

Republic of the Philippines
Province of Ifugao
Municipality of Hungduan

OFFICE OF THE SANGGUNIANG BAYAN

EXTRACT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF HUNGDUAN, IFUGAO HELD AT THE SANGGUNIANG BAYAN SESSION HALL ON NOVEMBER 4, 2003 AT 9:00 A.M.

MUNICIPAL ORDINANCE NO. 10

Sponsored By: Honorable James B. Inabiohan
Chairman: Committee on Finance and Appropriations
Enacted: October 7, 2003

AN ORDINANCE REVISING THE REVENUE ORDINANCE OF THE MUNICIPALITY OF HUNGDUAN, PROVINCE OF IFUGAO.

Be it ordained by the Sangguniang Bayan of the Municipality of Hungduan, Province of Ifugao, that:

CHAPTER I

GENERAL PROVISIONS

ARTICLE A. TITLE AND SCOPE

SECTION 1A.01. TITLE. This Ordinance shall be known as the revised Revenue Ordinance of the Municipality of Hungduan, Province of Ifugao.

ARTICLE B. DEFINITIONS AND RULES OF CONSTRUCTION

SECTION 1B. 01. DEFINITIONS. When used in this ordinance, the following shall mean:

- a. **Agricultural products** include the yield of the soil, such as corn, rice, sugarcane, tobacco, root crops, vegetables, fruits, flowers and their by-products, poultry and livestock and animal products, whether in their original form or not;
- b. **Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- c. **Banks and other institutions** include non-bank financial intermediaries, lending investors finance and investments companies;

- d. **Contractors** includes person, natural or judicial, or not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consist essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the services calls for the exercise or use of the physical and mental faculties of such contractor or his employees.
- e. **Country side and Barangay business enterprise** refers to any business entity, association, or cooperative registered under the provision of RA 6810, otherwise known as the Magna Carta for country side Barangay Business (Kalakalan 20);
- f. **Dealer** means ones whose business is to buy and sale merchandise, goods, and chattels as a merchant, He stands immediately between the producer and the manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skills and foresight with which he watches the market;
- g. **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.
- h. **Franchise** is a right or privilege, affected with public interest which 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.
- i. **Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, Compensation or services and deposits or advance payments actually constructively received during the taxable quarter for the services performed for another person including discount if determined at the time of sales, sales return, exercise tax or value added tax;
- j. **Manufacturers** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured products in such manner as prepared if for special use or uses to which is could not have been put to its original condition, or who by any such process, alters the quality of any such raw materials or manufacturer or partially manufactured products so as to reduce its markable shape or prepare it for any of the use of industry, or who by any such process combines any raw materials or manufactured products with other materials or products of such process or manufacture can be put to special uses t6o which such raw materials or manufactured or partially manufactured products, or combines with the same to produce much finished products for the purpose of their sale or distribution to others and for his own use or consumption.
- k. **Marginal Farmer or Fisherman** refers to individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products by himself and his immediate family 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, which ever is higher.
- l. **Motor vehicle** means any vehicle propelled by any power other than muscular power using the public roads but excluding road roller, trolley cars, street sweepers, sprinklers, lawn mowers and crane if not use3d on public roads, vehicles which run only on rails or

tracks and tractors, trailers and traction engines of all kinds used exclusively or agricultural purposes.

- m. **Peddlers** means any person who. Either for himself or on commission travel from place to place and sells his goods or offers to serve or deliver the same, whether a peddler is a wholesome peddler or retail of a particular commodity shall determined from the definitions of whole sale dealer or retail dealer as provided in this ordinance.
- n. **Persons** means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- o. **Residents** refer to natural person who have their habitual residence in the Municipality where they exercise their civil rights and fulfill their civil obligations; and to juridical persons for which the law or any other provisions creating or recognizing their fixed residence in a particular province, city or municipality where they have their principal place of business or occupation.
- p. **Retail** means a sale where the purchaser buy the commodity for his own consumption, irrespective of the quality of the commodity sold;
- q. **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 1B. 02. 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 technical words and phrases and other words in this ordinance which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar, and appropriate meaning.
- B. **Gender and Number** - Every word in this ordinance imparting the masculine gender shall extend to both the male and female gender. Every word imparting the singular number shall extend and apply to several persons or things as well, and every word imparting the plural number shall extend and be applied to oOne person or things as well.
- C. **Reasonable Time** - In all cases where any act is required to be done with in reasonable time. The same shall be deemed to mean such time as necessary for the prompt performance of the act.
- D. **Consumption of Time** - The time within which an act is to be done as provided in this ordinance, or in any rule or regulation issued pursuant to the provision thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or a Holiday, in which cases the same shall be excluded in the computation and the day following shall be considered as the last day.
- E. **References** - All references to chapters, articles, or sections are to the chapters, articles, or Section in this ordinance unless otherwise specified.
- F. **Conflicting Provisions of Chapters** - if the provisions of the different chapters of this ordinance conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

- G. **Conflicting Provisions of Sections** - if the provisions of the different sections of this ordinance in the same article conflict to each other, the provisions of the section which is the last in the point of sequence shall prevail.

CHAPTER II

TAXES ON BUSINESS

ARTICLE A. GRADUATED TAX ON BUSINESS

SECTION 2A.01 IMPOSITION OF TAX. There is hereby imposed on the following person who establishes, operate, conduct or maintain there respective business with in the municipality, a graduated business tax in the amount herein prescribed:

- A. On Manufacturers of any articles of commerce of whatever kind or nature in accordance with the following schedule.**

Gross sales/ receipts for preceding calendar year	Amount of tax
Less than 10,000.00	181.50
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	726.00
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	2,420.00
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	15,070.00
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	26,812.50
6,500,000.00 or more	30,000.00

- B. On wholesalers, distributors or dealers of whatever kind or nature in accordance with the following schedule.**

Gross sales/receipt for year	amount of tax
Less than 1000.00	19.80
1000.00 or more but less than 2000.00	36.30
2000.00 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	133.10
6,000.00 or more but less than 7,000.00	157.50
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	315.50
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 1,000,000.00	1,452.00
1,000,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,667.00
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	4,840.00
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	20,000.00

C. On retailers,

With gross sales or receipts

For the preceding Calendar year of:	Rate of tax per annum
P400, 000.00 or less	2%
More than 400, 000.00	1%

D. On contractors and other independent contractors, in accordance with the following schedule:

Gross sales/receipt for year	amount of tax
Less than 1000.00	30.25
5,000.00 or more but less than 10,000.00	67.76
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	303.50
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	3,933.00
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	15,000.00

E. Annual Tax on peddlers

Annual Tax on peddlers engaged in the sale of any merchandise or article of commerce within the municipality of Hungduan is hereby imposed in accordance to the following schedule.

