

Republic of the Philippines  
**PROVINCE OF LA UNION**  
City of San Fernando

**TANGGAPAN NG SANGGUNIANG PANLALAWIGAN**

EXCERPT FROM THE JOURNAL OF THE 50<sup>th</sup> REGULAR SESSION OF THE 21<sup>st</sup> SANGGUNIANG PANLALAWIGAN OF LA UNION HELD AT THE SPEAKER PRO-TEMPORE FRANCISCO I. ORTEGA PROVINCIAL LEGISLATIVE BUILDING AND SESSION HALL, PROVINCIAL CAPITOL, CITY OF SAN FERNANDO, PROVINCE OF LA UNION ON JUNE 19, 2017

**Hon. Aureo Augusto Q. Nisce**..... Vice-Governor / Presiding Officer

**PRESENT:**

Hon. Francisco "Kit" C. Ortega, Jr.	Member
Hon. Jonathan Justo A. Orros	Member
Hon. Gary N. Pinzon	Member
Hon. Reynaldo M. Mosuela	Member
Hon. Carlo Castor U. Concepcion	Member
Hon. Maria Annabelle S. De Guzman	Member
Hon. Christian I. Rivera	Member
Hon. Ruperto A. Rillera, Jr.	Member
Hon. Bellarmin A. Flores II	Member

**ABSENT:**

Hon. Nancy Corazon M. Bacurnay	Member (OB)
Hon. Francisco Paolo P. Ortega V	Member (OB)
Hon. Manuel Victor R. Ortega, Jr.	Member (OB)

**ORDINANCE NO. 115- 2017**

**ENACTING TAX ORDINANCE NO. 115 – 2017 OTHERWISE KNOWN AS THE  
2017 REVENUE CODE OF THE PROVINCE OF LA UNION**

*Authors: Hon. Christian I. Rivera  
Hon. Francisco "Kit" C. Ortega, Jr.  
Hon. Jonathan Justo A. Orros  
Hon. Reynaldo M. Mosuela  
Hon. Carlo Castor U. Concepcion  
Hon. Maria Annabelle S. de Guzman  
Hon. Gary N. Pinzon  
Hon. Ruperto A. Rillera, Jr.  
Hon. Nancy Corazon M. Bacurnay  
Hon. Bellarmin A. Flores II  
Hon. Francisco Paolo P. Ortega V  
Hon. Manuel Victor "Mannix" R. Ortega, Jr.*

**EXPLANATORY NOTE**

WHEREAS, considered by the Sangguniang Panlalawigan is the proposed amendments of the existing Provincial Tax Ordinance No. 001-2008 as recommended by the Office of the Provincial Treasurer in consultation with other PGLU Department Heads of the Province;

WHEREAS, Section 191 of the Local Government Code of 1991 provides that local government units shall have the authority to adjust the tax rate as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the said Code;

WHEREAS, after a public hearing and a thorough deliberation and careful study on the matter, the Committee on Ways and Means, Committee on Laws, Rules and Privileges, Committee on Trade, Commerce and Industry, Committee on Finance, Budget and Appropriations and Committee on Agriculture and Aquatic Resources in their joint report dated March 1, 2017 recommended the approval of the revision of said Provincial Tax Ordinance;

WHEREAS, this August Body concurs and adopts the aforesaid recommendation;

NOW, THEREFORE, on motion of Hon. Christian I. Rivera, unanimously seconded;

THE SANGGUNIANG PANLALAWIGAN IN SESSION DULY ASSEMBLED:

RESOLVED, as it is hereby resolved to enact:

## **TAX ORDINANCE NO. 115-2017**

### **THE 2017 REVENUE CODE OF THE PROVINCE OF LA UNION**

#### **CHAPTER I**

#### **TITLE AND SCOPE OF THE ORDINANCE**

##### **ARTICLE I**

##### **TITLE**

**SECTION 1. Title.** - This Ordinance shall be known as the 2017 Revenue Code of the Province of La Union.

##### **ARTICLE II**

##### **SCOPE**

**SECTION 2. Scope.** - This Ordinance shall govern the levy, assessment and collection of all provincial taxes, fees, and charges and other impositions to be enforced within the territorial jurisdiction of the Province of La Union.

