



PAMAHALAANG BAYAN NG TAYTAY
TANGGAPAN NG SANGGUNIANG BAYAN

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF
THE SANGGUNIANG BAYAN, TAYTAY, RIZAL, HELD ON
MARCH 18, 1999, AT THE SESSION HALL OF THE MUNICIPAL
BUILDING, TAYTAY, RIZAL.**

PRESENT:

Hon. Adelina T. Reyes	- Vice Mayor/Presiding Officer
Hon. Fernando R. Cabitac, Jr.	- Councilor
Hon. Noel Ireneo E. Reyes	- "
Hon. Randy S. San Juan	- "
Hon. Anastacio V. Alcantara	- "
Hon. Carlito G. Gonzaga	- "
Hon. Ceferino R. Resurreccion, Jr.	- "
Hon. Janet DL. Mercado	- "
Hon. Felimon M. Santos	- "
Hon. Andres C. Cruz, Jr.	- ABC President
Hon. Aldin B. Gatapia	- SK President

AUTHORED BY: Coun. Fernando R. Cabitac, Jr.

ORDINANCE NO. 5

**AN ORDINANCE AMENDING THE REVISED REVENUE
CODE OF THE MUNICIPALITY OF TAYTAY, RIZAL.**

WHEREAS, each Local Government unit shall exercise its power to create its own sources of Revenue and to levy, taxes, fees, and charges.

WHEREAS, such taxes, fees and charges shall accrue exclusively to the Local Government units.

WHEREAS, Local Government units shall have the authority to adjust the tax rates not oftener than once every five (5) years.

NOW, THEREFORE, Be it ordained, the Sangguniang Bayan of Taytay, Rizal in a regular session duly assembled decrees that:

SECTION 1. the Revised Revenue code 1993 of the Municipality of Taytay, Rizal is hereby amended, to read as follows:

CHAPTER II MUN. TAX
ART. B. BUS. TAX
SEC. 2B.02
SUB. PAR. A-F

Retail Vino Dealer - comprehends every person, who for himself or on commission, sell or offers for sale only domestic distilled spirits in quantities of Five (5) liters or less at any one time and not for resale.

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

Services - means the duties, work, or functions performed or discharged by the government officer, or by any private person contracted by the government, as the case may be.

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

Wholesale and Dealer in Fermented Liquors - means anyone who for or on commission, sells or offers for sale fermented liquors in larger quantities than Five (5) liters at any one time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy and similar domestic fermented liquors) for the purpose resale, regardless of quantity.

Wholesale Dealer of Distilled Spirits and Wines - comprehends every person who for himself or on commission, sell or offers for sale wines or distilled spirits in larger quantities than Five (5) liters at any one time or offers the same for sale for the purpose of resale irrespective of quantity.

Wholesale Tobacco Dealer - comprehends every person, who for himself or on commission, sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than Two Hundred (200) cigars, Eight Hundred (800) cigarettes or Five (5) kilograms of manufactured tobacco at any time or who sells or offers the same for the purpose of resale regardless of quantity.

Section 2B.02. Imposition of Tax. There is hereby levied an annual tax on the business mentioned in this Article at rates prescribed therefor.

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The tax is payable for every distinct establishment and one line of business or activity does not become exempt by being conducted with some other business or activity for which a tax has been paid.

(A) ON 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, IN ACCORDANCE WITH THE
FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM + 10%
Less than P 10,000	P 181.50
P 10,000 or more but less than 15,000	242.00
15,000 or more but less than 20,000	332.20
20,000 or more but less than 30,000	484.00
30,000 or more but less than 40,000	726.00
40,000 or more but less than 50,000	907.50
50,000 or more but less than 75,000	1,452.00
75,000 or more but less than 100,000	1,815.00
100,000 or more but less than 150,000	2,420.00
150,000 or more but less than 200,000	3,025.00
200,000 or more but less than 300,000	4,235.00
300,000 or more but less than 500,000	6,050.00
500,000 or more but less than 750,000	8,800.00
750,000 or more but less than 1,000,000	11,000.00
1,000,000 or more but less than 2,000,000	15,125.00
2,000,000 or more but less than 3,000,000	18,150.00
3,000,000 or more but less than 4,000,000	21,780.00
4,000,000 or more but less than 5,000,000	25,410.00
5,000,000 or more but less than 6,500,000	26,812.50
6,500,000 or more -----	forty seven and one-half percent of one percent (47 1/2 of 1%)

PROVIDED, that 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 classified as "essential commodities" as enumerated under section 2B.02 (Item C) of this article. And provided further, that sales purely for exports, the rate shall be 1/2 of the rate prescribed above.

PROVIDED FURTHER MORE, that the businesses enumerated in section 2B.02 (A) shall no longer be subject to the tax on wholesalers, distributors, or dealers as provided under section 2B.02 (Item B) of this schedule:

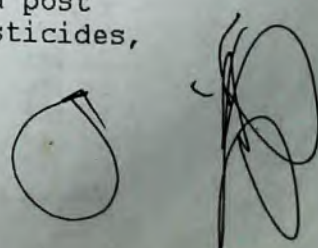
(B) ON WHOLESALERS, DISTRIBUTORS OR DEALERS IN ANY ARTICLE OF COMMERCE OF WHATEVER KIND OR NATURE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF: AMOUNT OF TAX PER ANNUM + 10%

Less than 1,000		P 19.80
P 1,000 or more but less than	2,000	36.30
2,000 or more but less than	3,000	55.00
3,000 or more but less than	4,000	79.20
4,000 or more but less than	5,000	110.00
5,000 or more but less than	6,000	133.10
6,000 or more but less than	7,000	157.30
7,000 or more but less than	8,000	181.50
8,000 or more but less than	10,000	205.70
10,000 or more but less than	15,000	242.00
15,000 or more but less than	20,000	302.50
20,000 or more but less than	30,000	363.00
30,000 or more but less than	40,000	484.00
40,000 or more but less than	50,000	726.00
50,000 or more but less than	75,000	1,089.00
75,000 or more but less than	100,000	1,452.00
100,000 or more but less than	150,000	2,057.00
150,000 or more but less than	200,000	2,662.00
200,000 or more but less than	300,000	3,630.00
300,000 or more but less than	500,000	4,840.00
500,000 or more but less than	750,000	7,260.00
750,000 or more but less than	1,000,000	9,680.00
1,000,000 or more but less than	2,000,000	11,000.00
2,000,000 or more	----- sixty percent of one percent (60% of 1%)	

PROVIDED, that the preceding imposition shall no longer be applied to the businesses already subject to the "tax on manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines or manufacturers of any articles of commerce of whatever kind of nature.

