THE CONSOLIDATED REVENUE CODE

OF CALAUAN, LAGUNA

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REPUBLIC OF THE PHILIPPINES
PROVINCE OF LAGUNA
CALAUAN

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE TWENTIETH (20th) REGULAR SESSION OF THE 12th SANGGUNIANG BAYAN OF CALAUAN, LAGUNA HELD ON NOVEMBER 11, 2025 AT SANGGUNIANG BAYAN SESSION HALL, CALAUAN, LAGUNA.

PRESENT:	HON. VICE MAYOR ALLAN JUN V. SANCHEZ	-	PRESIDING OFFICER
	HON. ALLAN ANTONIO V. SANCHEZ II	-	SB MEMBER
	HON. JOEWEL M. GONZALES	-	SB MEMBER
	HON. JUNE JOSEPH F. BRION	-	SB MEMBER
	HON. DANTE C. ESCAREZ	-	SB MEMBER
	HON. HOMER JEFFRILLE E. HILARIO	-	SB MEMBER
	HON. JOSELITO M. MANALO	-	SB MEMBER
	HON. KENNETH B. KRAFT	-	SB MEMBER
	HON. MAC JEFFERSON T. ROXAS	-	SB MEMBER
	HON. JOAN PAMELA M. BABATID	-	EX-OFFICIO MEMBER (LnB PRESIDENT)
	HON. OLYMPIO S. AMANTE	-	EX-OFFICIO MEMBER (SK PAMBAYANG PEDERASYON PRES.)

ABSENT: NONE

MUNICIPAL ORDINANCE NO. 06- 12 -2025

Sponsored by: Committee on Finance, Appropriation and Ways and Means
Chairperson: Hon. Dante C. Escarez, Vice-Chairperson: Hon. June Joseph F. Brion
Members: Hon. Joewel M. Gonzales, Hon. Homer Jeffrille E. Hilario, Hon. Mac Jefferson T. Roxas

AN ORDINANCE ENACTING THE CONSOLIDATED REVENUE CODE OF THE MUNICIPALITY OF CALAUAN.

WHEREAS, there has been substantial increase in the cost of undertaking infrastructure projects and other development programs, and it has also been observed that the cost of garbage collection and disposal has significantly increased;

WHEREAS, the Municipal Ordinance No. 07-2017 "An ordinance amending Chapter 2. Permits and Regulatory Fees. Article A. Mayor's Permit Fee on Business of Municipal Ordinance No. 01-1999, of the Municipality of Calauan, Laguna make the collection from said taxes, fees and charges disproportionate to the actual expenses being incurred by the Municipality in the delivery of basic services;

WHEREAS, in order to maintain the efficient and effective delivery of basic services and adequate facilities by the Municipality, new sources of revenue must be tapped and adjust prevailing fees and charges to cover even partially the cost of such service/s;

WHEREAS, Section 129 of the Local Government Code provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government unit;

WHEREAS, Section 191 of Republic Act 7160 states that, "Local Government Unit shall have the authority to adjust the tax rates as prescribed herein not oftener that once every

HON. JOSELITO M. MANALO HON. ALLAN JUN V. SANCHEZ HON. HOMER JEFFRILLE E. HILARIO MARIA JESUSA Q. LARONA HON. DANTE C. ESCAREZ HON. OLYMPIO S. AMANTE HON. JUNE JOSEPH F. BRION HON. JOAN PAMELA M. BABATID HON. JOEWEL M. GONZALES HON. MAC JEFFERSON T. ROXAS HON. ALLAN ANTONIO V. SANCHEZ II HON. KENNETH B. KRAFT five (5) years, but in no case shall such adjustment exceed 10% of the rates fixed under this Code;

WHEREAS, the last revision of the Revenue Code of the Municipality of Calauan was on December 18, 2017;

NOW THEREFORE, upon motion of **Hon. Dante C. Escarez,** duly seconded and unanimously approved by all the Members of the Sangguniang Bayan present:

Be it enacted by the Sangguniang Bayan of Calauan, Laguna in session assembled that:

CHAPTER I . GENERAL PROVISIONS

ARTICLE A. SHORT TITLE AND SCOPE

Section 1A.01. ***Title*** **-** This Ordinance shall be known and cited as the "2025 Consolidated Revenue Code of the Municipality of Calauan"

Section 1A.02. ***Scope*** **-** This code shall govern the levy, assessment and collection of taxes, fees, charges and other legal impositions within the jurisdiction of the Municipality of Calauan.

CHAPTER II. MUNICIPAL TAXES

ARTICLE A. REAL PROPERTY TAX

Section 2A. Provision adopting the Existing Provincial Ordinances and Impositions on Real Property "Assessment, Imposition, Levy, and Collection of Real Property Taxes in the Municipality of Calauan shall be implemented and enforced in accordance with the provisions of the Local Government Code and relevant existing Provincial Ordinances and impositions."

ARTICLE B. BUSINESS TAX

Section 2B.01. ***Definition.*** When used in this Article, the term:

a) **"Agricultural Product"** includes the yield of the soil, such as corn, rice, wheat, rice rye, hay, coconuts, sugar cane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt, all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase: whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer, or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise preparing said products for the market;

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

c) "**Amusement Places"** include theaters, Cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances;

d) "Business" means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit;

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

f) "Capital Investment" is the capital which a person employs in any undertaking or which he contributes to the capital of a partnership, corporations, or other juridical entity or association in a particular taxing jurisdiction;

g) "Charges" refer to pecuniary liability, as rent or fees against persons or property;

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

As used in this Section, the term *"Contractor"* shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage work contractors proprietors or operators of mine drilling apparatus; proprietors or operations of dockyards; person engaged in the installation of water system, and gas or electric light, heat, or power, proprietors or operators of smelting plants; engraving, plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging, proprietors or operators of furniture shops and establishments for planning or surfacing or re-cutting of lumbers and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments, steam laundries and laundries using washing machines, proprietors or owners of shops for repair of any kind of mechanical and electrical devises, instruments, apparatus or furniture and shoe repairing by machine or any mechanical contrivance, proprietors or operator of establishments or lots for parking space purposes, proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barber shops, massage clinics, sauna, Turkish and Swedish baths, slenderizing, and building salons and similar establishments; photographic studios, funeral parlors; proprietors or operators of hotels, motels, and lodging houses, proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication and advertisements; business agents, private detectives or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors;

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

HON. JOSELITO M. MANALO
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The term "resident foreign" when supplied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines;

j) **"Countryside and Barangay Business Enterprises"** refers to any business entity, association, or cooperative registered under the provisions of Republic Act numbered Sixty-Eight Hundred Ten (R.A. No. 6810), otherwise known as "Magna Carta" for Countryside and Barangay Business Enterprise (Kalakalan 20);

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

l) **"Fee"** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;

m) **"Franchise"** is a right or privilege affected with the 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;

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

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

p) **"Marginal Farmer or Fisherman"** refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family.

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

r) **"Municipal Waters** includes not only streams, lakes, and tidal waters within the municipality, not being the subject of private ownership and not comprised within the

HON. JOSELITO M. MANALO
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national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where the boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of their respective municipalities;

s) **"Operator"** includes the owner, manager, administrator, or any other person who operate or is responsible form then operation of a business establishment for undertaking.

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

u) **"Persons"** means every natural or juridical being, susceptible of rights and obligations or of being the subjects of legal relations;

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

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

x) **"Vessel"** includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water;

y) **"Wharfage"** means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quality, weight, or measure received and/or discharge by vessels. And

(z) "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 2B.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 such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

b) Gender and Number – Every word in the code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall extend and apply to several persons or things as well, and every word importing the plural number shall

HON. JOSELITO M. MANALO
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MARIA JESUSA Q. LARONA
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HON. OLYMPIO S. [illegible]ANTE
HON. JUNE [illegible] BRION
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extend and be applied to one person or things as well, and every word importing the plural number shall extend and be applied to one person or things as well.

c) Reasonable Time – In all cases where any act is required to be done within a reasonable time. The same shall be deemed to mean such time as may be necessary for then prompt performing of the act.

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

e) Reference – All reference to chapters, articles or section are to the Chapters, Articles or Section in this Code unless otherwise specified.

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

g) Conflicting Provision of Sections – If the provisions of the different sections in the same article conflict with each other, provisions of the section which is the last in point of the sequence shall prevail;

Section 2B.03 ***Graduated Taxes*** – There is hereby imposed a graduated tax on the following businesses :

a) On the manufacturer, assemblers, re-packers, 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: (ADJUSTED RATES PURSUANT TO SECTION 191, LGC (10%)

Gross Sales/Receipts for the Preceding Year	**Amount of Tax Per Annum**
Less than P 10, 000. 00	₱ 181.50
P 10, 000. 00 or more but less than P 15, 000. 00	242.00
P 15, 000. 00 or more but less than P 20, 000. 00	332.20
P 20, 000. 00 or more but less than P 30, 000. 00	484.00
P 30, 000. 00 or more but less than P 40, 000. 00	726.00
P 40, 000. 00 or more but less than P 50, 000. 00	907.50
P 50, 000. 00 or more but less than	

P 75, 000. 00	1,452.00
P 75, 000. 00 or more but less than P 100, 000. 00	1,815.00
P 100, 000. 00 or more but less than P 150, 000. 00	2,420.00
P 150, 000. 00 or more but less than P 200, 000. 00	3,025.00
P 200, 000. 00 or more but less than P 300, 000. 00	4,235.00
P 300, 000. 00 or more but less than P 500, 000. 00	6,050.00
P 500, 000. 00 or more but less than P 750, 000. 00	8,800.00
P 750, 000. 00 or more but less than P 1, 000, 000. 00	11,000.00
P 1, 000, 000. 00 or more but less than P 2, 000, 000. 00	15,125.00
P 2, 000, 000. 00 or more but less than P 3, 000, 000. 00	18,150.00
P 3, 000, 000. 00 or more but less than P 4, 000, 000. 00	21,780.00
P 4, 000, 000. 00 or more but less than P 5, 000, 000. 00	21,450.00
P 5, 000, 000. 00 or more but less than P 6, 500, 000. 00	26,812.50
P 6, 500, 000. 00 or more	**At the rate of the forty-one point twenty-five percent (41.25%) of one percent (1%)**

The preceding paragraph shall apply only to amount of domestic sales of manufacturer, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wine, manufacturers of any articles of commerce of whatever kind of nature other than those enumerated under paragraph (c) of this code.

b) On wholesalers, distributors or dealers in any article of commerce of whatever kind of nature in accordance with the following schedules: (10% INCREASE)

Gross Sales/Receipts for the Preceding <u>Calendar Year</u>	**Amount of Tax <u>Per Annum</u>**
Less than P 1, 000. 00	₱ 19.80
P 1, 000. 00 or more but less than	

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HON. OLYMPIO S. AMANTE
HON. [illegible] BRION
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P 2, 000. 00	36.30
P 2, 000. 00 or more but less than P 3, 000. 00	55.00
P 3, 000. 00 or more but less than P 4, 000. 00	79.20
P 4, 000. 00 or more but less than P 5, 000. 00	110.00
P 5, 000. 00 or more but less than P 6, 000. 00	133.10
P 6,000. 00 or more but less than P 7,000. 00	157.30
P 7,000.00 or more but less than 8,000.00	181.50
P 8, 000. 00 or more but less than P 10, 000. 00	205.70
P 10, 000. 00 or more but less than P 15, 000. 00	242.00
P 15, 000. 00 or more but less than P 20, 000. 00	302.50
P 20, 000. 00 or more but less than P 30, 000. 00	363.00
P 30, 000. 00 or more but less than P 40, 000. 00	484.00
P 40, 000. 00 or more but less than P 50, 000. 00	726.00
P 50, 000. 00 or more but less than P 75, 000, 000. 00	1,089.00
P 75, 000. 00 or more but less than P 100, 000. 00	1,452.00
P 100, 000. 00 or more but less than P 150, 000. 00	2,057.00
P 150, 000. 00 or more but less than P 200, 000. 00	3,662.00
P 200, 000. 00 or more but less than P 300, 000. 00	4,630.00
P 300, 000. 00 or more but less than P 500, 000. 00	4,840.00

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P 500, 000. 00 or more but less than P 750, 000. 00	7,260.00
P 750, 000. 00 or more but less than P 1, 000, 000. 00	9,680.00
P 1, 000, 000. 00 or more but less than P 2, 000, 000. 00	11,000.00
P 2, 000, 000. 00 or more	**At the rate of the fifty-five percent (55%) of one percent (1%)**

The business enumerated in paragraph (a) should no longer be subject to the tax on wholesalers, Distributors, or dealers herein provided for;

c) On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers of essential commodities enumerated hereunder at a rate of one half (1/2) of the rate prescribed under subsection (a), (b), and (d) of this article.