1. Peddler of any article or merchandize carried by trucks, vans, weapon carrier or any other motor vehicle. -50.00/ delivery
2. Peddler of any article or merchandize in a motorized bicycle, tricycle or other motorized vehicle other than those specified in the item (1) - 50.00/annum
3. Peddler of any article or merchandise carried by trucks, vans, by person -30.00/annum

*provided however, that delivery trucks or vans taxed by the province pursuant to section 141 of the Local Government Code shall be exempted from payment of this tax.

ARTICLE B. PAYMENT OF BUSINESS TAX

SECTION 2B. 01 PAYMENT OF BUSINESS TAX.

- a. The Taxes imposed under Section 2A. 01 of this ordinance shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax of business must be paid by the person conducting the same to the municipal treasurer of the municipality of Hungduan, Ifugao before business operation.

The conduct or operation of two or more business provided for under the section 2A. 01 of this ordinance by 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 is subject to the same rate of imposition, the tax shall be computed on the continental gross sales or receipts of the two (2) or more related businesses.
- c. In cases where a person conducts or operates two (2) businesses mentioned on section 2A. 01 of this ordinance, the taxable gross or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

ARTICLE C. SITUS OF TAX

SECTION 2C. 01. SITUS OF TAX

- a. **For purposes of collection of the business tax, the following definition of terms and guidelines shall be strictly observed.**

1. **Principal Office.** The head or main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the department of trade and industry, or other appropriate agencies, as the case maybe.

The municipality specifically mentioned in this article of incorporation of official registration papers as being the official address of said principal office shall be considered as the situs thereof.

In case there is a transfer to relocation of the principal office to another municipality,. It shall be the duty of the owner, operator or manager of to business to give due notice of such transfer or relocation to the Local Chief executive if the municipality concerned within fifteen days after such transfer or relocation is affected.

2. **Branch or sales office.** A fixed place in the locality which conducts operations of the business as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products maybe received thereat are not branch or sales office as herein contemplated. A warehouse which accepts orders and/ or issues sales invoice independent of a branch with sales offices shall be considered as a sales office.
3. **Warehouse.** A building utilized for the storage of products for sale and from which goods or merchandize is withdrawn for delivery to customers or dealers, or by persons acting in behalf of the business. A warehouse that does not accept orders/ and or issue sales invoice as aforementioned above, shall not be considered a branch or a sales office.
4. **Plantation.** A tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purposes of this article, inland fishing shall be considered as plantation.
5. **Experimental farms.** Agricultural lands utilized by a business or corporation to conduct studies, tests, researches, or experiments involving agricultural, agri-business, marine or aquatic, poultry, livestock, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, onsite of commercial quantity made in experimental term shall be similarly imposed the corresponding tax under paragraph (b), section 2A.01 of this ordinance.

- b. **Sales allocation.**

1. All sales made in the locality where there is a branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the municipality where the same is located.
2. In cases where there is no such branch, sales office or warehouse in the locality where the sale is made, the sale shall be recorded in the principal office along with the sales made by the said principal office and the tax shall accrue to the Municipality of Hungduan, Ifugao.
3. In case where there is a factory, project office, plant or plantation in which Pursuit of business. Thirty percent (30%) of all sales recorded in the principal office shall be taxable by where the principal office is located and seventy (70%) percent sales shall be divided as follows:
 - i. Sixty percent (60%) to the municipality of Hungduan, and
 - ii. Forty percent (40%) to the city or municipality where the plantation is located.
4. In cases where there are two (2) or more factories, project offices, plants or plantation is located in different localities, the seventy (70%) percent sales allocation shall be prorated among the localities where such factories, project offices, plants and plantation are located in proportion to their respective volumes of production during the period for which the tax is due. In case the project offices of service and other independent contractors, the term production shall refer to the cost of projects actually undertaken during the tax period.
5. The foregoing sales allocation under par. (3) Hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation, the sale shall be covered paragraph(1) or (2) above.
6. In case of manufacturers or producers which engage in the services of an independent contractor to provide or manufacture some of their products, the rules on situs of taxation provided in this article as that of the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturers products shall be considered as the factory or plant and ware house of the manufacturer.

c. Port of Loading- Municipality where the port of loading is located shall not levy and collect the tax impossible under Article A, Chapter II of this ordinance unless the exporter maintain in said municipality its principal office, a branch, sales office or warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

d. Sales made by route trucks, vans or vehicles.

1. For route sales made in a locality where a manufacturer, producer, wholesaler, retailer or dealer has a branch or sales office or warehouse, the sales are recorded in the branch, sales office or warehouse and sales or warehouse is located.

2. For route sales made in the locality where a manufacturer, producer, wholesaler, retailer or dealer has no branch or sales office or warehouse from where the route trucks withdraw their products for sale and the tax due on such sales is paid to the municipality where such branch sales office or warehouse is located.

In addition to this annual fixed tax, this municipality collects from same manufacturers, producers, wholesalers, retailers and dealers using route trucks, a mayor's permit fee which shall be imposed in a local tax ordinance pursuant to section 132 of RA 7160.

ARTICLE D. RETIREMENT OF BUSINESS

SECTION 2D. 01. RETIREMENT OF BUSINESS.

- a) Any person natural or juridical subject to the tax on business under Article A, chapter II of this Ordinance shall upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

For the purpose hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/ or name business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new name will only be considered by the Municipality concerned for the purpose in the course of the renewal of the permit or license to operate the business.

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

- 1) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address of the business on record to verify if it is really no longer operating. If the inspector finds that the business simply placed under a new name, manager and / or new owner, the municipal treasurer shall recommend to the municipal mayor the disapproval of the application of the termination or retirement of said business.
 - 2) Accordingly, the business continue to become liable for the payment of all taxes, fees and charges imposed under existing local tax ordinance;
 - 3) In addition in the case of a new owner to whom the business was transferred by sale or other forms of conveyance, said new owner shall be liable to pay the tax or fee of the transfer of the business to him.
- b) In case it is found that the retirement or termination of the business is legitimate, and the tax due there from be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of tax shall be paid before the business is considered officially retired or terminated.

- c) The permit issued to a business retiring or terminating its operation shall be surrendered to the local treasurer who shall forthwith cancel the same and record such cancellation in his books.