The Ordinance shall apply to and cover persons, properties, businesses, acts, and other matters, hereafter specified that are located, or carried out or otherwise take place within the territorial jurisdiction of the Province of La Union.

##### **ARTICLE III**

#### **DEFINITION OF TERMS AND RULES OF CONSTRUCTION**

**SECTION 3. Definitions.** - When used in this Ordinance:

- a) "*Agricultural Product*" includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugar cane, tobacco, root crops, vegetables, fruits, flowers and their-by-products, ordinary salt, all kinds of fish, poultry, livestock and animal products, whether in their original form or not.
- b) "*Amusement*" is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun.

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- c) "*Amusement Places*" include theaters, cinemas, concert halls, circuses and other places of amusement such as carnivals (*perya-an*), where one seeks admission to entertain oneself by seeing or viewing the show or performances.
- d) "*Banks and Other Financial Institutions*" include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance corporation, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder.
- e) "*Business*" means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- f) "*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 judicial entity or association in a particular taxing jurisdiction.
- g) "*Charges*" refers to pecuniary liability, as rents or fees against persons or property.
- h) "*Contractor*" includes persons, natural or judicial, not subject to professional tax, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

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

- i) "*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 on his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.
- j) "*Fee*" means a charge fixed by law or ordinance for the regulation or inspection of a business activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.

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- k) "*Franchise*" is a right or privilege, affected with public interest which is conferred upon a private person or corporation, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare and safety.
- l) "*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 payment actually or constructively received during the taxable quarter for the services performed or to be performed by another person excluding discount if determinable at the time of sales, sales return, excise tax, and value added tax (VAT).
- m) "*Levy*" means an imposition or collection of an assessment, tax, or fine.
- n) "*Manufacturer*" includes every person who, by physical and chemical process, alter the exterior, texture or form of inner substance of any raw material 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 such process, combines any such raw material or manufactured or partially manufactured product with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw materials or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters 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.
- o) "*Operator*" includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- p) "*Peddler*" means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Title.
- q) "*Persons*" means every natural or juridical being, susceptible of rights and obligations or of being their subject of legal relations.
- r) "*Printing*" is the production of printed matters as an art. It refers to the business of a printer.
- s) "*Profession*" means a calling which requires the passing of an appropriate government board, bar examinations or other examinations conducted by the Professional Regulations Commission (PRC).
- t) "*Real Property*" refers to land, buildings, machineries, other structures, and other improvements as contemplated in Title II, Book II of the Local Government Code of 1991.
- u) "*Residents*" refer to natural persons who have their habitual residence in the province, city or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such law, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

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- v) "*Retail*" means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
- w) "*Services*" means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government as the case may be.
- x) "*Tax*" means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- y) "*Vessel*" includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water.
- z) "*Wharfage*" means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.
- aa) "*Wholesale*" means a sale where the purchaser buys or imports the commodities for the resale to persons other than the end user regardless of the quantity of the transactions.

**SECTION 4. For other Terms.** - Not treated above, this Ordinance hereby adopts the definitions of terms incorporated in Section I, Title I, Book II of the Local Government Code of 1991.

**SECTION 5. Rules of Construction.** - In construing the provisions of this Ordinance, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

- (a) *General Rule.* - All words and phrases shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) *Gender and Number.* - Every word in the Ordinance imparting the masculine gender shall extend to both a male and female. Every word imparting the plural number shall extend and be applied to one person or thing as well.
- (c) *Reasonable Time.* - In all cases where any act is to be done within the reasonable time, the same shall be deemed to mean time as may be necessary for the prompt performance of the act.
- (d) *Computation of Time.* - The time within which an act is to be done as provided in this Ordinance or in any rule or regulation issued pursuant to the provisions hereof, 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 day following shall be considered the last day.
- (e) *References.* - All references to Chapters and Sections are to the Chapters and Sections in this Ordinance, unless otherwise specified.
- (f) *Conflicting Provisions of Chapters.* - If the provisions of different Chapters conflict with or contravenes each other, the provisions of each Chapter prevail as to all specific matters and questions involved therein.
- (g) *Conflicting Provisions of Sections.* - If the provisions of the different sections in the same Chapter conflict with each other, the provisions of the Section which is last in point of sequence shall prevail.