1. Rice and corn.
2. Wheat or Cassava flour, meat, dairy products locally manufactured processed or preserved food, sugar, salt and agricultural marine and fresh water products, whether in their origin state or not.
3. Cooking oil or cooking gas.
4. Laundry soap, detergent, and medicine.
5. Agricultural, implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other form inputs.
6. Poultry feeds and other animal feeds.
7. School Supplies and
8. Cement.

For the purpose of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufactures 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 of one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this article.

d) <u>On Retailers</u>

Gross Sales/Receipts for the Preceding Calendar Year	**Amount of Tax Per Annum**
₱ 400, 000. 00 or less	₱ 2.2%
More than P 400, 000. 00	1.1%

The rate of two-point two percent (2.2%) per annum shall be imposed on sale not exceeding Four Hundred Thousand Pesos (P400, 000. 00) while the rate of one point one percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400, 000. 00).

e) On contractors and other independent contractors in accordance with the following schedules:

Gross Sales/Receipts for the Preceding Calendar Year	**Amount of Tax Per Annum**
Less than P 5, 000. 00	₱ 30.25
P 5,000. 00 or more but less than P 10, 000. 00	67.76
P 10, 000. 00 or more but less than P 15, 000. 00	114.95
P 15, 000. 00 or more but less than P 20, 000. 00	181.50
P 20, 000. 00 or more but less than P 30, 000. 00	487.50
P 30, 000. 00 or more but less than P 40, 000. 00	412.50
P 40, 000. 00 or more but less than P 50, 000. 00	605.00
P 50, 000. 00 or more but less than P 75, 000. 00	968.00
P 75, 000. 00 or more but less than P 100, 000. 00	1,452.00
P 100, 000. 00 or more but less than P 150, 000. 00	2,178.00
P 150, 000. 00 or more but less than P 200, 000. 00	2,904.00
P 200, 000. 00 or more but less than P 250, 000. 00	3,993.00
P 250, 000. 00 or more but less than P 300, 000. 00	5,082.00
P 300, 000. 00 or more but less than P 400, 000. 00	6,776.00
P 400, 000. 00 or more but less than P 500, 000. 00	9,075.00
P 500, 000. 00 or more but less than P 750, 000, 000. 00	10,175.00
P 750,000, 000. 00 or more but less than P 1,000, 000. 00	11,275.00
P 1,000,000.00 or more but less than	

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HON. KENNETH B. KRAFT

2,000,000.00	12,650.00
P 2, 000, 000. 00 or more	**At the rate of the fifty-five percent (55%) of one percent (1%)**

f) On banks and other institution at the rate of fifty-five percent (55%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions, discounts from lending activities, income from financial leasing, dividends, rentals on property, profit from exchange or sale of property and insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of tax.

g) On private markets and shopping centers.

The tax on the business of operating **privately-owned public markets** shall be based on the gross receipts for the preceding calendar year of the following rates:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	**<u>Amount of Tax Per Annum</u>**
Less than P 5, 000. 00	₱ 260.00
P 5, 000. 00 or more but less than P 10, 000. 00	390. 00
P 10, 000. 00 or more but less than P 20, 000. 00	780.00
P 20, 000. 00 or more but less than P 30, 000. 00	1,300. 00
P 30, 000. 00 or more but less than P 40, 000. 00	1,625. 00
P 40, 000. 00 or more but less than P 50, 000. 00	1,950. 00
P 50, 000. 00 or more but less than P 60, 000. 00	2,600. 00
P 60, 000. 00 or more but less than P 70, 000, 000. 00	3, 350. 00
P 70, 000. 00 or more but less than P 80, 000. 00	3,900. 00
P 80, 000. 00 or more but less than P 90, 000. 00	4,550. 00
P 90, 000. 00 or more but less than P 100, 000. 00	5,200. 00

For every 1, 000. 00 in excess of

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P 100, 000. 00	26. 00

h) On real property developers:

	Amount of Tax **<u>Per Annum</u>**
1. Subdivision operators shall be computed based on the remaining lots titled plus Gross Revenue	₱ 0.65 1%

Excluded from the computation are:

Lots already fully paid
Lots pending issuance of individual titles in the name of the buyers.

Illustrative Computation:

Remaining Lots under operator's unit 40,000 sqm
Annual Gross Revenue ₱ 20,000,000.00
Business Tax = (40,000 sqm x ₱ 0.65) + (₱20,000,000 x 1%)
= ₱ 26,000 + ₱ 200,000 = ₱ 226,000.00

2. Lessor of real estates, *including residential and commercial lands and buildings*, based on gross receipts for the preceding calendar year at rated as follow:

Gross Sales/Receipts for the Preceding <u>Calendar Year</u>	**Amount of Tax <u>Per Annum</u>**
Less than P 1, 000. 00	**Exempt**
P 1, 000. 00 or more but less than P 4, 000. 00	₱ 130.00
P 4, 000. 00 or more but less than P 10, 000. 00	260.00
P 10, 000. 00 or more but less than P 20, 000. 00	520.00
P 20, 000. 00 or more but less than P 30, 000. 00	780. 00
P 30, 000. 00 or more but less than P 40, 000. 00	1, 040. 00
P 40 000. 00 or more but less than P 50, 000. 00	1, 950. 00
For every P 1,000. 00 excess of P 50, 000. 00 for real property used for purpose other than residential	₱ 13. 00
For every P 5, 000. 00 in excess of P 50, 000. 00 for real property used for residential purposes.	₱ 6. 50

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i) **<u>Amusement Tax</u>** – There is hereby imposed an amusement tax on the proprietors, lessees or operators of theaters, cinemas, concert halls, circuses, boxing studio, cockpits, and other places of amusement at a rate of ten percent (10%) of the gross receipts from admission fees.

1. **Exemption** - The holding of operas, concert dramas, recitals, painting and art exhibitions, flower shows, musical programs, Literary and oratorical presentations, shall be exempted from the payment of the tax herein imposed.

2. **Time and Place of Payment** – The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following the month of receipt of admission fees to the Municipal Treasurer. In case of theaters or cinemas, the tax shall first be deducted and withheld by the proprietors, lessees or operators and paid to the Municipal Treasurer before the gross receipts are divided between the proprietors, lessees, or operators, and the distributors, of cinematographic films in the case of itinerant operators of places of amusement the tax herein prescribed shall be paid immediately after the last full show or performance.

3. **Administrative Provision:**

   a) **Filing of Return** - Upon payment of the tax due the proprietors ' lessees or operators of theaters, cinemas, concert halls and cockpits shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.

   b) **Form of Tickets** – The proprietors 'lessees or operators of an amusement place where payment of a fee is required for an admission shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of Tickets such that when divided into two upon being presented for admissions the serial number shall appear on both parts. The gate keeper shall drop one half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the office of the Municipal Treasurer.

   c) **Registration of Tickets** – All admission tickets shall be sold to the public must first be registered with the office of Municipal Treasurer and shall be stamped with the seal of said office. It shall be unlawful for any proprietor, operator or lessee of an amusement place to keep in his possession unregistered tickets in then amusement place.

   d) **Verification of Tickets** – The Municipal Mayor or the Municipal Treasurer shall whenever they deem it necessary for the good of the service post duly authorized inspectors at the gates of amusement places for the purpose of inspecting all tickets sold thereat.

Said duly authorized inspectors shall have access to all admission tickets being sold to public from opening time of the amusement places up to closing time.

Section 2B.04 ***Fixed Taxes*** – There is hereby imposed an annual Fixed Tax on the following businesses :

a. On peddlers engaged in the sale of any merchandise or articles of commerce at the rate of sixty-five pesos (₱65.00) per peddler annually.

b. Delivery trucks, vans or vehicles used by manufacturer, producers, wholesalers, dealers or retailers shall exempt from the peddlers tax herein imposed.

c. Dealers in Fermented Liquors, Distilled Spirits and/or Wines – Two percent (2%) of gross sales/receipts of the preceding calendar year.

d. Dealers in Tobacco – Two percent (2%) of gross sales/receipts of the preceding calendar year.

e. Owner or Operators of Amusement Places

	Amount of Tax Per Annum
1.Bathhouses, swimming pools, resorts and other similar places	
a. CLASS A – those with 3 or more pools	₱ 5, 200. 00
b. CLASS B – less than 3 pools	3, 900. 00
c. CLASS C – private pool	2, 600. 00
d. CLASS D - Resorts utilizing natural running waters as pools	₱ 2, 000. 00
2.Billiards and pool halls for each table	130. 00
3.Bowling alleys	
Automatic, per lane	325. 00
Non-automatic, per lane	195. 00
4. Boxing contest per fight	200. 00
5. Boxing stadium, auditorium, gymnasium Concerts or similar establishments	1,000. 00
6. Circuses, carnivals and the like per day	300. 00
7. Super clubs, night clubs, day clubs, cocktail lounges, bar, beer garden, pub houses, disco houses, dance halls, dancing pavilions and other similar establishments	
On gross sales/receipts for the preceding Calendar year at the rate of	2.6%
Retailer of beer	1,040. 00
Retailer of Cigar, cigarette	260. 00

Retailer of wine	650. 00
8. Jukebox, Videoke (per unit)	195. 00
9. Steam Baths, Saunas and other similar establishments per cubicle	500. 00

f. On Billboards/Signboards

Billboards or signboards for advertisement of Business **per square foot** or fraction thereof

	Amount of Tax Per Annum
Single Face	₱ 65. 00
Double Face	104. 00
Billboards or Signboards on advertisement for business and professions painted on any building or structure separated or detached therefrom. Per square meter or fraction thereof advertisements by means of streamers	65.00
Advertisement by means of placards, per Square meter or fraction thereof	65. 00
Advertisement for business or profession by means of slides on movies payable by owner of movie houses	260. 00
In additional to the taxes provided above for use of electric or neon lights in billboards, per square foot or fraction thereof	65. 00

Mass Display of Signs:

From 1 to 99 display of signs	300. 00
From 100 to 250 display of signs	520. 00
From 251 to 500 display of signs	780. 00
From 501 to 750 display of signs	910. 00
751 or more display of signs	2,600. 00

Advertisement by means of Vehicles, Balloons, Kites, etc.

Per day or fraction thereof	₱ 500. 00/day

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g. On Rice and Corn Mills

	Amount of Tax Per Annum
Corn mill. Not exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	₱ 65. 00
Corn mill. exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	104. 00
Kiskisan. Type not exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	65. 00
Kiskisan exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	104. 00
Cono of not exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	260. 00
Cono not exceeding two hundred (200) cavans of palay per twelve (12) hour capacity	390. 00
Cono not exceeding three hundred (300) cavans of palay per twelve (12) hour capacity	520. 00
Cono not exceeding four hundred (400) cavans of palay per twelve (12) hour capacity	780. 00
Cono not exceeding five hundred (500) cavans of palay per twelve (12) hour capacity	1,040. 00
Cono not exceeding six hundred (600) cavans of palay per twelve (12) hour capacity	1,690.00
Cono not exceeding seven hundred (700) cavans of palay per twelve (12) hour capacity	2,600. 00

h. On owner or operations of Cockpits, including their Personnel

-Please refer to Municipal Ordinance 11-10-2024

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i. On private cemeteries and memorial parks.

Amount of Tax

	Per Annum
Less than two (2) hectares	3,000.00 + 3% of Gross Sales
Two (2) to Five (5) Hectares	5,000.00 + 3% of Gross Sales
More than five (5) hectares	7,000.00 + 3% of Gross Sales

j. Junkshops and other material recovery facilities	2.2% of Gross Sales

k. On any business not otherwise specified in the preceding paragraphs:

Gross Sales/Receipts of the Preceding Calendar Year	**2.2%**

l. **For newly established business.** The tax shall be based on one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

ARTICLE C. PAYMENT OF BUSINESS TAX

Section 2C.01. ***Payment of Business Taxes***

a) The taxes imposed under Section 2B.02 and Section 2B.03 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 business for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

b) In case where a person conducts or operates two (2) or more businesses mentioned in Section 2B.02 and Section 2B.03 of this Ordinance which are subject to the same rates of imposition the tax shall be computed on the combined total taxable gross sales or receipts of the said two (2) or more related businesses.

c) In case where a person conducts or operates two (2) or more business mentioned in Section 2B.02 and Section 2B.03 of this Ordinance which are subject to different rates of imposition the taxable gross sales or receipts of business shall be reported independently and tax hereon shall be computed on the basis of the pertinent schedule.

Section 2C.02. ***Time of Payment*** The tax imposed in this Article shall be paid in advanced on or before the **20th day of January every year** to the Municipal Treasurer or his duly authorized representatives. The tax however may be paid without penalty on a quarterly basis simultaneously with the payment of the real property taxes.