**CHAPTER III
PERMITS AND REGULATORY FEES**

ARTICLE A. Mayors permit fee

Section 3A.01 Mayor's Permit. There shall be collected an annual fee for the issuance of a Mayor's permit to operate business pursue an occupation or calling, or undertake an activity within the municipality as follows:

1. Manufactures, producers and dealers of the following:
Fee/year
 - a. Hollow blocks 80.00
 - b. Baskets/brooms/handicraft 30.00
 - c. Halo-halo/barbecue/popcorn stand 20.00
2. Bakeries 200.00
3. Distributors of soft drinks and other drinks 100.00
4. Distributors of LPG 100.00
5. Ambulatory peddlers of gasoline/kerosene 50.00
6. Drugstores 200.00
7. Hardware 300.00
8. Auto supply 200.00
9. Wholesaler/retailer of rice 80.00
10. Wholesaler/retailer of agriculture and veterinary products-100.00
11. proprietor / operator of construction/repair shops of
 - a. motor vehicle, bicycle and tricycles 75.00
 - b. electrical / electronics appliances 50.00
 - c. others(umbrella, watch, shoes) 30.00
12. furniture shops 100.00
13. dealers of domesticated plants 100.00
14. school and office supplies dealer 50.00
15. eateries (restaurants, carinderia) snack house 100.00
16. communication services
17.
 - a. telephone 200.00
 - b. CATV 200.00
 - c. Establishment of cell site 1000.00
18. Boarding houses
 - a. Less than Five (5) borders 30.00
 - b. Six to Ten (6-10) borders 60.00

c.	Ten to Fifteen (10-15) borders	100.00
d.	16 and above	125.00
19.	Lodging houses with accommodation for	
a.	Less than 10 lodgers	50.00
b.	11-15 lodgers	75.00
c.	16-20and above	100.00
20.	Proprietors/operators of	
a.	Kiskisan/unit	50.00
b.	Baby cono/unit	50.00
21.	Treasure hunting fee	
a.	Ordinary	-250/operation
b.	Big time with hi tech. mechanic equipment	-1000.00
22.	Amusement places:	
a.	Billiards / pools	
a.1	For the first table	100.00
a.2	For each additional table	50.00
b.	Videoke bars, beta, etc.	300.00
c.	Video games	100.00
d.	Beta, tapes, VHS, VCD	50.00
23.	Karate/judo clubs	100.00
24.	Beauty parlor/barber shop	30.00
25.	Tailoring/dressmaking	30.00
26.	Transient Buyers	
a.	Vegetables/fruits	100.00
27.	Sari-sari	
a.a.	Sari-sari	50.00
a.b.	Sari-sari with	
-	Tobacco /cigarettes	50.00
-	Liquor	50.00
-	LPG	25.00
-	Rice	30.00
-	Feeds	30.00

- Hardware	30.00
- Auto parts	30.00
- Dry goods (clothing)	30.00
- Fish / vegetables	25.00
- Fertilizer	25.00
- Gasoline	30.00
- Kitchen wares	30.00
28. Other business not mention in this article	50.00

Section 3A.02 Time and Manner of Payment:

The fee for issuance of a Mayor’s permit and municipal License shall be paid to Municipal treasurer of Hungduan upon application before any business or undertaking can be lawfully begun or pursued within the first twenty days of January of each year in case of renewal thereof.

Section 3A.03. Surcharges for late payments. In case of failure to the permit fee license fee or renewal thereof or in the prescribed period, the fee shall be increased by surcharge of twenty five (25) percent of the original amount due, such surcharge to be paid at the same time in the same manner as the fee.

Section 3A. 04 Administrative Provisions

a. Supervision and Control over establishments and Places:

The Municipal Mayor shall supervise and regulate all establishments and the places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode of manner in which they shall be conducted in so far as may be necessary to maintain a peaceful and sanitary condition in the municipality of Hungduan, Province of Ifugao, Philippines.

Section 3A.05. Requirements in securing Mayor’s Permit:

ON BUSINESS:

1. Barangay Clearance (for regular business establishment)
2. BIR Registration certificate
3. Annual Registration Fee Payment
4. Sanitary Inspection (for regular business establishment)
5. Medical Certificate (especially business directly handling foods)
6. Treasury Clearance
7. Community Tax Certificate

CONTRACTOR/PACQUIAO:

1. Treasury Clearance
2. BIR Clearance
3. Community Tax Certificate

b. Application for mayor's permit shall be filled 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 maybe required.

Any false statement deliberately made by the applicant shall constitute a sufficient ground for denying or revoking the permit issued by the mayor, and the applicant or license may further be prosecuted in accordance with the penalties provided in this article.

A mayor's permit shall be refused to any person:

1. Who previously violated any ordinance or regulations governing permit granted;
2. Whose business establishment or undertaking does not conform with zoning regulations and safety, health and other requirements of the municipality;
3. Who has unsettled tax obligations, debts or other liability to the government; and
4. Who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

c. Issuance of permit: Content of permit.

Upon approval of the application of a mayor's permit, two copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One copy should be returned 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 organization, that is whether the business is a sole proprietorship, corporation or partnership, etc., location of the business; date of issue and expiration of permit; and other information as may be necessary.

The Municipal Mayor 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 payment of the corresponding fee.

d. Posing of Permit- Every permittee shall keep his permit conspicuously posted at all times in his place of business office, he shall upon demand by the Municipal Mayor, The Municipal Treasurer or any of their duly authorized representative.

e. Duration of Permit- the mayors permit shall be granted for a period of not more than one (1) year and shall expire on the thirty first (31st) day of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or to surrender thereof. 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 provision of this code, violates any provision of this article 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 a place where such business is established is being conducted in a 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 restored by the Sangguniang Bayan upon request of permittee.

Section 3A.06. Rules and Regulations on Certain Establishments.

a. On cafes, cafeterias, ice cream and other refreshment parlors, restaurant, soda fountain bars, carinderia or food caterers. No owners of said establishments shall employ any cook, or food dispenser without medical handler's certificate from the Municipal Health Officer, renewable monthly.

Establishment selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall strictly follow the rules and regulations on sanitation promulgated by the Municipal Health Office and existing laws or ordinances.

b. Sauna Bath, massage, barber and beauty shops.

Said shops shall not be allowed to operate with masseurs, barbers and beauticians not having secured the necessary corresponding medical certificates from the Municipal Health Office.

Section 3A.07. Definition of terms:

DEFINITION OF TERMS:

1. **Permit** - to give to someone officially, the right, opportunity to pursue an activity.
1. **License** -a right formally granted to an individual in writing or a certificate given by authorization.
2. **Dry Goods** - refer to buy and sell of mostly clothing and other fabrics.
3. **Ambulatory Peddlers** - refers to a person who travels carrying his wares for sale.
4. **Catv**- Cable television.
5. **Domestic Plants** - Refers to wild plants taken from the forest and transplanted and taken cared of to adjust their habitat in the new environment.

6. **Accreditation** - To officially recognize an organization and association or an institution.
7. **Organization** - An association or group of people working together for a common purpose.
8. **Location Filming** - A site chosen outside the studio for purpose of filming.
9. **Charges** - refer to pecuniary liability as rents or fees against person or property.
10. **Fees** - mean a charge fixed by law or ordinances for the regulation or inspection of a business or activity.
11. **Stores** - retail establishments but mostly small outlets of goods.
12. **Sari-Sari Store** - stores selling all kinds of small commodities.
13. **Commercial Store** - business establishments engaged in retail and wholesale of all kinds of big and small commodities.
14. **Cafeterias** - a café or self help or quick service.
16. **Restaurants** - business establishments serving foods.