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## CHAPTER II

### GENERAL ADMINISTRATIVE PROVISIONS

#### ARTICLE I

#### COLLECTION AND ACCOUNTING OF PROVINCIAL TAXES AND OTHER IMPOSITIONS

**SECTION 6. Application or Coverage.** - Subject to the provisions of existing laws which are or may thereafter be enforced, this Code shall apply to and all persons, real or juridical, engaged in any business or occupation or exercising privileges, within the Province of La Union, the imposition of fees and charges, for services rendered in connection with any business, profession, or any occupation conducted therein, and acts or transactions performed or carried on within its territorial limits, whether temporary, transitory or partly being done in another place or jurisdiction and upon which acts, or transactions, taxes, fees, licenses or charges shall be levied by virtue hereof for public purposes.

#### ARTICLE II

#### COLLECTION OF TAXES

**SECTION 7. 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.

**SECTION 8. Accrual of Tax.** - Unless otherwise provided in this Code, all taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sangguniang Panlalawigan, however, may for a justifiable reason or cause to extend the time for payment of such taxes, fees, and charges without surcharges or penalties, but only for a period not exceeding six (6) months.

**SECTION 9. Time of Payment.** - Unless otherwise provided in this Code, all taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sangguniang Panlalawigan, however, may for a justifiable reason or cause extend the time for payment of such taxes, fees, and charges without surcharges or penalties, but only for a period not exceeding six (6) months.

**SECTION 10. Surcharges and Penalties on Unpaid Taxes, Fees, or Charges.** - A surcharge of twenty five percent (25%) of the amount of taxes, fees, and charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees, or charges including surcharges shall be imposed, until such amount is fully paid but in no case shall the total interest in the unpaid amount or portion thereof exceed thirty six (36) months.

**SECTION 11. Interest on Other Unpaid Revenues.** - Where the amount of any other revenue due a local government unit, 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 of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

**SECTION 12. Collection of Local Revenue by Treasurer.** - All local taxes, fees, or charges shall be collected by the Provincial Treasurer, or his duly authorized deputies.

**SECTION 13. Examination of Books of Accounts and Pertinent Records of Businessmen by Local Treasurer.** - The Provincial Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts and other pertinent records of any person, partnership, corporation or association subject to local taxes, fees and charges in order

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to ascertain, assess and collect the correct amount of the tax, fee or charge. Such examination shall be made during the regular hours, only once for every tax period, and shall be certified by the examining official. Such certificate shall be made of record in the books of accounts of the 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 office of the Bureau of Internal Revenue shall be made available to the local treasurer, his deputy or duly authorized representative.

**SECTION 14. Retirement of Business.** - A business subject to tax pursuant to Chapter III shall, upon termination thereof, submit a sworn statement of its gross sales or receipts for the current year. If the tax paid during the year be less than the tax due on said gross sales or receipts of the current year, the difference shall be paid before the business is considered officially retired.

### **CHAPTER III**

#### **TAXES, FEES AND CHARGES, AND OTHER IMPOSTS LEVIED AND COLLECTIBLE UNDER THIS ORDINANCE**

### **ARTICLE I**

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

**SECTION 15. Tax on Business of Printing and Publication.** - There is hereby imposed a tax on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and others of similar nature, at the rate of fifty five percent (55) of one percent (1%) of the gross annual receipts for the preceding calendar year.

**SECTION 16. Tax on Newly Started Business.** - In the case of a newly started business, the tax shall be one-twentieth (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 17. Exemptions.** - The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempt from the tax herein imposed.

**SECTION 18. Time of Payment.** - The tax imposed in this Article shall be due and payable in quarterly installments to the Provincial Treasurer, within the first twenty (20) days following each quarter.