Section 2C.03. ***Surcharges and Interest on Unpaid Taxes***

In case a tax in this Ordinance is not paid on the date fixed herein on upon occurrence of the event which has given rise of its collection, there shall be collected as part of the amount a surcharge of twenty five percent (25%) and interest thereon at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 2C.04. ***Submission of Statement of Gross Sales/Receipts/income During the Preceding Calendar Year.***

All business enterprises reporting a gross sales/receipts/income of Six Hundred Thousand Pesos (₱ 600,000.00) or more in the preceding calendar year shall submit two (2) copies of "BIR Stamped" financial statements with records statements with records of monthly payments of VAT and NON-VAT.

ARTICLE D. SITUS OF TAX

Section 2D.01. ***Situs of Tax***

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

1. **Principal Office** – The head or the 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 or City specifically mentioned in the Article of Incorporation or Official registration papers as being the official address or said principal office shall considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executive of the cities or municipalities concerned within fifteen (15) days after such transfer of relocation effected.

2. **Branch or Sales Office** – A fixed placed in a locality which conducts operations of the business as an extensions of the principal office. However, offices used only as display area of the products where no stocks are for sale, although orders for the products maybe received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders or issue sales invoice independent of a branch with sales office shall be considered as sales office.

3. **Warehouse** – a building utilized for the storage of products for sale and from which goods or merchandise are 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 invoices as aforementioned, shall not be considered a branch or 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 purpose of this article, inland fishing ground shall be considered as plantation.

5. **Experimental Farm** - agricultural lands utilized by a business or corporation to conduct studies, tests, research or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purposes of improving the quality of goods and products.

However, on site of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax paragraph (b), Section 2B.02 of this Ordinance.

b) <u>Sales Allocation</u>

1. All sales made in 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 city or municipality where the same is located.

2. In cases where there is no such branch, sales office or warehouse in the locality where the sales are made, the sale shall be recorded in the principal office and the tax accrue to the city or municipality where said principal office is located.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent **(30%) of all sales recorded in the principal office** shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory plant or plantation is located. LGUs where only experimental forms are located shall not be entitled to the sale allocation herein provided for.

4. In case of a plantation located in a locality other that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follow:

   a) Sixty percent (60%) to the city or municipality where the factory is located and
   b) Forty percent (40%) to the city or municipality where the plantation is located.

5. In cases where there are two (2) or more factoring projects, plants or plantations located in different localities the seventy percent (70%) sales allocation shall be prorated among localities, where such factories, project offices, plants and plantations are located to their respective volumes of production during the period which tax is due, in the case of other independent contractors, the term production shall refer to the cost of projects actually undertaken during the tax period.

6. The foregoing under paragraph (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 by paragraph (1) or (2) above.

7. In case of manufacturers or producers which engaged the services of an independent contractor to produce or manufacture some of their products, the rules of situs of taxation provided in this Article as clarified in the paragraph above shall apply except that the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturer.

c) <u>Port of Loading</u> - The city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article B Chapter II of this Ordinance unless the exporter maintain in said city or municipality is principal office a branch

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sales office or rehouse factory plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

d) Sales 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 the tax due thereon paid to the LGU where such branch sales office or warehouse is located

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

ARTICLE E. RETIREMENT OF BUSINESS

Section 2E.01. ***Retirement of Business***

a) Any person natural or juridical subject to the tax on business under Article B. Chapter 11 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 of the business shall not constitute termination as herein contemplated. Unless stated otherwise assumption of the business by any owner or manager or new registration of the same business under a new name only be considered by the LGU concerned for record purposes in the course 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 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 business on records to verify if it is really no longer operating. If the inspector finds that the business is 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 continues to become liable for the payment of all the taxes, fees and charges imposed which was transferred by sale or other form of conveyance to the said new owner shall be liable to pay the tax or fee for the transfer of the business to him in the amount of two hundred pesos (₱200.00)

b) In case it is found that the retirement or termination of the business is legitimate and the tax due therefrom be less than the tax due for the current year based on sales or receipts the difference in the amount of the tax shall be paid before the business is considered officially retired or terminates

c) The permit issued to a business retiring or terminating its operations shall be surrendered to the Municipal Treasurer who shall forth with cancel the same record such cancellation in his books.

MUNICIPAL REGULATORY FEES & USER CHARGES

CHAPTER III. PERMIT AND REGULATORY FEES

SECTION 3. ARTICLE A. MAYOR'S PERMIT FEES FOR BUSINESS & OTHER ACTIVITIES

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

	Amount Per Annum
1. 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.	
1.1 When employees are less than 5	550.00
1.2 When employees are 6 to 20	1,100.00
1.3 When employees are 21 to 30	2,200.00
1.4 When employees are 31 and above	3,300.00
2. On wholesalers, distributors, or dealers in any articles of commerce of whatever kind and nature except for businesses classified by proper government agencies as small scale industries such as bakeries, RTW delicacies, etc.	
2.1 When employees are less than 5	550.00
2.2 When employees are 6 to 20	1,100.00
2.3 When employees are 21 to 50	2,200.00
2.4 When employees are 51 and above	3,300.00
3. On exporters /importers	
3.1 When employees are less than 5	550.00
3.2 When employees are 6 to 10	1,100.00
3.3 When employees are 11 to 20	1,650.00
3.4 When employees are 21 to 30	2,200.00
3.5 When employees are 31 to 50	3,300.00
3.6 When employees are 51 and above	5,500.00
4. On retailers	2,000.00
a) Except for business classified as small scale industries such as sari-sari stores, etc.	1,500.00
b) Sari-sari stores along thorough fares	750. 00
c) Sari-sari stores w/ cigarettes & liquors	500. 00
d) Sari-sari stores w/o cigarettes & liquors	375. 00
5. On contractors	

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a) General building contractors, specialty contractors, proprietors/operators of heavy equipment for rent or lease, garbage disposal contractors, sawmills, smelting plants, etc.	12,000.00
b) Advertising agencies, booking offices for film exchange & for transportation, business management services, landscaping contractors, janitorial services, custom brokers, feasibility studies, consultancy services, interior designers, insurance agencies, towing services, steam laundry, etc.	2,500. 00
c) Gasoline services, filling stations & the likes	22,000.00
d) Business agent	1,000.00
e) Video and Photo services	1,500.00
f) Watch repair	300.00
g) Rent-a-Car	1,500.00
h) Barber shops, beauty parlor etc.	1,000.00
i) Online Retailer	1,000.00
j) Others not specifically mentioned above but classified by proper government agencies as small-scale industries.	1,000.00
6. Financial institutions	
a. banks	10,000.00
b. pawnshops/money remittance/money changer	5,000.00
c. Insurance and Pre-need companies	2,000.00
d. lending institutions	2,000.00
7. Operators of privately owned	
a) Market, shopping centers, etc.	10,000.00
b) Flea markets	10,000.00
8. Subdivision operators	10,000.00
9. Private cemeteries/memorial parks	10,000.00
10. Lessor/sub-lessors of real estate, real estate dealers excluding subdivision operators	10,000.00
11. Other businesses	
a) Boarding houses/Apartment	500.00 per unit
b) Dancing/driving/speed reading schools	1,000. 00
c) Private schools, learning centers/review centers	1,500.00
d) Driving range, golf links, shooting, badminton and tennis courts	2,000.00
e) Private detectives/security and manpower agencies, and travel agencies	2,000.00

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f) Rice/corn mills, fish ponds and fish breeding grounds	1,000.00
g) For maintaining window display office	500. 00
12. On public eating places	
a) Cafes, restaurants	3,300.00
b) Carinderias	500.00
13. Other businesses	
a) Promoters, sponsors/talent scouts	1,000.00
b) For maintaining an office such as liaison office, administrative offices with an area as follows:	
1. 400sq m or more	2,000.00
2. 300sq m or more but less than 400sq m	1,500.00
3. 200sq m or more but less than 300sq m	1,000.00
4. 200sq m or less	500.00
c) Cold storage and Ice plant	2,500.00
d) Food cart (ice cream, barbecue, halo-halo, popcorn stand, etc.)	1,000.00
e) Food operating warehouses	5,000.00
f) Lumber yards	3,500.00
g) Car exchanges	2,000.00
h) Storage & sale of flammable substances	2,500.00
14. a. Printing	2,000.00
b. Publication	2,500.00
15. On business enjoying franchise	2,500.00
16. Motels, hotels, inns and the likes	550.00 per unit
17. Commercial Establishment	550.00 per unit
18. Vehicles used for delivery for each vehicle:	
a. 4 wheels vehicle (delivery trucks/ vans/jeeps and the likes)	500.00
b. 2 wheels and 3 wheels vehicle (Motorcycles, E-Bikes, and the likes)	300.00
19. On amusement places/devices	
a) Night/day clubs, dinner clubs, cocktail lounges, bars, disco houses, beer gardens. cabarets, dancing halls, KTV Bars, Videoke House	5,000.00
b) Social clubs/voluntary associations or organizations	1,500.00
c) Skating rinks	2,000.00

d) Bathhouses, private swimming pools, resorts, steam baths, sauna/spa, massage clinics and the likes	550.00 per room
e) Billiard/ pool halls (per table)	100.00
f) Bowling establishments (per lane)	
1. Automatic	500.00
2. Non-automatic	300.00
g) Circuses, carnival, perya (Merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries or similar contrivances)	30,000.00
h) Air-conditioned theaters/ cinema houses (per theater)	5,000.00
i) Boxing studio, auditoriums, gymnasium, concert halls or similar halls or establishments	5,000.00
j) Race track establishments	5,000.00
k) Amusement devices, Electronic Gaming, Betting Stations	2,500.00
20. On dealers of fermented liquors, distilled spirits and/or wines	3,000.00
21. On dealers in Tobacco	3,000.00
22. Petshops	1,500.00
23. LPG Dealer	22,000.00
LPG Retailer	11,000.00
24. Junk shops	5,000.00
25. Power plants	200,000.00
26. Research Station	10,000.00
27. Commercial Livestock farms, fishpond and other producers of agricultural marine and aquatic products	5,000.00
Backyard fishpen, fish pond and other agricultural marine and aquatic products with an area not exceeding 100 sq. m.	1,000.00
28. On School, Religious Activity and Other Educational Institution	
Operating for Profit	1,100.00
Operating on Non-Profit	550.00
29. Cooperative	2,000.00
30. Hardware and Construction Supply	5,000.00
31. Drugstore or Pharmacy	5,000.00

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32. On any business not otherwise specified in the preceding paragraph 3,000.00

33. For each duplicate of permit/certifications issued. 500.00

34. Base Stations and Cell Site Tower 15,000.00

35. Fireworks Retailer 3,000.00

The permit is payable in every distinct or separate establishment or place where the business or trade is conducted.

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

Section 3A.02. ***Newly Established Business-*** In the case of newly started business the applicable Mayor's Permit fee shall be computed proportionately to the annual fee.

Section 3A.03. ***Time and Manner of Payment*-**The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun on January of each year in case of renewal must be made not later than January 20 of the following year. The fee however, maybe paid without penalty on a quarterly basis simultaneous with the payment of business tax.

Section 3A.04. ***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 of twenty-five percent (25%) and additional (2%) monthly interest of the original amount due, such surcharge to be paid at the same time and in the same manner as the fee.

Section 3A.05. ***Administrative Provisions.***

a) Supervision and control over establishments and places.

The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribed rules and regulations as to the mode or manner in which they shall be conducted in so far as may be necessary to maintain peaceful healthful and sanitary conditions in the Municipality of Calauan.

b) Application for Mayor's Permit false statement.

An application for a Mayor's Permit shall be filed with the office of the Municipal Mayor. The form for the purpose shall be issued by the same office and shall set forth the requisite information including the name and residence of the applicant, the description of business or information as may be 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 licensee 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 regulation governing permits granted;
2. Where business establishment or undertaking does not conform with zoning regulations and safety, health and other requirements of the Municipality
3. Who has an unsettled tax obligation debt or other responsibility 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; Contents 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 shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit Fee and the corresponding business tax.

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

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

The 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) Posting of Permit - Every permittee shall keep his permit conspicuously posted at all time in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor. The Municipal Treasurer or any one of their authorized representatives.

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

f) Revocation of Permit - When a person doing business under the provisions of this Code violates any provision of this Article, refuse to pay an indebtedness or liability to the Municipality or abuses his privilege to do business to the injury of the public moral or peace or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be use as a resort for disorderly characters, criminals or women of a-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 covering the establishment and maintenance of business and prohibit the operation of the business whose privilege is revoked.

Section 3A.06. ***<u>Rules and Regulations on Certain Establishments.</u>***

1. On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers and bakeries No owner of said establishments shall employ any cook, helpers, food dispensers, waiters, waitresses without a Food Handlers Certificate from the Municipal Health Officer renewable monthly.

