



Republic of the Philippines  
Province of Camarines Norte  
DAET  
Sangguniang Panlalawigan



**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

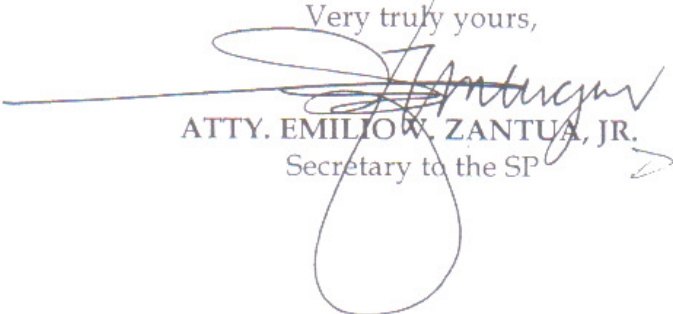
14 December 2015

Hon. Acting Governor Jonah G. Pimentel  
Atty. Adan Marcelo B. Botor, Provincial Legal Officer  
Mrs. Marietta B. Laranang, ICO-PTO  
Mr. Virgilio S. Tuazon, Provincial Assessor  
All Municipal Mayors  
All Sangguniang Bayans  
All Sangguniang Bayan Secretaries  
All Municipal Treasurers  
All Municipal Assessors  
All PNP Station Commanders

Greetings:

Attached please is Resolution No. 371-2015, adopted and approved by the Honorable Sangguniang Panlalawigan of Camarines Norte on its 105<sup>th</sup> Regular Session held on September 30, 2015, for your kind information, dissemination and appropriate action.

Very truly yours,

  
ATTY. EMILIO W. ZANTUA, JR.  
Secretary to the SP

encl.: a/s

cc: All Others Concerned  
Print and Broadcast Media

Published in Bicol Post - December 11, 2015



**Republic of the Philippines**  
Province of Camarines Norte

**D A E T**

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**EXCERPTS FROM THE MINUTES OF THE 105th REGULAR SESSION OF  
THE HONORABLE SANGGUNIANG PANLALAWIGAN HELD ON  
SEPTEMBER 30, 2015 AT 1:40 P.M. AT THE SESSION HALL OF THE  
PROVINCIAL CAPITOL, DAET, CAMARINES NORTE**

**PRESENT:**

**Hon. Jonah G. Pimentel**  
Vice Governor & Presiding Officer

**M E M B E R S**

**Hon. Renee F. Herrera**  
Floor Leader

**DISTRICT I**

Hon. Pamela M. Pardo  
Hon. Teresita DL. Malubay  
Hon. Reynoir V. Quibrál  
Hon. Erwin L. Lausin  
Hon. Arthur Michael G. Canlas

**DISTRICT II**

Hon. Rodolfo V. Gache  
Hon. Senen A. Jerez  
Hon. Gerardo G. Quiñones  
Hon. Romeo R. Marmol

**EX OFFICIO MEMBERS**

Hon. Jay G. Pimentel, PCL  
Hon. Ramon E. Baning, LNB

**ABSENT:** None

**RESOLUTION NO. 371-2015**

**A RESOLUTION APPROVING PROVINCIAL ORDINANCE NO. 31-2015  
ENACTING THE REVENUE CODE OF THE PROVINCE OF CAMARINES  
NORTE AND FOR OTHER PURPOSES**

**Author: Hon. Vice Gov. Jonah G. Pimentel**

**WHEREAS**, the Provincial Government of Camarines Norte has been collecting taxes, fees and charges based on the 2003 Provincial Revenue Code, as amended;

**WHEREAS**, the said Code necessitates further amendments to increase the revenue of the Provincial Government, to keep attune with the prevailing economic conditions, to come up with a comprehensive code, and to guide not only the public officers charged of tax collections, but the taxpayers as well;

**WHEREAS**, pursuant to Sec. 191 of the Local Government Code of 1991, local government units shall have the authority to adjust tax rates prescribed therein not oftener than once every five (5) years, but in no case shall such adjustment exceeds ten percent (10%) of the rates fixed under such code.

**NOW THEREFORE**, on motion of Hon. Jay G. Pimentel, seconded by Hon. Gerardo G. Quinones,

**BE IT, as it is –**

**HEREBY RESOLVED:** To approve Provincial Ordinance No. 31-2015, enacting the Provincial Revenue Code of Camarines Norte and for other purposes.

### **PROVINCIAL ORDINANCE NO. 31-2015**

#### **AN ORDINANCE AMENDING THE 2003 PROVINCIAL REVENUE CODE, AS AMENDED BY PROVINCIAL ORDINANCES NO. 02-2004, 04-2004, 14-2004, 28-2004, 49-2005, 58-2008 AND 01-2009 OF THE PROVINCE OF CAMARINES NORTE AND FOR OTHER PURPOSES**

Be it enacted by the Sangguniang Panlalawigan of Camarines Norte that:

#### **CHAPTER I GENERAL PROVISIONS**

#### **ARTICLE A TITLE AND SCOPE OF THIS CODE**

**Section 1. Short Title.** -This ordinance shall be known as the “2015 Revenue Code of the Province of Camarines Norte.”

**Section 2. Scope and Application.** -The Code shall govern the levy, assessment and collection of all provincial taxes, fees, charges and other impositions imposed within the territorial jurisdiction of the Province of Camarines Norte.

#### **ARTICLE B DEFINITION AND CONSTRUCTION OF PROVISIONS**

**Section 3. Definition of Terms.** When used in this code, the term:

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

b) "Amusement Places" include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain himself by seeing or viewing a show or performance and include those places where one seeks admission to entertain himself by direct participation.

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

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

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

f) "Charges" refer to pecuniary liability such as rents or fees against persons or property;

g) "Contractor" includes persons, natural or juridical, not subject to professional tax, whose activity consists essentially of the sale of all kinds of service which call for the exercise or use of the physical or mental faculties of such contractor or his employees;

h) "Corporation" includes partnerships, no matter how created or organized, joint stock companies, joint accounts (cuentas en participación), 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 by persons for the sole purpose of exercising their common professions or part of the income of which are derived from engaging in any trade or business.

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

i) "Countryside and Barangay Business Enterprise" refers to any business entity, association, or cooperative registered under the provisions of Republic Act Numbered Sixty-Eight Hundred Ten (R.A 6810), otherwise known as "*Magna Carta for Countryside and Barangay Business Enterprise*";

j) "Dealer" means one whose business is to buy and sell merchandise, goods, and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not

upon the labor he bestows upon his commodities, but upon the skills and foresight with which he watches the market;

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

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

m) "Gross Sales or Receipts" include the total amount of money or its equivalent, representing the contract price, compensation, or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually 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 sales, sales return excise tax, and other value-added tax (VAT);

n) "Levy" means an imposition or collection of an assessment, tax, tribute or fine.

o) "License or Permit" is a right or permission granted, in accordance with law, by a competent authority to engage in some business or occupation or to engage in some transactions.

p) "Manufacturer" includes every person who, by physical or chemical process, alter 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 product so as to reduce it to marketable shape or prepare it for any of the use of industry, or who, by any process, combines such raw materials or manufactures or partially manufactures products with other materials or products of the same or different kinds 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 materials 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;

q) "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;

r) "Motor vehicle" means any vehicle propelled by an engine using the public roads, but excluding road rollers trolley cars, street--sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks and cranes and if not used in public roads, vehicles which run only on rails or tracks and tractors trailers and traction engines of all kinds used exclusively for agricultural purposes;

s) "Municipal Waters" include not only streams, lakes and tidal waters within the municipality which are not subject of private ownership and which are not comprised within 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 or marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

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

u) "Person" means every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations;

v) "Privilege" means right or immunity granted as a peculiar benefit, advantage or favor;

w) "Rental" means the value of the consideration, whether money or otherwise, given for the enjoyment or use of a thing;

x) "Residents" refer to the 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 provisions creating or recognizing them fix 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 occupation; or where they conduct their principal business or occupation

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

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

aa) "Services" refer to the duties, work or functions performed or discharge by a government officer or by a private person contracted by the government, as the case may be.

bb) "Tax" means an enforced contribution, usually monetary in form and levied by the law-making body on persons and properties subject to its jurisdiction for the purpose of supporting governmental needs.

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

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

ee) "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 4. Words and Phrases not Herein Expressly Defined.** Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in the Local Government Code of 1991.

**Section 5. Rules of Construction.** In constructing the provisions of this Code, the following rules of construction shall be observed, unless inconsistent with the manifest of the provisions, or when applied, they would lead to absurd or highly improbable results.

a) General Rule. 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 others which may have acquired a peculiar appropriate meaning in this Code shall be construed and understood to such technical, peculiar or appropriate meaning.

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

c) References. All references to Chapters, Articles, Sections are to the Chapters, Articles, Sections in this Code, unless otherwise specified.

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

e) Conflicting Provisions of Sections. If the provisions of different sections in the same Article conflict with each other, the provision of the section which is last in point of sequence shall prevail.

## **CHAPTER II PROVINCIAL TAXES**

### **ARTICLE A**

#### **TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP**

**Section 6. Imposition of Tax.** -The province shall impose a tax on the sale, donation, barter or on any other mode of transferring ownership or title of real property at the rate of fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value as determined by the Provincial Assessor in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

**Section. 7. Exemption.** The sale, transfer or other disposition of real property pursuant to RA No. 6657, otherwise known as CARP Law, as amended, shall be exempt from this tax.

## **Section 8. Administrative Provisions.**

- a) The Register of Deeds of the province shall, before registering any deed, require the presentation of the evidence of payment of this tax.
- b) The Provincial Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof.
- c) Notaries public shall furnish the Provincial Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

**Section 9. Time of Payment.** It shall be the duty of the seller, donor, transferor, executor, or administrator to pay the tax herein imposed within sixty (60) days from the date of the descendant's death, or from the date of the execution of the Deed.

**Section 10. Surcharges for Late Payment.** Failure to pay transfer tax after the prescribed sixty (60) days period shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 11. Interest on Unpaid Tax.** In addition to the surcharges, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceeded thirty-six (36) months.

**Section 12. Penalty.** Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

## **ARTICLE B**

### **TAX ON BUSINESS OF PRINTING AND PUBLICATION**

**Section 13. Imposition of Tax.** There is hereby levied a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, calendars, invitations for all occasions and others of similar nature, including but not limited to commercial printers, computer/internet shops/cafes, machine photocopying and others of similar nature, at a rate of one half percent ( $\frac{1}{2}\%$ ) of the gross annual receipts of the preceding calendar year.

In the case of a newly started business, the tax shall not exceed one-twentieth ( $\frac{1}{20}$ ) of 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.

**Section. 14. Exemption.** The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education (DepEd) as school texts or references shall be exempt from the tax herein imposed.

**Section 15. Time of Payment.** The tax shall be paid to the Provincial Treasurer within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

**Section 16. Surcharge for Late Payment.** Failure to pay the levied tax on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 17. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid by in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 18. Penalty.** Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand (P1,000.00) nor more than Five Thousand Pesos (p5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

## **ARTICLE C**

### **FRANCHISE TAX**

**Section 19. Imposition of Tax.** There is hereby levied a tax on business enjoying a franchise, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipt, or realized during the preceding calendar year, within the territorial jurisdiction of the province. Holders of franchise with base or sub-base office or branch within the Province of Camarines Norte are subject to franchise tax of 50% of 1% its gross receipts earned within its jurisdiction.

In the case of a newly started business, the tax shall not exceed one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided herein.

The capital investment to be used as basis of the tax of a newly started business as herein provided shall be determined in the following manner:

- (a) If the principal office of the business is located in the province, the paid up capital stated in the articles of incorporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as the capital investment.

(b) Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located in another province or city, the paid-up capital referred in (a) shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located.

(c) Where the newly started business located in the province is a branch or sales office commencing business operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

**Sec. 20. Exclusion.** The term business enjoying franchise shall not include holders of certificate of public convenience for the operation of public utility vehicles, for reason that such certificates are not considered as franchise.

**Sec. 21. Time of Payment.** The tax shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case maybe.

**Sec. 22. Surcharge for Late Payment.** Failure to pay levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time in the same manner as the tax due.

**Sec. 23. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount as interest of two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceeds thirty-six (36) months.

**Sec. 24. Penalty.** Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six months, or both, as the discretion of the court.

## **ARTICLE D**

### **TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES**

**Section 25. Imposition of Tax.** There is levied, as fixed provincial tax, ten percent (10%) of the market value in the locality of each cubic meter of ordinary stones, sand, gravel, earth and other quarry resources, as defined under the National Internal Revenue Code, as amended, which are extracted from public and private lands or from the beds of seas, lakes, rivers, streams, creeks and other public waters within the territorial jurisdiction of the province.

#### **Section 26. Administrative Provisions.**

(a) Filing of Permit. The permit to extract sand, gravel, and other quarry resources shall be issued exclusively by the Governor and filed with the Ecosystem and Environmental Resource Management Division (EERMD),

pursuant to the pertinent provisions of P.O. 58-2008 and upon satisfaction of the following requirements:

Requirements for Sand and Gravel Concessions:

1. Survey plan on a standard form signed and sealed by a registered geodetic engineer, including 4 blueprint copies
2. Barangay Clearance/Endorsement
3. Surety bond good for P20,000 or equivalent Environmental Guarantee Fee amounting to P1,000
4. Project description ----- P 200
5. Application forms ----- P 200
6. Filing and Processing Fee ----- P 1,000
7. Science Fund (P. D. 1056) ----- P 10.00
8. Inspection Fee ----- P 2,000
9. Provincial Permit Fee ----- P 10,000
10. Environmental Fee ----- P 12,000
- TOTAL ----- P 25,210

(b) Regulatory Fees on Sand & Gravel Extraction -There is hereby imposed regulatory fees for all applicants of permit as follows:

<b>Kinds of Permit</b>	<b>Type of Fees</b>		
	<b>Registration Fees</b>	<b>Application Fees</b>	<b>Sand/Gravel Tax</b>
Commercial Sand & Gravel Quarry Permit			10% of FMV
Gratuitous (Government/Private for Sand & Gravel)	5,000.00	20,000.00	
Quarry Permit			10% of FMV
Industrial Sand & Gravel Permit	5,000.00	20,000.00	10% of FMV
Exclusive Sand & Gravel Permit	5,000.00	25,000.00	10% of FMV

(b) Monthly reports -All permittee shall submit, within fifteen (15) days after the end of each calendar month, to the EERMD a sworn report in triplicate which shall include information on the specific date the materials were extracted, kind of materials and quantity of materials removed or taken by the permittee or his agent, the amount or fees paid, the selling price, and the names and addresses of persons to whom the same were sold.

**Section 27. Distribution of Proceeds.** The proceeds derived from extraction of sand, gravel, earth and other quarry materials shall be distributed as follows:

- 1) Province - Thirty Percent (30%)
- 2) Component municipality where the sand, gravel and other quarry resources are extracted - Thirty Percent (30%);
- 3) Barangay where the sand, gravel and other quarry resources are extracted - Forty Percent (40%)

**Section 28. Time and Place of Payment.** The tax shall be due and payable to the Provincial Treasurer or his authorized representatives upon approval of the Provincial Governor of the permit to extract the above mentioned materials and the issuance of the Governor's Permit and before materials are taken or removed.

**Section 29. Surcharge for Late Payment.** A surcharge, which is equivalent to 25% of the amount of charges or fees not paid on time, is hereby imposed and an interest at the rate not exceeding two percent (2%) per month of the unpaid charges of fees including surcharges, until such amount is fully paid.

**Section 30. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of twenty four percent (24%) per annum from the date until the time the tax is fully paid.

**Section 31. Fine for Late and Non-Submission of Reports** - A fine is hereby imposed for late and non-submission of transaction reports and shall be classified as follows:

(a) For late submission of monthly transaction report, the fine shall be:

	<u>Basic Fine</u>	<u>Daily Fine</u>
a. 1 <sup>st</sup> Violation	P1,000.00	P10.00
b. 2 <sup>nd</sup> Violation	2,000.00	20.00
c. 3 <sup>rd</sup> and Subsequent Violations	3,000.00	30.00

(b) For non-submission of any of the required reports one (1) month from the prescribed reporting period, the fine shall be:

	<u>Basic Fine</u>	<u>Daily Fine</u>
a. 1 <sup>st</sup> Violation	P2,000.00	P20.00
b. 2 <sup>nd</sup> Violation	3,000.00	30.00
c. 3 <sup>rd</sup> Violation	5,000.00	50.00

Provided, that the total fine for non-submission of any of the required reports at any one shall not exceed Ten Thousand Pesos (P10,000.00).

**Section 32. Penalty.**

(a) Violation of this Ordinance or any provision thereof shall be subject to a penalty of imprisonment of not more than two (2) months or a fine of P5,000.00 or both at the discretion of the Court.

(b) Subject to the discretion of the Provincial Governor, first offenders may opt for a compromised fine equivalent to fifty percent (50%) of the penalty fine provided under Section 31 (a) of this ordinance.

**Section 33. Forest Conservation and Protection Fee.** A conservation and protection Fee of 10% of the prevailing fair market value of all naturally-grown harvested forest products from processors or log transporters shall be imposed.

**Section 34. Scope and Manner of Payment** - Wood processors shall pay the conservation fee to the Provincial Treasurer monthly on or before the 20<sup>th</sup> day of the following reference month based on the plant production output. The log transporters shall likewise pay the same before the forest products are transported outside the Province of Camarines Norte.

**Section 35. Permit to Harvest and Transport.** To regulate the harvesting of trees and bamboo products within the following devolved Integrated Social Forestry (ISF) projects, a permit to harvest and transport shall be secured from the Office of the Governor or his duly authorized representative within fifteen (15) days prior to said activity. Payment of filing fee in the amount of P1,000.00 shall be done by the applicant to the Provincial Treasurer with the following documents:

- a. Request to harvest addressed to the Governor through the ENRO;
- b. Inventory report of harvestable products;
- c. Location plan of harvestable products;
- d. Clearance from the Upland Community President;
- e. Barangay Clearance; and
- f. Pictures of harvestable products.

This type of permit could only be issued strictly to bonafide Integrated Social Forestry beneficiaries from their areas in coordination with the CENRO concerned.