### **ARTICLE II**

#### **FRANCHISE TAX**

**SECTION 19. Definition of Term.** - When used in this Article -

Franchise is a right, privilege affected with public interest which is conferred upon private individual or 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.

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**SECTION 20. Imposition of Franchise Tax.** - There is hereby imposed a tax on business enjoying a franchise at a rate of fifty five percent (55%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within this Province, excluding territorial limits of any municipality located in the province.

**SECTION 21. Tax of a Newly Started Business.** - In the case of a newly started business, the tax shall be one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when a business started to operate, tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided herein.

**SECTION 22. Exemptions.** - (a) This shall not be imposed on a business enjoying franchise operating within the territorial jurisdiction of any highly urbanized or component city located within the province.

(b) The term business enjoying the franchise shall not include holder of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

**SECTION 23. Administrative Provisions.** - (a) If a business subject to franchise tax is closed within the year, the franchise holder shall, within twenty (20) days of such cessation of business, submit to the Provincial Treasurer a certified statement of its gross receipts during the undeclared portion of the year and pay the tax due thereon.

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:

- (1) In the locality where the principal office of the business is located, the paid-up capital stated in the Article of Incorporation, in case of corporation, or in any similar document in case of other types of business organizations or enterprises, shall be considered as the capital investment.
- (2) 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 in a city outside the province, the paid-up capital referred to above 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.
- (3) Where the newly-started business 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.

**SECTION 24. Time of Payment.** - The tax imposed in this Ordinance shall be payable to the Provincial Treasurer, within the first twenty (20) days of January following the end of the preceding calendar year. In the case of a newly started business, the owner or operator of the business shall pay the corresponding tax prescribed in Section 21 before the business starts to operate.

**SECTION 25. Surcharge and Interest for Late Payment.** - Failure to pay the tax imposed in this Article shall subject the taxpayer to a surcharge of twenty five percent (25%) of the amount of taxes, fees, and charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees, or charges including surcharges, until such amount is fully paid but in no case shall the total interest in the unpaid amount or portion thereof exceed thirty six (36) months.

**SECTION 26. Penalty.** - Any violation of the provisions of this Article shall be subjected to a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00) 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.

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If the violation is committed by a juridical entity, the general manager, managing partner or any person in charge with the administration shall be held liable.

**SECTION 27. Applicability Clause.** - The pertinent provisions of Presidential Decree No. 1987 and other pertinent laws shall be applicable thereto.

### ARTICLE III

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

**SECTION 28. Imposition of Tax.** - There is hereby imposed a tax at a rate equivalent to ten percent (10%) of Fair Market Value per cubic meter of sand, gravel, ordinary stones, earth and other quarry resources extracted from public lands, or from beds of seas, lakes, rivers, streams, creeks, and other public waters within the territorial jurisdiction:

The Fair Market Value of sand, gravel, ordinary stone, earth and other quarry resources are the following:

1. Ordinary Earth .....	P 100.00/cu.m.
2. Rivermix .....	P 150.00/cu.m.
3. Screened Sand .....	P 200.00/cu.m.
4. Screened Gravel .....	P 250.00/cu.m.
5. Boulders .....	P 350.00/cu.m.
6. Pebbles and other decorative stones .....	P 380.00/cu.m.
7. Limestones, Silica .....	P 330.00/mt.ton
8. Magnetite .....	P2,000.00/mt.ton
9. Other metallic minerals .....	P1,100.00/mt.ton

**SECTION 29. Registration of Permits.** - All applications for Governor's permit to extract sand, gravel, ordinary stones earth and other quarry resources and other related documents shall be filed and registered with the Office of the Governor.

Any qualified person/entity may apply for a Commercial, Industrial, Gratuitous, and Special Sand and Gravel Permits for areas five (5) hectares and below, and Pebble-Picking Permit limited to one (1) hectare to the Provincial Governor through the Provincial Mining Regulatory Board (PMRB). The Environment and Natural Resources Division under the Office of the Provincial Agriculturist (OPAg) shall be responsible in accepting and ascertaining compliance of requirement before forwarding the application to the PMRB with its comments and recommendations.