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

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2. 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 certificate from the Municipal Health Officer.

ARTICLE B. MOBILE VENDORS AND ROLLING STORES

Section 3B.01. ***Imposition of Fee***- There shall be collected a registration fee of Three Hundred Sixty-Five Pesos (₱365.00) per annum for each animal drawn cart or sledge, bicycle/tricycle or other motorized carrier in selling consumables and other articles of commerce used in the Municipality of Calauan which shall be registered with the office of the Municipal Treasurer.

Section 3B.02. ***Time and Manner of Payment*** - The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each animal drawn cart or sledge, bicycle/tricycle or other motorized carrier newly acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3B.03. ***Administrative Provisions*** - The Municipal Treasurer shall keep a register of all animal drawn cart or sledge, bicycle/tricycle or other motorized carrier which shall set forth among others, the name and address of the owner.

ARTICLE C. FEE ON IMPOUNDING OF STRAY ANIMALS

Section 3C.01. ***Definition***-When used in the Article.

a) "A stray Animal" means an animal which is set loose unrestrained and not under the complete control of its owner, or the one in charge or in possession thereof, found roaming at large in public or private places.

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

c) "Private Place" includes private owned street or yards, rice fields or farm lands or lots owned by an individual other than the owner of the animal

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

Section 3E.02. Imposition of Fee -There shall be imposed the following fees on each head of stray animal found running or roaming at large, or fettered in public places

a) Large Cattle	₱	1,000. 00
b) Pigs, goat, sheep, dog and all other animals		500. 00

Section 3C.03. ***Time of Payment*** - The impounding fee shall be paid to the Municipal Treasurer prior to the release of impounded animal

Section 3C.04. ***Administrative Provisions*** - For purposes of this Article the Municipal Agriculturist and/or Municipal Agriculturist or his deputies are hereby authorized to apprehend and impound astray animal in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of the impounded astray animal in the Municipal Hall and inform the Municipal Mayor accordingly. Impounded animals not claimed five (5) days after the date of impounding shall be sold of public auction or be disposed in accordance with existing national laws.

ARTICLE D. LICENSE FEE ON DOMESTICATED ANIMALS

Section 3D.01. ***Imposition of Fee*** -Every person that owns or keep any domesticated animal, including but not limited to Dogs, Cats, Birds, Rabbits and the likes, shall register their animals and pay to the Municipal Treasurer the sum of Fifty Pesos (₱50.00) per animal;

Section 3D.02. ***Time of Payment***-The fee imposed herein shall be due on the first day of January and payable within the first twenty (20) days of January. The permit fee for animals acquired after the twentieth of January of every year shall be paid without penalty within the first twenty (20) days of the quarter following the date of acquisition.

Section 3D.03. Administrative Provisions - The Municipal Treasurer shall keep a register of all animals describing the same by name, color and sex, and shall also enter in the register the name and address of owner or keeper.

The owner or keeper of any domesticated animal registered under this Article shall, if applicable, provide a leather or metal collar, or other identifying accessory for proper identification by its owner.

ARTICLE E. BUILDING PERMIT AND RELATED FEES

Section 3E.01. The Assessment, collection and allocation of building permit fees. signboard permit fees, plumbing inspection permit fees sanitary inspection fees, mechanical installation and inspection fees and such other imposition as may be prescribed by the Department of Public Works and Highways in the exercise of 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 covered by such Code and the rules and regulations promulgated.

ARTICLE F. PERMIT FEE ON CIRCUS OR MENAGERIE PARADE AND OTHER PARADES.

Section 3F.01. ***Imposition of Fee***-There shall be collected a Mayor's Permit Fee of Two Hundred Pesos (₱200.00) per day on every circus or menagerie parade and other parades using banners, floats, or musical instruments carried on in the Municipality.

Section 3F.02. ***Time and Manner of Payment*** - The fee imposed herein shall be due and payable at least five (5) days before the schedule date of the circus or parade and no such activity shall be held without first paying the fee.

Section 3F.03. ***Exemption -*** Civic and military parades as well as religious processions and campaign rallies shall not be required to pay the permit fee imposed in this Article;

Section 3F.04. ***Administrative Provisions*** - The Station Commander of the Philippine National Police (PNP) shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities maintained in this Article. He shall also define the boundary within which such activities may be lawfully conducted

ARTICLE G. ISSUANCE OF ORDER OF PAYMENT FOR THE RENTAL OF REAL PROPERTIES OWNED BY THE MUNICIPALITY

Rates to defray the cost of lights, power, sound system and for maintenance purposes at Municipal Gymnasium, Parks and Playgrounds	RATES

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Use of lights and sound system and electricity	**₱ 1,000.00 per hour**
Use of generator set in case of power outage	**₱ 2,000.00 per hour**
Use of LED wall	**₱ 1,000.00 per hour**

Rates to defray the cost of lights, power, sound system and for maintenance purposes at Municipal Gymnasium, Parks and Playgrounds

Sports Competition	**₱ 2,000.00 per day**
Stage shows, concerts, proms, entertainment	**₱ 3,000.00 per day**
As Display Center	**₱ 3,000.00 per day**
Wedding Ceremonies/receptions/other special occasions	**₱ 3,000.00 per day**
Use of LED wall	**₱ 1,000.00 per hour**
LED Wall Rental	**₱ 15,000 per day**

As Display Center (tent or booth) - Parks and Playgrounds	**₱ 1,000 per day**

Rates to defray the cost of lights, power, sound system and for maintenance purposes at Municipal Conference Hall

Use of lights, sound system and electricity	**₱ 1,500.00 per hour**
Use of generator set in case of power outage	**₱ 3,000.00 per hour**
Use of LED wall	**₱ 500.00 per hour**
Application for Parade Permit	**₱ 500.00 per day**

Cedera Special Permit is granted to every person, natural or juridical for the temporary use of sidewalks and alleys or portion thereof during the celebration of town fiesta wherein roads or streets are temporarily closed for the period of one month to be used by the stallholders. The temporary closure shall start on May 11 up to May 25 of each year.

Cedera Stall Holders	**₱ 2,000.00 per stall**
Transient Vendors	
Balut	**₱ 350 per unit**
Popcorn	**₱ 350 per unit**
Carinderias	**₱ 500 per unit**
RTW/Dry goods	**₱ 500 per unit**
All other of the same kind	
Electric Charges	
11 watts and below (LED bulb)	**₱ 50 per unit per day**

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Above 11 watts (LED bulb	**₱ 60 per unit per day**
Additional electric gadgets and appliances are subject To additional fees such as, but not limited to radio cassette, electric fan, blender and TV	**₱ 50 per unit per day**
High watts electrical machine/ appliances	**depends on Engineering computation**
Garbage Fee	**₱ 50 per unit per day**

Night Market permit shall be granted to a small time or ambulant vendors upon approval of the authority. Food carts are aligned along Plaza, Parks and Playgrouds and New Municipal Public Market with 2 x 3 linear meter stall and operates from 5:00 p.m. until 11:00 p.m. daily.

Registration Fee	**₱ 100.00**
Monthly Fee	**₱ 1,500.00 per month**
Garbage Fee	**₱ 50 per unit per day**

Special Mayor's Permit for Holding Benefit Shows	**₱ 2,000.00**
Mayor's Permit on LED wall Advertisement	**₱ 500 per day**

ARTICLE H. REGISTRATION FEE ON LARGE CATTLE

Section 3H.01. ***Definition*** - For purpose of this Article Large Cattle includes a two-year-old horse, mule, ass, carabaos, cow or other domesticated member of the bovine family.

Section 3H.02. ***Imposition of Fee***-There shall be collected by the Municipal Treasurer the following fees

a) For certificate of ownership for non-branded cattle	₱	500.00
b) For certificate of ownership for brand cattle		1000.00
c) For certificate of transfer		1000.00

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

Section 3H.03. ***Time and Manner of Payment*** - The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3H.04. ***Administrative Provisions***

a) The owner of large cattle is hereby required to register said cattle with the Municipal Treasurer.

b) All branded and counter branded animals presented to the Municipal Treasurer shall be registered in a book showing among others the name and the residence of the owners, and the class, color, sex, brands and other identification marks of the cattle.

c) The transfer of the large cattle, regardless of its age, shall likewise be registered with the Municipal Treasurer. It shall be entered in the registry book setting forth, among others, the name and residence of the owner and the purchaser, the consideration or purchase price of the animal for sale or transfer, class, sex, brand and other identifying marks of the animals and a reference by name to the original certification of ownership with the name of the Municipality which issued it.

ARTICLE I. PERMIT FEE FOR EXCAVATION

Section 3I.01. ***Imposition of Fee*** -There shall be collected the following fees on every person who shall make or cause to be made any excavation on street within the Municipality of Calauan

a) For crossing with concrete pavements:

1. For crossing concrete pavement (minimum area 2.00 x 6.00 m., 12 sq. meters) — ₱ 1,000. 00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method) — 200. 00

b) For crossing streets with asphalt pavement:

1. Minimum fee — 1,000. 00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80 meters) — 600. 00

c) For crossing street with grave pavement

1. Minimum fee — 200. 00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.30 meters) — 100. 00

d) For crossing existing curbs and gutter resulting in the damage — 200. 00

Section 3I.02. ***Time and Manner of Payment*** -The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for the Mayor's Permit, but in all cases, prior to the excavation.

Section 3I.03. ***Administrative Provisions***

a) No person shall undertake or cause to undertake any digging or excavation of any part or portion of the Municipal streets of Calauan unless a permit shall have been first secured from the office of the Municipal Mayor

b) The Municipal Engineer 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 place in the area where work is being done.

ARTICLE J. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3J.01. ***Imposition of Fees*** - The following are imposed for the sealing and licensing of weights and measures

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a) For sealing linear metric measures:		
Not over one meter	₱	100. 00
measure over one meter		150. 00
b) For sealing metric measures of capacity		
Not over ten liters		100. 00
Over ten liters		120. 00
c) For sealing metric instruments of weights		
With capacity of not more than 30kg		100. 00
With capacity of more than 30kg but not more than 300kg		140. 00
With capacity of more than 300kg but not more than 3,000kg		200. 00
With capacity of more than 3,000kg		600. 00
d) For sealing apothecary balance of precision		
Over 3,000kg		200. 00
Over 300 to 3,000kg		150. 00
Over 30 to 300kg		100. 00
30kg or less		100. 00
e) For sealing scale or balance with complete set of weights for use therewith.		100.00
For each extra weight:		50.00
For each every re-testing and re-sealing of weights and measures instruments **including gasoline pumps** outside the office upon request of the owner or operator an additional service charge for each instrument shall be collected.		100.00
Cost of Seal		50.00

Section 3J.02 ***Payment of fees and Surcharge-*** The fees herein imposed shall be paid and collected by the Municipal Treasurer upon the sealing or licensing of the weight or measures instruments and renewable every six (6) months, the Official Receipt evidencing payment shall serve as a license to use such instrument for six (6) months from the date of sealing unless such instrument becomes defective before the expiration period failure to have the instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of Five Hundred per centum (500%) of the prescribed fees which shall no longer be subject to interest.

Section 3J.03. ***Exemptions***

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

b) Dealers of weight and measures instrument intended for sale.

Section 3J.04. ***Administrative Provisions:***

a) The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared with the fundamental standards in the department of Science and Technology annually.

b) The Municipal Treasurer or his deputies shall conduct periodic physical inspecting and test weights and measures instrument within the Locality.

c) Instruments of weight and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Accountant or his representative.

Section 3J.05. ***Fraudulent Practices Relative to Weight and Measures and Corresponding Penalties.***

a) Fraudulent practices relative to weight and measures- Any person, other than the official sealer of weights and measures:

1. Who places an official tag or seal upon any instrument or weight and measures or attaches it therein; or
2. Who fraudulently imitates any mark, stamp, or brand, tag or other characteristic sign used to indicate that weight and measures have been officially sealed; or
3. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
4. Who makes or knowingly sells or uses any false or counterfeit stamp tag, certificate or license, or any dye for printing or making stamp, tags, certificates or licenses which is an imitation of or purports to be lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or
5. Who alters the written or printed figures or letters on any stamps, tag, certificate or license used or issued; or
6. Who has in his possession any such false, counterfeit, restores or alters stamp, tag, certificate or license for the purpose of using or re-using the same in payment of fees or charges imposed in this article; or
7. Who procures the commission of any such offense by another,

Shall for each of the offense above; be fined by not less than One Thousand Pesos (₱1,000.00) nor more than Two Thousand Five Hundred Pesos (₱2,500.00) or imprisonment for not less than one (1) month nor more than six (6) months or both, at the discretion of the court.

b) Unlawful possession or use of instruments not sealed using and not sealed within six (6) months from last sealing.