**Section 36. Provincial Environment Assessment Certification Fees.**

- a. The following fees shall be collected for the application and processing of the PEAC:

**LARGE SCALE MINING**

**Types of Fees**

Application/ Processing Fees	30,000.00
Validation Inspection Fees	50,000.00
Monitoring Fees	120,000.00
<b>Total Fees</b>	<b>200,000.00</b>

**SMALL SCALE MINING**

**Types of Fees**

Application/ Processing Fees	10,000.00
Validation Inspection Fees	10,000.00
Monitoring Fees	30,000.00
<b>Total Fees</b>	<b>50,000.00</b>

**PROJECTS ECP/ECA (IEE CHECKLIST)**  
**Types of Fees**

Application/ Processing Fees	10,000.00
Validation Inspection Fees	10,000.00
Monitoring Fees	10,000.00
<b>Total Fees</b>	<b>30,000.00</b>

**PROJECTS NOT COVERED BY IEE CHECKLIST**  
**Types of Fees**

Application/ Processing Fees	1,000.00
Validation Inspection Fees	500.00
Monitoring Fees	500.00
<b>Total Fees</b>	<b>2,000.00</b>

**b. Annual Environmental Permit Fee**

An Environment Permit shall be secured by the proponent of a project requiring the issuance of PEAC on the second year of operation and every year thereafter. The Environmental Permit shall be issued by the Governor upon payment of the corresponding fees as follows:

**LARGE SCALE MINING**  
**Types of Fees**

Processing Fees	20,000.00
Inspection Fees	30,000.00
Monitoring Fees	70,000.00
<b>Total Fees</b>	<b>120,000.00</b>

**SMALL SCALE MINING**  
**Types of Fees**

Processing Fees	5,000.00
Inspection Fees	10,000.00
Monitoring Fees	15,000.00
<b>Total Fees</b>	<b>30,000.00</b>

**PROJECTS ECP/ECA (IEE CHECKLIST)**

**Types of Fees**

Processing Fees	5,000.00
Inspection Fees	5,000.00
Monitoring Fees	5,000.00
<b>Total Fees</b>	<b>15,000.00</b>

**PROJECTS NOT COVERED BY IEE CHECKLIST**

**Types of Fees**

Processing Fees	500.00
Inspection Fees	250.00
Monitoring Fees	250.00
<b>Total Fees</b>	<b>1,000.00</b>

c. Governor's Mining Accreditation Fee. All buyers, traders, processors and operators undertaking mining activities including shippers and/or exporters of minerals and mineral/quarry products/by-products operating or doing business within the province shall secure a Governor's Mining Accreditation Certificate for purposes of regulating the extraction and flow of Mineral/quarry products within the Province of Camarines Norte. The Governor's Mining Accreditation Certificate shall be issued upon payment of Accreditation Fee of Twenty Thousand Pesos (P20,000.00).

**Section 37. Transfer or Assignment of Tenurial Rights, Application, Agreement and Permit.** There is hereby imposed a Transaction Fee of  $\frac{1}{4}$  of 1% of the total consideration or ₱50,000.00, whichever is higher, on any Transfer or Assignment of Tenurial Rights, Application, Agreement, or Permit, either for large-scale or small-scale mining within the Province of Camarines Norte.

- a. CONSERVATION and EXTRACTION FEE: Operators of Mining Tenements with approved Exploration Permit, MPSA or FTAA shall pay Conservation and Protection Fee at the rate of Two Hundred Pesos (P 200) per metric ton of extracted mineral resource, either for commercial production or metallurgical testing, to the Provincial Government: Provided, That sixty percent (60%) of the total collection shall accrue to a Trust Fund which shall be utilized exclusively for Environmental monitoring, conservation, protection and development projects and programs.
- b. Mineral Ore Export Permit. MOEP shall be issued by the Provincial Governor to cover mineral/s and/or ore/s, excluding tailings, sourced from areas covered by the following types of mining permits:
  - Small-Scale Mining Permits;
  - Small-Scale Mining Contracts;

- Quarry Permits;
- Sand and Gravel Permits; or
- Other permits that are expressly provided for in R.A No. 7942 and DAO No. 96-40, as amended, its implementing rules and regulations; Presidential Decree No. 1899; R.A No. 7076; the small-scale mining laws; and Mines Administrative Order No. MRD-41 and DAO No. 34, Series of 1992, and their respective implementing rules and regulations;

b.1. Requirements for the issuance of Mineral Ore Export Permit:

- Field validation report issued by PENRO;
- Ore Transport Permit or Delivery Receipt as the case may be;
- Mining permit;
- Proof of Payment of excise tax and/or required fee/s, as the case may be; and
- Sales/marketing agreement/contract.

There is hereby imposed a regulatory fee of P25,000.00 under this permit application.

## **ARTICLE E**

### **PROFESSIONAL TAX**

**Section 38. Imposition of Tax.** There is hereby levied an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Five Hundred Pesos (P500.00).

**Section 39. Coverage.**

(a) The following professionals who passed the bar examinations or any board or other examinations conducted by the Professional Regulation Commission (PRC) and other government agencies shall be subject to the professional tax:

1. Lawyers
2. medical practitioners;
3. architects
4. interior decorators
5. certified public accountants
6. civil, electrical, chemical, mechanical, mining, sanitary, agricultural, geodetic, electronics, and communications or chief motor engineers, junior mechanical engineers and certified plant mechanics unless they are professional mechanical engineers and have paid the corresponding fixed
7. tax for mechanical engineers
8. pharmacists
9. medical food or sugar technologists
10. insurance agents and sub-agent



11. nutritionists
12. custom brokers
13. marine surveyors
14. actuaries
15. registered master plumbers
16. registered electricians
17. registered radio-TV technicians
18. opticians
19. optometrists
20. veterinarians
21. dentists
22. commercial aviators
23. professional appraisers or connoisseurs of tobacco and other domestic or foreign products
24. licensed ship masters
25. marine chief engineers
26. master mariners
27. naval architects
28. professional consultants
29. stockbrokers
30. land surveyors
31. opticians
32. agriculturist
33. chemist
34. physical therapist
35. radio, TV and telegraph operators (RCO)
36. chief mates
37. second mates
38. third mates
39. marine second engineers
40. third marine engineers
41. X-ray technicians
42. registered nurses
43. electronics/communication engineering (E.C.E.)

(b) Those persons or individuals enumerated hereunder who are engaged in the exercise or practice of their chosen profession which does not require government examination as enumerated hereunder is hereby taxed at the rate of Three Hundred Pesos (P300.00):

1. chiropodists
2. masseurs
3. pelotaris
4. jockeys
5. professional actors and actresses
6. stage performers
7. commercial stewards and stewardesses
8. flight attendants
9. hotel and restaurant chefs
10. dieticians
11. insurance adjusters

12. certified morticians
13. embalmers
14. foresters
15. club floor managers
16. midwives, unless he/she is a registered nurse and has paid the corresponding tax for nurses
17. chemists, unless he/she is a registered chemical engineer and has paid the corresponding tax for chemical engineers;
18. marine officers, unless he/she is a marine engineer or a second engineer and has paid the corresponding occupation tax for marine engineer or 2<sup>nd</sup> engineers
19. professional print, TV and stage model
20. couturier
21. professors and instructors of private universities, colleges and vocational schools
22. radio, TV, movie-stage directors
23. TV, movie. stage production designers
24. registered tourist guides
25. foreign exchange dealers/money changers
26. professional athletes who earned money from exercising athletic abilities such as basketball players, golfers, boxers, tennis players, bowlers, chess players, and other players of professional games supervised by the Games and Amusement Board
27. professional athletic coaches and assistant coaches
28. professional animal trainers
29. hostesses/GROs
30. therapists unless he/she is a registered nurse and has paid the corresponding occupation tax for nurses
31. bet takers
32. cockfight sentenciadores
33. sales supervisors
34. editors except of student papers
35. medical representatives
36. small scale panners
37. self-employed workers
38. furniture makers
39. beauticians
40. real estate agents
41. radio commentator and announcers
42. radio, TV stage choreographers
43. contractors
44. piece workers
45. stevedoring brokers
46. park developers
47. photographers
48. video coverage operators for hire; and
49. sales supervisors/managers/geologists

**Section 40. Exemption.** Professionals exclusively employed in the government shall be exempt from the payment of this tax.

**Section 41. Payment of the Tax.** The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

**Section 42. Time of Payment.** The professional tax shall be payable annually on or before the thirty-first (31<sup>st</sup>) day of January. Any person beginning to practice for the first time a profession after the month of January must, however pay the full tax before engaging therein.

**Section 43. Surcharge for Late Payment.** Failure to pay the levied tax on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 44. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed, upon the unpaid amount, an interest of two percent (2%) per month from the due date until the tax is fully paid, but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 45. Place of Payment.** Every person legally authorized to practice his profession shall pay the professional tax to the Province of Camarines Norte, where he practices profession or where he maintains his principal office, in case he practices his profession in several places.

**Section 46. Administrative Provisions.**

- (a) Every person, legally authorized to practice his profession, may also practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the practice of such profession.
- (b) Any individual, association, organization, partnership or corporation employing a person subject to professional tax shall: (1) require payment by that person of the tax on his profession before employment and annually thereafter; and (2) submit a list of professionals under his/their employ to the Provincial Treasurer, including the following information on or before the last day of March of every year:
  - (i) Name of professional;
  - (ii) Profession;
  - (iii) Amount of tax paid;
  - (iv) Date and number of official receipt; and
  - (v) Year covered and place of payment.
- (c) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.
- (d) For the purpose of collecting the tax, the Provincial Treasurer or his duly authorized representative shall require from such professionals their current annual registration cards issued by competent authority before accepting payment of their professional tax for the current year. The PRC shall likewise require such professionals presentation of proof of payment before the registration or renewal of their licenses.

**Section 47 - Penalty.** Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

## **ARTICLE F**

### **AMUSEMENT TAX**

**Section 48. Imposition of Tax.** (a) There is hereby levied the amount of 10% of the gross receipts from the admission fees of the following but not limited to:

1. theatres and cinema houses
2. video houses
3. concert halls
4. tourist places charging admission fees
5. cockpits

(b) There is hereby levied a tax in the amount of Five Hundred Pesos (P500.00) per month for the following:

1. night and day club
2. beer houses/gardens, sing-along houses/videoke
3. cocktail lounges or bars
4. cabarets and dance halls
5. bath houses, swimming pools, local resorts and other similar places
6. steam baths, saunas and other similar establishments
7. bowling alleys
8. health/sports clinic
9. computer games/internet café
10. bingo houses

(c) A fixed amount of P100.00 per month for the following:

1. billiard halls with at least 2 tables
2. video tapes rentals
3. computer games with at least two computers. For any excess on the said two units, an additional charge of P25.00/unit shall be imposed
4. videosingko houses

(d) For circuses, carnivals, and the like, P300.00 per day for the first ten days and P100.00 per day thereafter.

(e) For merry-go-round, roller-coasters, ferris wheels, swings, shooting galleries and other similar contrivances for each contrivance, P100.00 per day for the first ten days and P50.00 per day thereafter.

(f) For professional boxing contest, P500.00 each night in addition to amusement tax of P10% of the gross receipts from admission.

- (g) For cockpits and other places of amusement, subject to the approved MOA.

**Section. 49. Manner of Computing the Tax.** In the theatres or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the provincial treasurer before the gross receipts are divided between said proprietors, lessors or operators and the distributors of the cinematographic films or collected by the provincial government directly from movie-goers through its duly authorized employees assigned in the place of amusement, whichever is more convenient and effective for the provincial government at the discretion of the Governor.

**Section 50. Exemptions.** The holding of operas, dramas, recitals, painting and art exhibitions, flowers shows, amateur boxing, musical programs, literacy and oratorical presentation, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed but subject to permits and regulatory fees imposed in this Code.

**Section 51. Accrual of Proceeds of the Tax.** The proceeds from the amusement tax shall be shared equally by the province and the municipality where such amusement places are located.

**Section 52. Time and Manner of Payment.** The tax imposed shall be due and payable by the proprietor, lessee, or operator concerned, within the first twenty days of the month next following that for which they are due.

In the case of itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid immediately after the last full show or performance of the day, if the same takes place within office hours, or the day next following the business day.

**Section 53. Surcharge For Failure to File or Fraudulent Filing of the Monthly Amusement Tax Return.** Any person who willfully fails to file a return, fails to remit the taxes withheld within the time as herein required, files a fraudulent return or willfully makes a false return, shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due in addition to the interest and penalties provided in this Article.

**Section 54. Surcharge for Late Payment.** Failure to pay the tax imposed in this Article shall subject the taxpayers to a surcharge of twenty-five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same manner as the tax due.

**Section 55. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of twenty percent (20%) per annum from the due date until the tax is fully paid, but not to exceed 36 months.

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

**Section 56. Administrative Provisions.**

(a) Filing of returns. Upon payment of the tax due, the pro-lessee or operator shall submit a return containing the abstract of the number of tickets sold and unsold or undistributed, and the kinds of tickets, their quantity and serial numbers and their corresponding admission prices based on registry books and other records.

(b) Form of tickets, their registration. Every proprietor, lessee or operators liable to the amusement tax shall provide tickets which shall be serially numbered, indicating therein the name of the amusement place and the charge for admission. All tickets which shall be used, whether regular, special or complimentary tickets, or employees' passes, shall be presented to the Provincial Treasurer or his authorized deputy for registration. The issuance of employees' passes shall be limited to the employees of the amusement place who have a direct hand in the administration and operation thereon.

(b.1) The use of slugs and other substitutes for admission tickets shall not be authorized. Tickets presented at the gate or entrance shall be cut into halves, the first half to be returned to the customers and the second half to be retained by the management for accounting purposes, except when the provincial government shall opt to collect the amusement tax directly, and in such a case, the Provincial Governor shall promulgate such rules and regulations as may be necessary to ensure effective collection of said tax.

(c) Notice of admission price. Operators of places issuing admission tickets shall keep a notice in big legible letters or numbers posted in a conspicuous place in front of the ticket booth, showing the admission price, the provincial and municipal admission taxes corresponding to each ticket and the total price of each ticket. Whenever the fee charge for admission is changed after registration, a notice to that effect shall be immediately sent to the Provincial Treasurer or his authorized deputy and a notice shall be conspicuously posted in the place of business for the information of the public.

(d) Verification of ticket. The Provincial Governor or Provincial Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized representative at the gates of amusement place for the purpose of verifying all tickets sold thereat or collecting the tax, whichever is preferred.

(e) The Governor is hereby granted an authority to promulgate guidelines to ensure effective and efficient collection of amusement tax for places of amusement defined under this Article including imposition of commensurate monthly fixed tax where more expedient. Towards this end, a Memorandum of Agreement shall be executed and the Chief of Executive is hereby authorized to sign for and in behalf of the Province subject to the review of such Memorandum of Agreement by the Sangguniang Panlalawigan.

Any expenses that maybe incurred to collect the tax herein imposed shall be shared equally by the Province and the municipality.

**Section 57. Applicability Clause.** All other matters relating to the operation of amusement places or establishments shall be governed by pertinent laws and ordinances and applicable rules and regulations.

**Section 58. Penalty.** Any violation of the provision of this Article shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than one (1) month but not more than six (6) months, or both, at the discretion of the Court.

## ARTICLE G

### ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALERS, DEALERS OR RETAILERS OF CERTAIN PRODUCTS

**Section 59. Imposition of Tax.** An annual fixed tax of Eight Hundred Pesos (P800.00) shall be imposed for every truck, van or any vehicle used by manufacturers, producers, wholesalers, or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes and other products, as may be determined by the Sangguniang Panlalawigan, to sales outlets, or consumers whether directly or indirectly, within the province. Likewise, the following distributors of products and commodities, processed or unprocessed, are hereby included as subject to annual fixed tax for delivery truck or van:

1. copra and **coconut**
2. fish and other aquatic or marine products
3. vegetables, fruits or any agricultural products
4. livestock and poultry
5. handicrafts or cottage industries
6. sand and gravel and other quarry and mineral extracts
7. hardware and other construction materials
8. medical products
9. newspaper
10. paper and pulp products and other school & office supplies
11. ice
12. forest products and others
13. sugar
14. bottled drinks such as beer, coke, mineral water and other bottled products
15. cigars and cigarettes

**Section 60. Exemptions.** The manufacturers, producers, wholesalers, dealers and retailers referred to in the immediately foregoing sections shall be exempt from the tax on peddlers.

**Section 61. Time or Payment.** - The tax shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

**Section 62. Surcharge for Late Payment.** -Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 63. Interest on Unpaid Tax** - In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the tax due until the tax is fully paid but in no case shall the total amount on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 64. Administrative Provisions.**

- (a) The Provincial Treasurer shall keep a register of trucks, vans or vehicles subject to the tax showing the name of the owner or proprietor, name of manager or president in the case of partnership or corporation, address and location of principal office, plate number, certificate of registration number, engine number, sticker number assigned for the year and other information.
- (b) The owner or proprietor of the truck, van or vehicle shall be required to file an application in the prescribed form in three (3) copies, showing the needed information with the Provincial Treasurer for processing and approval.
- (c) The Provincial Treasurer shall collect the taxes and fees, register the vehicle involved and issue the corresponding sticker and the receipt acknowledging payment, date of payment and the amount paid.
- (d) The Land Transportation Office (LTO) within the province shall require the presentation of proof of payment of the tax imposed herein prior to the renewal of motor vehicle registration.
- (e) The Traffic Management Group (TMG) of the Philippine National Police (PNP) shall inspect the proof of payment of such tax imposed herein of all delivery trucks and vans plying the roads of Camarines Norte.

**Section 65. Penalty.** Any violation of the provisions of this Article shall be punishable by a fine of not less than One Thousand Pesos (1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

**ARTICLE H**

**TAX ON AGRICULTURAL PRODUCTS PRODUCED  
IN COMMERCIAL SCALE**

**Section 66. Imposition of Tax.** - There is hereby levied an annual tax based on money value or gross sales of agricultural products produced, caught or derived in commercial quantities by persons engaged in fishing, poultry, animal, farming, hatcheries, and similar industries. The annual rates are as follows:

- annual production or gross sales of more than P50,000.00 but less than P300,000.00 P 2,000.00
- more than P300,000.00 but less than P500,000.00 P 3,000.00



-more than P500,000.00 but less than P800,000.00	P 4,000.00
-more than P800,000.00 but less than P1 Million	P 5,000.00
-more than 1million	P 6,000.00
-For every P100,000 over 1 Million	P 500.00

**Section 67. Obligations.** It shall be the duty of the abovementioned owners or operators or persons in-charge of the business to keep a record of their monthly gross sales and shall be open for inspection and verification of authorized authorities;

**Section 68. Time of Payment.** The tax shall be paid within the first 20 days of the month following the end of every quarter. The initial tax for the quarter in which the business starts to operate shall be one-fourth of the rate fixed thereafter by the pertinent schedule. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales for the preceding calendar year, as provided by the same schedule.