(C) ON EXPORTERS, MANUFACTURERS, MILLERS, REPACKERS OR PRODUCERS OF ESSENTIAL COMMODITIES ENUMERATED HEREUNDER THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

1. Rice and corn
 2. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved foods, sugar salt and other agricultural, marine and fresh water products, whether in their original state or not;
 3. Cooking oil and Cooking gas;
 4. Laundry soap, detergents and medicines;
 5. Agricultural implements, equipments and post harvest facilities, fertilizers, pesticides, insecticides and other farm inputs;
 6. Poultry feeds and other animal feeds;
 7. School supplies; and
 8. Cement
- 

WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF:

AMOUNT OF TAX
PER ANNUM + 10%

Less than P 10,000		P	90.75
P 10,000 or more but less than	15,000		121.00
15,000 or more but less than	20,000		166.10
20,000 or more but less than	30,000		242.00
30,000 or more but less than	40,000		363.00
40,000 or more but less than	50,000		453.75
50,000 or more but less than	75,000		726.00
75,000 or more but less than	100,000		907.50
100,000 or more but less than	150,000		1,210.00
150,000 or more but less than	200,000		1,512.50
200,000 or more but less than	300,000		2,117.50
300,000 or more but less than	500,000		3,025.00
500,000 or more but less than	750,000		4,400.00
750,000 or more but less than	1,000,000		5,500.00
1,000,000 or more but less than	2,000,000		7,562.50
2,000,000 or more but less than	3,000,000		9,075.00
3,000,000 or more but less than	4,000,000		10,890.00
4,000,000 or more but less than	5,000,000		12,705.00
5,000,000 or more but less than	6,500,000		13,406.25
6,500,000 or more - - - - -			twenty eight and one-half percent of one percent (28 1/2% of 1%)

For purposes of this section, the term exporter shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturer and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates prescribed above.

(D) ON WHOLESALERS, DISTRIBUTORS OR DEALERS OF THE ESSENTIAL COMMODITIES ENUMERATED UNDER SECTION 2B. 02 (ITEM C) THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE :

WITH GROSS SALES OR RECEIPTS
FOR THE PRECEDING CALENDAR
YEAR IN THE AMOUNT OF :

AMOUNT OF TAX
PER ANNUM + 10%

Less than P 1,000		P	9.90
P 1,000 or more but less than	2,000		18.15
2,000 or more but less than	3,000		27.50
3,000 or more but less than	4,000		39.60
4,000 or more but less than	5,000		55.00
5,000 or more but less than	6,000		66.55
6,000 or more but less than	7,000		78.65
7,000 or more but less than	8,000		90.75
8,000 or more but less than	10,000		102.85
10,000 or more but less than	15,000		121.00
15,000 or more but less than	20,000		151.25
20,000 or more but less than	30,000		181.50
30,000 or more but less than	40,000		242.00
40,000 or more but less than	50,000		363.00
50,000 or more but less than	75,000		544.50
75,000 or more but less than	100,000		726.00
750,000 or more but less than	1,000,000		4,840.00

1,000,000 or more but less than	2,000,000	6,050.00
2,000,000 or more but less than		thirty-five percent of one percent (35% of 1%)

(E) ON RETAILERS OF THE ESSENTIAL COMMODITIES ENUNERATED UNDER SECTION 2B.02 (Item C) THE RATE OF THE TAX SHALL BE IN ACCORDANCE WITH THE FOLLOWING SCHEDULE:

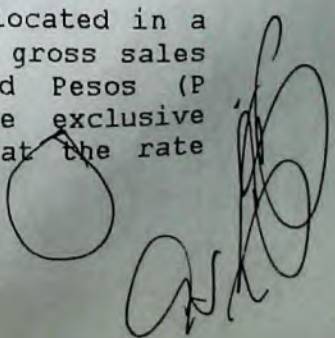
WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM + 10%
P 400,000 or less	One percent + Ten percent of the one percent /1% + 10% (1%)\
More than P 400,000	One half of one percent + ten percent of the one half percent /1/2% (1%) + 10% (1/2%)\

PROVIDED, that if the retail business is located in a legally constituted barangay and the amount of gross sales or receipts does not exceed Thirty Thousand Pesos (P 30,000.00) the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose.

(F) ON RETAILLERS OF ALL OTHER COMMODITIES NOT CLASSIFIED AS "ESSENTIAL COMMODITIES" EXCLUDING RETAIL DEALERS IN LIQUORS OR WINES AND CIGARS OR CIGARETTES.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:	AMOUNT OF TAX PER ANNUM + 10%
P400,000 or less	Two percent + ten percent of the two percent /2% + 10% (2%)\
More than P 400,000	One percent + ten percent of the one percent /1% + 10% (1%)\

PROVIDED, that if the retail business is located in a legally recognized barangay and the amount of gross sales or receipts does not exceed Thirty Thousand Pesos (P 30,000.00) the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate



prescribed in a barangay ordinance duly enacted for that purpose.

(C) ON CONTRACTORS AND INDEPENDENT CONTRACTORS INCLUDING BUT NOT LIMITED, TO THE FOLLOWING:

Dry-cleaning or dyeing establishments, steam laundries, and laundries using washing machine;
 Arrastre and stevedoring services;
 Barber shops;
 Battery charging shops;
 Beauty parlors;
 Business agents;
 Cinematographic film owners, lessors and distributors;
 Commercial and immigration brokers;
 Engraving, plating and plastic lamination establishments
 Filling, demolition and salvage works contractors;
 Funeral parlors;
 Furniture shops;
 General engineering, general building and specialty contractors as defined under applicable laws;
 House and/or sign painters;
 Massage clinics/sauna, turkish and swedish baths;
 Master plumbers;
 Milliners and hatters;
 Parking lots or establishment for parking purposes;
 Persons engaged in the installation of water system and gas or electric light, heat or power;
 Photographic studies;
 Printers, bookbinders, lithographers;
 Private detective or watchman agencies;
 Proprietors or operators of dockyards;
 Proprietors or operators of hotels, motels and lodging houses;
 Proprietors or operators of mines drilling apparatus;
 Proprietors or operators smelting plants;
 Publishers except those engaged in the publication or printing of any newspapers, magazines, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements;
 Recapping shops;
 Repainting shops of motor vehicle and heavy equipments;
 Repair or welding shops of motor vehicle and heavy equipments;
 Repair shops for any kind of mechanical and electric devices, instruments, apparatus or furniture;
 Sawmills under contract to saw or to cut logs belonging to others;

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Shoe repair shops;
 Shops for planing or surfacing and recutting of
 lumber;
 Slenderizing and body building saloons;
 Smith (blacksmiths, goldsmiths, silversmiths,
 keysmiths, locksmiths or tinsmiths)
 Tailor or dress shops;
 Upholstery shops;
 Vulcanizing shops;
 Warehousing or forwarding services;
 Washing or greasing shops;

THE RATE OF TAX SHALL BE IN ACCORDANCE WITH THE
 FOLLOWING SCHEDULE:

WITH GROSS SALES OR RECEIPTS
 FOR THE PRECEDING CALENDAR
 YEAR IN THE AMOUNT OF: AMOUNT OF TAX
 PER ANNUM + 10%

Less than P 5,000		P 30.25
P 5,000 or more but less than	P 10,000	67.76
10,000 or more but less than	15,000	114.95
15,000 or more but less than	20,000	181.50
20,000 or more but less than	30,000	302.50
30,000 or more but less than	40,000	423.50
40,000 or more but less than	50,000	605.00
50,000 or more but less than	75,000	968.00
75,000 or more but less than	100,000	1,452.00
100,000 or more but less than	150,000	2,178.00
150,000 or more but less than	200,000	2,904.00
200,000 or more but less than	250,000	3,993.00
250,000 or more but less than	300,000	5,082.00
300,000 or more but less than	400,000	6,776.00
400,000 or more but less than	500,000	9,075.00
500,000 or more but less than	750,000	10,175.00
750,000 or more but less than	1,000,000	11,275.00
1,000,000 or more but less than	2,000,000	12,375.00
P2 million or more - - - - -		- sixty percent of one percent (60% of 1%)

Should a general engineering general building of
 specialty contractor mentioned in this subsection (Item G)
 undertake to furnish the materials and labor for
 construction work, the costs of such materials and labor
 shall be deducted from the gross receipts for the purpose
 of determining the tax due from him.