Any person making a practice of buying or selling goods by weights and/or measures or of furnishing services the value of which is estimated by weights or measures. Who

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If, however, such scale, balance, weight or measures, has been officially sealed at same previous time and the sealed and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealers and the instrument is found not to have been altered or rendered in accurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations such instrument shall if presented for sealing promptly or demand of any authorized sealer and the owner possessor or used of the same shall be subject to the penalty a surcharge equal to five (5) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

c) Alteration of fraudulently used instrument of weight and measures:

1. Any person, with fraudulent intent alters any scale or balance, weights or measures after it is officially sealed or who knowingly uses any false scale or balance weight and measure, whether sealed or not, shall be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Two Thousand Five Hundred Pesos (₱2,500.00) of by imprisonment of one (1) month but not more than six (6) months or both at the discretion of the court.
2. Any person who fraudulently gives short weight or measures in the making of scale or who fraudulently takes excessive weight or measures on the making of purchase, or who assuming to determine truly the weight or measures. Fraudulently misrepresent the weight or measures therefore shall be punished by a fined not less than One Thousand Pesos (1,000.00) nor more than Two Thousand Five Hundred Pesos (₱2,500.00) and imprisonment of one (1) month but not more than six (6) month or both at the discretion of the court.

Section 3J.06. ***Administrative Penalties*-** The Municipal Treasurer may compromise the following acts or omission not constituting fraud:

a) Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:

1. When correct	₱	300.00
2. When incorrect but within tolerable Allowance or defect or short measure		600.00

b) Failure to produce weight and measure, tag, or license or certificate upon demand but the instrument is duly registered.

1. When correct	₱	100.00
2. When incorrect but within tolerable allowance or defect or short measure		200.00

c) Any person found violating any of the above two (2) provisions for the second time shall be fined twice the above penalty.

CHAPTER IV. SERVICE FEES

ARTICLE A. CERTIFICATION FEES

Section 4A.01. ***Imposition of Fee -*** There shall be collected the following fees from every person requesting copies of official records and documents from the offices of the Municipal Government of Calauan.

1. For certified copies of any papers, records, decrees judgments or, entry of which any person is entitled to demand and receive a copy comprising of 1-2 pages	₱ 100.00
2. For certified copies of any papers, records, decrees judgments or entry of which any person is entitled to demand and receive a copy comprising of 3 or more pages	300.00
3. Photocopy or any other produced by copying machine per page	
- Short (8.5” x 11”)	10.00
- A4 (8.27” x 11.69”)	10.00
- Long / Legal (8.5” x 13”-14”)	12.00
- A3 (11.69” x 16.54”)	20.00
- Back-to-Back Copy	+5.00
4. Other Certifications from the offices of the Municipal Government of Calauan.	150.00

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 at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule. Likewise, students requesting for their research or school projects and first-time job seekers, requesting documents related to their job application are exempt from paying the above fees.

Section 4A.03. ***Time and Manner of Payment-*** The fees shall be paid to the Municipal - Treasurer at the time the request, written or otherwise for the issuance of a copy of any Municipal record or document is made.

ARTICLE B. CIVIL REGISTRY FEES

Section 4B.01. ***Imposition of Fees -*** There shall be collected for services rendered by the Municipal Registry of the Municipality of Calauan the following fees:

1. LCR Form 1A (Birth-available)	
For Local Use	₱ 100.00
For Abroad	130.00
2. LCR Form 1B (Birth-not available)	100.00
3. LCR Form 1C (Birth Destroyed)	100.00
4. LCR Form 2A (Death-available)	100.00
5. LCR Form 2B (Death-not available)	100.00

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6. LCR Form 2C (Death-destroyed)	100.00
7. LCR Form 3A (Marriage available)	
For Local Use	100.00
For Abroad	130.00
8. LCR Form 3B (Marriage-not available)	100.00
9. LCR Form 3C (Marriage-destroyed)	100.00
10. Registration of Foundling	1,000.00
11. Delayed registration of death	200.00
12. Delayed registration/Reconstruction of marriage	200.00
13. Endorsement Fee/Re-endorsement	100.00
14. Certified photocopy/True copy of Civil Registry Document	100.00
15. Marriage Application Fee	300.00
16. Additional Marriage License Fee	200.00
17. Solemnization Fee	1,000.00
18. Filing fee to correct a clerical or typographical error in an entry in the civil register	1,000.00
19. Filing fee for change of first name or nickname in the civil register	3,000.00
20. Service fee for migrant petition to correct a clerical or typographical error in an entry in the civil register	500.00
21. Service fee for migrant petition for change of first name or nickname in the civil register	1,000.00
22. Filing fee to correct clerical or typographical errors in the day and month in the date of birth or sex of person	3,000.00
23. Service fee for migrant petition to correct clerical or typographical errors in the day and month in the date of birth or sex of person	1,000.00
24. Legal Instrument Fee	200.00
25. Processing of Certificate of Finality (RA 9048 & RA10172)	200.00
26. Processing of Affidavit to Use the Surname of the Father (AUSF)	200.00
27. Processing of Affidavit of Acknowledgement	200.00
28. Processing of Legitimation	200.00
29. Processing of Supplemental Report	200.00
30. Additional Payments for BREQS	
BIRTH	255.00
MARRIAGE	255.00
DEATH	255.00
CENOMAR	310.00
31.Service Fee for Out-of-Town delayed registration of birth	200.00
32. Service Fee for Out-of-Town processing of legal instrument and others	200.00
33. Other certification related to Civil registry Office	150.00
34. Processing of Court Decree/Order (including decision issued by Sharia Court)	1,000.00
35. Acquisition of Citizenship	1,000.00
36. Adoption	1,000.00
37. Affidavit of Reappearance	1,000.00
38. Aliases	1,000.00
39. Annulment of Marriage	1,000.00
40. Authorization and ratification of artificial insemination	1,000.00
41. Court decision or order on the custody of minor and guardianship	1,000.00
42. Court Decision recognizing or acknowledging natural children	1,000.00
43. Divorce	1,000.00
44. Impugning or denying such recognition	1,000.00
45. Judicial determination of paternity and filiation	1,000.00
46. Legal Separation	1,000.00
47. Marriage Settlements and any modification thereof	1,000.00
48. Naturalization	1,000.00

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49. Option to elect Philippine Citizenship	1,000.00
50. Partition and distribution of properties of spouse and delivery of the children's presumptive legitime	1,000.00
51. Repatriation document with oath of allegiance	1,000.00
52. Voluntary Emancipation of Minor	1,000.00
53. Waiver of rights/interests of absolute community of property	1,000.00
54. Other court decree/Order	1,000.00

MUNICIPAL ASSESSOR's

1.Processing Fee for Transfer of Ownership/Change of Tax Declaration (Land)	₱ 150.00
2.Processing Fee for Transfer of Ownership/Change of Tax Declaration (Building)	150.00
3. For Consolidation/Subdivision	150.00
4.Certified True Copy of Tax Declaration	150.00
5.Certified of New Assessment of Land, Building, Machinery and Equipment	150.00
6.Certification of No Improvement	150.00
7.Certification of Property Landholdings	150.00
8.Certification of No Property	150.00
9.Certified True Copy of Tax Map	150.00
10.Annotation Fee on Mortgages, Adverse claims and the like	150.00
11.Other Certifications related of Assessor's Office	150.00

MUNICIPAL AGRICULTURE

1.Certification for Individual Farmers and Fisherfolks	₱ 200.00
2.Certification for Livestock, Poultry and Fisheries Business	500.00
3. Inspection fee	
a. Swine, Goat, sheep	50.00/head
b. Cow, Carabao, Horse	100.00/head
c. Poultry, duck and chicken (in bulk)	0.10/head
d. Gamefowl 50.00/head	
e. Cats and dogs	50.00/head
f. Other animals	50.00/head

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 for official purposes except those copies required by courts at the request of litigants, in which case the fee should be collected. Likewise, first time job seekers, requesting documents related to their job application are exempt from paying the above fees.

Section 4B.03. ***Time of Payment -*** The fees shall be paid to the Municipal Treasurer registration or issuance of the permit license or certified copy of local registry, municipal assessor's or municipal agriculture's records or documents.

ARTICLE C-1. SERVICE FEE FOR PHYSICAL EXAMINATION AND ISSUANCE OF MEDICAL CERTIFICATE

Section 4C-1.01. ***Imposition of Fees -*** There shall be collected a fee of one hundred Pesos (₱100.00) from any person who under existing laws or ordinance is required to secure a medical certificate for physical examination from the Municipal Health Officer or his authorized representative.

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In addition, a fee of fifty pesos (₱50.00) shall be paid by food handlers and others required by existing laws and ordinance to undergo stool examination the request of the physical and/or stool examination shall be contained in a medical certificate to be issued free of charges by the Municipal Health Officer.

However, the following individuals are exempted from the aforementioned fees: (1) Students who will need medical certificate for enrollment, absences, and extracurricular activities; and (2) First time job applicants needing medical certificate as part of their employment requirements.

Section 4C-1.02. ***Fee for Other Certificates -*** *The following charges shall be imposed for other certificates to be issued by the Medical Health Officer:*

Burial Permit	₱100.00
Exhumation Permit	₱100.00
Disinterment or Removal of Cadaver	₱100.00

Section 4C-1.03. ***Time of Payment -*** The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is granted or before the medical certificate is issued. Nonetheless, first time job seekers, requesting medical or physical examination related to their job application are exempt from paying the above fees.

Section 4C-1.04. ***Administrative Provisions -*** Individuals engage in an occupation, the nature of which has something to do with the preparation of food or foodstuff, whether cooked or in form, are hereby required to undergo a physical examination and medical check-up at least once a year.

Owners, managers and operators of establishment shall see to it that their employees required to undergo physical and medical examination have been issued the necessary health certificates.

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

ARTICLE C-2. MEDICAL LABORATORY SERVICES FEES

Section 4C-2.01. ***Medical Laboratory fees -*** The following fees shall be collected from any person who avails the Medical Laboratory fees of the Municipal Health Office, to wit:

-Urinalysis	₱ 40.00
-Complete Blood Count (CBC)	80.00
-Fecalysis	40.00
-Fasting Blood Sugar	100.00
-Sputum Examination	FREE OF CHARGE
-Blood Typing	100.00
-Pregnancy Test	100.00

Section 4C-2.02. ***Other Laboratory Services -*** Laboratory services and medical services which may be offered in the future by the municipal government may similarly be charged based on the rates that may be imposed by the Sangguniang Bayan via appropriate Suppletory Ordinance.

ARTICLE D. SERVICE CHARGE FOR GARBAGE COLLECTION

Section 4D.01. ***Imposition of Fee-*** There shall be collected from market stall holders, and operators of business establishments including newly established business within the Municipality of Calauan, an annual garbage collection fee as follows:

Schedule A - Amusement Places

1. Billiard and/or pool halls, per table	₱ 300.00
2. Bowling establishments	
a) Automatic, per lane	300.00
b) Non-automatic, per lane	200.00
3. Circuses, carnivals and the like	5,000.00
4. Cockpits	5,000.00
5. Golf links and/or ranges	3,000.00
6. Gymnasium	3,000.00
7. Super clubs, cocktail lounges, beer gardens, pub houses, disco houses, cabarets, dance halls, dancing pavilions and other similar establishments	4,000.00
8. Resorts/pools and other similar places	4,000.00
9. Sauna baths and massage clinics	2,000.00
10. Skating rinks	3,000.00
11. Studio	2,000.00
12. Sport complexes	5,000.00
13. Theatre or cinema houses per theatre	5,000.00

Schedule B- Electric and Power Companies

1. Main office and/or each power plant	₱ 30,000.00
2. Every branch office thereof	10,000.00

Schedule C- Financial Institutions

1. Banks

a) Commercial banks (main office)	₱	4,000.00
Every branch thereof		3,000.00
b) Savings banks (main office)		3,000.00
Every branch thereof		2,000.00
c) Rural banks (main office)		3,000.00
Every branch thereof		1,000.00

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d) Development banks (main office)	3,000.00
Every branch thereof	1,000.00

2. Savings and Loan Associations, Insurance Companies, Pawnshops

Main Office	3,000.00
Every branch thereof	2,000.00

3. Financial and/or Lending Investors, money shops

Main office	3,000.00
Every branch thereof	2,000.00

4. Authorized dealer in foreign currencies and stock brokers	3,000.00

Schedule D- Gasoline Service Filling Stations:

1. Having an area of 1,500sq. m. or more	₱	6,000.00
2. Having an area more than 1,000sq. m. but less than 1,500sq. m.		4,000.00
3. Having an area of 1,000sq. m. or less		3,000.00
4. Curb pumps and filling station		2,000.00

Schedule E- Private Hospitals, Medical Clinics and Lying-in with Bed Capacity for.