**Section 69. Surcharge for Late Payment.** Failure to pay the tax imposed on this Article shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of tax due, such surcharge to be paid at the same time and in the manner as the tax due.

**Section 70. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount on interest of twenty (20%) percent per annum from the due date until the tax is fully paid.

**Section 71. Penalty.** Any violation of the provision of this Article shall be punished by a fine of not less than five hundred (P500.00) pesos but not more than one thousand (P1,000.00) pesos or an imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

## **ARTICLE I**

### **TAX ON SERVICE CONTRACTORS**

**Section 72. Definition of Terms.** As used in and for the purpose of this Code, the following terms and phrases shall have the corresponding meanings:

- (a) Service Contractors – refer to person or juridical persons engage in undertaking service contracts, e.g. construction of buildings, roads, and bridges, irrigation system and other infrastructure projects for purposes of gain and profit.
- (b) Levy – refers to imposition or collection of an assessment, tax or fine.

- (c) Gross Receipts – refer to the total money value in terms of pesos as consideration or compensation for undertaking the projects as stipulated in the Contract between the owner of the project and the service contractor.

**Section 73. Imposition of Taxes.** There is hereby levied a tax at the rate of two (2%) per annum of the gross receipts of service contractors derived from contracts with private entities/government entities.

**Section 74. Time and Mode of Payment.** The tax so levied shall be deductible from the voucher if the contract is with the government. Taxes corresponding to receipts from private entities shall be paid within two (2) days upon receipt of the payment of the contract. It shall be the obligation of the owner or the responsible official of the service contractor to pay the taxes herein levied.

It shall also be the responsibility of the government disbursing officers to withhold the corresponding taxes levied in this provision and remit the same to the Provincial Treasurer of Camarines Norte within five (5) days from date of payment of the Contract Voucher.

**Section 75. Penalty.** Any violation of the provision of the foregoing provisions shall be punished by a fine of not less than Five Hundred (500.00) Pesos but not more than One Thousand (P1,000.00) pesos or an imprisonment of not less than one (1) month, but not more than six (6) months or both at the discretion of the Court.

### **CHAPTER III PERMITS AND REGULATORY FEES**

#### **ARTICLE A**

#### **PROVINCIAL CLEARANCE FEE**

**Section 76. Imposition or Fee.** There shall be collected an annual fee at the rates hereinafter provided for the issuance of a provincial clearance fee to every person who shall conduct a business, or activity within the Province of Camarines Norte.

No municipal license shall be issued by a municipality within the jurisdiction of the Province of Camarines Norte in favor of herein enumerated tax subjects without the applicant securing first a Provincial *Clearance* Fee and paying the corresponding *Clearance* Service Fee.

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

a) On those engaged in the printing business		
1) Publisher	P	500.00
2) Printer	P	500.00
3) Both printer and publisher	P	500.00
b) On business with franchise	P	500.00
c) On operators of delivery trucks or vans	P	300.00
-on other vehicles/unit (truck)	P	400.00
d) On operators/owners of passenger tricycle/unit		Exempt
e) On the extraction of gravel and sand	P	10,000.00
f) Those engaged in mining operations:		
1) 21 hectares and above	P	10,000.00
2) 11-20 hectares	P	5,000.00
3) 10 hectares and below	P	3,000.00
g) Owner of mining claim	P	2,000.00
h) Gold panner	P	200.00
i) Operator of resort (local)	P	1,000.00
- international	P	2,000.00
j) On operator/owner of public utilities based in or with station in this province:		
-Inter-regional	P	3,000.00
-Provincial	P	1,000.00
k) Contractors under Category A	P	500.00
l) Contractors under Category B	P	400.00
m) Contractors under Category C	P	300.00
n) Operators/owners of gasoline stations/ department stores/cinemas	P	2,000.00
o) convenience stores/malls/bingo games, etc.	P	2,000.00
p) school/office supplies dealers	P	500.00
q) hardware, electrical &. lumber dealer, copra/coconut/corn and rice dealers/food supply	P	500.00
r) wholesalers	P	500.00
s) hospitals, private schools & universities	P	1,000.00
t) medical and dental clinics	P	1,000.00
u) restaurants, hotels	P	1,000.00

v) canteens/carinderia/eatery	P	300.00
w) millers	P	500.00
x) bakeries	P	500.00
y) pawnshops/malls	P	1,000.00
z) banks & other financial institutions not specified herein	P	3,000.00
aa) all others not mentioned above: Based on their Gross Sales for the Sari-Sari Store of preceding year		
1. with Gross Sales below P4, 999.00		Exempt
2. with Gross. Sales of P5,000.00 to P19.999.00		Exempt
3. with Gross Sales of P20.000.00 to P49.999.00		Exempt
4. with Gross Sales of P50.000.00 to P99.000.00	P	400.00
5. with Gross Sales of P1000,000.00 above	P	500.00

For newly started businesses, the Provincial Clearance Fee rate will be based on their capital investment regardless of when the business starts to operate.

**Section 77. Time of Payment.** The fee imposed herein shall accrue on the first day of January of each year as regards subjects then liable therefor. The fee shall be paid within the first twenty (20) days of January or during the first twenty (20) days of each quarter, as the case may be, to the Provincial Treasurer or to any of his deputies, upon application for a Provincial Permit and before any business or activity can be lawfully begun.

When the tax has been paid for a period longer than the current calendar quarter and the business or activity abandoned with the year for which the permit fee has been paid for, no refund of the fee corresponding the unexpected quarter shall be made.

**Section 78. Surcharge for Late Payment.** Failure to pay the permit fee or renew the permit within the prescribed period shall subject the taxpayer to a charge of twenty five percent of the original amount due, such surcharge to be paid at the same time in the same manner as the fee.

**Section 79. Administrative Provisions:**

(a) Application for Permit; False Statement. - A written application for a permit to operate a business or engage in an activity shall be made in five (5) copies and filed with the Office of the Governor. The application form shall set forth the name and residence of the applicant, the description of the business or activity or occupation or calling, the place where it shall be conducted, and such other pertinent information or data as may be required. An applicant must first secure clearance from the PTO before applying for business/renting/buying rights of any closed business establishments.

The permit shall be granted only to the applicant who has no unsettled tax obligation whatsoever to the provincial government; has complied with the zoning regulation and/or safety, health and other requirements under existing laws or ordinances; is not disqualified under any provision of law or ordinances to establish or undertake the business or activity applied for and has not violated any ordinance or regulation governing permits granted.

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

- (b) Issuance of Permit; Contents. -Upon approval of the application for a provincial permit, one copy of the application, duly signed by the Governor, shall be returned to the applicant. One copy shall be presented to the Provincial Treasurer as basis for the collection of the provincial permit fee and the corresponding tax. No permit shall be issued to business establishment with unpaid taxes during its operation.

The Provincial Permit shall be issued by the Governor upon presentation of the official receipt for the payment of the provincial permit fee and the tax, if any. Every permit issued in accordance with this Article shall show the name and residence of the applicant, his nationality and marital status, the nature of his organization, the location thereof and other information as may be necessary.

The Governor shall, upon presentation of satisfactory proof that the original of permit has been lost, stolen, or destroyed, issue a duplicate of the permit upon payment of the corresponding fee of ten pesos (P10.00);

- (c) Duration and renewal of permit. -The provincial permit shall be granted for a period of not more than one year and shall expire on the thirty-first of December following the date of issuance thereof, unless revoked or surrendered earlier.

The permit issued shall be renewed within the first twenty days of January. It shall have continuing validity only upon renewal thereof and payment of the corresponding fee.

- (d) Posting of Permit. -Every permittee shall keep his permit in his place of business or office or in the absence of any fixed place of business or office, he shall keep the permit in his person. The permit shall immediately be produced upon demand by the Governor, the Provincial Treasurer or his duly authorized representative.
- (e) Revocation of permit. -When a person doing business or engaging in any activity under the provisions of this ordinance violates any provisions of this chapter, refuses to pay an indebtedness or liability to the province, abuses his privilege to do the business in the province to the injury of the public morals or peace, or when a place where such business is established is being conducted in a disorderly or unlawful manner, a nuisance, or permitted to be used as a resort for disorderly characters, criminals or women of ill-repute, the Governor may, after investigation, revoke the provincial permit. Such revocation shall, in addition to the fines and imprisonment that may be imposed by the Court for the

violation of any provision of this Code or ordinance governing the establishment and maintenance of business or the conduct of activities, operate to forfeit all sums which may have been paid with respect of said privilege, and constitute a prohibition on the exercise thereof by the person whose privilege is considered revoked, unless restored by the Sangguniang Panlalawigan.

Every permit shall cease to be in force upon revocation or surrender thereof.

Every person holding a permit shall surrender the same upon revocation or upon closure of the business for which the permit was issued. The business shall be deemed finally closed only upon payment of all taxes of fees or charges due thereon. Owners of business establishment who failed to do so can be sued by the Provincial Government.

### **Section 80. Regulatory Provisions.**

(a) On the business of printing or publication -No permit shall be issued to a person engaged in the business of printing or publication, unless he presents:

(1) A certificate of approval to engage in the said business from the Office of the Governor or Provincial Administrator;

(2) A certification from the authorized representative of the Department of Labor and Employment that all safety regulations in connection with the installation of the printing machines have been complied with.

2.1. On business with a franchise -The franchise grantee shall submit a certified copy of the grant of franchise from the proper authority, a certification from the authority and a certification from the authorized representative of the Department of Labor and Employment that all safety requirements in connection with the business and other matters related thereto have been complied with.

2.2. On delivery trucks or vans -Manufacturers or producers having more than one truck/van and delivering or distributing their products within the provincial limits shall provide all trucks or vans with xerox or similar copies of their respective permits which shall be posted and displayed on the vehicle windshields.

**Section 81. Penalty.** - Any violation of the provision of this Article shall be punished by a fine of not less than One Hundred Pesos (P100.00), but not more than Five Hundred Pesos (P500.00) or an imprisonment of not less than one (1) month, but not more than three (3) months or both at the discretion of the Court.

## **ARTICLE B**

### **DEALERS, BUYERS OR USERS**

## **OF SODIUM CYANIDE PERMIT FEE**

### **Section 82. Imposition of Fee.**

Dealer/Seller	-	P1,000.00 annual
Buyer/User/	-	P100.00 per purchase

An Inspection Fee of P100.00 per year is hereby charged for every establishment engaged in the dealing or selling of sodium cyanide.

### **Section 83. Administrative Provisions. –**

(a) All dealers shall keep a record of all transactions stating the following:

1. Name and address of the persons who bought sodium cyanide;
2. Quantity (in grams);
3. Date purchased;
4. Purpose; and
5. Governor's permit to purchase number.

(b) All sodium cyanide dealers and mining corporations shall submit to the Governor's Office a quarterly report informing the Governor of the volume sold or used during the last three (3) months and volume of remaining stock. Quarterly report shall be submitted not later than fifteen (15) days after the end of each quarter.

(c) The Governor or his duly authorized representative shall, from time to time, inspect the dealer's record book of transactions as well as the record book of mining companies and their remaining stock of sodium cyanide at the time of inspection.

(d) Aside from the above proviso, all concerned dealers, buyers or users shall also follow the guidelines specified under Republic Act No. 6969, otherwise known as "*Toxic Substances and Hazardous and Nuclear Waste Control Act of 1990*"; DENR Administrative Order No. 92-29 or the Implementing Rules and Regulations of Republic Act No. 6969; and DENR Adm. Order No. 91-39 or the Chemical Control Order for Cyanide and Cyanide Compounds.

**Section. 84. Penalty.** Any person and corporation found violating this provision shall, upon conviction, be fined of P1,000.00 or suffer an imprisonment of not more than 30 days or both fine and imprisonment at the discretion of the court.

## **CHAPTER IV**

### **SERVICE FEES AND PROVINCIAL CHARGES**

#### **ARTICLE A**

#### **SECRETARY'S FEES**

**Section 85. Imposition of Fees.** There shall be collected from every person requesting for copies of official records and document from the Office of the Provincial Government the following fees:

a.	For every 100 words or fraction thereof, (typewritten, not including certificate and any notation)	P10.00
b.	Where the copy to be furnished is in a printed form in whole or in part for each page (double its fee if there are two pages in a sheet)	P25.00
c.	For each certificate or correctness (with seal of office, written on the copy or attached thereto)	P25.00
d.	For certified the official act of a Provincial Prosecutor or other judicial certificate with seal	P25.00
e.	For certified copies of any paper, record, decree, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings, per page)	P10.00
f.	Xerox copy or any other copy produced by copying machine, per page	P10.00
g.	Photo copy, per page	P20.00
h.	Photo copy (colored, per copy)	P25.00
i.	For each page of transcript of stenographic notes of meetings or hearings taken during such meetings and hearings conducted by the provincial government offices:  -per page, single-space -per page, double-space	P10.00 P 5.00

**Section 86. Imposition of Certification Fee per Document for All and Any Certification or Clearance Issued by Any Office of the Provincial Government.** A certification fee of Thirty Pesos (P30.00) per document for any certification or clearance issued by any office of the provincial government for medico-legal, employment and commercial purpose and the like shall be imposed.

**Section 87. Indigents, religious and youth organizations and cooperatives.** Indigents, religious and youth organizations and cooperatives shall be exempted from this fee upon the determination and approval of the Provincial Governor. Government units and government officials and employee shall also be exempted from this fee if such certification shall be used in connection with or in relation to his official functions.

**Section 88. Exemption.** The fee imposed in this Article shall not be imposed 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 litigants in which case, charges shall be in accordance with the above schedule.

**Section 89. Time of payment.** The fee shall be paid to the Provincial Treasurer upon approval of the request, written or otherwise, for the issuance of a copy of any record or document.

**Section 90. Duty of the Officer Issuing the Copies.** It shall be the duty of the officer charged of issuing the copies of the documents and papers and



certificates to have the corresponding fees collected and annotate the number and date of issue of the official receipt for the payment, as well as the amount paid, at the bottom of the same documents, papers and certificates.

**Section 91. Penalties for Violation, Effect of Documents, Papers and Certificates Not Duly Issued.** Any officer violating the provisions of this article shall be liable to a fine of not less than Two Hundred Pesos (P200.00) nor more than Five Hundred Pesos (500.00) and if the offender is a provincial employee, the penalty shall be rendered without prejudice to the filing of an administrative charge against him for neglect of duty.

The documents, certificates and other similar papers, issued in violation of this Article shall be null and void, and therefore without force and effect for the intended purpose or purposes.

## **ARTICLE B**

### **IMPOSITION OF CERTIFICATION OR SERVICE FEES**

**Section 92. Imposition of Fee.** The following fees shall be collected from every person, partnership or corporation availing of certain services being rendered by the provincial government:

**a. Subdivision of real property (all kinds of lands)**

- (a.1) Simple Subdivision (are those subdivisions without open spaces intended for the construction of amenities.) - A service charge of One Hundred Fifty Pesos (P150.00) per RPU or lot subject of any subdivision shall be paid by the landowner his or authorized representative before the issuance of duly approved owner's copy of Assessment Records of Property or Tax Declaration.
- (a.2) Complex Subdivision (are those subdivisions with open spaces intended for the construction of subdivision amenities such as recreation park, playground, clubhouse, swimming pool, and other similar improvements) - A service charge of Two Hundred Fifty Pesos (P250.00) per RPU or lot by the developer or any of his authorized representative prior to the issuance or release of duly approved owner's copy of ARP or Tax Declaration.
- (a.3.) Transfer/Revision/Reclassification of Real Property – A processing fee of One Hundred Pesos (P100.00) per RPU shall be paid by the landowner or any of his authorized representative before any transfer, revision or reclassification is effected or released duly approved by the Provincial Assessor:

a.3.1.	<p>Transfer Fee</p> <p>1) Land –</p> <p style="padding-left: 40px;">Residential Agricultural Commercial/Industrial</p> <p>2) Building –</p> <p style="padding-left: 40px;">Residential Agricultural Commercial/Industrial</p>	<p>P 150.00 P 150.00 P 300.00</p> <p>P 150.00 P 150.00 P 300.00</p>
a.3.2.	<p>Revision/Processing Fee</p> <p>1) Correction in Area (Land &amp; Building)</p> <p style="padding-left: 40px;">Residential Agricultural Commercial/Industrial</p> <p>2) Change in Sub-Classes Reassessment</p> <p style="padding-left: 40px;">Residential Agricultural Commercial/Industrial</p> <p>3) Change in Classification (actual use) (Land and Building)</p> <p style="padding-left: 40px;">Agricultural-Residential Residential-Commercial/Industrial</p> <p>4) Appraisal/Assessment prepared in the Municipal Assessor’s Offices in connection with the request of declarants involving assessment transactions above mentioned that requires approval of the Provincial Assessor</p> <p>5) Issuance of TD requested by claimant/owner or authorized Administrator of the property issued for the first time for Land, Building &amp; Machinerics. (new declaration)</p> <p>6) Request for Real Property Appraisal pursuant to EO No. 132</p>	<p>P 150.00 P 150.00 P 500.00</p> <p>P 150.00 P 150.00 P 500.00</p> <p>P 300.00 P 500.00</p> <p>P 150.00</p> <p>P1,000.00</p> <p>P1,000.00</p>
a.3.3.	<p>Request for Ocular Inspection of Real Property - A service charge of Five Hundred Pesos (P500.00) per day shall be paid by the party requesting such service before inspection is considered. Such charge is inclusive of the actual cost undertaking the inspection.</p>	

a.3.4.	Certification of Real Property Holdings – A research fee of One Hundred Fifty Pesos (P150.00) shall be charged to any requesting party or his duly authorized representative.	
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**b. Certification Fee** - A certification fee of One Hundred Fifty Pesos (P150.00) per document (machine copy or true copy) plus Twenty Pesos (P20.00) per page in excess of one page, for any assessment record requested from the Office of the Provincial Assessor shall be imposed, if certification of correctness is requested for any legal, commercial or other purposes. Certification request emanating from any government office for official purposes shall be exempted from this fee.