Any qualified person/entity applying for an Industrial Sand and Gravel Permit that is more than five (5) hectares, Exploration Permit, Mineral Agreement and Financial or Technical Assistance Agreement is required to seek/obtain the favorable endorsement of its application from the Provincial Government of La Union through the Office of the Governor and/or the Sangguniang Panlalawigan in support to their applications. The Provincial Sangguniang Panlalawigan resolution shall be one of the two required resolutions as provided under Sec. 10 of DENR MEMORANDUM ORDER NO. 99 - 34.

**SECTION 30. Time/Period of Extraction.** - Extraction should commence only upon the approval of the Permit application and that extraction or operation should only be done during daytime (8:00 a.m. to 5:00 p.m.). No extraction/operation should be allowed during night time (after 5:00 p. m. until before 8:00 a.m.) and also during Sundays. Extraction/operation should automatically stop upon consumption of the volume specified in the permit. However, extractions to be made beyond 5:00 p. m. and before 8:00 a. m. must be arranged with the Office of the Provincial Governor or the Office of the Provincial Treasurer.

**SECTION 31. Time of Payment.** - The tax on sand, gravel and other quarry resources shall be paid by all Permit Holders in advance an amount equivalent to 25 % of the total volume applied for and approved as indicated in the Permit, to the Provincial Treasurer.

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Provided, that in the case of large scale operations, the Provincial Treasurer may allow, subject to the instrument signed by the parties concerned, staggered payment of the advanced tax.

After the exhaustion of the advance payment they shall pay the corresponding advance tax based on the estimated volume of monthly extraction as declared by the Permit Holder to the Provincial Treasurer with the production report accompanied by the corresponding duplicate copies of the duly accomplished Delivery Receipts.

**SECTION 32. Sharing of Taxes in this Article.** - Taxes collected under this Article except Governor's Permit and other taxes but limited only to sand and gravel, earth, and other quarry resources shall be shared by the province, the municipality and barangay where the extraction is located as follows:

- a) Thirty percent (30%) to the province
- b) Thirty percent (30%) to the municipality
- c) Forty percent (40%) to the barangay

**SECTION 33. Delivery Receipts.** - All Permit Holders either issued by the PGLU or the Mines and Geosciences Bureau (MGB) must secure Delivery Receipts from the Provincial Treasurer's Office (PTO) for proper monitoring and collection purposes.

Permit Holders shall at all times, issue to buyers/truck drivers engaged in hauling from their respective area Delivery Receipts which must be properly accomplished as to date, name of buyer, plate number of truck, classification and volume of quarry materials purchased for purpose of monitoring and inspection. The Original Copy of the Delivery Receipt shall be issued to and carried by the owner/ truck drivers while in transit and shall be shown upon demand by Authorized Inspectors/Representatives of the Governor and/or the Provincial Treasurer wherein said inspector record the date, D.R. number, volume, classification, source of materials purchased and also place a tick mark with his initial and date on the delivery receipt. The duplicate copy shall be attached to the remittance and/or monthly production report of the Permit Holder and be made available at all times for inspection by proper authorities.

Failure of truck drivers to present delivery receipts upon demand shall subject them to a penalty of Three Hundred Pesos (P300.00) for every cubic meter or a metric ton, as the case maybe.

Failure to pay the fine shall cause the trucks used for the conveyance to be impounded at the nearest police station and shall only be released upon payment of the fine to the Provincial Treasurer or his authorized representative.

**SECTION 34. Surcharge and Interest for Late Payment.** - Failure to pay the tax on the date the tax is due will subject the taxpayers to a surcharge of twenty five percent (25%) of the original tax due.

In addition to the surcharge, there shall also be imposed upon the unpaid amount an interest of two percent (2%) per month of the unpaid tax from the date it is due until the tax is fully paid but in no case shall the interest in the unpaid amount or portion thereof exceed thirty six (36) months.