1. More than 500 persons	₱	10,000.00
2. 301 to 500 persons		7,000.00
3. 151 to 300 persons		5,000.00
4. 101 to150 person		3,000.00
5. 70 to 100 persons		2,500.00
6. Less than 70 persons		2,000.00

Animal Hospital	3,000.00
Vet Clinics	1,500.00

Schedule F- Hotels, motels, apartels, Pension Inns, Drive inns, boarding houses, lodging, houses, dormitories, dwellings and other spaces for lease or rent

Per room	₱ 300.00

Schedule G - Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrollment as follows:

a) 10,000 students or more but less than 20,000 students	₱	10,000.00
b) 5,000 students or more but Less than 10,000 students		7,000.00
c) Less than 5,000 students		3,000.00

Schedule H- Liquified Petroleum **Gas Dealer:**

1. Distributor/Refiller	₱	3,000.00
2. Dealer/Retailer		2,000.00

Schedule I- Market Stall Holders:

Public Markets/Private Markets (Operators)	₱	10,000.00
Per each stall (lessee/vendor)		1,000.00

Schedule J- Media Facilities

1. Newspaper, books or magazine publications	₱	1,500.00
2. Radio and TV stations		2,000.00

Schedule K- Telegraph, Teletype, Cable and Wireless Communication Companies Etc.:

1. Main office	₱	5,000.00
2. Every branch/station thereof		3,000.00

Schedule L- Telephone Companies

1. Main office	₱	10,000.00
2. Every branch/station thereof		3,000.00

Schedule M-Terminal Garage for Bus, Taxi and other Public Utility Vehicles, including tricycles.

1. With an area of 1,000sq. m. or more	₱	8,000.00
2. With an area of 700sq. m. or more but less than 1,000sq. m.		7,000.00
3. With an area of 500sq. m. or more but less than 700sq.m		6,000.00
4. With an area of 300sq. m. or more but less than 500sq m.		5,000.00

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5. With an area of less than 300sq. m.	4,000.00
6. With an area of less than 100sq. m.	1,500.00

Schedule N- Peddlers, Ambulant, Vendors, except Delivery Vans or trucks	₱ 300.00
Schedule O- Administration Offices, Display Offices or Office of Professionals	₱ 1,000.00
Schedule P- Film Shooting, per day	₱ 500.00
Schedule Q- Private Warehouse or Bodega	₱ 10,000.00

Schedule R-Junkshops and Material Recovery Facilities

For the first 100 sq.m. area	₱ 3,000.00
With 101 sq. to 300 sq.m area	₱ 4,000.00
With an area of 301 sq.m. and above	₱ 5,000.00

Schedule S- Online sellers whose physical store is located in their residence	₱ 500.00

Schedule T- All other business and Other Service Agencies Not Specifically mentioned above.

For the first 100 sq.m. area	₱ 1,000.00
With 101 sq. to 300 sq.m area	₱ 2,000.00
With an area of 301 sq.m. and above	₱ 3,000.00

I. <u>Manufacturers, Producers and Processors:</u>

Factory with an aggregate area of:

1,000 sq. m. or more	₱ 15,000.00
500 sq. m. or more but Less than 1,000 sq.m.	10,000.00
200sq.m. or more but Less than 500 sq.m.	7,500.00
100sq.m. or more but Less than 200 sq.m.	6,000.00
50sq.m. or more but Less than 100sq.m.	5,000.00
25sq m or more but less than 50sq.m.	4,000.00
Less than 25sq.m.	3,000.00

II. Exporters/Importers ₱ 10,000.00

III. Brewers, Distillers, Compounders and Public Eating Places with an aggregate area of:

1000sq m. or more	₱ 10,000.00
500sq. more but less than 1000sq.m.	8,000.00
200sq.m. or more but less than 500sq.m.	7,000.00
100sq. m. or more but less than 200sq.m.	6,000.00
50sq.m. or more but Less than 100sq.m.	5,000.00
Less than 25sq m	3,000.00
Carinderia	1,500.00

For each branch thereof, one half (1/2) of the rate stated above

IV. Owners or Operators of Business Establishments Rendering Services:

a) Business offices of General Contractors (Building Specialty Engineering) Manpower Service/ Employment Agencies. Private Security/ Detective Agencies. Advertising Agencies with an aggregate area of

1,000 sq.m. and more	₱ 8,000.00
500sq.m. or more but less than 1,000sq.m.	6,000.00
200sq m. of more but less than 500sq.m.	5,000.00
100sq.m. or more but less than 200sq.m.	4,000.00
50sq.m. or more but less than 100sq.m.	3,000.00
Less than 50sq.m.	2,000.00

b) Other Contractors/Business Establishments in Rendering Services, Printers and Publishers with an aggregate area of:

1,000sq.m. or more	₱ 8,000.00

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500sq.m. or more but less than 1,000sq.m.	7,000.00
200sq m. of more but less than 500sq.m.	6,000.00
100sq.m. or more but less than 200sq.m.	5,000.00
50sq.m. or more but less than 100sq.m.	4,000.00
25sq.m or more but less than 50sq m.	3,000.00
Less than 25sq.m.	1,000.00

V. <u>Independent Wholesalers, Dealers, Distributors, Repackers and Retailers with an aggregate area of:</u>

1,000sq.m. or more	₱ 8,000.00
500sq.m. or more but less than 1,000sq.m.	7,000.00
200sq.m. or more but less than 500sq.m.	6,000.00
100sq.m. or more but less than 200sq.m.	5,000.00
50sq.m. or more but less than 100sq.m.	4,000.00
25sq.m or more but less than 50sq.m.	3,000.00
Less than 25sq.m.	1,000.00

Section 4D.02. <u>Garbage Service Charges for Multiple Business.</u> Where there are two (2) or more kinds of business subject to the garbage charges conducted in the same place of establishments by the same owner or operator, the charge to be collected shall be that which has the highest rate among the business concerned plus twenty five percent (25%) thereof, provided that the total garbage fee shall not exceed twenty thousand pesos (₱20,000.00) per annum. This provision shall not apply to power plants.

Section 4D.03. <u>Manufacturers/Producers Maintaining or Operating Principal Offices, Factories and/or Sales Offices in the same premises.</u> For purposes of collection of the garbage charges under schedule T-I, manufacturers or producers maintaining their factory, principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rates prescribed therein.

Section 4D.04. <u>Newly Established Business.</u> In the case of a newly started business, the applicable garbage charges shall be computed proportionately to the annual charges.

Section 4D.05. Time of Payment: Surcharge for Late Payment. The fee imposed in this Article shall be paid in advance on or before the 20th day of January every year to the Municipal Treasurer or his duly authorized representative. If the fee is not paid within the prescribed period, a surcharge of twenty five percent (25%) of the said amount shall be collected.

Section 4D.06. Administrative Provisions.

a) The owner or operator of any business establishment shall provide within his premises a garbage can or receptacle, which shall be placed in front of the establishment before the time of garbage collection.

b) The Municipal Environment and Natural Resources Officer (MENRO) shall issue the necessary rules and regulations for garbage collection and shall inspect once a month the business establishment to find out whether garbage is properly disposed of within the premises.

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, accessoria, building or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

1. Financial Institution such as banks, pawnshops, money changer shops, lending investors, insurance companies		
a) Main Office	₱	1,000.00
a. Every Branch		500.00
2. Gasoline and filling stations		1,000.00
3. Private hospitals		4,000.00
4. Medical clinics, dental and animal hospitals		1,500.00
5. Hotels, motels, apartelle, Inns and other similar establishments		4,000.00
6. Apartments (per unit)		400.00
7. Houses for rent		500.00
8. Boarding/lodging house, dormitories		750.00
9. Institution of learning		1,500.00
10. Media Facilities		1,000.00
11. Administration offices, display offices and/or office of professionals		1,000.00
12. All other business, industrial, commercial, agricultural establishment not specifically mentioned above:		
a) With an area of 1,000sq.m. or more		2,000.00
b) 500sq.m. or more but less than 1,000sq.m.		1,500.00

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c) 200sq.m. or more but less than 500sq.m. 1,000.00

d) 100sq.m. or more but less than 200sq.m. 500.00

e) 50sq.m. or more but less than 100sq.m. 300.00

f) Less than 50sq.m. 150.00

Section 4E.02. ***Time of Payment -*** The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4E.03. ***Administrative Provisions.***

a) The Municipal Environment and Natural or his duly authorized representative shall conduct an annual inspection of all establishment and building and accessories and house for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

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

CHAPTER V. MUNICIPAL CHARGES

ARTICLE A. FISHERY RENTALS, FEES AND CHARGES

Section 5A.01. ***Definitions***

a) "Municipal Waters" includes not only streams, lakes and tidal waters within the Municipality of Calauan not being the subject of private ownership and not comprised within national parks, public forests, timberlands, forest reserves or fishery reserve, but also marine waters included between two (2) lines drawn perpendicularly to the general coastline from points where the boundary lines of the Municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.

b) "Marginal Fisherman" refers to individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family and whose annual net income from fishing does not exceed fifty thousand pesos (₱50,000.00) or the poverty line established by NEDA for the particular region or locality. whichever is higher.

c) "Vessels" includes every sort of boat, craft or other artificial contrivance used as a means of transportation on water.

Section 5A.02. ***Grant of Fishery by Public Auction,***

Exclusive fishery privileges to erect fish corrals, oyster mussel or aquatic beds or bangus fry areas to take or catch "bangus" fry or "kawag-kawag" or fry or other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows:

a) The mayor or his authorized representative as Chairman

b) Three (3) members of the Sangguniang Bayan to be designated by said body and

b) The Municipal Treasurer

The Committee shall advertise the call for sealed bids for the leasing for two (2) consecutive weeks in the bulletin board of the Municipal Hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive bidders, the Sangguniang Bayan shall grant the rights within a definite ~~area or~~ portion of the municipal waters to any interested individual upon payment of a license fee fixed in Section 5A.05.

The notice advertising the call for bids shall indicate the date and time when such bids shall be filed with the Municipal Treasurer.

Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least fifty pesos (₱50.00) which amount shall be deducted from the first rental by the person should the bid awarded to him.

At the time and place designated in the notice of the Committee sitting shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten days after the award is made by the Committee and should the successful bidder refuse to accept or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the Municipal Government, in such a case another bidding shall be held in the manner provided above.

The deposit of the unsuccessful bidders, shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

Section 5A.03. ***Duration of Lease*** **-** The grant or lease of fishery rights through public auction shall be for a period of five (5) years.

Section 5A.05. ***Imposition of Fees -*** There shall be collected the following license fee for the grant or exclusive fishery rights to erect fish corrals, operate fishponds, mussels or aquatic beds or table or catch "bangus" fry or "kawag-kawag" or fry or other species of fish for propagation, if, there are no interested bidders in the public auction.

	Per Annum
1. Operation of fishponds or oyster cultural beds per hectare	₱ 400.00
2. Catching "bangus" fry or "kawag kawag" less than 1,000sq.m.	1,000.00
3. 1 Hectare and below	2,000.00
More than 1 hectare	3,000.00
4. Fish corrals or fishponds in inland fresh water	
1 Hectare and below	1,000.00
More than 1 hectare	2,000.00

Section 5A.06. ***Privilege of Residents to take fish in the Municipal Waters-*** Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every Municipal water, for as long as no communal fishery therein is not yet established. Provided that, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by the Municipality and Provided, Further, that no fish caught under this privilege shall be sold.

Furthermore, no rental fees, charge or any other imposition whatever shall be collected from marginal fishermen.

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Section 5A.07. ***Time and Manner of Payment***

a) The rental fee for the lease of fishery rights granted by public auction shall be paid in advance, either in cash or in installment, the first installment to be paid to the Municipal Treasurer at the time all the necessary documents granting the lease are duly approved and the subsequent installments on or before the twentieth day (20th) of the anniversary date of the grant of such lease;

b) The license fee for the grant of exclusive fishery rights in Municipal waters for at least the corresponding current quarter shall be paid in advance to the Municipality upon the awarding of such rights and within the first twenty (20) days of every subsequent quarter. Provided that no refund shall be made to an individual who has paid for a period if he decides to discontinue such fishery rights;

c) The license fees for the privilege to catch fish from Municipal waters with nets, traps and other fishing gears and the operation of a fishing vessel shall be paid upon application of a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 5A.08. ***Surcharge -*** In case of failure to pay the rental for the lease or license fees prescribed in Section 5A.02 and 5A.05, respectively, within the time allowed for payment, a surcharge of ten percent (10%) shall be collected on the principal amount due.

Section 5A.09. ***Administrative Provisions.***

a) A license of other localities shall not fish within the Municipal waters of the Municipality of Calauan without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.

b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in the Municipal waters of Calauan

c) Failure to pay the rental or license fees for the fishery rights for two (2) consecutive years shall cause the automatic cancellation of said fishing rights.