**c. Annotation Fee –**

c.1. A Secretary's Fee of One Hundred Pesos (P100.00) shall be charged to the requesting party or his duly authorized representative in the annotation of bail bonds, lis pendens and other liens and encumbrances.

c.2. Fee in the annotation of mortgages (Personal or Institutional): An annotation fee equivalent to 0.3% of the total mortgage price shall be collected as processing fee.

**d. Issuance of Certified True Copy of Tax Declaration P150.00/RPU**

**Section 93.** Imposition or Fines or Imprisonment for failure to file the Sworn Statement; Real Properties -

(a) Any person who failed to file the required sworn statement within the prescribed period of filing shall, upon conviction, be fined of not more than One Thousand Pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, at the discretion of the Court. In case of a juridical person, the manager or the proprietor thereof shall be held liable.

(b) A case shall not be filed in court against real property owner who failed to file the sworn statement if he voluntary agrees to pay the following fines:

- (1) A standard fine of Fifty Pesos (50.00) if the sworn statement is filed within the grace period of thirty (30) days after the deadline.
- (2) If the sworn statement is not filed by the person concerned within thirty days (30) after the deadline, the fine shall be equivalent to One Fourth (1/4) of One Percent (1%) of the assessed value of the real property located in any municipality, plus the Fifty Pesos (P50.00) standard fine: Provided, however, That the total fine shall in no case be less than Fifty Pesos (P50.00) nor more than One Thousand Pesos (P1,000.00.).

**Section 94. Certification Fee.** A general certification fee of Fifty Pesos (P50.00) per document, machine or true copy, for any provincial government record requested from any office of the provincial government is hereby imposed if certification of correctness is requested for any legal, commercial or other purposes.

**Section 95. Exemption.** Certification requests emanating from any government office for official purposes shall be exempted from this fee.

**Section 96. Environmental Clearance Fee.** An Annual Environmental Clearance Fee is hereby imposed on the following activities within the province:

a.	Sand and Gravel and quarry products	P 500.00
b.	Mining application/activity - below 10 has. - 11 - 20 hectares - 21 hectares and above	P 500.00 P 1,000.00 P 2,000.00
c.	Private Land Timber Permit	P 200.00
d.	Housing subdivision project (per project)	P 500.00
e.	Anti-Smoke Belching: 1. Motorcycle or trimobile 2. Private car and van 3. Truck or heavy equipment	P50.00 P100.00 P200.00
f.	Geothermal project	P2,000.00
g.	Factory/Processing Mill	P1,000.00
h.	Slaughterhouse or market	P500.00
i.	Rice mill	P200.00
j.	Record Bar, Juke Box/Videoke	P50.00
k.	Disco house	P150.00
l.	Transportation	P500.00
m.	Resort	P200.00
n.	Sawmill	P300.00

**Section 97. Administrative Provisions.** The above activities are required to secure an Environmental Clearance Fee and to pay the corresponding tax before the start of such activity or before renewal of such permit to operate is granted by the municipal government. It is understood that the fee is inclusive of the cost of inspection or testing.

Issuance of Environmental Clearance Fee (ECF) shall be exclusive to the Governor. Before such ECF shall be issued, a certification shall be secured from the Barangay Council where the activity is located to the effect that such activity is not offensive to their environment or ecology nor will it cause any such adverse effect in the future.

## ARTICLE C

### RENTAL OF PROVINCIAL AGRO-SPORTS AND CULTURAL CENTER

**Section 98. Imposition of Fees.** There is hereby imposed a rental fee or charge for Provincial Government Covenant Hall and auxiliary equipment, to wit:

- a. **Covenant Hall/Agro Sports Center (Venue only)** – A uniform amount of Two Hundred Pesos (P200.00) per hour shall be imposed for the use of Covenant Hall/Agro Sports Center in case of ordinary occasion and an additional charge equivalent to one hundred percent (P100%) of the regular charges when the use is intended for commercial purposes in which, an admission fee is exacted upon patron. The preparation of the venue, however, shall be considered as use and, therefore, subject to the rates prescribed under this paragraph.

**Electricity Consumption** – For electricity consumption, an amount of Two Hundred Pesos (P200.00) per hour shall be imposed for ordinary occasion and an additional charge equivalent to one hundred percent (100%) of the regular charges when an occasion is for commercial purposes in which, an admission fee is exacted upon patron and to all other occasions requiring complete lights and sounds.

- b. **Little Theater/Audio Visual Hall (Venue and Electric Consumption)** – Five Hundred Pesos (P500.00) per hour for ordinary occasion and additional charge equivalent to P100% of the regular charges shall be imposed for commercial purposes in which admission fee is exacted upon patron. The preparation of the venue, however, shall be considered as use and, therefore, subject to the rates prescribed under this paragraph.

c. **Public address system**

a) **Agro Sports Center –**

-For simple gathering	----	P 600.00
-For commercial purposes/ privately sponsored	----	P2,000.00
-For big events like beauty pageants, induction ceremonies, ballroom dancing, etc. which are government-sponsored or for a cause		

-whole day without dancing lights	----	P1,500.00
-half day without dancing lights	----	P 750.00

**Note:** Also imposed is an additional honorarium for J.O.s at P300.00 per head after office hours from 5:00 PM to 12 MN and during Saturdays, Sundays and holidays)

**b) Little theater**

-Monday-Sunday (including holidays, 8:00 AM-5:00PM

-for simple gathering	----	P 600.00
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-For commercial purposes/ privately sponsored	----	P1,000.00
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-For big events like beauty pageants, induction ceremonies, ballroom dancing and the like which are government-sponsored or for a cause

-whole day with additional P500.00 for rental of dancing lights	----	P 800.00
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(Note: Additional honorarium for J.O.s at P300.00/head after office hours from 5:00PM to 12:00MN and during Saturdays, Sundays & holidays)

<b>c) Chairs</b> (allowed in the Conference Hall)	----	P 5.00
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Tables, per piece	----	P 30.00
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**d) Sports equipment**

1) Basketball court (only leather ball shall be used)

-for rehearsals up to 2 hours	----	P 220.00
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-for one season (tournament, up to 2 months with interval)	----	P8,000.00
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-exhibition game (for commerce, per day)	----	P 600.00
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-all others	----	P 400.00
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(Note: Goals, timer, seconder and scoreboard not allowed for rehearsals)

-for one season (tournament)	----	P6,000.00
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-for exhibition/invitational game (for commercial purposes, per day)	----	P 700.00
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-all others	----	P 200.00
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2) <u>Volleyball</u> (scoreboard, ball and net, per day)	----	P 150.00
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-professional competition, for commercial purposes	----	P 500.00
3) <u>Table tennis</u> (scoreboard and ball, per day)	----	P 100.00
-professional competition, for commercial purposes, per day	----	P 300.00
4) <u>Gym facilities</u>		
-Annual membership fee	----	P 500.00
-Monthly user's fee for members	----	P 300.00
-Non-member	----	P 400.00
-Per session (without instructor)	----	P 40.00
-Locker monthly fee	----	P 25.00
5) <u>Rental of stage</u>	----	P 500.00
6) <u>Rental of generator (fuel exempted)</u>	----	P 500.00
7) <u>Floor mattings (mandatory for all occasions except for basketball games, per activity)</u>	----	P 200.00
8) <u>Boxing ring (tournament/exhibition)</u>	----	P1,000.00
e.) Use of cooling system, per hour	----	P 225.00

## ARTICLE D

### COMMUNITY eCENTER

**Section 99. Imposition of Fees.** There is hereby imposed a rental/service fee or charge for the following:

Internet rental (internet & encoding services, per hour)	----	P 10.00
Discounted rate for students, per hour	----	P 8.00
Encoding only	----	P 10.00
Discounted rate for students, per hour	----	P 8.00
Printing (word content only in a long bond paper)	----	P 1.50
Discounted rate for students	----	P 1.25
Printing (word content only in a short bond paper)	----	P 1.00
Discounted rate for students	----	P 0.75
Printing of Images/Layout:		
100%Paper Size -long	----	P 12.00
75% Paper Size - long	----	P 9.00
50% Paper Size -long	----	P 6.00
25% Paper Size - long	----	P 3.00
Scanning (per page)	----	P 10.00
CD Burning (per CD)	----	P 8.00

**Section 100.** The rates of ICT services offered by the CeC should be at affordable prices and if possible, must be lower than the prevailing

commercial rates to best provide the ICT needs of the constituents. Hence, ICT rates can be adjusted from time to time to realize this aim.

## **ARTICLE E**

### **BAGASBAS TOURIST HOTEL**

**Section 101. Imposition of fees.** The rental fees of the Bagasbas Tourist Hotel per room for every twenty four (24) hours stay is fixed as follows:

Big rooms (good for 5 persons only) ----- P1,200.00  
Small rooms (good for 3 persons only) ---- P1,000.00

#### **Section 102. Administrative Provisions:**

- (a) All users of Agro Sports Building, Little Theatre and Audio Visual Hall shall, on top of the above rental/fee, pay for the actual electric consumption.
- (b) All actual damages incurred in any of the above equipment/facility shall be the liability of the renting party and cost of damage shall be paid accordingly.
- (c) All government operators of above equipment shall be entitled to have time pay if activity shall be conducted after office hours except for private tournament for commercial purpose which shall be on the account of the sponsor.

## **ARTICLE F**

### **PROVINCIAL AGRICULTURAL PRODUCTION STATION**

**Section 103. Imposition of fees.** -There is hereby imposed a charge for the following seedlings inputs:

Santol	P25.00
Cacao	P25.00
Atis	P25.00
Star Apple	P25.00
Avocado	P25.00
Jackfruit	P25.00
Mango	P25.00
Guyabano	P25.00
Miracle Berry	P25.00
Marang	P25.00
Duhat	P25.00
Pili	P25.00
Chico	P25.00
Grafted Pili	P50.00
Grafted Santol	P50.00
Grafted Calamansi	P50.00



Grafted Pomelo	P50.00
Grafted Lemon	P50.00
Grafted Mango	P50.00
Grafted Rambutan	P50.00
Grafted Naranjita	P50.00
Variegated Calamansi	P50.00
Trichoderma Sachet	P10.00
Vermicast      Organic Fertilizer (bag of 40 kg)	P250.00

**ARTICLE G**

**EQUIPMENT RENTAL**

**Section 104 - (a) Daily Rental By Private Person or Entity -**

**I - DUMPTRUCK**

Property #	Series	Make & Model	Year Model	Serial#	Capacity	Fly wheel Horse Power	Recommended RATE(S/HR) 8HR/DAY	
							Dollar	Peso
DT-108	FF177	HINO	1992	FF177-1543	5.4 cu.m	.135	13.37	4,706.00
DT-110	FF177	HINO	1992	FF177 11539	5.4 cu.m	135	13.37	4,706.00
DT-111	FF177	HINO	1992	FF177 11542	5.4 cu.m	135	13.37	4,706.00
DT-112	FF177	HINO	1992	FF177 11540	5.4 cu.m	135	13.37	4,706.00
01-113	FF177	HINO	1992	FF177 11541	5.4 cu.m	135	13.37	4,706.00
DT-117	(6BG1)	ISUZU	1994	FRR12DA-3506111	5.4 cu.m	181	13.37	4,706.00
DT-118	(6HE1)	ISUZU	1994	FRR32DB 3001121	5.4 cu.m	181	13.37	4,706.00
DT-120	(6BG1)	ISUZU	1994	FRR12DA 3606453	5.4 cu.m	181	13.37	4,706.00
DT-122	(6BG1)	ISUZU	1994	FRR32DB 3007354	5.4 cu.m	181	13.37	4,706.00
DT-123		DFLZ	2011	LGGR2BA2 5BL616746	10.0 cu.m	177	16.62	5,850.00
DT-124		DFLZ	2011	LGGR2BA2 5BL616830 10.0	10.0 cu.m	177	16.62	5,850.00
DT-125		DFLZ	2011	LGGR2BA2 BL 616608	10.0 cu.m	177	16.62	5,850.00
DT-126		DFLZ	2011	LGGR2BA2 XBL616466	10.0 cu.m	177	16.62	5,850.00
DT-127		DFLZ	2011	LGGR2BA2 2BL616767	10.0 cu.m	177	16.62	5,850.00
DT-128		DFLZ	2011	LGGR2BA2 XBL616788	10.0 cu.m	177	16.62	5,850.00
DT-129		DFLZ	2011	LGGR2BA2 1BL616808	10.0 cu.m	177	16.62	5,850.00
DT-130		DFLZ	2011	LGGR2BA2 5BL616536	10.0 cu.m	177	16.62	5,850.00

<b>II - PAYLOADER</b>								
PL-103	3390300 P006636	IH-Dresser	1990	3390300 P006636	1.45 cu.m.	130	17.79	6,262.00
PL-104	520C-600302 P011168	Dressta	1996	520C-3600302 P011168	1.92 cu.m.	142	20.78	7,314.50
PL-105	520C-600302 P011169	Dressta	1996	520C-3600302 P011169	1.92 cu.m	142	20.78	7,314.50
PL-106	W005-32315	Komatsu	1992	W005-32315	1.2 cu.m.	73	14.03	4,938.50
PL-107	W005-32315	Liugong	2011	BL25C319	1.7 cu.m	125	20.78	7,314.50

### III - MOTOR GRADER

Property	Series	Make & Model	Year Model	Serial#	FlyWheel Horse Power	Recommended RATE(S/HR) 8HR/DAY	
						Dollar	Peso
MG-103	G51A-10373	Komatsu	1994	GD511A	135	33.00	11,616.00
MG-104	G51A-11154	Komatsu	2000	GD511A-1	135	33.00	11,616.00
MG-106	GD405-2 / 3260	Komatsu	1998	GD405A-2	110	16.73	5,889.00
MG-107	87144384	Liugong	2001	6BTAA5.9-C125	158	33.00	11,616.00

### IV - DOZER

BD-103	4900001 P052547	Dressta		TD20H	225	164.81	58,013.12
BD-104	36100	Komatsu		D85A	225	90.29	31,782.00
BD-105	SD16-211CO 29185	Shantui			160	42.03	14,794.50

### V - EXCAVATOR

Property #	Series	Make & Model	Year Model	Serial#	Capacity	Fly wheel Horse Power	Recommended RATE(S/HR) 8HR/DAY	
							Dollar	Peso
BH-104	3037	BH-105	1992	PW100-3A	0.5 cu.m	110	30.53	10,746.50
BH-105	AEO 021057	Liugong		CLG992L C	1.0 cu.m.	150	39.98	14,073.00

### VI - ROAD ROLLERS

ISR-102I	4BDI-907489	Watanabe	1983		8 TONS	100	10.70	3,766.40
VR-101	20221	Kumatsu,		JV100WA-	10.6 TONS	130	27.97	9,845.00
VR-102	K3M/7433	Bomag	2005		4 TONS	30	8.99	3,164.50
VR-104	BRO13332	Liugong		CLGH 11H	10 TONS	120	31.16	10,968.00
VR-105	BRO13332	Liugong		CLG 604T	4 TONS	30	14.71	5,178.00
VR-105	RO13803	Liugong		CLG 604T	4 TONS	30	14.71	5,178.00

<b>VII SKID LOADER</b>								
SL-101	BS00085 2	Liugong	2011	CLG365 A	0.4 cu.m.	64.0	17.47	6,124.80
SL-102	BS00085 1	Liugong	2011	CLG3655 A	0.4 cu.m	64.0	17.47	6,124.80
<b>VIII – BACKHOE LOADER</b>								
BHL-101	BB00072 2	Liugong	2011	CLG365	0.21 cu.m	99.0	26.62	9,370.00
<b>IX – SELF-LOADING TRUCK (WITH BOOM)</b>								
SLT-101	LGGRCH GS1AL5 10476	Liugong	2011				170.0	4,796.10
SLT-102	LGGGLL 4X89L40 565I	Liugong	2011				200.0	5,850.00
<b>X-FORKLIFT</b>								
FKL-101	C001139	Liugong	2011	CLG2030 H	3.0 TONS	49.3	10.84	3,815.70
<b>XI – PRIME MOVER/TRAILER</b>								
PM-101	KH-209- 044	1H		NTC- 115-215- 41	25.0 TONS		300	7,528.40 CAM NORTE
<i>Recommended RATE(S/HR 8HR/DAY) P 8,464.50 (DAET-NAGA)  P 17,820.00(DAET-LEGASPI)  P 30,472.00 (DAET-MANILA)  P 42,857.10 (DAET-SUBIC)</i>								

**NOTE:** RATE IN DOLLARS/HOUR IS TAKEN FROM ACEL EQUIPMENT GUIDE BOOK EDITION 23 GUIDING RATE

- (b) The rental charge for farm machineries and equipment under the Office of the Provincial Agriculturist shall be as follows: (recom of OPAG)

FARM TRACTOR	P2,000.00 per hectare
CORN SHELLER	P0.35 per kilogram
FLAT BED DRYER	P0.60 per kilogram
MECHANICAL SHREDDER	P500.00 per day
MECHANICAL RICE TRANSPLANTER	P1,500.00 per hectare
RICE COMBINE HARVESTER	P5,000.00 per hectare

(Inclusion of wages for operator/day during non-working day at P200.00 /day.)

**Section 105. Government Lessee.** - Twenty Percent (20%) discount on the above rates.

**Section 106. Administrative Provisions:**

- (a) Rentals above enumerated do not include fuel and lubricant. The operator shall be that of the provincial government but the salary/wages and benefits shall be shouldered by the lessee. A rental agreement shall be entered into by and between the applicant and the provincial government represented by the Local Chief Executive duly attested or witnessed by Chairman of the Committee on

Finance, detailing the schedule of use of equipment being rented and the amount of lease.

- (b) Repair of equipment shall be on account of the lessee, provided it does not cost more than Twelve Thousand Pesos (P12,000.00) for spare parts, in a rental period of seven days or more.

**Section 107 - Exemption.** - Barangay government projects financed out of its fund and implemented by administration may be exempted from this rental or charge upon verification and determination by the Governor.