(H.) ON OTHER KINDS OF CONTRACTORS AND INDEPENDENT
 CONTRACTORS OR PERSONS (NATURAL OR JURIDICAL)
 RENDERING OR OFFERING TO RENDER SERVICE FOR A
 FEE INCLUDING, BUT NOT LIMITED TO, THE

FOLLOWING:
 Accounting firms or offices rendering
 accounting or bookkeeping services;

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Actuarial or Appraising offices;
 Advertising agencies;
 Belt and Buckle shops;
 Brokering offices (real brokers, customs
 brokers and similar ones);
 Carpentry shops;

CHAPTER III PERMIT AND REG. FEES
ART. A MAYOR'S PERMIT
SEC. 3A. 01

the Office of the Mayor, who shall cancel the same in his records.

3. Any person, natural or juridical, who was granted a permit to operate or conduct a business or trade activity in this municipality who transferred his business to another shall inform in writing the Chief, Business Permits and Inspection Division, Office of the Mayor, within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year.
4. The Municipal Mayor or his authorized department head shall issue other necessary rules and regulations for the effective implementation of this Article.

Section 2D.03. Time of Payment. The tax imposed in this Article shall be paid to the Municipal Treasurer by the buyer, done, transferee, or heir before the business or trade undertaking is operated, conducted, or pursued.

Section 2D.04. Surcharge for Late Payment. Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of Twenty-Five percent (25%) of the original amount of tax due and such surcharge shall be paid at the time and in the same manner as the tax due.

Section 2D.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P5,000) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment at the discretion of the Court.

CHAPTER III - PERMIT AND REGULATORY FEES

ARTICLE A. MAYOR'S PERMIT FEE

Section 3A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to every person, natural or juridical, for the

operation of any business or service establishment, conduct of any trade activity, pursuit of any commercial undertaking and practice of occupation or calling within this municipality.

The permit fee is payable for every separate or distinct establishment or place where the business, trade or commercial undertaking, practice of occupation or calling is conducted.

One line of business or trade activity does not become exempt by being conducted with some other business or activity for which the permit has been paid.

1. Manufacturers, Exporters, Wholesalers/Dealers and Retailer.

I T E M	: MANUFAC : TURER	: EXPORTER	: WHOLESALER : DEALER	RETAILER
1. Bags	: SMALL SCALE 3,000:		: 500.00	: 200.00
	LARGE SCALE 5,000			
2. Bakery products	500.00		: 500.00	: 300.00
hot pan de	LARGE SCALE 1,000 /			
sal etc.:	400.00		: 500.00	: 300.00
3. Balloons	:		: 500.00	: 300.00
4. Beverages	:		:	:
beer	: 4,000.00		: 3,000.00	: 400.00
Soft drinks:	4,000.00		: 3,000.00	: 400.00
Wine/liquor:	:		:	:
Domestic	: 4,000.00		: 1,000.00	: 500.00
Foreign	:		: 2,000.00	: 1,000.00
5. Car Manufacturer	20,000.00:		: 5,000.00	: 3,000.00
6. Carpets	: 2,000.00	: 3,000.00	: 1,000.00	:
7. Charcoal	: 300.00	:	: 200.00	: 100.00
8. Cooking gas	:		:	:
A. LPG REFILLING STATION	2,000.00 :		: 1,500.00	: 1,000.00
9. Construction	:		:	:
Material	:		:	:
(Gen.-5 or	:		:	:
more)	:		: 12,000.00	:
Concrete pro-	:		:	:
ducts	:		: 2,000.00	: 1,000.00
Electrical	:		: 2,000.00	: 1,000.00
Fixtures	:		:	:
(lighting):	:		: 2,000.00	: 1,000.00
Hardware	:		: 2,000.00	: 1,000.00
Lumber	:		: 2,000.00	: 1,000.00
Machine and Tools	:		: 2,000.00	: 1,000.00
Marble	:		: 2,000.00	: 1,000.00
Paint	:		: 2,000.00	: 1,000.00
Plumbing	:		: 2,000.00	: 1,000.00
9. Drugs and Medi-	:		:	:
cine MINI:	:		: 1,000.00	:
SUPER	:		: 3,000.00	: 1,000.00
10. Fishing gear:	:		:	:
(nets)	: 4,000.00		: 4,000.00	:
11. Fish products-	:		:	:
Dried	:		: 800.00	: 300.00
Fresh	:		: 1,000.00	: 400.00
12. Foam	:		: 800.00	: 400.00
13. Footwear -	:		:	:
Shoes	: 5,000.00		: 1,000.00	: 400.00
Slippers	: 3,000.00		: 500.00	: 400.00

14. Glassware :	:	:	:	:
A. GLASS SUPPLY :	:	:	:	:
15. Gravel and sand :	:	3,000.00	:	1,000.00
16. Grocery - :	:	3,000.00	:	repeal
Mini-10,000-:	:	:	:	:
50,000 :	:	:	:	:
Super- :	:	:	:	600.00
Class A- :	:	:	:	:
251,000 :	:	:	:	:
above :	5,000.00	:	:	:
Class B- :	:	5,000.00	:	3,000.00
151,000 to:	:	:	:	:
250,000.00:	:	:	:	:
Class C- :	:	3,000.00	:	1,500.00
50,000 to:	:	:	:	:
150,000 :	:	:	:	:
17. Handicraft :	3,000.00	5,000.00	1,000.00	500.00
18. Home Appliances :	:	1,500.00	:	500.00
Electric :	:	:	:	:
Electrical :	10,000.00	15,000.00	7,000.00	3,000.00
Electronics:	10,000.00	15,000.00	7,000.00	3,000.00
Sewing :	:	:	:	:
Machine :	7,000.00	7,000.00	5,000.00	3,000.00
19. home Care Pro-	:	:	:	:
ducts :	:	:	:	:
Chemicals :	2,000.00	2,000.00	2,000.00	1,000.00
Oil-based :	400.00	:	600.00	:
20. Ice and other :	:	:	:	:
Ice products :	:	:	:	:
Ice :	1,000.00	:	1,000.00	500.00
Ice Cream :	1,000.00	:	800.00	500.00
21. Junk :	:	:	2,000.00	:
22.Lumber Products :	:	:	:	:
furniture :	3,000.00	:	2,000.00	1,500.00
Sash LARGE SCALE CAPITAL-151,000 ABOVE 3,000 1,000.00	:	:	:	:
SMALL SCALE CAPITAL-150,000 BELOW 1,500	:	:	:	:
23.Meat Products-	:	:	:	:
live stock :	:	:	800.00	400.00
Poultry :	:	:	500.00	300.00
24. Poultry/Piggery :	:	:	:	:
farm supply:	:	:	600.00	400.00
25. Quarry Products :	:	:	3,000.00	:
26. Rice :	:	:	1,000.00	500.00
27. School and Office :	:	:	:	:
supplies :	:	:	500.00	300.00
28. Spare Parts :	:	:	:	:
Automotive :	:	:	4,000.00	2,000.00
Bicycle/motor-	:	:	:	:
cycle :	:	:	3,000.00	1,500.00
Electronic :	:	:	4,000.00	3,000.00
Machine :	2,500.00	:	2,500.00	1,500.00
29. Sports supply:	:	:	800.00	400.00
30. Steel Craft :	:	:	:	:
Furniture/ :	:	:	:	:
Fence :	2,000.00	:	1,000.00	:
Motor vehicle :	5,000.00	:	5,000.00	:
body :	:	:	:	:
31. Textile - :	:	:	:	:
Clothing :	:	:	:	:
material :	7,000.00	:	5,000.00	2,000.00
RTW:	:	3,000.00	4,000.00	2,000.00
2 machines :	200.00	:	:	:
additional :	:	:	:	:
machine,	:	:	:	:
each :	100.00	:	:	:
Yarn :	5,000.00	:	2,000.00	:

32. Tobacco/Cigarettes			
33. Vegetable/Fruits	:	1,000.00	500.00
34. Watch/jewelry: 5,000.00	:	300.00	200.00
35. Automotive	:	1,000.00	500.00
incl. tricycle 5,000.00	:		
36. Water Supply: 10,000.00	:	5,000.00	
	:	5,000.00	3,000.00
2. Operators/owners of the following wholesale/ retail establishments.			
a. Bake shop			500.00
b. Battery shop			500.00
c. Cold store			600.00
d. Construction materials 5 items and up		12,000.00	
Hardware		2,000.00	
Concrete products		2,000.00	
Electrical		2,000.00	
Fixtures (lighting)		2,000.00	
Lumber Yard- 3,000.00/Plywood- 1,500.00		2,000.00	
Marble		2,000.00	
Paint		2,000.00	
Plumbing		2,000.00	
e. Drug store -			
Mini (retailer)		1,000.00	
Super		3,000.00	
f. Dry goods store			500.00
g. Eateries -			
Barbecue stand		200.00	
Canteen (self-service)		500.00	
Carinderia (turo-turo)		500.00	
Hamburger stand -			
Mini		500.00	
Super		1,000.00	
Lechon Ihaw-ihaw Stand, etc.		1,000.00	
Refreshment parlor		500.00	
Pizza Parlor Stand		1,000.00	
Restaurant		3,000.00	
h. Emporiums/Dept. store/Bazaar			
Small Scale		1,500.00	
Medium Scale		3,000.00	
Large Scale		5,000.00	
i. Flower shop			500.00
j. Food processing/manufacturing-			
Micro Scale		1,000.00	
Cottage Scale		3,000.00	
Small Scale		5,000.00	
k. Furniture shop -			
Class A		1,500.00	
Class B		1,000.00	
l. General merchandise store -			
Class A-251,000 above capital		3,000.00	
Class B-151,000-250,000 capital		1,500.00	
Class C-51,000-150,000 capital		1,000.00	
Class D-10,000-50,000 capital		500.00	
m. Gift shop/boutique			800.00
n. Grocery - outside the public market			
Mini-10,000-50,000 capital			400.00
Super-			
Class A-251,000 above capital		3,000.00	
Class B-151,000-250,000 capital		2,000.00	
Class C-50,000-150,000 capital		1,000.00	

o. Haberdashery, Tailor and Dress shop	1,000.00
p. Optical shop	1,000.00
q. Private market (dry goods only)	
100 sq.m and above	5,000.00
100 sq.m and below	3,000.00
r. Sari-sari store, below	1,000.00
Capital	100.00
With liquor, plus	300.00
With cooked food, plus	300.00
s. Shoestore	800.00
t. Wine and liquor store	2,000.00
3. Operators/owners of the following service establishments	
1. Accounting services	1,000.00
2. Assaying laboratory (Clinical)	1,000.00
3. Arrastre service	300.00
4. Audio visual/Tape Rentals	
Micro Scale	500.00
Cottage Scale	800.00
Small Scale	1,000.00
5. Barber shop (per no. ofChairs)	100.00
6. Battery charging repair/radiator shop	400.00
7. Beauty parlor	500.00
8. Blacksmith	300.00
9. Booking office	
Film	1,000.00
Transportation	1,000.00
Travel agency	1,000.00
10. Breeding of gamecocks (dogs, other animals)	400.00
11. Brokerage/Real Estate	3,000.00
12. General contractor	
a.	5,000.00
b.	4,000.00
c.	3,000.00
d.	2,000.00
13. Bicycle for hire	300.00
14. Business agencies and other independent contractors	500.00
15. Cars and other vehicle rentals	500.00
16. Car wash/or motor vehicle repair shop	1,000.00
17. Diagnostic Clinic and Labaratory	2,500.00
18. Drilling and maintenance contractors (Deep Well)	1,500.00
19. Drafting and cartography services	1,500.00
20. Dry cleaning or steam laundry establishment	800.00
21. Employment agencies	1,000.00
22. Engraving	300.00
23. Filling/demolition	800.00
24. Funeral service with funeral homes	2,500.00
25. Funeral service without homes	2,000.00
26. Funeral homes only	1,000.00
27. Furniture and upholstery repair shop	500.00
28. Furniture rentals (chairs and tables)	500.00
29. Garage	
Bus	3,000.00
FX and Jeeps	1,500.00
30. Gasoline filling and service station	3,000.00

31. Gasoline filling station only	2,000.00
32. Gold and silver smith shop	500.00
33. Gravel and sand	1,500.00
34. Heavy equipment for hire	2,000.00
35. Home and/or sign painters	300.00
36. Irrigation contractors	500.00
37. Janitorial service	1,000.00
38. Job placement and recruitment agencies	1,500.00
39. Key smith	200.00
40. Lathe machine shop	1,000.00
41. Wood lathe shop	500.00
42. Laundry shop	2,000.00
43. Legal and professional services	2,000.00
44. Marble installer	500.00
45. Medical and dental clinic	2,000.00
46. Memorial Parks	5,000.00
47. Messengerial services	500.00
48. Motor vehicle, body builders	2,000.00
49. Motor boat rentals	400.00
50. Office equipment and household appliance repair shop	500.00
51. Auto Painting shop	1,000.00
52. Persons engaged in the installation of gas	1,000.00
53. Pest control	500.00
55. Plating establishments	2,500.00
56. Plastic lamination shop/Photo Film related services	400.00
57. Photography studio w/video coverage service	1,000.00
58. Physical culture and body building gym	1,000.00
59. Maternity/Lying-in Clinic	4,000.00
60. Physical Therapy/Rehab Clinic	2,500.00
61. Printing press - letterpress	500.00
offset	800.00
offset and letter press	1,200.00
62. Private hospitals	5,000.00
63. Recopying or duplicating services (Xerox, mimeo and typing)	300.00
64. Repair and welding shop	500.00
65. Arts and sign shop	500.00
66. Silk screen and T-shirt printing shop	500.00
67. Smelting shop including silver smith	500.00
68. Specialty contractor, i.e. plumbing, electrical, painting, land scaping	1,000.00
69. Shoe or bag repair shop	1,000.00
70. Sports equipment (guns and ammo. shop)	300.00
71. TV and radio repair shop	500.00
72. Vaciador shop	200.00
73. Vocational and Technical schools	1,500.00
Special Schools (Computer, Automotive, Electricity, Dancing, Driving, Judo-karate, wind Surfing etc.)	3,000.00
	2,000.00
74. Vulcanizing shop	300.00
75. Warehouse and bodega per sq. meters	100.00?
76. Watch repair shop (small)	100.00
77. Woodcarving and handicraft shop	500.00