ARTICLE B. PERMIT FEES ON TRICYCLE

SECTION 3B-01- IMPOSITION OF FEES: there shall be collected the following fees from owners of motorized tricycle operating in the municipality of Hungduan as follows:

- a. Filing fee 250.00/unit
- b. Annual franchise fee 100.00/unit

SECTION 3B.02- ADMINISTRATIVE PROVISIONS: The implementation of this section shall be in accordance to the provision of municipal Ordinance no. 98-01 s. 1998.

- a. The LTO, Lamut, Ifugao shall provide a list of all possible violation and respective fines/penalties as contained in the LTO office memorandum circular no. 89-105 to serve as attachment to any MTOP that shall be granted.
- b. The LTO, with its deputized authorities shall be primarily tasked with the enforcement of the ordinance including the terms and conditions contained in the MTOP.
- c. Prospective operators of tricycle should first secure a motorized tricycle operators permit from the municipal treasury office.
- d. The municipal treasurer shall keep a registry of all tricycle operators which shall include among others the name and address of the operator and the body number and brand of tricycle owned and operated by said operator.

SECTION 3B-03- DEFINITION OF TERMS AS USED IN THIS ARTICLE.

1. **Motorized tricycle** - is a motor vehicle propelled other than by muscular power , composed of a motor cycle with one wheel cab, the forcer having total of three wheels otherwise known as Motorola.
2. **LTO**- Land Transportation Office.
3. **MTOP**- Motorized Tricycle Operators Permit.

SECTION 3B-04- TIME OF PAYMENT. The tax shall be paid within the first 20 days of January or in quarterly installments within the first 20 days of January, April, July and October of each year.

SECTION 3B-05- SURCHARGE FOR THE LATE PAYMENT. Failure to pay the prescribed fee in this article within the time required subject the tax payer to a surcharge of twenty five (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 3B-06. PENALTIES. Any violation of the provisions of this article shall be punished by a fine of one thousand pesos (1,000.00) or imprisonment of six months (6) or both at the discretion of the court.

ARTICLE C. FEES ON IMPOUNDING OF ASTRAY ANIMALS

SECTION 3C-01. DEFINITION OF TERMS AS USED IN THE ARTICLE.

1. **Astray animals** - an animal which is set loose and not under the complete control of the owner, found roaming at large in public or private places.
2. **Public Places** - Includes nations, provincial, municipal or Barangay street parks.
3. **Private Place** - means privately owned streets, yards, rice fields, farmlands or lands owned by an individual other than the owner of the animal.

SECTION 3C.02 IMPOSITION OF FEES. There shall be imposed the following fees for each day or fraction thereof on each head of astray animals found roaming at large in public or private places.

- | | |
|----------------------------------------|-------|
| a. large cattle | 50.00 |
| b. pigs, goats, dogs and other animals | 20.00 |

SECTION 3C.03. TIME AND MANNER OF PAYMENT - the fees to be collected herein shall be paid the Municipal treasurer before the release of the animal to its owner.

SECTION 3C.04. ADMINISTRATIVE PROVISION - The station commander or any member of the Philippine National Police (PNP) are hereby authorized to apprehend and impound astray animals in the corral or any appropriate place designated for such purpose. He shall cause the posting of the notice of the impounded astray animals in the Municipal hall and inform the Mayor.

SECTION 3C.05. PENALTIES - owners whose animals are caught astray or causing damaged to plants and property shall pay the following:

a. First offense	20.00
b. Second Offense	40.00
c. Third offense	60.00

In addition to the fines, the owner shall pay the amount of the damages caused if any to any property owner and other expenses like feeds, transportation in bringing to town etc. Impounded animals not claimed within five days after the impounding shall be sold at public action. The proceeds shall be used to reimburse expenses for feeds, care and properties destroyed if any. The net proceeds shall be paid to the rightful owner after establishing his ownership.

ARTICLE D. BUILDING PERMIT AND RELATED FEES

SECTION 3D.01. The assessment, collection and allocation of building permit fees, mechanical installation and inspection fees, sanitary inspection fees, plumbing inspection permit fee,. And inspection fess such other fees, and such other impositions maybe prescribed by the Department of public Works and Highways in the exercise of the regulatory powers over public and private buildings and structures under Presidential Decree no. 1096, otherwise known as the national building Code of the Philippines, shall be governed by such code and the rules and regulation of the promulgated there under.

ARTICLE E. PERMIT FEE ON CIRCUS, MENAGERIE, PARADE AND OTHER PARADES.

SECTION 3E.01. There shall be collected a mayor's permit fee of 20.00 per day on every circus or menagerie , parade and other parade using banners, floats or musical instruments carried in on the municipality.

SECTION 3E.02. TIME AND MANNER OF PAYMENT. The fees imposed herein shall be due and payable at least five days before the schedule date of the circus or parade and no such activity shall be held without first paying the fee.

SECTION 3E.03. EXCEPTION. Civic and military parade as well as religious processions shall not be required to pay any permit fee imposed in this article.

SECTION 3E.04. ADMINISTRATIVE PROVISIONS. The station commander of the Philippine National Police shall promulgate the necessary rules and regulations maintain an orderly and peaceful conduct of the activities mentioned in this article. He shall also define the boundary within which such activities may be lawfully conducted.

ARTICLE F. REGISTRATION FEE ON LARGE CATTLE

SECTION 3F.01. DEFINITION OF TERMS

1. **Large Cattle** - includes two year old horses, carabaos, cows, and other member of the domesticated bovine family.

SECTION 3F.02. IMPOSITION OF FEES: There shall be collected by the Municipal treasury Office the following:

a. Certificate of ownership	50.00
b. certificate of Transfer	100.00
c. Registration of Private brand	75.00
d. PNP Certification	50.00
e. Branding	100.00

SECTION 3F.03. TIME AND MANNER OF PAYMENT. The registration of fee shall be paid TO THE Municipal Treasury Office upon registration or transfer of ownership of the large cattle.

SECTION 3F. 04. ADMINISTRATIVE PROVISION

- a) The owner of large cattle is hereby required to register said cattle to the Municipal treasury Office.
- b) All branded and counter branded animals presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner and the purchaser; class, sex, brand and other identifying marks of the animals and the reference by number to the original certificate of ownership with the name of the municipality who issued it.

ARTICLE G. PERMIT FEE FOR EXCAVATION

SECTION 3G.01. IMPOSITION OF FEE. There shall be imposed the following fee for every person who shall make or cause to be made any evacuation on public or private streets within the Municipality of Hungduan, Ifugao.

a. For crossing the streets with concrete pavements:

1. for crossing concrete pavements (Minimum area of 2.00x6.00 m. sq.)
-150.00
2. For crossing across base of streets with concrete pavements per linear meters (boring method)
-50.00

b. for crossing streets with asphalt pavement:

- 1. Minimum -20.00
- 2. Additional fee for each linear meter crossing the streets (maximum width of excavation 0.80 meter) -5.00

c. for crossing streets with gravel macadam pavements.