## ARTICLE H

### LIBRARY SERVICES FEE

**Section 108.** There is hereby imposed a fee or charge for:

- a) photocopying - P2.00 per copy, subject to change according to prevailing market rate

**Section 109. Penalty** - A fine of P5.00 shall be collected per day of delay in returning any borrowed book.

## ARTICLE I

### VETERINARY OFFICE SERVICE FEE

**Section 110. Imposition of Fees.** There is hereby imposed a fee or charge for:

#### Cost of semen for:

- (a) Artificial Insemination Services for Swine, Cattle, **Goat** and Carabao: Fee - P100.00 per **bottle/stick**.

(Note: repeat service –free)

- (b) Annual Inspection Fee - pursuant to Article 24 of Republic Act No. 7394, otherwise known as the Consumers Act of the Philippines, the Provincial Veterinarian or Provincial Agriculturist, as the case may be, is hereby authorized to conduct annual inspection of all persons, natural or juridical, engaged in the sale of unprocessed foods such as meat, poultry, fruits, vegetables etc., for the protection of public health. An annual inspection fee per activity/business of P200.00 is hereby imposed.
- (c) Veterinary Certification Fee:  
(1) Shipping permit  
1.1 large animals -----P 50.00/hd.  
1.2 small animals -----P30.00/hd.  
1.3. dressed poultry ---- P100.00/shipment

(2) Livestock Death Certificate  
Autopsy report ----- P 100.00

- (d) Registration of commercial and semi-commercial farmers and projects and establishments required in accordance with Article VII, Section 19 of Provincial Ordinance No. 10-96, "An Ordinance Providing for the Rules and Regulations On Compulsory Immunization of Livestock And Poultry And Other Animals Against Dangerous Communicable Disease".

<b>No. of Heads</b>	<b>Amount Renewable</b>
<b>(1) Commercial</b>	
a.) 31 adult cattle or hogs or 41 young cattle or hogs or 10 adults and 22 young cattle/hog;  b.) at least 500 layers or 1,000 heads broiler chicken or a combination of 100 layer hens and 800 broiler chickens	P400.00 every 3 years
<b>(2) Semi-Commercial</b>	
a.) population of at least 3/5 P300.00 every 2 yrs. Of that of a commercial farm (18-24 hds. Adult or young cattle/hogs 300 layers/600 broiler chicken or 600 heads of other poultry.)	P300.00 every 2 years
<b>(3) Commercial/Establishments</b>	
a.) pet shops, stores, kennels and other places of similar nature	P200.00 every year
<b>(4) Veterinary service for pet animals</b>	
(1) Home service and walk-in service for immunization of pet animals against rabies or other diseases -	P 100.00/head
(2) Walk-in pet animal patients requiring intravenous insertion and attendance of a veterinarian with all expenses shouldered by the owner	P100.00/day
(3) Cattle and Carabao Pregnancy Diagnosis	P200.00/head

<b>(5) Affiliation Fee</b>	
a. For On the Job Training of student as a requirement  For graduation of agriculture related courses covering 120 hours	P300.00/student
b. For On the Job Training for purposes of employment regardless of number of hours undertaken	P500.00/trainee
(c) Use of facilities by organization/schools for practicum purposes	P50.00/person /day

**Section 111. Sale of Livestock Products and By Products.**

1. Liveweight – less 10% of existing market price

- a. Cattle
- b. Carabao
- c. Swine
- d. Goat
- e. Broiler Sasso
- f. Sheep

2. Dressweight – 10% less of existing market price

- a. Beef
- b. Carabeef
- c. Pork
- d. Poultry Meat
- e. Fertile Eggs, Sasso – P10.00/pc.
- f. Table Eggs, Sasso – P5.00/pc.

3. Dairy Products

- a. Fresh Raw Milk - P60.00/liter
- b. Fresh pasteurized Milk - P70.00/liter
- c. Choco Milk - P 80.00/liter

**Section 112. Administrative Provisions.** For these purposes, the Provincial Governor or his authorized representative is hereby authorized to designate, upon recommendation of the Provincial Veterinarian, a competent Provincial Veterinary Office employee to issue the corresponding Veterinary Certification for and in behalf of the Provincial veterinarian upon payment of the corresponding Certification Fee to the Provincial Treasurer through the Municipal Treasurer and such designated veterinary representative and detailed PNP representative who shall be entitled to Six Pesos (P6.00) each for every certification fee issued for large animals and Four Pesos (P4.00) for every certification fee issued for small animals as incentive or for overtime services.

The Provincial Governor or his authorized representative is likewise hereby authorized to:

- (a) Entitle the Artificial Insemination Technicians to Thirty Pesos (P30.00) for every artificial insemination service and for every cattle and carabao pregnancy diagnosis service as incentive or for overtime services.
- (b) Entitle the Provincial Veterinary Employee or deputized veterinary technician of municipal government unit to 30% share in the collection of registration fees initiated by him under PO 10-96, "An ordinance Providing for the Rules and Regulations On Compulsory Immunization of Livestock and Poultry And Other Animals Against Dangerous Communicable Disease" as incentive or for overtime services.
- (c) Entitle the attending veterinarian to not more than 30% of revenue generated from veterinary services for pet animals as incentive or for overtime services.
- (d) Entitle the Provincial Veterinary Office employee to 30% of the collection from Veterinary Health Certification Fees on dressed poultry shipped out of the province as incentive or overtime services.

**Section 113. Exemption.** Government dispersal animals, livestock and poultry projects and government establishments and indigent livestock raisers may be exempted from the artificial insemination fees, annual inspection fee, registration fee, veterinary health certificate fee, and livestock death certificate/necropsy report fee on discretion of the implementing office.

## ARTICLE J

### PROVINCIAL HEALTH OFFICE SERVICES

**Section 114. Imposition of Fees.** There is hereby a service fee or charge for the following type of examinations:

<b>X-RAY Examination</b>	
<b>Type of Examination</b>	<b>Private/Medicare</b>
CXR-PA	P200.00
CXL AP/L	P400.00
CXL Decubitus	P200.00
CXL APICO	P180.00
T-Cage	P200.00
<b><u>EXTREMITIES</u></b>	
Hand AP/O	P360.00
Wrist AP/L	P360.00
Forearm AP/L	P360.00
Elbow AP/L	P360.00
Arm AP/L	P360.00

Shoulder AP	P180.00
Clavicle	P180.00
Foot AP/O	P360.00
Ankle AP/L	P360.00
Leg AP/L	P360.00
Knee AP/L	P360.00
Thigh AP/L	P360.00
<b><u>SKULL and SPINE</u></b>	
Skull APL	P400.00
Skull series (AP-L-Towne's)	P600.00
Towne's View	P250.00
Water's View	P250.00
Nasal Bone (2 lat-AP)	P600.00
Mandible (AP-O)	P400.00
Cervical APL	P360.00
Cervical Oblique	P190.00
Thoracic Spine APL	P450.00
Thoraco-lumbar APL	P450.00
Lumbosacral APL	P450.00
Pelvis AP	P250.00
Plain Abdomen	P250.00
Plain Abdomen Supine/Upright	P500.00
Hip	P200.00
<b><u>ULTRASOUND</u></b>	
Pelvic	P650.00
Pelvic (Twin)	P1,300.00
BPS	P800.00
TUS	P800.00
Whole ABD	P1,600.00
KUB	P850.00
HBT	P900.00
KUB C Prostate Gland	P1,000.00
Hemi Thorax	P800.00
Kidney	P750.00
RLQ	P700.00
Upper Abd.	P1,200.00
Lower Abd.	P1,200.00
<b><u>FOR IN-PATIENT PHILHEALTH</u></b>	
<b><u>Hematology:</u></b>	
CBC	P250.00
Platelet Count	P375.00
HGBT/HCT	P125.00
Clotting time/Bleeding time	P125.00
ESR	P375.00
PBS	P375.00
<b><u>Serology and Immunology:</u></b>	
ABO Typing	P250.00
Crossmatching	P750.00



Salmogen Test	P1,750.00
Dengue Test	P2,500.00
Hepa B Screening	P625.00
ASO	P750.00
CRP	P750.00
RPR	P750.00
Water Bacteriology	P750.00
ECG	P500.00
FT3, FT4, TSH	P3,750.00
<b><u>Clinical Microscopy:</u></b>	
Urinalysis	P125.00
Pecalysis	P125.00
Pregnancy Test	P500.00
Urine Bilirubin	P250.00
Occult Blood Test	P375.00
<b><u>Blood Chemistry</u></b>	
FBS	P250.00
RBS/CBG	P250.00
BUA	P375.00
BUN	P500.00
Creatinine	P500.00
Total Cholesterol	P375.00
Lipid Profile	P1,500.00
Troponin 1	P1,625.00
SGOT	P625.00
SGPT	P625.00
HDL	P500.00
Triglyceride	P500.00
Total Protein	P500.00
Albumin	P500.00
Total Bilirubin	P500.00
Direct Bilirubin	P500.00
Na+	P625.00
K+	P625.00
Chloride	Chloride
HGBaic	P1,250.00
Alkaline Phospate	P750.00
Calcium	P625.00
Amylase	P625.00
<b><u>Miscellaneous:</u></b>	
AFB Stain	P500.00
Grams Stain	P500.00
Malarial Stain	P250.00
GSF Analysis	P1,250.00
<b><u>FOR OUT-PATIENT</u></b>	
<b><u>Hematology:</u></b>	
CBC	100.00
Platelet Count	150.00
HGB/HCT	50.00

Clotting time/Bleeding time	50.00
ESR	150.00
PBS	150.00
<b>Serology &amp; Immunology:</b>	
ABO Typing	P100.00
Crossmatching	P300.00
Salmogen Test/Typhidot	P700.00
Dengue Test	P700.00
HEPA-B Screening	P250.00
ASO	P300.00
CRP	P300.00
RPR	P300.00
Water Bacteriology	P300.00
ECG	P200.00
<b>Blood Chemistry:</b>	
FBS	P100.00
RBS/CBG	P100.00
BUA	P150.00
BUN	P200.00
CREATININE	P200.00
Total Cholesterol	P150.00
HDL	P200.00
Triglycerides	P200.00
Lipid Profile	P600.00
Troponin I	P650.00
SGOT	P250.00
SGPT	P250.00
Total Protein	P200.00
Albumin	P200.00
Total Bilirubin	P200.00
Direct Bilirubin	P200.00
Na+	P250.00
<b>DENTAL:</b>	
Tooth Extraction	P150.00
Consultation	P50.00
<b>RECORDS:</b>	
Medical Certification Fee	P50.00
Certified Xerox Copy	P50.00
Birth Certificate Form	P50.00

## ARTICLE K

### PROVINCIAL ENGINEERING SERVICES

**Section 115. Surveying Fee.** A fee equivalent to the cost of field inspection and actual survey expenses plus cost of supplies shall be imposed

on all private persons and entities who may avail of engineering services of the provincial government. Such fee, which is to be determined by the Provincial Engineer's Office, shall be paid before the start of the activity.

**Section 116. Tender Documents.** Engineering plans and tender documents prepared by the Provincial Engineer's Office for bidding purposes shall have corresponding fees, as follows:

<b>Cost of Project</b>	-----	<b>Cost of Tender Documents</b>
Below One Million	-----	P 500.00
One Million to Five Million	-----	P 1,000.00
Above Five Million	-----	P 1,500.00

## **ARTICLE L**

### **FEE FOR THE REGISTRATION OF PAWNSHOP**

**Section 117. Imposition of Fee.** There is hereby levied an annual fee for the operation of pawnshop within the jurisdiction of the Province of Camarines Norte, to wit:

<b>CAPITAL INVESTMENT</b>	-----	<b>ANNUAL FEE</b>
Capital of P100,000.00 and below	-----	P1,000.00
Above P100,000.00 to P200,000.00	-----	P2,000.00
Above P200,000.00 to P300,000.00	-----	P3,000.00
Above P300,000.00 to P400,000.00	-----	P4,000.00
Above P400,000.00 to P500,000.00	-----	P5,000.00
Above P500,000.00	-----	P6,000.00

**Section 118. Time of Payment.** The fee herein imposed shall be due and payable by the proprietor or operator concerned upon the start of business and on/or before the 20<sup>th</sup> of January of the ensuing year thereafter. The fee shall be paid to the Provincial Treasurer of Camarines Norte.

**Section 119. Surcharge for Late Payment.** Failure to pay the tax imposed in this Article shall subject the taxpayer to a surcharge of One Hundred (100%) percent of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as the tax.

**Section 120. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of (20%) percent per annum from the due date until the tax is fully paid.

**Section 121. Penalty.** Any violation of the provision of this Article shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not more than One Thousand Pesos (P1,000.00) or an imprisonment of not less than one (1) month, but not more than six (6) months or both at the discretion of the Court on the person/owner responsible for the operation of the pawnshop.

## ARTICLE M

### SELLING PRICE OF CRUSHED AGGREGATES

**Section 122. Selling Price.** The selling price of crushed aggregates produced by the Provincial Rock Crushing Plant shall be as follows:

- |             |   |                         |
|-------------|---|-------------------------|
| a) For G-I  | - | P360.00 per cubic meter |
| b) For 3/4" | - | P400.00 per cubic meter |
| c) For 3/8" | - | P400.00 per cubic meter |
| d) For sand | - | P200.00 per cubic meter |

The above prices include free delivery from the plant up to within Poblacion of Daet, Basud, Labo, Talisay and Vinzons. Additional P2.00 per cubic meter per kilometer shall be charged in long distance delivery point, with minimum of 5 cubic meter purchase.

### Section 123. - Administrative Provisions

- a) Payment shall be made/remitted to the Provincial Treasure's Office and shall be issued with the corresponding official receipt.
- b) For government purchases, a twenty percent (20%) discount shall be granted.
- c) Purchase of more than One Hundred Thousand Pesos (P100,000.00) shall need the approval of the Governor.
- d) Sales/proceeds hereof will be treated as Trust Fund for various infrastructure projects of the provincial government and for operation and maintenance of the rock crushing plant, including overtime pay of personnel working during Saturdays and Holiday operation.

## ARTICLE N

### SPACE RENTAL

**Section 124. Imposition or Fee.** There shall be imposed and collected Twenty Pesos (P20.00) per occasion per day as rental fee on lot owned by the Provincial Government of Camarines Norte from all stall owners and other similar businesses inside the capitol compound.

**Section 125. Period/Length of Time/Type of Stall.** Only ambulant vendors are allowed to put a rolling store from 7:00 am to 12:00 midnight.

**Section 126. Time of Payment.** The fee herein imposed shall be due and payable by the stall owner concerned upon start or before the start of the activity or occasion. The fee shall be paid to the Provincial Treasurer upon approval of a written request.

**ARTICLE O**

**FOREST CONSERVATION AND PROTECTION**

**Section 127. Forest Conservation and Protection Fee.** A Conservation and Protection Fee of 10% based on the prevailing fair market value of all naturally-grown harvested forest products from processors or log transporters shall be imposed.

**Section 128. Scope and Manner of Payment.** Wood Processors shall pay the conservation fee to the Provincial Treasurer monthly, on or before the 20<sup>th</sup> day of the following reference month based on the plant production output. The Log Transporters shall likewise pay the same before the forest products are transported outside the Province of Camarines Norte.

**Section 129. Imposition of Fees –** Pursuant to Provincial Ordinance No. 34-2014 the following shall be collected:

- a. The following fees shall be collected for the application and processing of the PEAC:

**LARGE SCALE MINING**

**Types of Fees**

Application/ Processing Fees	30,000.00
Validation Inspection Fees	50,000.00
Monitoring Fees	120,000.00
<b>Total Fees</b>	<b>200,000.00</b>

**SMALL SCALE MINING**

**Types of Fees**

Application/ Processing Fees	10,000.00
Validation Inspection Fees	10,000.00
Monitoring Fees	30,000.00
<b>Total Fees</b>	<b>50,000.00</b>

**PROJECTS ECP/ECA (IEE CHECKLIST)**

**Types of Fees**

Application/ Processing Fees	10,000.00
Validation Inspection Fees	10,000.00
Monitoring Fees	10,000.00
<b>Total Fees</b>	<b>30,000.00</b>

**PROJECTS NOT COVERED BY IEE CHECKLIST**

**Types of Fees**

Application/ Processing Fees	1,000.00
Validation Inspection Fees	500.00
Monitoring Fees	500.00
<b>Total Fees</b>	<b>2,000.00</b>

***b. Annual Environmental Permit Fee***

An Environment Permit shall be secured by the proponent of a project requiring the issuance of PEAC on the second year of operation and every year thereafter. The Environmental Permit shall be issued by the Governor upon payment of the corresponding fees as follows:

**LARGE SCALE MINING**

**Types of Fees**

Processing Fees	20,000.00
Inspection Fees	30,000.00
Monitoring Fees	70,000.00
<b>Total Fees</b>	<b>120,000.00</b>

**SMALL SCALE MINING**

**Types of Fees**

Processing Fees	5,000.00
Inspection Fees	10,000.00
Monitoring Fees	15,000.00
<b>Total Fees</b>	<b>30,000.00</b>

**PROJECTS ECP/ECA (IEE CHECKLIST)**

**Types of Fees**

Processing Fees	5,000.00
Inspection Fees	5,000.00
Monitoring Fees	5,000.00
<b>Total Fees</b>	<b>15,000.00</b>

## PROJECTS NOT COVERED BY IEE CHECKLIST

### **Types of Fees**

Processing Fees	500.00
Inspection Fees	250.00
Monitoring Fees	250.00
<b>Total Fees</b>	<b>1,000.00</b>

**c. Governor’s Mining Accreditation Fee.** All buyers, traders, processors and operators undertaking mining activities including shippers and/or exporters of minerals and mineral/quarry products/by- products operating or doing business within the province shall secure a Governor’s Mining Accreditation Certificate for purposes of regulating the extraction and flow of Mineral/quarry products within the Province of Camarines Norte. The Governor’s Mining Accreditation Certificate shall be issued upon payment of Accreditation Fee of Twenty Thousand Pesos (P20,000.00).

**Section 130. Transfer or Assignment of Tenurial Rights, Application, Agreement and Permit.** There is hereby imposed a Transaction Fee of ¼ of 1% or the total consideration of ₱50,000.00, whichever is higher, on any Transfer or Assignment of Tenurial Rights, Application, Agreement, or Permit, either for large-scale or small-scale mining within the Province of Camarines Norte.