4. Owners or operators of the following business establishments

A. Amusement Places:

1. Billiard halls, per table	100.00
2. Bowling establishment	1,000.00
3. Circuses, carnivals and the like for the first ten (10) days and additional days thereafter	1,500.00
4. Cockpit operators	200.00
5. Cocktail lounge, bar, discohouse, beer garden and other similar establishments	4,000.00
6. Cabaret, dance halls, dancing pavillion	4,000.00
7. Pool hall, per table	2,500.00
8. Sports stadium	50.00
9. Steam baths, sauna baths and other similar establishments	4,000.00
10. Theater and cinemahouses:	1,500.00
Air conditioned theaters and cinemahouses with orchestra and balcony	2,500.00
Air conditioned with orchestra balcony and lodge	3,000.00
Non-airconditioned theaters and cinemahouses/ cinematographers	1,000.00
11. Golf Driving Range	2,500.00

B. Amusement Devices:

1. each jukebox	100.00
2. each betamax for commercial use	200.00
3. videoke	300.00

C. Boarding houses:

Less than 10 boarders	300.00
10 or more boarders	600.00

D. Financial Establishments:

1. Commercial banks - Principal office for each branch in the municipality	6,000.00
2. Finance and Investment companies - Principal office for each branch in the municipality	4,000.00
3. Insurance companies - Principal offices for each branch in the municipality	6,000.00
4. Loaning investors - money shops	4,000.00
5. Pawnshops	2,000.00
6. Rural banks	2,000.00
	3,000.00

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7.	Savings banks -	
	Principal office	6,000.00
	for each branch in the	
	municipality	4,000.00
	8. Foreign exchange	2,000.00
e.	Hotel	5,000.00
f.	Motel	3,000.00
g.	Lodging houses	1,000.00
h.	Piggery farms	
	less than 20 heads	500.00
	more than 20 heads	1,000.00
i.	Private cemeteries and	
	memorial parks	
	Less than 2 hectares	3,000.00
	each succeeding hectares	600.00
j.	Private detective or security	
	agencies	500.00
k.	Poultry farms -	
	Less than 300 heads	100.00
	301 to 1,000 heads	300.00
	1,001 to 10,000 heads	500.00
	10,0001 to 20,000 heads	600.00
l.	Resort only	1,000.00
	Resort with cottages	1,500.00
5.	Lessor on Real Estate	
	Land per hectare	1,000.00
	Buildings for residential	
	purposes	
	1-5 doors	1,500.00
	6-10 doors	2,000.00
	Building for commercial/	
	institutional	2,000.00
	1 storey	2,000.00
	2 storey	2,500.00
	3 storey	3,000.00
	4 storey and up	3,500.00
	Buildings for industrial	3,000.00
	Machineries	2,000.00
6.	Peddlers	
	with transportation	250.00
	without transportation	100.00
	hawkers/ambulant vendors	50.00
7.	Real estate/Brokerage subdivision dealers:	
	5 hectares below	3,000.00
	5 to 10 hectares	4,000.00
	11 hectares and up	5,000.00
	on subdivision operators	
	or real estate developers	4,000.00
8.	Rice and corn operators	
	engaged in the milling of	
	rice and corn belonging to	
	other persons:	
	Kiskisan (small)	200.00
	cono (big)	400.00
9.	On all other business not	
	specifically mentioned or types	
	of businesses mentioned but without	
	specific fees with capital	

investment of:

	Fee per Annum + 10 %	
Less than P5,000.00		50.00
P5,000 or more but less than 10,000	10,000.00	60.00
10,000 or more but less than 30,000	30,000.00	70.00
30,000 or more but less than 50,000	50,000.00	80.00
50,000 or more but less than 70,000	70,000.00	90.00
70,000 or more but less than 100,000	100,000.00	100.00
100,000 or more but less than 150,000	150,000.00	150.00
150,000 or more but less than 200,000	200,000.00	200.00
200,000 or more but less than 250,000	250,000.00	250.00
250,000 or more but less than 300,000	300,000.00	300.00
300,000 or more but less than 400,000	400,000.00	400.00
400,000 or more but less than 500,000	500,000.00	500.00
500,000 or more but less than 600,000	600,000.00	600.00
600,000 or more but less than 700,000	700,000.00	700.00
700,000 or more but less than 800,000	800,000.00	800.00
800,000 or more but less than 900,000	900,000.00	900.00
900,000 or more but less than 1 million	1 million	1000.00
1 million or more but less 10 million	10 million	5000.00
over 10 million pesos		10000.00

Section 3A.02. Time and Manner of Payment. The fee imposed in the preceding Section shall be paid to the Municipal Treasurer upon approval of the application. No business or trade undertaking can be lawfully begun or pursued in this municipality without the corresponding Mayor's Permit.

In case of renewal thereof, the fee shall be paid within the first twenty (20) days of January of each year.

Section 3A.03. Surcharge for Late Payment. In case of failure to pay the permit fee or renew the permit within the prescribed period, the fee shall be increased by a surcharge or Twenty Five percent (25%) of the original amount due, such surcharge to be paid at the same time and in the same manner as the fee due.

CHAPTER IV SERVICES FEES

ART. A,B,D,E,F,

A- SECRETARY'S FEES

B- LOCAL REGISTRY FEES

D-SERVICE FEES FOR HEALTH EXAMINATIONS

E-SANITARY AND INSPECTION FEES

F-ASSESSOR'S ANNOTATION AND CERTIFICATION FEES

ARTICLE X. PERMIT ON CERTAIN ACTIVITIES

Section 3X.01. Issuance of Permit for Certain. Unspecified Activitie. The issuance of a permit for certain activities not specifically enumerated in this Code shall be governed by the pertinent provisions of PD 771, PD 1096, PD 1185 and other existing laws, rules and regulation.

The national government thru its concerned shall, by virtue of PD 1096 (National Building Code) and PD 1185 (Fire Code of the Philippines) issue the necessary permit as well as the collection of fees and /or charges for the following:

1. Signs, signboards and Advertisements
2. Building Permit
3. Sanitary/Plumbing Permit
4. Electrical Permit
5. Mechanical Permit
6. Sidewalk construction permit
7. Sidewalk occupancy permit
8. Excavation permit
9. Inspection (plumbing, electrical and mechanical)
10. Line and grade establishment
11. Certificate of Occupancy
12. Other related matters covered by the provisions of PD 1096 and PD 1185.

CHAPTER IV. SERVICE FEES

ARTICLE A. Secretary's Fees

Section 4A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from any offices of this municipality.