- 1. Minimum fee -20.00
- 2. Additional fee for each linear meter crossing the streets (minimum width of excavation 0.30 meter) -20.00

d. For crossing existing curbs and gutters resulting to damage

-50.00

e. For treasure hunting diggings

200.00

SECTION 3G.03. ADMINISTRATIVE PROVISIONS

- a) No person shall undertake any diggings or excavation or any part or portion of the Municipal Streets of Hungduan, Ifugao unless a permit shall have been first secured from the office of the Municipal Mayor.
- b) The Municipal Engineering Office shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated.
- c. In order to protect the public from any danger, appropriate signs must be placed in the where the work is being.
- d. The digger shall be responsible for the immediate restoration of the excavated portion to its original structure.
- e. No person shall undertake any treasure hunting in the Municipality of Hungduan, Ifugao without first securing a Mayor’s permit to excavate.

**CHAPTER IV
SERVICE FEES**

ARTICLE A. SECRETARY’S FEE

SECTION 4A.01. IMPOSITION OF FEE. There shall be collected the following from every person requesting for the copies of official records and documents from the offices of the Municipal Government of Hungduan, Ifugao.

- 1. For every page thereof typewritten (not including the certificate and notation)
-40.00

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. -40.00
3. For each certificate of correctness (with seal of office) written in the copy or attached thereto. -40.00
4. for certifying the official act of the Municipal Judge or other judicial certificate with seal. -20.00
5. For certified copies of any pages, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with Judicial proceedings.
6. Photocopy or any copy produced by copying machines. -5.00
7. Others
- | | |
|-----------------------------------|--------|
| a. Programs of work with estimate | 50.00 |
| b. resolutions/page | 20.00 |
| c. Invitation | 100.00 |
| a. lay-outing | 150.00 |
| b. black (per piece) | |
| a. long | 20.00 |
| b. short | 15.00 |
| d. colored print (per piece) | |
| a. long | 25.00 |
| b. short | 20.00 |

SECTION 4A.02. EXEMPTION. The fee 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 or the request of the litigant, in which case, charges shall be in accordance with the above mentioned scheduled.

SECTION 4A.03. TIME AND MANNER OF PAYMENT. The fess shall be paid to the Municipal Treasury Office at the time of the request, written or otherwise for the issuance of a copy of any Municipal records or document is made.

ARTICLE B. CIVIL REGISTRY FEES

SECTION 4B.01 IMPOSITION OF FEES. There shall be collected for services rendered by the Municipal Civil Registrar of the Municipality of Hungduan, Ifugao, the following fees:

a. Marriage fees:

a. Application fees	200.00
b. License fee	50.00
c. Solemnization fee	200.00
d. Sponsorship fee	50.00
e. Counseling fee	50.00

b. For the registration of the following:

1. Registration for Legitimization	200.00
2. Registration for Adaptation	200.00
3. Registration for Annulment of marriage	1000.00
4. Registration of Legal Separation	1000.00
5. Registration for Naturalization	1000.00
6. Petition for Change of name	3000.00
7. Service fee for out of town change of first name	1000.00
8. Petition for correction of clerical error	1000.00
9. Service fee for out of town CCE	500.00
10. Certification fee	20.00
11. Other documentation for legal purposes	50.00

c. True copy of civil registry records	30.00
d. Filing fee	40.00
e. Parental advice	15.00
f. Parental consent	15.00
g. Other fees no mentioned in this article	30.00

SECTION 4B.02 EXEMPTION. The fee imposed in this article shall not be collected for copies furnished to agencies, offices and other branches of the government purposes, except those copies required by courts at the request of litigants, in which case the fee should be collected.

SECTION 4B.03 TIME AND MANNER OF PAYMENT – the fees shall be paid to the Municipal Treasurer before registration or issuance of the permit,

ARTICLE C. SERVICE FEE FOR PHYSICAL EXAMINATION AND ISSUANCE OF MEDICAL CERTIFICATE.

SECTION 4C.01. IMPOSING FEES. There shall be collected a fee of twenty Pesos (PhP 20.00) from any person who under existing laws or ordinance, is required to secure a medical certificate for physical examination from the Municipal Health Officer.

A fee of twenty pesos shall be paid by food handlers and others required by existing laws/ordinances to undergo physical and medical examination at least once in every quarter.

SECTION 4C.02. Time and Manner of Payment. The fee shall be paid to the Municipal Treasury Office before the physical examination is made and the certificate is granted.

ARTICLE D. POLICE CLEARANCE FEE.

SECTION 4D. 01. Imposition of fees. There shall be paid for each police clearance certificate obtained from the station commander of the Philippine National Police of Hungduan, Ifugao the following fees:

a. employment	50.00
b. Scholarships/ study grants	30.00
c. Change of name	100.00
d. PNP certification on lost of pertinent documents	80.00
e. passport or visa application	150.00
f. application for Filipino citizenship	200.00
g. for other purposes	30.00

SECTION 4D. 02. Time and Manner of Payment. The fees imposed herein shall be paid to the Municipal Treasury Office of Hungduan, Ifugao upon application of police clearance.

ARTICLE E. SANITARY INSPECTION FEE.

SECTION 4E. 01. Imposition of Fee. There shall be collected the following annual fees from every owner, operator, or person responsible for the management of business, commercial or agricultural establishments, accessories, buildings or houses for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety in accordance with the following schedule.

a. for house, accessories, factory or building for rent	20.00
b. for each business, industrial or agricultural establishment	
1. for an area of 25 or more but less than 50 sq. m.	10.00
2. with an area or 50 or more but less than 100 sq. m.	10.00
3. with an area of 100 or more but less than 200 sq. m.	15.00
4. With an area of 200 or more but not loess than 500	20.00
5. with an area of 500 or more but not less than 1000 sq. m.	30.00
6. with an area of 1000 or more sq. m.	40.00

SECTION 4E. 02. TIME AND MANNER OF PAYMENT. The fees imposed herein shall be paid to the Municipal Treasury Office of Hungduan, Ifugao upon filing of application for the sanitary inspection certificate with the Municipal Health Office and upon renewal of the same every year thereafter with the first twenty (20) days of January.

SECTION 4D. 03. ADMINISTRATIVE PROVISIONS.

- a. The Municipal, Health Officer of his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and their adequacy of ventilation, general sanitary conditions and propriety of habitation.
- b. The Municipal Health Officer shall require evidence of payment of the fee imposed herein before the issuance of sanitary inspection certificate.

ARTICLE F. MUNICAP TREASURY CLEARANCE.