### **Section 131 - . Regulatory Fees on Mining/Quarrying**

**Application of Permits.** There is hereby imposed a regulatory fees for all applicants of permit as follows:

Kinds of Permit	Type of Fees		
	Registration Fees	Application Fees	Sand/ Gravel Tax
Commercial Sand & Gravel Quarry Permit	5,000.00	20,000.00	10% of FMV
Gratuitous (Government/ Private for Sand & Gravel, Quarry Resources Permit	5,000.00	20,000.00	
Industrial Sand & Gravel Permit	5,000.00	20,000.00	10% of FMV
Exclusive Sand & Gravel Permit	5,000.00	25,000.00	10% of FMV

**CONSERVATION and EXTRACTION FEE:** Operators of Mining Tenements with approved Exploration Permit, MPSA or FTAA shall pay Conservation and Protection Fee at the rate of Two Hundred Pesos (P 200) per metric ton of extracted mineral resource, either for commercial production or metallurgical testing, to the Provincial Government, provided that sixty percent (60%) of the total collection shall accrue to a Trust Fund, which shall be utilized exclusively for Environmental monitoring, conservation, protection and development projects and programs.

**Mineral Ore Export Permit.** MOEP shall be issued by the Provincial Governor to cover mineral/s and/or ore/s, excluding tailings, sourced from areas covered by the following types of mining permits:

- Small-Scale Mining Permits;
- Small-Scale Mining Contracts;
- Quarry Permits
- Sand and Gravel Permits; or
- Other permits that are expressly provided for in R.A No. 7942 and DAO No. 96-40, as amended, its implementing rules and regulations, and Presidential Decree No. 1899 and R.A No. 7076, the small-scale mining laws, and Mines Administrative Order No. MRD-41 and DAO No. 34, Series of 1992, their respective implementing rules and regulations;

Requirements for the issuance of Mineral Ore Export Permit:

- Field validation report; issued by PENRO
- Ore Transport Permit or Delivery Receipt as the case may be;
- Mining permit
- Proof of Payment of excise tax and/or required fee/s, as the case may be; and
- Sales/marketing agreement/contract.

There is hereby imposed a regulatory fee of P25,000.00 under this permit application.

**Section 132. Permit to Harvest and Transport.** To regulate the harvesting of trees and bamboo products within the following devolved Integrated Social Forestry (ISF) projects, a permit to harvest and transport be secured from the Governor or his duly authorized representative within fifteen (15) days prior to said activity. Payment of filing fee in the amount of P1,000.00 shall be done by the applicant to the Provincial Treasurer with the following documents:

- a. Request to harvest addressed to the Governor through the ENRO.
- b. Inventory report of harvestable products.
- c. Location plan of harvestable products.
- d. Clearance from the Upland Community President.
- e. Barangay Clearance
- f. Pictures of harvestable products.



This type of permit could only be issued strictly to bonafide Integrated Social Forestry beneficiaries from their areas in coordination with the CENRO concerned.

## **CHAPTER V**

### **GENERAL ADMINISTRATIVE AND PENAL PROVISIONS**

#### **ARTICLE A**

#### **COLLECTION AND ACCOUNTING OF PROVINCIAL REVENUES**

**Section 133. Tax Period and Manner of Payment.** Unless otherwise provided in this Code, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments in accordance with the provisions of this Code.

**Section 134. Accrual Tax.** Unless otherwise provided in this Code, all local taxes and charges shall accrue on the last day of January of each year. However, new taxes, fees or charges, or charges in the rate thereof, shall accrue on the first day of the quarter next following the effectivity of the Ordinance imposing such new levies or rates.

**Section 135. Time of Payment.** Unless otherwise provided in this Code, all local charges, fees and taxes shall be paid within the first twenty (20) days of January or of each subsequent quarters, as the case may be. The Sangguniang Panlalawigan may, for a justifiable reason or cause, extend the time of payment of such taxes, fees or charges without any surcharge or penalty but only for a period not exceeding six (6) months.

**Section 136. Surcharges and Penalties of Unpaid Taxes, Fees or Charges.** - There is hereby imposed a surcharge not exceeding twenty five percent (25%) of the amount of taxes, fees or charges not paid on time and interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees, and charges including surcharges until such amount is fully paid, but in no case shall the unpaid interest amount or portion thereof exceeds thirty-six (36) months, unless otherwise provided in this Code.

**Section 137. Interest on Other Unpaid Revenue.** Where the amount of any other revenue due the province, except voluntary contributions or donations, is not paid on the date fixed in the ordinance or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest thereon at the rate not exceeding two percent (2%) from the date it is due until it is paid, but in no case shall the total interest of the unpaid amount or a portion thereof exceeds thirty six (36) months.

**Section 138. Collection of Local Revenues by the Provincial Treasurer.** All Local taxes, fees and charges shall be collected by the Provincial Treasurer or his duly authorized deputies.

The Provincial Treasurer may designate the Municipal Treasurer as his deputy to collect local taxes, fees or charges. In case a bond is required for the purpose, the provincial government shall pay the premiums thereon in addition to the premium of bond that may be required under this Code.

**Section 139. Examination of Books of Accounts and Pertinent Records of Businessmen by Local Treasurer.** The Provincial Treasurer, or his deputies duly authorized by him in writing, may examine the books, accounts and other pertinent records of any person, partnership, corporation or association subject to local taxes, fees or charges in order to ascertain, assess, and collect the certain amount of the tax, fee or charge. Such examination shall be certified to by the examining official. Such certificate shall be made of record in the books of accounts of taxpayer examined.

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

For this purpose, the records of the revenue district of the Bureau of Internal Revenue shall be made available to the Local Treasurer, his deputy or his duly authorized representative subject to the guidelines issued by the Department of Finance.

**Section 140. Promulgation of Rules and Regulations.** Unless otherwise specifically provided in this Code or under existing laws or decree, the Provincial Treasurer, subject to the approval of the Governor, is authorized to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges, herein imposed.

**Section 141. Collection.** The collection of Provincial fees, taxes, charges, surcharges and penalties accruing to the Province of Camarines Norte shall be the responsibility of the Provincial Treasurer or his deputies and in no case shall be delegated to any person.

**Section 142. Insurance of Receipts.** It shall be the duty of the Provincial Treasurer or his deputies to issue the necessary receipts to person/s paying the tax, fee or charge indicating therein the date, amount, name of person paying and the account for which it is paid.

In acknowledging payment of local taxes, fees, and charges it shall be the duty of the Provincial Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance or other tax classification.

**Section 143. Record of Taxpayers.** It shall be the duty of the Provincial Treasurer to keep records that are alphabetically arranged and open to public inspection the names of all persons paying provincial taxes, fees and charges as far as practicable. He shall establish and keep current the appropriate tax rolls for each kind of tax, fee or charge provided in this Code.

**Section 144. Accounting of Collections.** Unless otherwise provided in this Code and other existing laws and ordinances, all money collected by virtue of this Code shall be accounted for in accordance with the provisions

of existing laws, rules and regulations and credited to the general fund of the province of Camarines Norte.

**Section 145. Accrual to the General Fund of Fines, Costs, Forfeitures.** Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the Court for the violation any provincial ordinances, shall accrue to the general fund of the province.

## **ARTICLE B**

### **CIVIL REMEDIES FOR COLLECTION OF REVENUES**

**Section 146. Provincial Government's Lien.** -Local taxes, fees, charges and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by any appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon any property or rights therein which may be subject to the lien but also upon any property or rights used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees and charges including related surcharges and interest.

**Section 147. Application of Civil Remedies.** Unless otherwise specifically provided in applicable laws and in so far as their nature permits, the remedies provided herein may be availed for the collection of delinquent taxes and other impositions provided in this Code. The civil remedies available shall be distraint of personal property by legal action. Either of these remedies, or both simultaneously, may be pursued at the discretion of the Governor by the authority of the Sangguniang Panlalawigan.

**Section 148. Distraints of Personal Property.** -The remedy by distraints shall proceed as follows:

- (a) **Seizure** - Upon failure of any person owing any local tax, fee or charge, to pay the same at the time required, the Provincial Treasurer or his deputy may, upon written notice, seize or confiscate any property belonging to that person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to the delinquency and expenses of seizure. In such case, the Provincial Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the facts of delinquency of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned. Subject to the taxpayer's right to claim exemptions under the provisions of existing laws, distrained public property shall be sold at public auction in the manner herein provided for.
- (b) **Accounting for Distrainted Goods** -The officer executing the distraint shall make or cause to be made an account of the goods. Chattels or effects distrained, a copy of which signed by himself, shall be left either with the owner or person from whose possessions

the goods or chattels or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

- (c) **Publication** -The officer shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the local government unit where the distraint is made, specifying the time and place of sale, and the articles distrained. The time of the sale shall not be less than twenty (20) days after notice to the owner or possessor of property as specified and the publication or posting of the notice. One place for the posting of the notice shall be at the office of the chief executive of the local government unit in which the property is distrained.
- (d) **Release of Distrained Property Upon Payment Prior to Sale** -If at the time prior to the consummation of sale, all the proper charges are made to the officer conducting the sale, the goods or effect distrained shall be restored to the owner.
- (e) At the time and place fixed in the notice, the officer conducting the sale shall sell, for cash, the goods or effects so distrained at public auction to the highest bidder. Within five (5) days after the sale, the local treasurer shall make a report of the proceedings to the local Chief Executive concerned.

Should the property concerned be not disposed of within one hundred twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of assessment made thereon by the committee on appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said committee on appraisal shall be composed of the Provincial Treasurer as Chairman, with the representative of the Commission on Audit and the Provincial Assessor as member.

- (f) **Disposition or proceeds** -The proceeds of the sale shall be applied to satisfy the tax, including the surcharge, interest, expenses of the distraint and sale other penalties incident to the delinquency. The balance over and above what is required to pay the claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale and no charge shall be imposed for the services of local officer or deputy. Where the proceeds of the sale are insufficient to satisfy the sale, other property may, in like manner, be distrained until the full amount due, including all expenses are collected.

**Section 149. Levy on Real Property.** After the expiration of the time required to pay the delinquent tax, fee or charge, other property may be levied before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Provincial Treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of tax, fee or charge and the penalty due from him. Said certificate shall operate with a force of a writ of execution throughout

the Philippines. Written notice of the levy shall be mailed to or served upon the Assessor and the Registrar of Deeds of the province or city where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property respectively, and the delinquent taxpayer or, if he be absent from the Philippines, upon his agent or the manager of the business in respect to which the liability arose, or if there be none, upon the occupant of the property.

In case the levy on the real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Provincial Treasurer shall within thirty (30) days after the execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy, within ten (10) days after receipt of the warrant, shall be submitted by the levying officer to the Sangguniang Panlalawigan.

**Section 150. Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Provincial Treasurer who fails to issue and execute the warrant, distraint or levy after the expiration of the time prescribed, or who is found abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

**Section 151. Advertisement and Sale.** Within thirty days (30) after levy, the Provincial Treasurer shall proceed to public advertisement or auction of the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale. Such advertisement shall cover a period of not more than thirty (30) days. It shall be effected by posting a notice at the main entrance of the provincial building, in a public and conspicuous place in the barangay where real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the province, city or municipality where the property is located. The notice shall specify the penalties due, the time and place of sale, the charges levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceeding, by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the provincial building or on the place where the property to be sold is located, or any in any other place which is determined by the Provincial Treasurer conducting the sale. Such place of the sale shall be specified in the notice of the sale.

Within thirty (30) days after the sale, the Provincial Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlalawigan. Such report shall form part of his records. After consultation with the Sanggunian, the Provincial Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees and charges, and related surcharges, interest, or penalties. Provided, however that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property.

The Provincial Treasurer may, by ordinance duly approved, advance the amount sufficient to defray the cost of collection by means of the remedies provided for in this Title, including the preservation or transportation in case

of personal property, and the advertisement and subsequent sale, in case of personal and real property including improvement therein.

**Section 152. Redemption of Property Sold.** - Within one (1) year from the date of sale the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Provincial Treasurer of the total amount of taxes, fees or charges, and related surcharges, interest or penalties from the date of delinquency to the date of sale plus interest of not more than two (2) percent per month of the purchase price from the purchase to the date of the redemption.

Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Provincial Treasurer or his deputy.

The Provincial Treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two (2%) percent per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter, shall be free from the lien of such taxes, fees or charges, related charges, interest and penalties.

The owner shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

**Section 153. Final Deed to Purchaser.** -In case the taxpayer fails to redeem the property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold free from liens of any taxes, fees, charges, related charges, interests and penalties. Such deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

**Section 154. Purchase of Property by the Local Government Unit for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is insufficient to pay the taxes, fees, charges, related surcharges, interest, penalties and costs, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the provincial government to satisfy the claim and within two (2) days thereafter, shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds concerned, upon registration with his office of any such declaration for forfeiture, to transfer the title of forfeited property to the Local Government unit concerned without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representative, may redeem the property by paying to the local treasurer the full amount of taxes, fees, charges and related surcharges, interests or penalties and the cost of the ownership thereof, shall be fully vested on the local government unit concerned.

**Section 155. Resale of Real Estate taken from Taxes, Fees or Charges.** The Sangguniang Panlalawigan, by ordinance duly approved and upon notice of not less than twenty (20) days, shall sell and dispose of the

real property acquired under the preceding section at public auction. The proceeds of the sale shall accrue to the general fund of the local government unit concerned.

**Section 156. Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.** -The local government unit concerned may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the local Treasurer within the period prescribed in this Code.

**Section 157. Further Distraint or Levy.** The remedies by distraint and by levy may be repeated if necessary until the full amount due, including all expenses, are collected.

**Section 158. Personal Property Exempt from Distraint or Levy.** The following properties shall be exempt from distraint, levy, attachment or execution for the payment of any local tax, fee or charge including the related surcharge and interest:

- (a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- (b) One (1) horse, cow, carabao, or other beasts of burden, which the delinquent taxpayer may select or which are necessarily used by him in his ordinary occupation;
- (c) His necessary clothing and that all of his family;
- (d) Household furniture and equipment necessary for housekeeping and used for that purpose by the delinquent taxpayer. The value thereof must not exceed Ten Thousand Pesos (P 10,000.00);
- (e) Provisions, including crops, actually provided for individual or family use and sufficient for four (4) months;
- (f) The professional libraries of doctors, engineers, lawyers and judges;
- (g) One fishing boat and net, not exceeding the value of Ten Thousand Pesos (PI 0,000.00) by a lawful use of which a fisherman earns his livelihood;
- (h) Any material or article forming part of a house or improvement of any real property.

**Section 159. Taxpayers Remedies.**

**(a) Period of Assessment and Collection.**

(1) Local taxes, fees or charges shall be assessed within five (5) years from the date they become due. No action for the collection of such taxes, fees or charges, whether administrative or judicial, shall be instituted after the expiration of such period, provided, that taxes, fees or charges which had accrued before the effectivity of the Local Government Code of 1991 (R. A. No. 7160) may be assessed within the period of three (3) years from the date they became due.

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

(3) Local taxes, fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action

shall be instituted after the expiration of said period: Provided, however, That taxes, fees or charges assessed before the effectivity of this Code, may be collected within a period of three (3) years from the date of assessment.

(4) The running of prescriptions provided in the preceding paragraphs shall be suspended for the time during which :

(4.1) The treasurer is legally prevented from making the assessment of collection;

(4.2) The taxpayer requests for the re-investigation and executes a waiver in writing before expiration of the period within which to assess or collect; and

(4.3) The taxpayer is out of the country or cannot be located.

**b) Protest of Assessment.** When the Provincial Treasurer or his duly authorized representative finds that correct taxes, fees or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charges, the amount of deficiency, the surcharges, interest, and penalties. Within sixty days (60) from receipt of the notice of assessment, the taxpayer may file a written protest with the Provincial Treasurer contesting the assessment; otherwise the assessment shall become final and executory. The Provincial Treasurer shall decide on the notice within sixty (60) days from the time of its filing. If the Provincial Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partially correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty days (60) period prescribed herein within which to appeal with the court of competent jurisdiction, otherwise the assessment becomes conclusive and unappealable.

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

## **CHAPTER VI**

### **REAL PROPERTY TAXATION**

#### **ARTICLE A**

#### **GENERAL PROVISIONS**

**Section 160. Scope.** This chapter shall govern the administration, appraisal, assessment, levy and collection of real property tax.



**Section 161. Fundamental Principles.** -appraisal, levy and collection of property tax shall be guided by the following fundamental principles:

- a) Real property shall be appraised at its current fair market value;
- b) Real property shall be classified for assessment purposes on the basis of its actual use;
- c) Real property shall be assessed on the basis of a uniform classification within the province;
- d) The appraisal, assessment, levy and collection of real property tax shall not be let to any private person; and
- e) The appraisal and assessment of real property shall be equitable.

**Section 162. Definitions.** When used in this Chapter:

(a) "**Acquisition Cost**" for newly acquired machinery not yet appreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation to the present site;

(b) "**Actual Use**" refers to the purpose to which the property is principally of predominantly used by the person in possession thereof;

(c) "**Ad Valorem Tax**" is a levy on real property determined on the basis of fix proportion on the value of the property;

(d) "**Agricultural Land**" is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt-making, inland fishing and similar aqua-cultural activities, and other agricultural activities and is not classified as mineral, timber, residential, commercial or industrial land;

(e) "**Appraisal**" is the act or process of determining the value of property as of a specific date for a specific purpose;

(f) "**Assessment**" the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of property;

(g) "**Assessment Value**" is a fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;

(h) "**Assessment Level**" is the percentage applied to the fair market value to determine the taxable value of the property;

(i) "**Commercial land**" is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land;

(j) "**Depreciated Value**" is the value remaining after deducting depreciation from acquisition cost;

(k) "**Economic Life**" is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;

(l) "**Fair Market Value**" is a price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;

(m) "**Improvement**" is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility or to adopt it for new or further purposes;

(n) "**Industrial Land**" is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land;

(o) "**Machinery**" embraces machines, equipment, mechanical contrivances, instruments, appliances, or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes;

(p) "**Mineral Lands**" are lands in which metal, metallic, non-metallic, exist in sufficient quantity, or grade to justify the necessary expenditure to extract and utilize such materials;

(q) "**Re-assessment**" is the assigning of new assess values to property, particularly real estate, as the result of the general, partial or individual re-appraisal of property;

(r) "**Remaining Economic Life**" is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;

(s) "**Remaining Value**" is the value corresponding to the remaining useful life of the machinery;

(t) "**Replacement or Reproduction Cost**" is the cost that would be incurred on the basis of current prices in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material; and;

(u) "**Residential Land**" is land principally devoted to habitation.