1. For every one hundred (100) words or fraction thereof, typewritten (not including the certificate and any notation) P 50.00
2. Where the copy to be furnished is in printed form, in whole or in part, for each page, (double this fee if there are two pages in a sheet) P 50.00
3. For each certificate of correctness (with seal of office) written on the copy or attached thereto P 50.00
4. For certifying the official act of a municipal judge or other juridical certificate, with seal P 50.00
The fee imposed in this Article shall not be collected for copies furnished
5. For certified copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceeding), for each one hundred (100) words P 50.00

- 6. Xerox copy or any other produced by copying machine, per page P 50.00
- 7. Photo copy, per page P 50.00

Section 4A.02. Exemption. The fee imposed in this Article shall not be collected for copies furnished to other offices or branches of the government for official business except for copies required by the Court at the request of the litigants, in which case charges shall be made in accordance with the above schedule.

Section 4A.03. Time of Payment. The fees shall be paid to the municipal treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal records or documents is made.

Section 4A.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000) or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE B. Local Registry Fees

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

a) Marriage Fees:

- 1) Application fee P 50.00
- 2) License Fee 100.00
- 3) Solemnization fee 100.00
- 4) Family Paqlnning Counselling fee (including certificate).. 50.00

b) For registration of the following:

- 1) Legitimation 50.00
- 2) Adoption 500.00
- 3) Change of name 500.00
- 4) Legal separation or divorce . . . 500.00
- 5) Naturalization 500.00
- 6) Annulment of Marriage 1000.00
- Foundling Registration 500.00

c) For certified copies of any document in the register, for each one hundred (100) words 30.00

d) Permit for cadaver disposition

- 1) Burial permit fee 30.00
- 2) Fee for the exhumation of cadaver 70.00
- 3) Fee for the removal of cadaver 70.00
- 4) Fee for the transfer of cadaver to other place outside of this municipality 100.00
- 5) Fee for the interment of non-resident 50.00
- e) Registration fee
 - 1) Births 20.00
 - 2) Marriage 20.00
 - 3) Death 20.00
- f) Delayed Registration fee
 - 1) Births 30.00
 - 2) Marriage 30.00
 - 3) Death 30.00

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

- a) Issuance for certified copies of documents for official use at the request of a competent court or other government agency.
- b) Burial permit of a pauper, per recommendation of the Municipal Mayor.
- c) Issuance of birth certification for children of less than Six (6) months old.

Section 4B.03. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer before the registration of a document or issuance of the license or certified copy of a local registry records or documents.

Section 4B.04. Administrative Provisions.

1. All applicants for marriage license shall secure a certification from the Family Planning Coordinating Council of this municipality, thru its duly authorized representative, stating that they are informed and aware of the importance of family planning and have undergone a family planning counselling or seminar.

2. With the exception of marriage "articulo mortis" no marriage license shall be issued by the Local civil Registrar unless the applicant

could present the required "certification" mentioned above.

ARTICLE C. Police and Court Clearance Fee

Section 4C.01. Imposition of Fee. There shall be collected a service fee for each police or court clearance certificate issued, as follows:

- a) For employment, scholarship, study grants - - - - - P 20.00
- b) For firearm permit application - - - - 100.00
- c) For change of name - - - - - 100.00
- d) For passport or visa application - - - 50.00
- e) For application for Filipino citizenship - - - - - 300.00
- f) For other purpose not herein specified - - - - - 50.00

Section 4C.02. Exemption. The fee imposed in this Article shall not be collected for clearance Certificate issued to Barangay Officials.

Section 4C.03. Time of Payment. The service fee imposed in this Article shall be paid to the Municipal Treasurer upon application for the police or court clearance certificate.

ARTICLE D. Service Fee for Health Examination

Section 4D.01. Imposition of Fee. There shall be collected from any person who is given a physical examination by the Municipal Health Officer, or his deputy as required by existing ordinances, the following fees:

- a) A fee of One Hundred Pesos (P100.00) shall be collected for the issuance of a Medical Certificate that will be used as evidence in court litigation.
- b) A fee of Thirty Pesos (P30.00) shall be collected for each copy or subsequent issuance of the initial medical certificate issued by the Municipal Health Officer.
- c) The following fees shall be collected for the corresponding examination:

Laboratory:

- C B C - - - - - P 40.00
- Blood Typing - - - - - 40.00
- Hemoglobin - - - - - 30.00

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Urinalysis - - - - -	20.00
Fecalalysis - - - - -	20.00
Hematocrit - - - - -	30.00
Vaginal Smear - - - - -	50.00

Dental:

Tooth Extraction - - - - -	P 50.00
Filling/Pasta - - - - -	50.00/surface

d.) For the issuance of medical, physical or health examination certificate to be used for any legal purposes, there shall be collected a fee of Ten Pesos (P10.00).

Section 4D.02. Time and Manner of Payment. The fee shall imposed in this Article shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 4D.03. Exemptions. The following shall be exempted from payments of the above fees:

1. Boy Scouts & Girl Scouts who are delegates to jamborees.
2. Teachers for annual examination requirements.
3. Government Officials and employees, Barangay Officials and employees and other government personnel stationed in the municipality.
4. Disabled with certification from the DSWD.
5. Barangay Health Workers and Day Care Workers.

Section 4D.04. Administrative Provisions.

1. Individuals engaged in an occupation or working in establishments, the nature of each occupation or business is in connection with the preparation of food or food stocks, whether cook or in raw form, are hereby required to undergo a physical examination annually.

2. Owners, Managers or operators of the establishment shall see to it that there employees who are required to undergo physical and medical examination have been issued the necessary medical certificate.

3. The Municipal Health Officer shall keep a record of physical and other health examination conducted, and the copies of medical certificates issued indicating the names of the applicant, the date and the purpose for which the examination was made, and the other data that are important to be recorded.

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Section 4B.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos but not more than Five Thousand of imprisonment of not less than 1 month but not more than six months, or both such fine or imprisonment, at the discretion of the court.

ARTICLE E. Sanitary Inspection Fee.

Section 4E.01. Imposition of Fee. There shall be collected from operators of every business, establishment of this municipality An annual sanitary inspection fee prescribed hereunder ;

1. RESIDENTIAL ESTABLISHMENTS:

Apartment for rent (residential) per door	40.00
Apartment for rent (commercial) per door	100.00

2. COMMERCIAL/SERVICE ESTABLISHMENTS:

Accounting Agency	80.00
Agricultural Products store	100.00
Art & Signs Shop	100.00
Assaying Laboratory	200.00
Audio Visual Shop	80.00
Bakery (pugon)	200.00
" (oven)	150.00
Balloon Store	80.00
Bank -	
Main	200.00
Branch	150.00
Barbecue Stand	100.00
Battery shop	80.00
Bazar	100.00
Beverage Store	100.00
Black smith shop	50.00
Booking office (for film exchange, transportation and commission basis)	80.00
Breedinggamecocksstore	150.00
Brokerage office	80.00
Business Agency	80.00
Cars and other vehicles rental shop	100.00
Charcoal Store	50.00
Construction supplies store	200.00
Drug store	100.00
Dry goods store	100.00
Electrical electronics store	100.00
Employment Agency	80.00
Emporiums	100.00
Engraving Shop	80.00
Fishing gear store	80.00
Fish product store	100.00