There shall be paid for each municipal treasury clearance fee by individuals, organizations, or corporations engaged in wholesaler, retailer or dealer in any article of commerce, clearance form monetary and other accountabilities from the Municipal Government of Hungduan, Ifugao in the Amount of FIFTY PESOS (PhP 50.00)

ARTICLE G. ASSESSMENT FEE

SECTION 4G. 01. IMPOSITION OF FEE. There shall be collected a fee for services rendered by the Municipal assessor of the Municipality of Hungduan, Ifugao as follows:

1. Research fee	30.00
2. Transfer fee	50.00
3. Annotation or mortgage/ bail bonds	30.00
4. Cancellation of tax declaration	30.00
5. Cancellation of mortgage/ bail bonds	30.00
6. Certification fee	
a. true copy of certificate- records	30.00
b. photocopy of assessment records	30.00
c. land holdings	30.00
7. Survey/ division of real property conducted by assessment Personnel	100.00
8. Other fees that maybe imposed	30.00

SECTION 4G. 02. TIME AND MANNER OF PAYMENT. The fees imposed herein shall be paid to the Municipal Treasury of Hungduan, Ifugao at the time of request, written or otherwise for the issuance of any assessment record or document is made.

ARTICLE H. MSWDO FEES

SECTION 4H. 01. IMPOSITION OF FEES. There shall be collected by the Municipal treasurer the following fees.

a. Marriage counseling fee	50.00
b. permit fee for fund raising activity	50.00
c. other fees that maybe imposed in this article	30.00

SECTION 4H. 02. PLACE OF PAYMENT. The fees shall be paid to the Municipal Treasury of Hungduan, Ifugao before any activity could be legally pursued.

ARTICLE I. ACCREDITATION FEE

SECTION 4I. 01. IMPOSITION OF FEE. There shall be collected an amount of One Hundred pesos (PhP 100.00) as accreditation fee to be imposed on any organization or association that is accredited by the Local government Unit of Hungduan, Ifugao.

SECTION 4I. 02. MANNER OF PAYMENT. The fees imposed herein shall be paid to the Municipal Treasury Office of Hungduan, Ifugao upon application for accreditation.

ARTICLE J. PERMIT FEE FOR FILM MAKING.

SECTION 4J. 01. IMPOSITION OF FEES. There shall be collected a fee of One thousand Pesos (PhP 1, 000.00) per film for any person that shall go on location filming within the territorial jurisdiction of Hungduan, Ifugao.

SECTION 4J. 02. TIME AND MANNER OF PAYMENT. The fees imposed herein shall be paid to the Municipal treasury office of Hungduan, Ifugao upon application for a Mayors permit before location filming within the territorial jurisdiction of Hungduan, Ifugao.

SECTION 4J. 03. SURCHARGE TO LATE PAYMENTS. Failure to pay the fee prescribed in this article within the time required shall subject the tax payer to a surcharge of twenty percent (20%) of the original amount of tax due. Such surcharge to be paid at the same time and in the same manner as tax due.

SECTION 4J. 04. PENALTY. Any violation of the provision of this article shall be penalized by a fine not exceeding two hundred pesos (PhP 200.00) or imprisonment of not exceeding thirty days (30) or both at the discretion of the court.

CHAPTER V MUNICIPAL CHARGES

ARTICLE A. Market stalls rentals.

SECTION 5A. 01. DEFINITION OF TERMS WHEN USED IN THIS ARTICLE

1. Public market- refers to any place, building or structure or any kind designated as such by the Sangguniang Bayan
2. Market Section- refers to the subdivision of the market housing one class or group of allied goods, commodities, or merchandise
3. market stalls- refers to any allocated space or both in the public market where merchandize of any kind is sold or offered for sale

SECTION 5A. 02. IMPOSITION OF FEES. There shall be collected an amount of One Hundred twenty pesos (Php 120.00) as monthly rental per stall with an annual increase of ten percent thereafter.

SECTION 5A.03. TIME AND MANNER OF PAYMENT. The rental fees imposed under this article shall be paid to the municipal treasury within the first twenty days of the month. In case of a new lease or vacancy, the rental shall be paid before the occupancy of the market stalls.

SECTION 5A. 04. SURCHARGE FOR NONPAYMENT OF FEES.

- a. The lessee of the stall who fails to pay the monthly rental fee within the prescribed period shall pay a surcharge of 25% of the total rent due.
- b. Failure to pay the rental fee for three consecutive months shall cause the automatic cancellation of the lease contract without prejudice to sue the lessee from the unpaid rents at the expense of the lessee. The stall shall then be declared vacant and can be awarded to interested applicants.
- c. Any person occupying more space than what he has paid shall pay the regular rate for such space.

SECTION 5A. 05. ADMINISTRATIVE PROVISIONS.

1. The contract of lease shall be paid for a period of two years, which shall be renewable upon expiration, unless revoked in accordance with the provisions of this article.
2. Application must be made under oath.
3. notice of vacancy shall be posted for a period of not less than ten days
4. It is the duty of the municipal treasurer to keep a register of books showing the names and address of the occupants.
5. Applicants who are residents of the municipality shall be given the first priority in the lease of any vacant or newly opened market stalls.
6. No stall owner shall utilize the space or any part thereof for residential purposes.
7. The stall owner is not allowed to sublease or sell his rights over the space that is leased to him without the approval of the local Chief Executive.

SECTION 5A. 06. CREATION OF MARKET COMMITTEE. There is hereby created a permanent market committee composed of the Municipal Mayor as chairman, a representative from the Sangguniang Bayan, the Municipal treasurer, the Municipal assessor, and a representative from the market vendors, as members, whose duties are to conduct the drawing of lots and opening of application in relation with the adjudication of vacant stalls and to certify to the municipal mayor of the results thereof.

SECTION 5A. 07. RESPONSIBILITY OF THE LOCAL GOVERNMENT UNIT OVER THE MARKET STALLS ADMINISTRATION.

The Municipal Mayor shall exercise direct and immediate supervision and control over the municipal public market stalls and personnel thereof whose duties is the maintenance and upkeep of the market premises in accordance with existing ordinances and other pertinent rules and regulations.

SECTION 5A. 08. MISCELLANEOUS PROVISIONS ON MARKET STALLS.

1. If for any reason a stall holder or a lessee is discontinued or is required to discontinue his business before the contract expires, the stall shall be considered vacant and its occupancy shall be disposed of in accordance to manner herein prescribed.

2. Partnership with stall holder. A market stall holders who enters into business partnership with any party after he acquires the right to lease such stall have the authority to transfer to his partner the right to occupy the stall.
3. in case of death or disability of stall holder, to discontinue his business, the surviving partners maybe authorized to continue occupying for a period of two months. If the surviving partner is qualified to occupy the stall under the provisions thereof, and the spouse, son, daughter, parent and a relative within the third degree of consanguinity are not interested, the preference of occupying the stall shall be awarded to him if he applies for it.
4. Dummies- sublease of stall. In any case where the person registered to be the holder or lessee of a stall in the market, is found to be not the person who is actually occupying the stall, the lease shall be cancelled.

ARTICLE B. GARBAGE COLLECTION.