**Section 163. Administration of the Real Property Tax.** The Province of Camarines Norte shall be primarily responsible for the proper, efficient and effective administration of the real property tax in its jurisdiction.

## **ARTICLE B**

### **APPRAISAL AND ASSESSMENT OF REAL PROPERTY**

**Section 164. Appraisal of Real Property.** All real property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is located. The Department of Finance promulgate the necessary rules and regulations for the classifications, appraisal and assessment of real property pursuant to the provisions of this Code.

**Section 165. Declaration of Real Property by the Owner or Administrator.** It shall be the duty of natural or juridical persons, owning or administering real property including the improvement therein within a municipality, to prepare or cause to be prepared and file with the Provincial Assessor, a sworn statement declaring a true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the assessor or his deputy to identify the same for assessment purposes. The sworn declaration of the real property referred to shall be filled with the assessor concerned once every three (3) years during the period of January first (1) to June thirtieth (30) commencing with the calendar year 1992.

**Section 166. Duty or Person Acquiring Real Property or Making Improvement Thereon.**

- (a) It shall be the duty of any person, acquiring at any time real property situated in the province or making any improvement on real property, to prepare, or cause to be prepared and file with the Provincial Assessor, a sworn statement declaring the true value of subject property within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.
- (b) In the case of houses, buildings, or other improvements acquired or newly constructed and which will require building permits, property owners or their authorized representatives shall likewise file a sworn declaration of the true value of the subject house, building, or other improvement within sixty (60) days after:
  - 1.) The date of the duly notarized final deed (if sale, contract, or other deed of conveyance covering the subject property executed between the contracting parties;
  - 2.) The date of completion or occupancy of the newly constructed building, house, or improvement whichever comes earlier and;
  - 3.) The date of completion or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building house, or other real property, whichever comes earlier.
- (c) In the case of machinery, the sixty-day period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the Provincial Assessor or his authorized deputy municipal assessor. For this purpose, the Provincial or municipal assessor may secure certification of the building official or engineer or other appropriate official stationed in the municipality.

- (d) Property owners or administrators who fail to comply with the above provision shall be subject to a fine of One Thousand Pesos (P1,000.00).

**Section 167. Declaration of Real Property by the Provincial/Municipal Assessor.** When any person, natural or juridical, by whom real property is required to be declared under this Code, refuses or fails for any reason to make such declaration within the time prescribed, the Provincial Assessor or the Municipal Assessor concerned shall himself declare the property in the name of the defaulting owner, if known, or against an unknown owner, as the case may be, and shall assess the property for taxation purposes in accordance with the provision of this article. No oath shall be required of a declaration thus made by the Provincial or Municipal Assessor.

**Section 168. Listing of Real Property in the Assessment Roll –**

- (a) In every province there shall be prepared and maintained by the Provincial Assessor an assessment roll wherein all real properties, whether taxable or exempted and which are located within the territorial jurisdiction of the province, shall be listed. Real properties shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.
- (b) The individual real property of a deceased person may be listed, valued and assessed in the name of the estate or of the heirs and devisees without designating them individually and undivided real property other than that owned by a deceased person may be listed, valued and assessed in the name of one or more co-owners: Provided however, That such heir, devisee or co-owner shall be liable severally and proportionately for obligations imposed by this Title in the payment of the real property tax with respect to the undivided property;
- (c) The real property of a corporation, partnership, or association shall be listed, valued and assessed in the same manner as that of an individual;
- (d) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for considerations or otherwise, to a taxable person shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease.

**Section 169. Proof of Exemption of Real Property for Taxation.** Every person, by or for whom real property is declared and who shall claim tax exemption for such property under this Title, shall file with the Provincial Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate characters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll,

however, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

**Section 170. Real Property Identification System.** All declarations of real property made under the provisions of this Title shall be kept and filed under the uniform classification system to be established by the Provincial Assessor.

**Section 171. Notification of Real Property Ownership.** Any person who shall transfer real property ownership to another shall notify the Provincial Assessor within sixty (60) days from the date of such transfer, the notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

**Section 172. Duty of Registrar of Deeds to Apprise Assessment of Real Property Listed in Registry.**

- (a) To ascertain whether or not any property entered in the registry of the property has escaped discovery and listing for the purpose of taxation, the Registry of Deeds shall prepare and submit to the Provincial Assessor, within six (6) months from the date of effectivity of this Code and every year thereafter, an abstract of this registry, which shall include brief, but sufficient description of the real properties entered therein, their present owners and the date of their most recent transfer or alienation accompanied by copies of deeds of sale, donation or partition or other forms of alienation.
- (b) It shall also be the duty of the Registrar of Deeds to require every person, who shall present for registration a document of transfer, alienation or encumbrance real property, to accompany the same with a certificate to the effect that the real property subject of the transfer, alienation, or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid ground for the Registrar of Deeds to refuse the registration of the document.
- (c) The Register of Deeds and notaries shall furnish the Provincial Assessor and the Municipal Assessor concerned with copies of all contracts, selling, transferring, or otherwise conveying, leasing, or mortgaging real property registered by, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgment.

**Section 173. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to Provincial/Municipal Assessor.**

- (a) Any official or employee, who may now or may hereafter be required by law to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land, or a certificate of registration for any machinery, including machines, mechanical contrivances and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days from its issuance to the Assessor of the province or the municipality where the property is located.

- (b) Any official referred to in paragraph (a) hereof shall likewise furnish the Provincial Assessor and the Municipal Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery and the rules and guidelines issued by the Department of Finance.

**Section 174. Duty of Geodetic Engineers to Furnish Copy of Plans to Assessor.** It shall be the duty of all geodetic engineers, public or private, to furnish, free of charge, the assessor of the province with a white or blue print copy of each of all approved original subdivision plans or maps surveys executed by them within thirty (30) days from receipt of such plans from the Land Management Bureau, the land Registration Authority, or the Housing and Land Regulatory Authority or the Housing and Land Use Regulatory Board as the case may be.

**Section 175. Preparation of Schedule of Fair Market Values.**

- (a) Before any general revision of property assessment is made pursuant to the provisions of this Title, there shall be prepared a schedule of market value by the Provincial Assessor for the different classes of property situated in the province for enactment by ordinance of Sangguniang Panlalawigan. The schedule of fair market values shall published in a paper of general circulation in the province, or in the absence thereof, in the Provincial Capitol and in two conspicuous public places in every municipality.
- (b) In the preparation of schedules of fair market values, the Provincial/Municipal assessor shall be guided by the rules and regulations issued the Department of Finance.

**Section 176. Authority of Assessor to Take Evidence.**

For the purpose of obtaining information in which to base the market value of any real property, the Assessor of the province or his deputy may summon owners of the properties to be affected or persons having legal interest therein as well as witnesses for the purpose of administering oaths and taking of deposition concerning the property, its ownership, amount, nature and value.

**Section 177. Amendment of Schedule of Fair Market Value.** The Provincial Assessor may recommend to the Sangguniang Panlalawigan amendments to correct errors in valuation in the schedule of fair market values. The Sangguniang Panlalawigan shall, by ordinances, act upon the recommendation within (90) days from receipt thereof.

- a) The schedules of fair market values for all kinds and classes of lands situated within the territorial jurisdiction of the Province of Camarines Norte to be used in the 2014 general revision of property assessments shall be based on the Schedule of Market Values of Real Properties for the Province of Camarines Norte duly approved by the Sangguniang Panlalawigan under Res. No. 089-2014 (PO #4).

**Section 178. Classes of Real Property for Assessment Purposes.** For purposes of Assessment, real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland or special.

**Section 179. Special Classes of Real Property.** All lands, buildings, other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes and those owned and used by local water and government owned and controlled corporations rendering essential public services in the supply and distribution of water and or generation and transmission of electric power shall be classified as special.

**Section 180. Actual Use of Real Property as Basis for Assessment.** Real property shall be classified valued and assessed on the basis of its actual use regardless of where located, whoever owns it and whoever uses it.

**Section 181. Assessment Levels.** The assessment levels to be applied to the fair market value of real property to determine its assessed value are hereby fixed at the rates not exceeding the following:

(a) On Land:

CLASS	ASSESSMENT LEVEL
Residential	8%
Agricultural	20%
Commercial	15%
Industrial	15%
Mineral	50%
Timberland	20%

(b) On Buildings and Other Structures:

(1) Residential

Fair Market Value		ASSESSMENT LEVEL
Over	Not Over	
	P350,000.00	0%
P350,000.00	P 600,000.00	5%
P600,000.00	P 1,000,000.00	10%
P1,000,000.00	P 1,500,000.00	13%
P1,500,000.00	P 2,000,000.00	15%
P2,000,000.00	P 4,000,000.00	18%
P4,000,000.00	P10,000,000.00	20%
P10,000,000.00	P20,000,000.00	25%
P 20,000,000.00		30%

(2) Agricultural –

Fair Market Value		ASSESSMENT LEVEL
Over	Not Over	
	P 600,000.00	13%
P 600,000.00	P1,000,000.00	5%
P1,000,000.00	P1,500,000.00	18%

P1,500,000.00	P2,000,000.00	20%
P 2,000,000.00	P4,000,000.00	23%
P4,000,000.00		25%

(3) Commercial or Industrial

Fair Market Value		ASSESSMENT LEVEL
Over	Not Over	
	P 600,000.00	15%
P 600,000.00	P 1,000,000.00	18%
P 1,000,000.00	P 1,500,000.00	20%
P 1,500,000.00	P 2,000,000.00	25%
P 2,000,000.00	P 4,000,000.00	30%
P 4,000,000.00	P 10,000,000.00	35%
P 10,000,000.00	P 20,000,000.00	38%
P 20,000,000.00	P 40,000,000.00	40%
P 40,000,000.00	P 80,000,000.00	50%
P 80,000,000.00	P160,000,000.00	60%
P160,000,000.00	P320,000,000.00	70%
P320,000,000.00		80%

(4) Timberland

Fair Market Value		ASSESSMENT LEVEL
Over	Not Over	
	P 300,000.00	45%
P 300,000.00	P 500,000.00	50%
P 500,000.00	P 750,000.00	55%
P 750,000.00	P1,000,000.00	60%
P1,000,000.00	P2,000,000.00	65%
P2,000,000.00		70%

(c) On Machineries

CLASS	ASSESSMENT LEVEL
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

(d) On Special Classes: The assessment level for all lands, buildings, machineries and other improvements:

Actual Use	ASSESSMENT LEVEL
Cultural	5%
Scientific	5%
Hospital	8%
Local Water District Government owned and controlled corporation engaged in the supply and	



distribution of water and/or generation and transmission of electric power	5%
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**Section 182. General Revision of Assessment and Property Classification.** The Provincial Assessor shall undertake a general revision of real property assessment within two (2) years after the effectivity of this Code and every three (3) years thereafter and the Municipal Assessor, upon instruction of the Provincial Assessor, shall undertake the general revision of real property assessment and property classification once every three (3) years.

**Section 183. General Revision of Assessment; Expenses Incident Thereto.** Expenses incident to the general revision of real property assessment shall be shared proportionately by the municipalities and the province, which shall be provided in their respective appropriation ordinance.

**Section 184. Valuation of Real Property.** In case where (a) real property is listed and declared for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) request is made by a person in whose name the property is declared, the provincial assessor or his duly authorized deputy shall, in accordance with the provisions of this Chapter, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment or taxpayer's valuation thereon;. Provided, However, That the assessment of real property shall not be increased oftener than once every three (3) years, except in case of new improvements substantially increasing the value of such property or of any change in its actual use.

**Section 185. Date of Effectivity of Assessment or Re-assessment.** All assessment made after the first day of January of any year shall take effect on first (1<sup>st</sup>) day of January of the succeeding year: Provided, however, That the reassessment of a real property due to its partial or total destruction, major change in its actual use, any great and sudden inflation or deflation of real property values, gross illegality of the assessment made or any other abnormal cause, shall be made within ninety (90) days from the date any such cause or cases occurred and shall take effect at the beginning of the quarter following the reassessment.

**Section 186. Assessment of Property Subject to Back Taxes.** Real property declared for the first time shall be declared for taxes for the period during which it would have been liable, but in no case shall it be declared for more than ten (10) years prior to the date of initial assessment: Provided, however, That such taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise such taxes shall be subject to an interest at the rate of two percent (2%) per month from the date of the receipt of the assessment until such taxes are fully paid.

**Section 187. Notification of New or Revised Assessment.** When a real property is assessed for the first time or when an existing assessment is increased or decreased, the provincial assessor, within thirty (30) days, shall give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the Punong Barangay to the last known address of the person to be served.

**Section 188. Appraisal and Assessment of Machinery.**

- (a) The fair market value of a new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its economic life and multiplied by the replacement or reproduction cost.
- (b) If the machinery is imported, the acquisition cost includes freight; insurance; bank and other charges; brokerage; arrastre and handling; duties and taxes; cost of inland transportation; handling; and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted into peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

**Section 189. Depreciation Allowance for Machinery.** For purposes of assessment, a depreciation allowance shall be made for machinery at the rate not exceeding five percent (5%) of its original cost or its replacement or reproduction cost, as the case maybe, for each year of use: Provided, however, That the remaining value for all kinds of machinery shall be fixed at not less than twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

**ARTICLE C**

**IMPOSITION OF REAL PROPERTY TAX**

**Section 190.** The Province hereby levies an annual ad valorem tax at the rate of one percent (1%) on the assessed value of real property such as land, building, machinery and other improvements not herein after specifically exempted.

**Section 191. Additional Levy on Real Property Tax for the Special Education Fund (SEF).** There is hereby levied an annual tax of one percent on the assessed values of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

**Section 192. Exemptions from Real Property Tax -**

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institutions, churches, personages or convents appurtenant thereto, mosque, non-profit or religious cemeteries and all lands,

buildings, and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;

- (c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided for under R.A 6938; and
- (e) Machinery and equipment used for pollution control and environmental protection.

All other properties mentioned in this Section shall be valued for the purpose of assessment and their records shall be kept as in other cases.

**Section 193. Proof of Exemption of Real Property from Taxation.**

Every person, by or for whom real property is declared, who shall claim tax exemption for such property under this Article, shall file with the Municipal Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents. .

If the required evidence is not submitted within the period herein prescribed, the property shall be listed as taxable in the assessment roll. However, if the property shall be proven to be tax exempt, the same shall be dropped from the assessment roll.

**Section 194. Withdrawal of Tax Exemption.** Any exemption from payment of real property tax previously granted to or presently enjoyed by all persons, whether natural or juridical, including all government-owned or controlled corporations, are hereby withdrawn upon effectivity of this Code.

## **ARTICLE D**

### **IDLE LAND TAX**

**Section 195. Additional Ad Valorem Tax on Idle Lands.** The province hereby levies an annual tax on idle lands at the rate not exceeding five percent (5%) of the assessed value of such property which shall be in addition to the basic real property tax.

**Section 196. Idle Lands, Coverage.** -For purposes of real property taxation, idle lands shall include the following:

- (a) Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted with permanent or perennial crops or with at least fifty (50) trees

in a hectare shall not be considered as idle lands. Lands actually used for grazing purposes shall likewise not to be considered idle lands.

- (b) Lands which are not agricultural, located in the province, more than one thousand (1,000) square meters in area and one-half (1/2) of which remains unutilized or unimproved by the owner of the property or person having legal interest therein.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which had been transferred to individual owners who shall be liable to the additional tax: Provided, however, That individual lots of such subdivisions, the ownership of which had not been transferred to the buyer, shall be considered as part of the subdivisions, and shall be subject to the additional tax payable by the subdivision owner or operator.

**Section 197. Idle Lands Exempt from Tax.** -The province hereby exempts the landowner from the additional levy or idle land tax by reasons of force majeure, civil disturbances, natural calamity of any cause or circumstance which physically or legally prevents the owner of the property or person having legal interest therein from improving, utilizing or cultivating the same.

Any person having legal interest on the land desiring to avail of the exemption under this Section shall file the corresponding application with the Provincial Treasurer. The application shall state the grounds under which the exemption is being claimed.

**Section 198. Listing of Idle Lands by the Assessor.** The Provincial Assessor shall make and keep an updated record of all idle lands located within the province. For purposes of collection, the Provincial Assessor shall furnish a copy thereof to the Provincial Treasurer who shall notify on the basis of such record, the owner of property or person having legal interest therein of the imposition of the additional tax.

**Section 199. Penalty for Tax Delinquency.** Failure to pay the tax on idle lands upon the expiration of the periods provided in this Code shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid: Provided, however, That in no case shall the total interest on the unpaid tax or portion thereof exceeds thirty-six (36) months.

## **ARTICLE E**

### **SPECIAL LEVY BY LOCAL GOVERNMENT UNITS**

**Section 200. Imposition of Special Levy by Local Government Units.** The province hereby imposes a special levy on the lands comprised within its territorial jurisdiction which are specially benefited by public works, projects or improvements funded by the province: Provided, however, That the special levy shall not exceed sixty percent (60%) of the actual cost of such project or improvement, including the cost of acquiring the land and such other real property in connection therewith: Provided, further, that the special levy

shall not apply to lands exempted from basic real property tax and the remainder of the land portion of which have been donated to the province for the construction such projects or improvements.

**Section 201. Ordinance Imposing a Special Levy.** A tax ordinance, imposing a special levy, shall describe, with reasonable accuracy, the nature, extent and location of the public works projects or improvements to be undertaken, shall state the estimated cost thereof, shall specify the metes and bounds by monuments in lines in the number of annual installments for the payment of special levy which in no case shall be less than five (5) no more than ten (10) years. The Sangguniang Panlalawigan shall not be obliged in the apportionment and computation of the special levy or to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or section thereof, depending on whether such land is more less benefited by the proposed work.

