (1st) day of January each year which shall paid not later than the last date of February of each year.

(b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.

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

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

(e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 08. Presentation of Community Tax Certificate on Certain Occasions.

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

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

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

FRANCIS G. GARCERA

CHRISTOPHER G. HADAP

SALVADOR L. PRENCILLO

HARRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTRELLON, JR

GINO FRANCIS G. SO

EVELYN GARALDE

HOWEN F. BISCO

JAMES G. GATA, JR

UMALDO M. UMALDO

JOSEPHINE B. MARTINEZA

[Handwritten signatures and initials on the left margin]

[Handwritten signatures and initials on the right margin]

(c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 09. Collection and Allocation of Proceeds of the Community Tax.

(a) The Municipal Treasurer shall deputize the Barangay Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality.

© The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

- (1) Fifty (50%) percent shall accrue to the general fund of the Municipality; and
- (2) Fifty (50) percent shall accrue to the Barangay where the tax is collected.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of Municipal Taxes and Other Impositions

Section A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section A.03. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

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

Section A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

G. GARCERA
 CHRISTOPHER G. HADAP
 SALVADOR L. PRENCILLO
 HARRY G. GARRA
 MEYTH A. GARCERA
 CARLOS G. ESTRALON, JR

INO FRANCIS G. SO
 EVELYN S. FARALDE
 HORMAN P. BISCO
 JAIME G. GATA JR.
 DENADO M. URALDO
 JOSEPHIN E. LUTISTA

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

Section A.07. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

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

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

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

Section A.12. Automatic Adjustment of Fees. Fees collected by the Municipal Treasurer shall be automatically increased at the rate of Ten percent (10%) every Five (5) years.

Article C. Taxpayer's Remedies

Section C.01. Periods of Assessment and Collection.

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they

ERINIE G. GARCERA

CHRISTOPHER G. HADAP

SALVADOR L. FRENCILLO

HENRY G. GARRA

MERYTH A. GARCERA

CARLOS G. RESTREPO, JR

GINO FRANCIS G. SO

EVELYN S. GARALDE

HOMER F. BISCO

JAIWE G. GATE, JR

UMALDO M. UMALDO

JOSEPHINE S. MOUTISTA

MOUTISTA

became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
17. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section C.02. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section C.03. Claim for Refund of Tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

CHAPTER VII. GENERAL PENAL PROVISIONS

Section .01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is committed by any juridical President, General Manager, or the individual

INTE G. GARCERA

CHRISTOPHER G. HADAP

SALVADOR L. PENCILLIO

HENRY G. GARRA

MERYTH A. GARCERA

CARLOS G. ESTEBAN, JR

INO FRANCIS G. SO

EVELYN B. GEFALDIE

HORDEL M. SISCO

JAMIE G. GATA, JR

UMALDO M. UMALDO J

JOSEPHINE

BOOTTISTA

entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this ordinance.

CHAPTER VIII, FINAL PROVISIONS

Section 01. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by component authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 04. Special Transitory Provisions.

- (a) Pending enactment of a separate Market Code, existing provisions on markets and slaughterhouse fees of this code are retained and deemed to be in full force and effect. Similarit, provisions for fishery rentals and fees shall be in full force and effect.

Section 9A.)5. Effectivity.

This Ordinance shall take effect on its posting in three conspicuous places within the municipality or after publication in a newspaper of general circulation for three (3) consecutive weeks.

I hereby certify to the correctness of the foregoing.

JOSEPHINE G. BAUTISTA
SB Secretary

ATTESTED BY:
CARLOS G. ESTRELON, JR.
Municipal Vice Mayor/Presiding Officer

APPROVED:
GUILLERMO G. SO
Municipal Mayor

ERINTE G. GARCERA

CHRISTOPHER G. HADAP

SALVADOR L. FRANCILLIO

HARRY G. GARRA

MEYTH A. GARCERA

GINO FRANCIS G. SO

EVELYN S. GARAIDE

HOMER F. MISCO

JAIWE G. GATE, JR

UMALDO M. UREALDO