Flower shop	80.00
Footwear store	100.00
Funeral Parlor	300.00
Furniture rental store	80.00
Furniture store	80.00
Gasoline station	300.00
General Merchandise store- Class A-251,000 and above capital	250.00
Class B-151,000 to 250,000 capital	150.00
Class C-50,000 to 150,000 capital	100.00
Gift shop/boutique	80.00
Glassware	100.00
Gold and silversmith shop	80.00
Gravel and sand	100.00
Grocery - Mini-10,000 to 50,000 capital	100.00
Super - Class A-251,000 and above capital	250.00
Class B-151,000 to 250,000 capital	150.00
Class C-50,000 to 150,000 capital	100.00
Gym, physical and body building	100.00
Haberdashery	80.00
Hamburger stand	80.00
Handicraft shop	100.00
Hardware	200.00
Home appliance store	200.00
Home and sign painting shop	100.00
Hotel and motel	200.00
Ice and cold store	100.00
Insurance company	80.00
Iron works shop	100.00
Janitorial service office	80.00
Jewelry and watch store	80.00
Job placement and recruitment agency	80.00
Junk shop	100.00
Key smith shop	80.00
Laundry shop	100.00
Lodging house	100.00
Lumber with yard	100.00
without yard	100.00
Marble shop	100.00
Messengerial service shop	80.00
Memorial parks	200.00
Optical shop	100.00
Paint shop	100.00
Pawn shop	150.00
Pest control shop	100.00
Photography studio	100.00

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Plastic lamination shop	100.00
Plating establishment	100.00
Plumbing shop	80.00
Printing press	100.00
Private market	200.00
Recopying and duplicating shop	80.00
Refreshment parlor	100.00
Repair shop -	
Automotive	150.00
Bicycle	80.00
Electrical and refrigeration	100.00
Furniture and upholstery	80.00
Office equipment and household appliances	100.00
Radio and TV	100.00
Shoe	80.00
Watch and jewelry	80.00
Repair and welding shop	80.00
Restaurants -	
Class A-(with short orders) with 50 up accomodations, well carpeted	500.00
Class B-(with short orders) with 50 below accommodations	300.00
Class C-(with short orders) with 30-36 accommodations	100.00
Canteen (self-service)	80.00
Carinderia (turo-turo)	80.00
Rice dealer	80.00
R T W	100.00
Sari-sari store	50.00
School and office supplies and store	100.00
Security agency	100.00
Shoe store	100.00
Silk screen and T-shirt printing shop	80.00
Spare parts supply store	80.00
Sporting equipment shop	80.00
Sport supply store	80.00
Tailor/dress shop	100.00
Terminal, Bus and Jeep	100.00
Textile store	100.00
Vaciador shop	80.00
Video tape store	80.00
Vulcanizing shop	80.00
Warehouse and bodega	100.00
Wine store	80.00
Wood lathe shop	80.00
Lathe machine shop	80.00

3. INDUSTRIAL ESTABLISHMENTS:

Bag Manufacturing	100.00
Dry cleaning/steam laundry	100.00

Food processing/manufacturing	300.00
Heavy equipment establishment	100.00
Home care products producer - Clorox and muriatic acid	100.00
Floorwax	100.00
Thinner/varnish	250.00
Hollow blocks manufacturer	100.00
Ice plant	200.00
Motor vehicle body builder shop	100.00
Sash factory	200.00
Smelting (including silver smith) shop	100.00
Steel craft shop	100.00
Woodcarving/handicraft shop	80.00
4. INDUSTRIAL ESTABLISHMENTS:	
Church/chapel	100.00
Hospital/clinic	100.00
School(private)	100.00
Vocational specialty school	100.00
5. AGRICULTURAL ESTABLISHMENTS:	
Poultry/piggery farms	300.00
Poultry/piggery farm supply store	100.00
Rice mills -	
small	50.00
big	100.00
6. RECREATIONAL ESTABLISHMENTS:	
Bar	100.00
Beer garden	100.00
Billiard hall	80.00
Bowling establishment	100.00
Cabaret, dance hall	100.00
Circus/carnival	80.00
Cockpit	200.00
Cocktail lounge	100.00
Disco house	100.00
Pool hall	80.00
Resort (picnic grounds, swimming pools)	200.00
Resort cottages	100.00
Sports stadium	200.00
Theater	500.00
7. TONSORIAL ESTABLISHMENTS:	
Barber shop	100.00
Beauty shop	100.00
Figure slendering salon	150.00
Massage clinic	200.00
Steam/sauna baths	200.00

Section 4E.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer after a sanitary inspection of the establishment has been made but prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4E.03. Administrative Provisions.

1. The Municipal Health Officer or his duly authorized representative shall conduct an annual sanitary inspection of all business establishments and buildings to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

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

Section 4E.04. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000) of imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE F. Assessor's Annotation and Certification Fee.

Section 4F.01. Imposition of Fee. There shall be collected from every person requesting the annotation of certain documents, certified true copy of Tax Declaration and other certifications from the Municipal Assessors Office the following fees:

- a) Certified true copy of Tax Declaration - - - - - P 20.00
- b) Annotation of bail, amortization, mortgage or encumbrances - - - 10.00
- c) Certificate of Ownership and other certifications - - - - - 20.00

Section 4F.02. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.

Section 4F.03. Penalty. Any violation of the provisions of this articles shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more

than Five Thousand Pesos (P5,000.00) or imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE G. Clearance or Certification Fee.

**CHAPTER V ART. C
SERVICE CHARGE FOR GARBEGE COLLECTION**

stamp of the Municipal Health Officer, as well as the page of the book in which said permit is entered and wherein the name of permittee and the kind and sex of the animal to be slaughtered appear.

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.

Section 5B.05. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000) or imprisonment of not less than One (1) months, or both such fine and imprisonment, at the discretion of the Court.

ARTICLE C. Service Charge for Garbage Collection

Section 5C.01. Imposition of Fee.

a. It is hereby required that all residential houses including all apartments shall pay the sum equivalent to 5% of 1% of the total construction cost as garbage fee as a prerequisite to securing an occupancy permit.

b. It is hereby required of all industrial commercial establishments and/or any business establishment to pay for annual garbage collection fee as herein under listed and in accordance with the rate:

1. RESIDENTIAL ESTABLISHMENTS:

Apartment (residential) per door	100.00
(commercial) per door	200.00

2. COMMERCIAL/SERVICE ESTABLISHMENTS:

Agricultural agency	100.00
Agricultural products store	150.00
Art and sign shop	100.00
Assaying laboratory	100.00
Audio Visual Shop	100.00
Bakery (pugon)	150.00
" (Oven)	100.00
Balloon Store	100.00