**Section 202. Publication of Proposed Ordinance Imposing a Special Levy.** Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlalawigan shall conduct a public hearing, notify in writing the owners of the real property to be affected or person having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.

**Section 203. Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed and assessed according to the assessed valuation of the lands affected as shown by the books of the Provincial Assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing special levy, the Provincial Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area specially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.

**Section 204. Taxpayer Remedies Against Special Levy.** -Any owner of a real property affected by a special levy or any person having a legal interest therein, may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in this Code.

**Section 205. Accrual of Special Levy.** The special levy shall accrue on the first day of the quarter following the effectivity of the ordinance imposing such levy.

## **ARTICLE F**

### **COLLECTION OF REAL PROPERTY TAX**

**Section 206. Date of Accrual of Tax.** The real property tax for any year shall accrue on the first day of January and from that date it shall constitute a lien on the property which shall be superior to any lien, mortgage, or encumbrance of any kind and shall be extinguished upon payment of the delinquent tax.

**Section 207. Collection of Tax.** The collection of real property tax with interest thereon and related expenses and the enforcement of the remedies provided for under any applicable laws, shall be the responsibility of the Municipal Treasurer concerned.

The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the Barangay; provided, that the Barangay Treasurer is properly bonded for the purpose; provided further, that the premiums on the bond shall be paid by the municipal government concerned.

**Section 208. Assessor to Furnish Local Treasurer with Assessment Roll.** The Provincial Assessor shall prepare and submit to the Provincial Treasurer on or before the thirty-first (31<sup>st</sup>) day of December each year an assessment roll, containing a list of all persons whose real properties has been assessed or re-assessed and the value of such property.

**Section 209. Notice of Time for Collection of Tax.** The Municipal Treasurer shall, on or before the thirty -first (31<sup>st</sup>) day of January each year, in the case of the basic real property tax and the additional tax for the Special Education Fund or on any other date to be prescribed by the Sangguniang Panlalawigan in the case of any other tax levied under this Title, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the municipality or in a newspaper of general circulation in the locality once a week for two consecutive weeks.

**Section 210. Time of Payment Real Property Taxes.** The owner of real property or the person having legal interest therein, shall pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon on the first (1<sup>st</sup>) day of January. However, the same may, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments, the first installment to be due on or before March 31, the second installment on or before June 30, the third installment on or before September 30, and the last installment, on or before December 31, except of the special levy, the payment of which shall be governed by ordinance of the Sangguniang Panlalawigan.

The date for the payment of any other tax imposed under this title without interest shall be prescribed by the Sangguniang Panlalawigan.

Payments of real property taxes shall be applied to prior years' delinquencies, interest, and penalties, if any, and only after said delinquencies are settled may tax payments be credited to the current period. Both the basic tax and the additional one percent (1%) SEF tax must be collected simultaneously.

**Section 211. Tax Discount for Advance and Prompt Payments.** If other basic real property tax and the additional tax accruing to the Special Education Fund (SEF) for the succeeding year are paid in advance before the end of the current year, the Sangguniang Panlalawigan may grant a discount not exceeding twenty percent (20%) of the annual tax due, but if they are paid promptly at any time during the first quarter of the taxable year, the Sangguniang Panlalawigan may grant a discount not exceeding ten percent (10%) of the annual tax due.

### **Section 212. Payment under Protest.**

- (a) No protest shall be entertained unless the taxpayer pays the tax first. There shall be annotated on the tax receipts the words paid under protest. The protest in writing must be filed within thirty (30) days from payment of the tax to the Provincial Treasurer who shall decide the protest within sixty (60) days from receipts.
- (b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the Provincial Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Section 237 of this Code.
- (c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant or shall be applied as tax credit against his existing or future tax liability.
- (d) In the event that the protest is denied or upon the lapse of the sixty-day period prescribed in sub-paragraph (a) the taxpayer may avail of the remedies as provided for under the Local Government Code of 1991.

**Section 213. Repayment of Excessive Collection.** When an assessment of basic real property tax or any other tax levied under this title, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interest with the Provincial Treasurer within two (2) years from the date the payer is entitled to such reduction or adjustment.

The Provincial Treasurer shall decide the claim for tax refund or credit within six (60) days from receipt thereof. In case the claim for tax refund or credit within sixty (60) days from receipt thereof is denied, the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the provincial Board Assessment Appeals by filing a petition oath in the standard form prescribed therefor together with copies of the tax declaration and such affidavits or documents in support of the appeal.

### **Section 214. Notice of Delinquency in the Payment of the Real Property Tax.**

- (a) When the real property tax or any other tax imposed under this Title becomes delinquent, the Provincial Treasurer shall cause a notice of delinquency immediately to be posted at the main entrance of the capitol and in a publicly accessible and conspicuous place in each barangay of the province. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the province.
- (b) Such notice shall specify the date upon which the tax becomes delinquent and shall state the personal property that may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of the tax with surcharges, interest and penalties may be made in accordance with the next following section, and unless the tax, surcharges and penalties are paid before the expiration of the year within which the tax is due, except when the notice of the assessment or special levy is contested administratively or judicially pursuant to the provisions Chapter 3, Title 11, Book 11 of the Local Government Code of 1991,

the delinquent real property will be sold to public auction, and the title to the property will be vested to the purchaser subject however to the right of the delinquent owner of the property or any person having legal interest herein to redeem the property within one (1) year from the date of the sale.

**Section 215. Interest on Unpaid Real Property Tax.** In case of failure to pay the basic real property tax or any other tax levied under this Chapter, the expiration of the period as provided in this Code shall subject the taxpayer to the rate of interest of two percent (2%) per month of the unpaid amount or a fraction thereof until the delinquent tax is fully paid: Provided, however That in no case shall the total interest on the unpaid tax or portion thereof exceeds thirty -six (36) months.

**Section 216. Remedies for the Collection of Real Property Tax.** For the collection of the basic real property tax and any other tax levied under this Title, the province may avail of the remedies by administrative action thru levy on real property or by judicial action.

**Section 217. Provincial Government's Lien.** The basic real property tax and any other tax levied under this Chapter constitutes a lien on the property subject to tax superior to all liens, charges or encumbrances in favor of person, irrespective of the owner or possessor thereof, enforceable thru administrative or judicial action, and may only be extinguished upon payment of the tax and the related interest and expenses.

**Section 218. Levy on Real Property.** After the expiration of the time required to pay the basic real property tax or any other tax levied under this Chapter, any real property subject to such tax may be levied upon through the issuance of warrant on, before or simultaneously with the institution of the civil action for the collection of the delinquent tax. The Provincial Treasurer, when issuing a warrant or levy, shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attach warrant shall be mailed to or served upon the assessor or the Registrar of Deeds, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sangguniang Panlalawigan within ten (10) days after receipt of the warrant by the owner of the property or the person having legal interest therein.

**Section 219. Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, any Provincial Treasurer or his deputy who fails to issue or execute the warrant of levy within one year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof or who is found guilty of abusing the exercise thereof in an administrative or judicial proceedings shall be dismissed from the service.



**Section 220. Advertisement and Sale.** -Within (30) days after service of warrant of levy, the provincial treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquencies and expenses of sale.

The advertisement shall be effected by posting a notice at the main entrance of the provincial building, and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two ( 2) weeks in a newspaper of general circulation in the province where the real property is located. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of property or any person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceeding by paying the delinquent tax, the interest thereon, and the expenses of the sale. The sale shall be held either at the main entrance of the provincial building or on the property to be sold, or at any other place specified in the notice of the sale.

Within thirty (30) days after the sale, the Provincial Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlalawigan. The Provincial Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of delinquent tax, and the description of the proceedings: Provided, however, That the proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

The Provincial Treasurer may, by ordinance duly approved, advance an amount sufficient to defray the cost of collection though the remedies provided for in this Title, including the expenses of advertisement and sale.

**Section 221. Redemption of Property Sold.** Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the Provincial Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or person having legal interest therein, who shall be entitled to the income and other fruits thereof.

The Provincial Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus the interest of not more than two (2) percent per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

**Section 222. Final Deed to Purchaser** - In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser the said property. Such property is free from lien of the delinquent tax, interest due thereon, and the expenses of sale.

The deed shall briefly state the proceedings upon which the validity of the sale rests.

**Section 223. Purchase of Property by the Provincial Government, Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and costs of sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the province to satisfy the claim and within two (2) days thereafter, shall make a report of his proceedings which shall be reflected upon the records of his office to the Provincial Governor and the Sangguniang Panlalawigan. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the province without necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representatives may redeem the property by paying the Provincial Treasurer the full amount of the real property tax and the related interest and the cost of sale. If the property is not redeemed as provided herein, the ownership hereof shall be fully vested on the province.

**Section 224. Resale of Real Estate Taken for Taxes, Fees, or Charges.** The Sangguniang Panlalawigan may, by ordinances duly approved and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding Section at public auction. The proceeds of the sale shall be distributed in accordance with Section 237.

**Section 225. Further Distraint of Levy.** Levy may be repeated if necessary until the full amount due including all expenses are collected.

**Section 226. Collection of Real Property Tax Through the Court.** The Provincial Government may enforce the collection of basic real property tax or any other tax levied under this Article by civil action in any court of competent jurisdiction. The following civil actions shall be filed by the Provincial Treasurer within the period prescribed in Section 236 of this Code:

- a) The Provincial Treasurer shall furnish the Provincial Attorney a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the province in the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P10,000.00), the competent court is the Municipal Trial Court, and where the amount due is in excess of Ten Thousand Pesos (P10,000.00), the proper court is the Regional Trial Court.

- b) In both cases, that is, where the claim is either cognizable by an inferior court or by the regional trial court, the Provincial Treasurer shall furnish the Provincial Attorney the exact address of the defendant where he may be served with summons.

**Section 227. Action Assailing the Validity of Tax Sale.** No court shall entertain the action assailing the validity of any sale at public auction of real property or right under this Article until the taxpayer shall have deposited with the Court the amount for which the real property was sold, together with interest of two (2) percent per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired.

**Section 228. Payment of Delinquent Taxes On Property Subject of Controversy.** In any action involving the ownership or possession of, or succession to, real property, the court may, motu proprio or upon representation by the Provincial Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

**Section 229. Provincial Treasurer to Certify Delinquencies Remained Uncollected.** The Provincial Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid at least one (1) year within its jurisdiction, and the statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the Provincial Governor and the Sangguniang Panlalawigan concerned on or before December thirty first (31<sup>st</sup>) of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

**Section 230. Periods Within Which to Collect Real Property Taxes.** The basic real property tax and any other tax levied under this Chapter shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

- a) The Provincial/Municipal Treasurer is prevented from collecting the tax;
- b) The owner of the property or the persons having legal interest therein request for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; or

- c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

## **ARTICLE G**

### **DISPOSITION OF PROCEEDS**

**Section 231. Distribution of Proceeds.** The proceeds of the basic real property tax, including interest thereon, and proceeds from use, lease or disposition sale or redemption of property acquired at a public auction in accordance with the provisions of this Article by the province shall be distributed as follows:

- a) Province -Thirty-five percent (35%), shall accrue to the General Fund:
- b) Municipality -Forty percent (40%), shall accrue to the General Fund of the municipality where the real property is located: and
- c) Barangay -Twenty-five percent (25%), shall accrue to the General Fund of the barangay where the real property is located.

The share of the barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter without the need of any further action and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the real property tax due prior to the effectivity of the Local Government code of 1991 shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

**Section 232. Application of Proceeds of the Additional One Percent (1%) SEF Tax.** The proceeds from the additional one percent (1 %) of the real property accruing from the Special Education Fund (SEF) shall be automatically released to the local school boards: Provided, that in case of provinces, the proceeds shall be divided equally between the provincial and municipal school boards: Provided, however, That the proceeds shall be allocated for the operation and maintenance of public schools construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined by the local School Board.

**Section 233. Proceeds of the Tax on Idle Lands.** The proceeds of the additional real property tax on idle lands shall accrue to the general fund of the province and the municipality where the land is located.

**Section 234. Proceeds of the Special Levy.** The proceeds of the special levy on lands benefited by public works, projects and other improvements shall accrue to the general fund of the local government unit which financed such public works, projects or other improvements.

## ARTICLE H

### SPECIAL PROVISIONS

**Section 235. General Assessment Revision; Expenses Incident Thereto.** The Sangguniang Panlalawigan shall provide the necessary appropriations to defray the expenses incident to the general revision of real property assessment.

All expenses incident to the general revision of real property assessment shall, by ordinance of the Sangguniang Panlalawigan, be apportioned between the province and the municipality on the basis of the taxable area of the municipality concerned.

**Section 236. Condonation or Reduction of Real Property Tax and Interest.** In case of a general failure of crops, substantial decrease in the price of agricultural or agri-based products or calamity in any province, the Sanggunian concerned, by ordinance passed prior to the first (1<sup>st</sup>) day of January of any year and upon recommendation of the local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the area affected by the calamity.

**Section 237. Condonation or Reduction of Tax by the President of the Philippines.** The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in any province within the area.

**Section 238. Duty of Registrar of Deeds and Notaries Public to Assist the Provincial Assessor.** It shall be the duty of the Registrar of Deeds and notaries public to furnish the provincial Assessor with copies of all contracts, selling, transferring, or otherwise conveying, leasing or mortgaging real property received by or acknowledged before them.

**Section 239. Insurance Companies to Furnish Information.** Insurance companies are hereby required to furnish the Provincial Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

**Section 240. Fees in Court Actions.** As provided in the Local Government Code of 1991, all court actions, criminal or civil, instituted at the instance of the Provincial/Municipal Assessor or Treasurer under the provisions of this Code, shall be exempt from the payment of the court and sheriffs fees.

**Section 241. Fees in Registration of Papers or Document on Sale of Delinquent Real Property to Province.** As provided in Section 281 of the Local Government Code of 1991, all certificates, documents and papers covering the sale of delinquent property to the province, if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

**Section 242. Sale and Forfeiture Before Effectivity of the Local Government Code.** Tax delinquencies incurred and sales and forfeitures of real property effected before the effectivity of the Local Government Code of 1991 shall be governed by the provisions of applicable ordinances or laws then in force.

**Section 243. Penalties for Omission of Property from Assessment of Tax Rolls by Officers and Other Acts.** Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than One Thousand Pesos P 1,000 nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who will fully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required in this Chapter to perform acts relating to the administration of the real property tax or to assist the Assessor or treasurer in such administration and who will fully fails to discharge such duties shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

**Section 244. Penalties for Delaying Assessment of Real Property and Assessment Appeals.** Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

**Section 245. Penalties for Failure to Dispose of Delinquent Real Property at Public Auction.** The Provincial/Municipal Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Chapter and any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

## ARTICLE I

### MISCELLANEOUS PROVISIONS

**Section 246. Power to Levy other Taxes, Fees or Charges.** The province shall exercise the power to levy taxes, fees or charges on any subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue code, as amended, or other applicable laws: Provided, That the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declare national policy: Provided, further, That the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

**Section 247. Publication of the Revenue Code.** Within ten (10) days after its approval, a certified true copy of this Code shall be published in full for three (3) consecutive days in a newspaper of local circulation: Provided, however, That in cases where there are no newspaper of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 248. Public Dissemination of this Code.** Copies of this provincial Revenue Code shall be furnished the Provincial Treasurer and the Provincial Administrator for public dissemination.

**Section 249. Authority to Adjust Rates.** -The Sangguniang Panlalawigan shall have the sole authority to adjust the tax rates as prescribed herein not often than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the Local Government Code of 1991.

In case of failure of the Sangguniang Panlalawigan to adjust rates herein provided, there shall be an automatic 10% increase on taxes herein imposed every five (5) years.

**Section 250. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA. No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOD) as pioneer or non pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA. 6810, and printer and/or publisher of books or other reading materials prescribed by DepEd as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 1, 1992.

**Section 251. Declaration of Amnesty.** An amnesty for delinquent real property taxpayers is hereby declared upon the effectivity of this Ordinance. All penalties, interest, surcharges and all other charges and impositions of whatever name and nature imposed upon taxpayers with delinquent real property taxes other than the basic real property tax and Special Education Fund, are condoned, provided that payments shall be made not later than March 31, 2016.

## ARTICLE J

### GENERAL PENAL PROVISIONS

**Section 252. Penalty.** Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or the rules and regulations promulgated under the authority of this Code, shall be punished by a fine not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not less than one 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 any person entrusted with the administration thereof at the time of the commission of the violation shall be held liable or responsible therefor.

## CHAPTER VII

### FINAL PROVISIONS

**Section 253. Separability Clause.** The provisions of this Ordinance are hereby declared to be separable and in the event one or more of such provisions are held unconstitutional, the validity of other provisions shall not be affected thereby.

**Section 254. Applicability Clause.** All other matters relating to the imposition of this Code shall be governed by pertinent provisions of existing laws and ordinances.

**Section 255. Repealing Clause.** All ordinances, executive orders, rules and regulations and other issuances or parts thereof inconsistent with any provision of this Code are hereby repealed or modified accordingly.

**Section 256. Appropriation for the Publication of this Code.** The amount of One Hundred Fifty Thousand Pesos (P150,000,00) is hereby appropriated for the publication and printing of this Code.

**Section 257. Date of Effectivity.** This Code shall take effect ten (10) days after compliance with the required posting and publication under the Local Government Code of 1991.

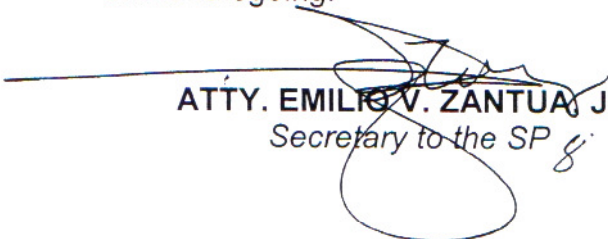
**ADOPTED.**



**RESOLVED FURTHER**, to furnish copies of this ordinance all concerned persons and entities.

**UNANIMOUSLY APPROVED.**


I hereby certify to the correctness of the foregoing.

  
**ATTY. EMILIO V. ZANTUA JR.**  
Secretary to the SP

ATTEST:

  
**JONAH G. PIMENTEL**  
Vice Governor & Presiding Officer

APPROVED BY HIS HONOR, THE GOVERNOR, THIS 26<sup>th</sup> DAY  
OF October 2015.

  
**EDGARDO A. TALLADO**  
Governor