SECTION 5B. 01. IMPOSITION OF FEES. There shall be collected a fee from every owner of residential buildings, market stall, holders and operators of business establishment, amusement places, boarding houses, lodging houses a monthly garbage collection fee as follows:

a. residential buildings	10.00
b. Commercial establishments	15.00
c. market stall,	15.00
d. boarding houses	20.00
e. lodging houses	20.00
f. amusement places, such as	
1. Billiards and pools	15.00
2. Night clubs	20.00
3. Discos	20.00
4. Videoke bars	20.00

SECTION 5B. 02. TIME AND MANNER OF PAYMENT, SURCHARGE FOR LATE PAYMENTS. The fees imposed on or before the 10th day of every month the Municipal Treasurer of his duly authorized representatives who shall issue a receipt as evidence of payment of this fee. If the fee is not paid within the prescribed period, a surcharge of twenty percent of the unpaid amount shall be collected.

SECTION 5B. 03. ADMINISTRATIVE PROVISIONS.

- a. the owner or operator of the aforementioned business establishments and occupants of the residential houses, commercial establishments, market stalls, boarding houses, lodging houses and amusement places shall provide in his premises the required garbage can or receptacle properly covered which shall be placed in front of his establishment or place of business before the time of collection.
- b. Garbage shall not be collected if the owner of the business establishment, market stalls, boarding houses, lodging houses and amusement places refuses to pay the required garbage disposal fee.

ARTICLE C. COLLECTION OF FEES FOR AGRICULTURAL SERVICE FEES AND CHARGES

SECTION 5D. 01. DEFINITION OF TERMS.

- a. **Deworming-** treatment of animals against certain types of internal parasites.
- b. **Castration-** removal of testes of male animals
- c. **Vaccination-** immunization of animals against various diseases
- d. **Animal certification** - certification from a veterinarian or his duly authorized representative that the animal is free from any communicable disease.
- e. **Artificial insemination** - introduction of semen which cause pregnancy on female without direct contact with the male
- f. **Redispersal** - refers to animals returned from a recipient to be given to the next recipient

SECTION 5C. 02. IMPOSITION OF FEES. There shall be collected by the Municipal treasury Office of Hungduan, Ifugao the following fees.

a. Animal health certificate

1. Swine	10.00/ head
2. Cattle	25.00/ head
3. Carabao	25.00/ head
4. Goat/ sheep	10.00/ head
5. Poultry	5.00 / head

b. artificial insemination

1. Swine	200.00/ head
2. Carabao	250.00/ head
3. Cattle	250.00/ head

c. Natural breeding

1. Swine	200.00/ head
2. Cattle	250.00/ head

d. Redispersal

1. Swine	100.00/ head
2. Cattle	150.00/ head
3. Carabao	150.00/ head

e. Deworming

1. Swine	10.00/ head
2. Cattle	20.00/ head
3. Carabao	20.00/ head

f. Vaccination fees and charges

1. Poultry	5.00/ head
2. Dog	10.00/ head
3. Goat	10.00/ head
4. Carabao	15.00/ head
5. Cattle	15.00/ head
6. Swine	15.00/ head

g. Castration

1. Swine	10.00 / head depending on size
2. Cattle	50.00/ head
3. Dog	20.00 / head
4. Chicken	5.00/ head

Note: The animal owner will produce their own medicines

SECTION 5C. 03. TIME AND MANNER OF PAYMENT. The time imposed herein shall be paid to the Municipal treasurer before any activity or any undertaking be lawfully began or pursued.

ARTICLE D. RENTALS ON THE USE OF MUNICIPAL GOVERNMENT EQUIPMENT, GOVERNMENT BUILDINGS AND OTHER GOVERNMENT FACILITIES.

SECTION 5D. 01. IMPOSITION OF FEES. There shall be collected a rental fee for the use of Municipal government buildings or equipments and other government facilities of Hungduan, Ifugao at the following rates.

a. Bulldozer (DG Komatsu)

a. private entity	700.00/ hour
b. Barangay Government	700.00/ hour
c. Other government agencies	700.00/ hour
d. Charitable institutions	700.00/ hour

1. rules and regulations

- a. The rental shall accrue to the general fund of the Municip0ality of Hungduan, Ifugao.
- b. the use of the bulldozer shall be as follows:

Municipal government	first priority
Barangay	second priority
Charitable institutions	third priority
- c. Fuel cost shall be paid by the lessee.
- d. The rental shall commence from the time the equipment is withdrawn from the motor pool or from the time the equipment is in the possession of the

lessee and terminates on the day the equipment is properly returned to the Municipal Government of Hungduan, Ifugao.

- e. That the eight hour use per day, the rentals of the equipment shall each day in the delay of the return of the equipment, the lease shall be charged the ordinary rental fee plus a penalty of 25% on said rental fee.
- f. The overtime pay and per diems of the driver/operators shall be at the expense of the lease.
- g. The municipal engineering office shall act as the custodian of the equipment. He shall formulate and provide for the contract from base on the guidelines provided for in the tax code and shall be responsible for the operation, maintenance and management of the equipments subject to the approval of the local chief executive of the Municipal of Hungduan.
- h. The lease shall be responsible for oil and fuel expenses for the entire duration of contract.

a. Battery Charging Fee

a. 6 sm battery	rates
1 pair	40.00
1 pc	20.00
b. 3 sm/ 2 sm battery	
1 pair	40.00
1 pair	20.00
c. Motor battery	20.00

Note: No fee shall be collected if battery is not charged.

b. Welding Machine (300.00 AMP)

P400.00/ day
P50.00/hour or a fraction thereof.
P20.00/welding rod consumed

ARTICLE E. PARKING CHARGES

SECTION 5E.01. IMPOSITION OF FEES. There shall be collected from every owner or driver or motor parked within the parking space provided by the Municipality an amount of fifty centavos per hour or a fraction thereof as parking fee. A motor vehicle parked overnight shall pay an amount not exceeding ten pesos.

SECTION 5E.02. TIME OF PAYMENT. The fee imposed in this Article shall be paid upon leaving the parking space to the duly authorized representative of the Municipal Treasurer assigned there who shall issue the corresponding receipt thereof.

SECTION 5E. 03 ADMINISTRATIVE PROVISIONS.

1. No motor vehicle shall be allowed to park in any other place of the Municipality except in the parking space designated for the purpose.
2. The parking space shall be open from 6:00 to six o'clock in the evening.
3. The station Commander of the PNP shall assign at least one policeman to maintain security and orderliness in the parking space.

ARTICLE F. MUNICIPAL TELEPHONE

A. Procedure

1. Outgoing calls

- a. Clients fills up call slip
- b. Present call slip to the operator and wait for her to connect your call.
- c. Limit personal calls to 3 minutes only.
- d. For those contacting cell phones, a corresponding fee should be paid even if the party called was not contacted.
- e. After the call, the caller will pay his/her bill and demand for an official receipt at the treasury office.

2. Incoming calls

- a. All incoming overseas personal calls are limited to five minutes only with a service fee of fifty pesos (50.00) per call.
- b. No collect calls are accepted.