ARTICLE B. PARKING CHARGES

Section 5B.01 ***Imposition of Fee -*** There shall be collected from every owner or driver of motor vehicle parked within the parking space provided by the Municipality in such amount as may be enacted by the Sangguniang Bayan thru an ordinance, and approved by the Municipal Mayor.

Section 5B.02 ***Administrative Provisions.***

1. No motor vehicle shall be allowed to park in any streets, avenue, road and other place within the Municipality except in the parking space designated for the purpose.

2. The parking space shall be open from three o'clock (3:00 A.M) in the morning and shall close at ten o'clock (10:00 P.M) in the evening.

3. The Station Commander of the Philippine National Police (PNP) shall assign at least one policeman to maintain security and order in the parking space.

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ARTICLE C. STALLED VEHICLE CHARGES

Section 5C.01 ***Imposition of Charges -*** There shall be collected from every owner of any vehicle in any street within the jurisdiction of the Municipality of Calauan, the following charges :

a.) Stalled Vehicle Charges	₱ 500.00
b.) For Towing Charges:	
1. Vehicles with gross capacity weight of 4,000kg. or less for the first 3 km. or fraction thereof	₱ 500.00
For every additional km. or fraction thereof	₱ 50.00
2.) Vehicles with gross capacity weight of more than 4,000kg. for the first 3 km. or fraction thereof	₱ 1,000.00
For every additional km. or fraction thereof	₱ 100.00
c) Impounding Charges:	
For each day or fraction thereof that the vehicle remains impounded	₱ 100.00

Section 5C. 02 ***Time of Payment***

The charges for stalled vehicle and towing thereof shall be paid to the Municipal Treasurers Office before the vehicle is released. An Order of Payment shall be issued by the Traffic Bureau for the purpose.

Section 5C.03. ***Surcharge***

Failure to pay the charges for stalled vehicle and/or towing thereof within the period prescribed in the preceding section shall subject the owner/operator of the vehicle to a daily surcharge equivalent to twenty percent (20%) of the charged imposed for the first two (2) months, thirty percent (30%) for the third and fourth months and forty percent (40%) for the fifth and sixth months but not to exceed twenty thousand (P20,000.00) provided that if after six(6) months the charges and surcharges shall not have been paid by the owner/operator of the vehicle, the same shall be sold at public auction, the proceeds of which shall be applied to the accumulated charges and the excess, if any, shall be returned to the owner/operator.

ARTICLE D. BUSINESS PLATES AND STICKERS CHARGES

Section 5D.01. ***Imposition of Charges.***

There are hereby levied charges on issuance of Business Plates and Stickers to persons who established, operate, conduct or maintain their business within the Municipality of Calauan as follows:

a) Business Plates – shall have a validity of three years	₱ 200.00
b) Stickers - to be issued annually	₱ 20.00

Section 5D.02. ***Business Plate Design***- Business Plate shall contain information such as: year issued, the Municipal Mayor's name and signature, and the Municipal Treasurer's name and signature.

Section 5D.03. ***Time of Payment***

The charges imposed herein shall be paid on:

a) Business Plates - On the date issued.

b) Stickers - On or before January 20 of each year.

Section 5D.04. ***Surcharges on Unpaid Charges.***

In case the charges imposed under Section 5F.01 is not paid on the date fixed herein, a surcharge of twenty five percent (25%) shall be added to the amount of the charges.

ARTICLE E. FEES FOR THE PROCESSING AND APPROVAL OF SUBDIVISION PROJECTS AND FOR OTHER PURPOSES

Section 5E.01. ***Zoning/Locational Clearance Fees for Subdivision Projects***

The Following fees shall be imposed for zoning/Locational clearance for projects other than subdivision plans in addition to the amount currently charged by the DSHUD

I. ZONING/ LOCATIONAL CLEARANCE	
A. Single residential structure attached or detached	
1. Zoning Fee	
a. ₱ 100,000 and below	₱ 400
b. Over ₱ 100,000 to ₱ 200,000	₱ 700
c. Over ₱ 200,000	₱ 1,000 + (1/10 of 1% of cost in excess of P 200,000)
2. Inspection Fee	₱ 150
B. Apartments/ Townhouses	
1. Zoning Fee	
a. ₱ 500,000 and below	₱ 2,500
b. Over ₱ 500,000	P 5,000 + (1/2 of 1% of cost in excess of P 500,000 regardless of the number of floors)
2. Inspection Fee	₱ 150
C. Dormitories	
1. Zoning Fee	
a. ₱ 1 million and below	₱ 5,000

b. Over ₱ 1 million	P 5,000 + (1/2 of 1% of cost in excess of P 1 million regardless of the number of floors)
2. Inspection Fee	₱ 150
D. Institutional (profit Institutions)	
1. Zoning fee	
a. ₱ 1 million and below	₱ 5,000
b. Over ₱ 1 million	₱ 5,000 + (1/2 of 1% of cost in excess of ₱ 1 million)
2. Inspection Fee	₱ 150
E. Commercial, Industrial and Agro-Industrial	
1. Zoning Fee	
a. ₱ 100,000 and below	₱ 4,000
b. Over ₱ 100,000 – ₱ 500,000	₱ 6,000
c. Over 500,000 – ₱ 1 million	₱ 8,000
d. Over ₱ 1 million – ₱ 2 million	₱ 10,000
e. Over ₱ 2 million	₱ 10,000 + (1/2 of 1% of cost in excess of ₱ 2 million)
2. Inspection Fee	₱ 150
F. Special Uses/ Special Projects	
(Gasoline Station, Cell Sites, Slaughterhouse, Treatment Plants, etc)	
1. Zoning fee	
a. ₱ 1 million and below	₱ 9,000
b. Over ₱ 1 million	₱ 9,000 + (1/2 of 1% of cost in excess of ₱ 1 million)
2. Inspection Fee	₱ 150
G. Alteration/ Expansion (affected areas/ cost only)	Same as original application
H. Land Development	
1. Zoning Fee	1/2 of 1% of total cost of the project
2. Inspection Fee	₱ 150

II. PRELIMINARY APPROVAL, FINAL APPROVAL AND DEVELOPMENT PERMIT FEES	
SUBDIVISION AND CONDOMINIUM PROJECTS (under PD957)	
A. Subdivision Projects	

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1. Approval of Subdivision Plans (including townhouses)	
a. Preliminary Approval and Locational Clearance	
• Processing Fee	₱ 500/ha or a fraction thereof
• Inspection Fee	₱ 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	₱ 3,000/ha
Fee of Floor Area of housing Component	₱ 5.00/sq.m.
• Inspection Fee	₱ 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	₱ 400
• Inspection Fee	₱ 2,000/ha regardless of density
3. Extension of Time to Develop	
• Processing Fee	₱ 600
• Fee (unfinished area for development)	₱ 15/sq.m.
• Inspection Fee	₱ 2,000/ha regardless of density
B. Condominium Projects	
1. Approval of Condominium Plans/ Final Approval and Development Permit	
a. Preliminary Approval and Locational Clearance	
b. Final Approval and Development Permit	
• Processing Fee	₱ 1,000
a) Land area	₱ 10/sq.m.
b) No. of Floors	₱ 300/ floor
c) Building areas	₱ 30/sq.m.
• Inspection Fees	₱ 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	₱ 400
• Inspection Fee	₱ 2,000/floor
3. Extension of Time to Develop	

• Processing Fee	₱ 600
• Fee (unfinished floor area for development)	₱ 20/sq.m.
• Inspection Fee	₱ 2,000/ha
SUBDIVISION AND CONDOMINIUM PROJECTS (under BP220)	
A. Subdivision Projects	
1. Approval of Subdivision Projects	
a. Preliminary Approval and Locational Clearance	
• Processing Fee	
a) Socialized Housing	₱ 250/ha
b) Economic Housing	₱ 500/ha
• Inspection Fee	
a) Socialized Housing	₱ 2,000/ha
b) Economic Housing	₱ 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	
a) Socialized Housing	₱ 800/ha
b) Economic Housing	₱ 1,800/ha
• Inspection Fee	
a) Socialized Housing	₱ 2,000/ha
b) Economic Housing	₱ 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	
a) Socialized Housing	₱ 250
b) Economic Housing	₱ 400
• Inspection Fee	
a) Socialized Housing	₱ 2,000/ha
b) Economic Housing	₱ 2,000/ha
3. Extension of Time to Develop	
• Processing Fee	
a) Socialized Housing	₱ 600

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b) Economic Housing	₱ 750
• Fee (unfinished area for development)	₱ 5/sq.m.
• Inspection Fee	
a) Socialized Housing	₱ 2,000/ha
b) Economic Housing	₱ 2,000/ha
B. Condominium Projects	
1. Approval of Condominium Projects	
a. Preliminary Approval and Locational Clearance	₱ 1,000
b. Final Approval and Development Permit	
• Processing Fee	
a) Total Land area	₱ 10/sq.m.
b) No. of Floors	₱ 180/floor
c) Building area	₱ 10/sq.m. of GFA
• Inspection Fee	₱ 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	₱ 400
• Inspection Fee	₱ 2,000/floor
3. Extension of Time to Develop	
• Processing Fee	₱ 5/sq.m.
• Inspection Fee	₱ 2,000/floor
INDUSTRIAL/ COMMERCIAL SUBDIVISIONS	
1. Approval of Industrial/ Commercial Subdivision	
a. Preliminary Approval and Locational Clearance	
• Processing Fee	₱ 600/ha
• Inspection Fee	₱ 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	₱ 1,000/ha
• Inspection Fee	₱ 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	₱ 400
• Processing Fee	

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a) Industrial	₱ 1,000
b) Commercial	₱ 1,000
• Inspection Fee	₱ 2,000/ha
3. Extension of Time to Develop	
• Processing Fee	₱ 700
• Fee (unfinished area for development)	₱ 20/sq.m.
• Inspection Fee	₱ 2,000/ha
FARMLOT SUBDIVISIONS	
1. Approval of Farmlot Subdivisions	
a. Preliminary Approval and Locational Clearance	
• Processing Fee	₱ 1,000 /ha
• Inspection Fee	₱ 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	₱ 1,850/ha
• Inspection Fee	₱ 2,000/ha
c. Alteration of Plan	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	₱ 400
• Inspection Fee	₱ 2,000/ha
3. Extension of Time to Develop	
• Processing Fee	₱ 800
• Fee on Floor Area of housing component and other development	₱ 20/sq.m.
• Inspection Fee	₱ 2,000/ha
MEMORIAL PARK/ COLUMBARIUM	
1. Approval of Memorial Park/ Columbarium	
a. Preliminary Approval and Locational Clearance	
a) Memorial Park	₱ 1,000/ha
b) Cemetery	₱ 1,000/ha
c) Columbarium	₱ 3,800/ha
• Inspection Fee	
a) Memorial Park	₱ 2,000/ha

b) Cemetery	₱ 2,000/ha
c) Columbarium	₱ 2,000/ha
b. Final Approval and Development Permit	
a) Memorial Park	₱ 5/ sq.m
b) Cemetery	₱ 5/ sq.m
c) Columbarium	₱ 10/ sq.m
	₱ 5/ floor
	₱ 25/ sq.m. of GFA
• Inspection Fee	
a) Memorial Park	₱ 2,000/ha
b) Cemetery	₱ 2,000/ha
c) Columbarium	₱ 2,000/ha
c. Alteration of Plan	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	₱ 400
• Processing Fee	
a) Memorial Park	₱ 1,800/ha
b) Cemetery	₱ 1,000/ha
c) Columbarium	₱ 8/sq.m. of GFA
• Inspection Fee	
a) Memorial Park	₱ 2,000/ha
b) Cemetery	₱ 2,000/ha
c) Columbarium	₱ 2,000/floor
3. Extension to Time to Develop	
• Processing Fee	₱ 800
• Fee (unfinished area for Development)	
a) Memorial Park	₱ 1,700/ha
b) Cemetery	₱ 1,000/ha
c) Columbarium	₱ 8/sq.m. of GFA
• Inspection Fee	
a) Memorial Park	₱ 2,000/ha
b) Cemetery	₱ 2,000/ha
c) Columbarium	₱ 2,000/floor

III. CERTIFICATIONS	
A. Certificate of Zoning Classifications	₱ 150/ copy
B. Certificate of Exemption	
1. Cost per square meter of the TBFA	₱ 10
C. Certificate of Non-Conformance	
1. Cost per square meter of the TBFA	₱ 10

Section 5E.03. ***Authority and Purpose.***

1. Authority- This ordinance is enacted pursuant to Section 447 (2) of Republic Act No. 7160 otherwise known as The Local Government Code of 1991 and Executive Order No. 71 dated March 23, 1993 of the Office of the President of the Republic of the Philippines particularly devolving the power of the HLURB to process and approve subdivision plans.