Bank	300.00
Barbecue stand	100.00
Battery Shop	100.00
Bazaar	150.00
Beverage	150.00
Black Smith Shop	100.00
Booking Office (for film exchange, transportation and Commission basis)	100.00
Breeding gamecocks store	100.00
Brokerage Office	100.00
Business Agency	100.00
Cars and other vehicle rental shop	100.00
Charcoal store	150.00
Construction supply store	150.00
Drug Store	150.00
Dry goods store	150.00
Electrical and Electronic Store	150.00
Employment Agency	150.00
Emporium	150.00
Engraving Shop	150.00
Fishing Gear store	100.00
Fish Product store	150.00
Flower Shop	150.00
Footwear Shop	150.00
Funeral Parlor	150.00
Furniture rental store	150.00
Furniture store	200.00
Gasoline station	400.00
General Merchandise store-	
Class A 251,000 above capital	300.00
Class B 151,000 to 250,000 capital	250.00
Class C 50,000 to 150,000 capital	200.00
Gift shop boutique	100.00
Glassware	100.00
Gold and silver smith shop	100.00
Gravel and sand	100.00
Grocery -	
Mini	100.00
Super	
Class A	400.00
Class B	300.00
Class C	200.00
Gym, physical and body building	100.00
Haberdashery	100.00
Hamburger stand	100.00
Handicraft	150.00
Hardware	100.00
Home appliances store	100.00
Home and sign painter store	100.00
Hotel and motel	200.00
Ice and cold store	100.00
Insurance company	100.00
Iron Work shop	100.00
Janitorial service office	100.00
Jewelry and watch store	100.00

Job placement and recruitment agency	100.00
Junkshop	150.00
Key smith shop	100.00
Laundry shop	100.00
Lodging house	100.00
Lumber	
With yard	200.00
without yard	100.00
Marble	100.00
Messengerial service shop	100.00
Memorial Park	200.00
Optical shop	100.00
Paint shop	100.00
Pawn shop	200.00
Pest control shop	100.00
Photography studio	100.00
plastic Lamination shop	100.00
Plating establishment	100.00
Plumbing shop	100.00
Printing Press	150.00
Private Market	600.00
Recopying duplicating shop	100.00
Repair shop	
Automotive	150.00
Bicycle	100.00
Electrical and refrigeration	100.00
Furniture and upholstery	150.00
Office equipment and household appliances	100.00
Video/TV	50.00
shoe	50.00
watch jewelry	50.00
Repair and welding shop	100.00
Restaurant	
Class A	400.00
Class B	300.00
Class C	150.00
Canteen	100.00
Carenderia	100.00
Rice dealer	150.00
RTW	100.00
Sari-sari store	100.00
School and office supplies store	100.00
Security Agency	100.00
Shoe Store	100.00
Silk screen and T-shirt Printing shop	100.00
Spareparts supplies store	100.00
Sporting equipment shop	100.00
Sports supply store	100.00
Tailor dress	100.00
Terminal bus and jeep	100.00
Textile store	100.00
Vaciador shop	100.00
Video tape store	100.00
Vulcanizing shop	100.00

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Warehouse and bodega	100.00
Wine store	100.00
Wood lathe shop	100.00
Lathe Machine shop	100.00
3. INDUSTRIAL ESTABLISHMENT	
Bag Manufacturing	100.00
Dry Cleaning and steam laundry	100.00
Food processing manufacturing	300.00
Heavy Equipment establishment	200.00
Home care product producer- Clorox and muriatic acid	100.00
Floorwax	100.00
Thinner/varnish	200.00
Hollow blocks manufacturer	100.00
Ice plant	200.00
Water vehicle	100.00
Sash factory	400.00
Smelting including silver smith shop	100.00
Steel craft shop	200.00
Wood carving and handicraft	100.00
4. INSTITUTIONAL ESTABLISHMENT	
Church/Chapel	100.00
Hospital/clinic	200.00
School(private)	200.00
Vocational specialty school	150.00
5. AGRICULTURAL ESTABLISHMENT	
Poultry/piggery farms	150.00
Poultry/piggery farm supply shop	100.00
Rice Mills -	
small	100.00
big	200.00
6. RECREATIONAL ESTABLISHMENTS:	
Bar	150.00
Beer garden	150.00
Billiard hall	100.00
Bowling establishment	150.00
Cabaret, dance hall	150.00
Circus/carnival	500.00
Cockpit	100.00
Cocktail lounge	150.00
Disco house	150.00
Pool hall	150.00
Resort (picnic grounds, swimming pools)	200.00
Resort cottages	100.00
Sports stadium	200.00
Theaters	400.00

Handwritten signatures and initials, including a large stylized signature and the initials 'AH'.

7. TONSORIAL ESTABLISHMENTS:

Barber shop	100.00
Beauty shop	100.00
Figure slendering salon	100.00
Massage clinic	100.00
Steam/Sauna baths	100.00

Section 5C.02. Exemption. Establishment that are disposing of their garbage or waste matters properly or maintaining an appropriate system of garbage disposal and having no garbage or waste matters to be collected shall be exempted from the provisions of this Article.

Section 5C.03. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer either monthly or annually. If the option selected is monthly it shall be paid on or before the tenth (10th) day of every month. If annually it shall be paid in advance within the first twenty (20) days of January of every year.

Section 5C.04. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due, such surcharges to be paid to the same time and in the same manner as the fees due.

Section 5C.05. Administrative Provisions.

- a) The owner or operator of any business establishment shall provide within his premises a garbage can or receptacle duly prescribed which shall be placed in front of the establishment before the time of the garbage collection.
- b) The Municipal Health Officer shall issue the necessary rules and regulations for garbage collection and shall inspect each month the business establishment to find out whether garbage is properly disposed of within the premises.
- c) The Municipal Health Officer shall issue the necessary rules and regulations for the proper implementation of this Article which shall be enforceable until modified, rescinded or revoked by the Mayor or higher authorities.

Section 5C.06. Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000) or imprisonment of not less than One (1) month but not more than Six (6) months, or

both such fine and imprisonment, at the discretion of the Court.

ARTICLE D. FEE for the Temporary Use of Sidewalks and Alleys.

Section 5D.01. Imposition of Fee. Any person who shall temporarily use or occupy the municipal-owned sidewalk or alley or portion thereof in connection with any construction works and other allowable purposes, shall first secure a permit from the Municipal Mayor and pay a fee of ten pesos (P10.00) for every square meter, or fraction thereof, per month or fraction thereof.

Section 5D.02. Time and Manner of Payment. The fee shall be paid to the Municipal Treasurer upon application of the permit from the Mayor.


SECTION 2. Repealing clause- any Ordinance, Rules and regulations, order or position that are inconsistent with this Ordinance is hereby suspended, amended and modified accordingly.

SECTION 3. Separability Clause - If for reason or reasons Any parts or provisions of the Ordinance shall be held unconstitutional or invalid, the parts or Provisions which are not affected thereof shall continue to be in full force and effect.

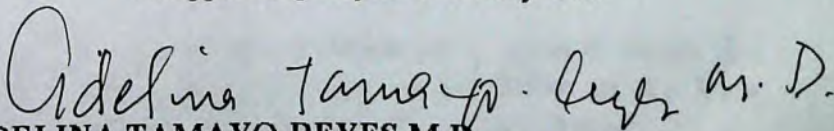
SECTION 4. Effectivity - This Ordinance shall take effect thirty days (30) after its approval.

Enacted, This 18th day of March 1999 at the session hall Municipal Building Taytay, Rizal.

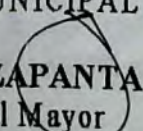
Certified Correct:


SONIA C. SAMSON *als*
 Sangguniang Bayan Secretary-OIC

ATTESTED:


ADELINA TAMAYO-REYES M.D.
 Vice Mayor
 Presiding Officer

APPROVED BY THE MUNICIPAL MAYOR _____


JUNE V. ZAPANTA
 Municipal Mayor