B. Rates

1. Outgoing Calls

- a. Local Calls 10.00 for the 1st 3 minutes plus 2.00 for every succeeding minute
- b. Long Distance (National) 15.00/minute
- c. overseas calls 350.00/call/minute inclusive of service feed.
- d. cell phones 30.00/ minute

Note: in the event that rate increases, it follows that rates provided herein will also increase.

ARTICLE G.

- | | |
|----------------------------------------|------------|
| A. Gymnasium + sound system + lighting | 300.00/day |
| Gymnasium + sound system | |
| Gymnasium + lightning | |

ARTICLE H.

G. 1 Pipe Threader

- | | |
|-----------------|------------|
| ½ - 1 11/2 inch | P50.00/day |
| 2-2 ½ inches | 60.00/day |
| 3-4 inches | 150.00/day |

ARTICLE I.

G.I Pipe Wrench

1-1 ½	50.00/day
2-2 ½	60.00/day
3-4 inches	75.00/day

ADMINISTRATIVE PROVISIONS. Borrowers are held responsible for loss or damage of the property borrowed. In case of damages, the borrowers shall be held responsible for its repair and in case of loss, he will replace the lost tool with the same brand. The fee imposed on government equipments, building and facilities shall be paid to the Municipal Treasury Office of Hungduan before they could be used or rented out.

ARTICLE J. LIQUOR SERVING FEE.

SECTION 5J. 01 IMPOSITION OF FEE – There shall be a permit fee to be imposed on all business establishments such as stores, sari-sari stores, restaurant, commercial stores, cafeterias and other similar establishment from serving intoxicating liquors as wines, and beverages at 100.00 per year.

SECTION 5J. 02. DEFINITION OF TERMS:

1. **Stores** – retail establishment but mostly small outlets of goods.
2. **Sari-sari store** – stores selling all kinds of small commodities.
3. **Commercial store** – business establishment engaged in retail and wholesale of all kinds of big and small commodities.
4. **Cafeterias** – a café or self help or quick service.
5. **Restaurant** – business establishment serving foods.

SECTION 5J. 03. All establishments mentioned above serving intoxicating liquors shall be responsible of the following:

1. Must maintain peace and order within the vicinity of its operation.
2. Health and sanitation must be observed within the area of operation
3. Observance of the provision of section 3 of ordinance 4, series of 2002.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS.

SECTION 6A.01. TAX PERIOD. The tax period for all taxes, fees and charges under this ordinance shall be the calendar year.

SECTION 6A. 02. ACCRUAL OF TAX. Unless otherwise provided in this ordinance, all taxes fees and charges imposed herein shall accrue on the first day of January each year as regard tax subjects them liable thereof, but an entirely new tax, fee or charges, or charges in the rate of existing taxes, fees, or charges shall accrue on the first day of the quarter next following the effectivity of the ordinance imposing such new levies or taxes.

SECTION 6A.03. TIME AND MANNER 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 6A.04. INTERESTS ON UNPAID TAX, FEE OR CHARGES. In case a tax, fee or charge provided in this ordinance is not paid on the date fixed herein or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount in interest thereon at the rate of not exceeding 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 of a portion thereof exceed thirty – six (36) months.

SECTION 6A. 05. COLLECTION. All the taxes, fees and charges due the Municipality of Hungduan shall be collected by the Municipal Treasurer or his duly authorized representatives.

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 from the proper and efficient administration and collection of taxes, fees, and charges therein levied and imposed.

SECTION 6A.06. ISSUANCE OF RECEIPTS. It shall be the duty of the Municipal Treasurer or his duly authorized representatives 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 amount for which it is paid are shown.

SECTION 6A.07. RECORD OF PERSONS PAYING REVENUE. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arrange and open to public inspection during office hours, of the names of all person paying Municipal Taxes, fees and charges, he shall as far as practicable establish and keep current the approximate tax roll for each kind of tax, fee or charge provided in this ordinance.

SECTION 6A.08. ACCOUNTING AND COLLECTIONS. Otherwise provided in the ordinance and other existing laws, and ordinances shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality of Hungduan, Province of Ifugao.

SECTION 6A.09. EXAMINATION OF BOOKS OR ACCOUNTS. The Municipal Treasurer shall by himself or through any of his representatives duly authorized in writing examine the books of accounts and other pertinent records of the business establishment doing business within the Municipality and subject to municipal taxes, to ascertain, assesses and collect the true and correct amount of the tax due from the taxpayer concern. Such examination which shall be the year immediately preceding examination. Any examination produce 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 representative of the Municipal Treasurer, there shall be a written authority issued to the former which shall specially 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.

The books of accounts kept by the business establishments pursuant to the provisions of the National Internal Revenue Code shall be sufficient for determining the correct amount of Municipal taxes and other impositions. Establishment shall no longer keep other or separate books of accounts for the purpose. The forms and the guidelines to be observed for the proper and effective implementation of this section shall be those prescribed by the Secretary of Finance.

SECTION 6A.10. LOCAL GOVERNMENT'S LIEN. Local taxes, fees, charges and other revenues herein provided constitute a lien, superior to all liens, charges or encumbrance in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property of rights which may be subject to lien but also upon properly used in business occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

SECTION 6A.11. CIVIL REMEDIES. The civil remedies fro the collection of local taxes, fees, or charges and related, surcharges and interest resulting from delinquency shall be:

- a. By administrative action thru distraint of goods, chattels or effects, and other personnel property of whatever characters, including stocks and other securities, debts, bank accounts and interest in and rights to personal property and by levy upon real property and interest in r rights to real property; and
- b. By judicial action.

Either of these remedies of all may be pursue concurrently or simultaneously at the discretion of the Municipal Treasurer.

CHAPTER VIII

GENERAL PENAL PROVISIONS

SECTION 7A.01. PENALTIES FOR VIOLATION OF TAX ORDINANCE. Any person or persons who violates any of the provisions of this ordinance or the rules and regulations promulgated by authority of this ordinances shall upon conviction, be punished by a fine of not less than ONE THOUSAND PESOS (P1000.00) but not more than TWO THOUSAND FIVE HUNDRED PESOS (P2, 500.00) and an imprisonment of one month but not more than six (6) months or both at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

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 IX

FINAL PROVISION

SECTION 8A.01. SEPARABILITY CLAUSE- if for any reason, any section or provision of this ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

SECTION 8A.02. REPEALING CLAUSE – all ordinances, rules and regulations, or parts thereof, inconsistent with or in conflict with the provisions of this ordinance shall be deemed repealed or amended accordingly.

SECTION 8A.03. DATE OF AFFECTIVITY – this ordinances shall take effect upon approval.

RESOLVED finally that copies of this resolution and ordinance be furnished to the office of the Sangguniang Panlalawigan of the Province of Ifugao for further review.

ENACTED this 7th day of October 2003.

I hereby certify to the correctness of the foregoing resolution.

(Sgd) JUANITA M. PUGONG
Secretary to the Sanggunian