2. Purpose- This ordinance is enacted for the following purposes:

a) Establish definite guidelines in the processing and approval of subdivision plans to ensure an efficient and effective performance of the devolved functions.

b) Identify administrative units which shall be clothe with the authority to assist the Sangguniang Bayan in the processing and approval of subdivision projects including project monitoring and evaluation.

c) Ensure uniformity in the application of the rules and regulations promulgated by the HLURB pertinent to the processing and approval of subdivision projects.

d) Establish a more efficient service delivery system to the public clients especially those involved in the development of subdivisions and according the development of subdivisions and accordingly the subdivision buyers.

Section 5E.04. ***Administrative Responsibilities***

This ordinance shall be administered and enforced by the following administrative and legislative units of the Municipal government.

1. Municipal Planning and Development Office- The MPDO shall be responsible for the following:

a) Shall provide the preliminary processing services and all applications for subdivision development and submit the documents to the Sangguniang Bayan for the approval.

b) Shall determine the amount to be paid for by the developer on the basis of the schedule of fees provided for in Section 5G.01 of this ordinance.

c) Shall monitor the nature and progress of land development of projects approved by the Sangguniang Bayan including housing construction in the case of house and lot packages to ensure their faithfulness to the approved plans and specifications thereof, and impose appropriate measures to enforce compliance therewith after investigation.

HON. JOSELITO M. MANALO
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d) Shall endorse through the Sangguniang Bayan, the records of cases for enforcement to the HLURB including actions taken thereon for final disposition and further enforcement action.

e) Shall request for technical/legal assistance from the DSHUD as the need arises through the Sangguniang Bayan.

f) Shall keep files of all approved and/or disapproved subdivision projects and render a comprehensive periodic report of each project under implementation.

g) Shall conduct an evaluation of all projects implemented to determine aspects which may need to be improved and recommend to the Sangguniang Bayan measures needing the enactment of appropriate enabling law.

2. <u>The Sangguniang Bayan-</u> The Sangguniang Bayan shall:

a) Be mainly responsible in the approval of all proposed subdivision projects processed and submitted to it by the MPDO.

b) Evaluate and resolve opposition against the issuance of development permits for any subdivision project in accordance with the application laws and rules of producers promulgated by DSHUD.

c) Refer to either the DSHUD or the Department of Justice on either the imposition of administrative sanctions or criminal proceedings, respectively for violations of this Ordinance and related subdivision laws.

Section 5E.05. ***System and Procedures***

The MPDO, subject to the approval of the Local Chief Executive shall prepare the system and procedures to be observed in the processing and approval of subdivision plans which shall be based largely on the established systems and procedures adopted by DSHUD.

Section 5E.06. ***Violation and Penalty***

Any person or entity who violates any or the provisions of this Ordinance on fees imposable under this article shall be subject to the imposition of fines in accordance with the prevailing guidelines and Schedule of Fees and Fines as provided by the Department of Human Settlement and Urban Development (DHSUD). The same guidelines and Schedule of Fees and Fines of DHSUD is likewise adopted to determine appropriate fines and penalties for Failure to secure Locational Clearance prior to the commencement of the project and for Violation of the terms and conditions of imposed in the Locational Clearance.

ARTICLE F. FRANCHISE AND OTHER FEES AND CHARGES ON TRICYCLE OPERATION

Section 5F.01. ***Imposition of Fees and Charges.***

There shall be collected the following fees and charges per unit, for the operation of tricycle for hire

a) Upon approval of Franchise, an awardee shall pay the following fees and chargers annually on or before March 31 of each year

		Permit
1. Filing Fee		₱ 200.00
2. Franchise Fee		₱ 350.00
3. Franchise Plate (every 3years)		₱ 300.00

4. Stickers (annually)	₱ 20.00
5. Conduction Sticker (Coding)	₱ 75.00
6. Inspection	₱ 30.00

Section 5F.02 ***Time of Payment***

a) The franchise, inspection, sticker and conduction sticker charges shall be paid to the Municipal Treasurer on or before March 31 of each year.

b) The tricycle franchise plate shall be paid to the Municipal Treasurer every three years on or before March 31.

Section 5F.03 ***Surcharge for Late Payment.*** In case of failure to pay the fees and other charges prescribed in Section 5F.01 within the time required therein shall subject the taxpayer to a surcharge of fifty percent (50%) of the original amount of fees and charges.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

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

Section 6A.01. ***Time of Payment-*** Unless specifically provided herein, unless specifically provided under a particular provision, 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.02. ***Collection-*** All the taxes, fees and charges due the Municipality of Calauan, 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 efficient administration and collection of taxes, fees, and charges herein levied and imposed.

Section 6A.03. ***Issuance of Receipts-*** It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipts to the person paying tax, fee or charge wherein the date, amount, name of the person paying tax and the account for which it is paid are shown.

Section 6A.04. ***Record of Persons Paying Revenue-*** It shall be the duty of the Municipal Treasurer to keep a record alphabetically arranged and open to the public for inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall as far as practicably establish and keep current appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 6A.05. ***Accounting of Collections-*** Unless otherwise provided in this Ordinance and other existing laws and ordinance all money's collected by virtue of this Ordinance shall be accounted for in accordance with the revisions of existing laws, rules and regulations and credited to the General fund of the Municipality of Calauan.

Section 6A.06. ***Examination of Books of Accounts-*** The Municipal Treasurer shall, by himself or through any his representatives duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every tax period, which shall be the year immediately preceding the examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned

In case the examination herein authorized is to be made by a duly authorized representative by the Municipal Treasurer, there shall be a written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined the date and place of such examination and the procedure to the 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 imposition and establishments shall no longer keep other or separate books of accounts for the purpose.

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

ARTICLE B. <u>CIVIL REMEDIES FOR COLLECTION OF REVENUE</u>

Section 6B. The Civil and Administrative Remedies for the collection of local taxes, fees and charges provided by the Local Government Code is hereby expressly adopted for the enforcement of the provisions of this Ordinance.

CHAPTER VII. COMMUNITY TAX

ARTICLE A. <u>PAYMENT OF COMMUNITY TAX</u>

Section 7A.01 ***<u>Imposition of Tax-</u>*** There is hereby levied or imposed a community tax on persons, natural or juridical, who are covered by the following criteria.

a) <u>Natural persons (individuals)</u>

1. Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days in any calendar year;

2. An individual who is engaged in business or occupation;

3. An individual who own real property with an aggregate assessed value of One Thousand (P1,000.00) pesos or more;

4. An individual who is required by law to file an income tax return.

b) <u>Rate of Community Tax.</u> There shall be collected from the above-mentioned individual a community tax in the amount of Five (P 5.00) pesos plus an additional tax of One (P 1.00) Pesos for every One Thousand (P1,000.00) Pesos of income regardless of whether from business exercise of profession or from property but which in no case shall exceed Five Thousand (P5,000.00) Pesos.

In case of husband and wife each of them shall be liable to pay the basic Five (P5.00) Pesos, but the additional tax imposable on the husband and wife shall be One (P1.00) Pesos for every One Thousand (P 1,000.00) Pesos of income from the total property owned by them and or the total gross receipts or earnings derived by them.

c) Juridical Persons

Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay the community tax of Five Hundred (P500.00) Pesos and additional tax which, in no case shall exceed Ten Thousand (P10,000.00) Pesos in accordance with the following schedule:

1. For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by the juridical entity during the preceding year, based on the assessed value used for the payment of the real property tax under existing laws- Two (P 2.00) Pesos; and

2. For every Five Thousand (P 5,000.00) Pesos of gross receipts or earnings derived from the business in the Philippines during the preceding year - Two (P2.00) Pesos.

Section 7A.02. ***Exemption-*** The following are exempted from the payment of community tax.

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

Section 7A.03. ***Place of Payment.*** The tax imposed herein shall be paid in this Municipality of the residence of the individual or the principal office of the juridical entity id located here. Likewise, if the branch, sales office or warehouse whose sales are made and recorded is located in this Municipality, the corresponding community tax shall be paid here.

Any person, natural or juridical who is supposed to pay his community tax in this Municipality but pays his community tax elsewhere shall remain liable to pay such tax in the Municipality.

It shall be unlawful for the Municipal treasurer to collect community tax outside the territorial jurisdiction of this city.

Section 7A.04. ***Time of Payment.*** The community tax imposed herein shall accrue on the first day of January of each year and shall be paid not later than the last day of February of each year.

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

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

Corporations established and organized on or before that last day of June shall be liable for the payment of community tax for that year. Corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without being delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.

Section 7A.05. ***Penalties for Late Payment*****.** If the community tax is not paid within the prescribed period there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

HON. JOSELITO M. MANALO · HON. HOMER JEFFRILLE E. HILARIO · HON. DANTE C. ESCAREZ · HON. JUN JOSEPH F. BRION · HON. JOEWEL V. GONZALES · HON. ALLAN ANTONIO V. SANCHEZ II · HON. ALLAN JUN V. SANCHEZ · MARIA JESUSA Q. LARONA · HON. OLYMPIOS S. AMANTE · HON. JOAN PAMELA M. BABATID · HON. MAC JEFFERSON T. ROXAS · HON. KENNETH B. KRAFT

Section 7A.06. ***Community Tax Certificate.*** A community tax certificates shall be issued to every person or corporation upon payment of community tax. A community tax certificate be issued to any person or corporation not subject to the community tax upon payment of One (P1.00) Peso.

Section 7A.07. ***Presentation of Community Tax Certificate.*** When an individual subject to community tax acknowledges any document before notary public, take the oath of office upon election or appointment to any position in the government service, receive any license certificate, or permit from any public authority pays any tax or fee; receives any money from any public fund; transacts other official business or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

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

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

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

Section 7A.08. ***Authority of the Municipal Treasurer to Deputize the Barangay Treasurer to Collect Taxes, Fees or Charges.*** The Municipal Treasurer is hereby authorized to deputize the barangay treasurers in this Municipality to collect taxes, fees or charges including community tax as per Article 250 and 258 of the Rules and Regulations Implementing the Local Government Code of 1991 subject to the following rules and regulations:

1. The Barangay Treasurer to be deputized shall be properly bonded

2. In the case of collecting the community tax, such deputation shall be limited to the collection of community tax payable by individual taxpayers thus excluding those from juridical persons.

3. The barangay treasurer so deputized shall not delegate the collection of taxes, fees, or charges to any private person.

Section 7A.09. ***Allocation of Proceeds of Community Tax.*** The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality. However, the proceeds of the community tax collected by the deputized barangay treasurers shall be apportioned as follows:

a) Fifty percent (50%) shall accrue to the general fund of this Municipality; and

b) Fifity percent (50%) shall accrue to the barangay where the tax is collected.

Section 7A.10. ***Penalty.*** Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand (₱1,000.00) Pesos but not more than Two Thousand Five Hundred (₱ 2,500.00) Pesos or imprisonment of not less that one (1) month but not more than six (6) months, at the discretion of the court.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. ***Penalties for Violation of Tax Ordinance***

Any person or persons who violates any of the provisions of this Ordinance and the rules, regulations promulgated by authority of this Ordinance shall be penalized by a fine of not less than one thousand pesos (₱1,000.00) nor more than two thousand five hundred pesos (₱2,500.00) or imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the court.

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

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

CHAPTER IX. FINAL PROVISIONS

Section 9.01. ***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 judgement or action shall not affect or impair the other sections or provisions thereof.

Section 9.02. ***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 9.03. ***Date of Effectivity-*** This Ordinance upon its approval shall be published and posted in three conspicuous places in the municipality for three consecutive weeks and shall take effect on January 1, 2026.

ENACTED: NOVEMBER 11, 2025

X--X

I HEREBY CERTIFY the correctness of the foregoing Ordinance duly enacted by the Sangguniang Bayan.

MARIA JESUSA Q. LARONA
Secretary to the Sangguniang Bayan

Concurred:

HON. ALLAN ANTONIO V. SANCHEZ II
SB Member

HON. JOEWEL M. GONZALES
SB Member

HON. JUNE JOSEPH E. BRION
SB Member

HON. DANTE C. ESCAREZ
SB Member

HON. HOMER JEFFRILLE E. HILARIO
SB Member

HON. JOSELITO M. MANALO
SB Member

HON. KENNETH B. KRAFT
SB Member

HON. MAC JEFFERSON T. ROXAS
SB Member

HON. JOAN PAMELA M. BABATID
EX-OFFICIO Member
(LnB President)

HON. OLYMPIO S. AMANTE
EX-OFFICIO Member
(SK Pambayang Pederasyon President)

ATTESTED AND CERTIFIED
TO BE DULY ADOPTED:

HON. ALLAN JUN V. SANCHEZ
Municipal Vice Mayor
Sanggunian Presiding Officer

APPROVED:

HON. ROSELLER G. CARATIHAN.
Municipal Mayor
Date Approved: 11/24/25