**SECTION 35. Penalty.** - Any person who extracts sand, gravel, earth and other quarry resources, without a permit shall be penalized as follows:

- 1. 1<sup>st</sup> Offense – P 300.00 per cubic meter of materials extracted
- 2. 2<sup>nd</sup> Offense – P 600 per cubic meter of materials extracted
- 3. 3<sup>rd</sup> Offense and succeeding offenses – P1,000 pesos per cubic meter of materials extracted or imprisonment of six (6) months or both at the discretion of the court

**SECTION 36. Adverse Claims, Protests and Oppositions.** - All adverse claims, protests, and oppositions involving permits covered by this article must be verified and filed with the Office of the Legal Officer of the Province of La Union accompanied by the receipts of payment

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of the filing fees and the proof of the service of the copies of the claims, protests, and oppositions, upon the respondents.

**SECTION 37. Administrative Provisions.** - (1) Prospective Permit Holders must accomplish the following requirements to be submitted to the Office of the Provincial Governor thru the Office of the Provincial Agriculturist.

(2) Upon accomplishment/compliance for the foregoing, such qualified permittee shall pay the corresponding Governor's permit fee and sand and gravel tax and the following.

1. Governor's Permit for:	
a) Quarry Permit .....	₱ 1,000.00
b) Commercial Sand and Gravel Permit .....	1,000.00
c) Special Industrial Sand and Gravel Permit .....	1,000.00
d) Industrial Sand and Gravel Permit .....	1,500.00
e) Exclusive Sand and Gravel Permit .....	1,000.00
f) Government Gratuitous Permit .....	1,000.00
g) Private Gratuitous Permit .....	1,000.00
h) Special Pebble Picking Permit .....	1,000.00
i) Mineral Ore Export Permit .....	500.00
j) Ore Transportation Permit .....	500.00
2. Application Fee .....	100.00
3. Inspection/Verification Fee .....	500.00
4. Tax Clearance .....	25.00

(3) This permit is for a period of one (1) year which may be renewed annually, upon application duly filed on or before the expiry date.

(4) That the renewal of this permit is subject to submission of Statement of Taxes duly paid to the municipalities concerned during the preceding year.

(5) That the Permit Holder shall be required to keep and maintain books of accounts and other supporting documents and submit monthly production report within ten (10) days of the ensuing month relative to the extraction for verification and examination by the Provincial Treasurer and the Environment and Natural Resources Division under the OPAG or their duly authorized representatives.

"All Permit Holders shall keep books of accounts wherein there shall be entered every day the quantity of quarry/ sand and gravel and other quarry resources removed as extracted from the area as well as the quantity disposed of or sold during the day, their selling prices, the names and addresses of the persons or parties to whom the same were sold or disposed. All books of accounts and records required to be kept in the preceding paragraph shall be open at reasonable times for inspection by the authorized representatives of the Provincial Governor and/ or the Provincial Treasurer. The refusal of the Permit Holder to allow said authorization representatives to inspect the same without justifiable reason shall be ground for cancellation of the permit."

(6) This permit may be revoked at any time by the Provincial Governor when, in his opinion, public interests so require or upon the failure of the permittee to comply with the provisions of the Local Government Code of 1991.

(7) The statement made later in support thereof, shall be considered as conditions and essential parts of this Permit, and any misrepresentation contained therein shall be a cause for the cancellation of this permit.

(8) The extractor is not allowed to collect/charge extraction fee from another person who has been previously issued a Permit to extract.

(9) The Permittee shall assume full responsibility and whatever liabilities for any damages to private and/or public property they may be occasioned by extraction or operation under this Permit.

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(10) This Permit is issued for the exclusive use and benefit of the Permittees and shall not be transferred to any person, partnership, or corporation without prior approval of the Provincial Governor.

(11) The Permittee or his agent or representative shall have this Permit at the place where the removal or taking of materials is made, available at all times for inspection or examination by the Provincial Treasurer, or Municipal Treasurer, or their duly authorized representatives.

(12) A sticker shall be issued to such taxpayer, containing a logo of the Province which must be stick in the delivery truck to ascertain compliance of the foregoing provisions. Said taxpayers are exempted from peddlers tax, but shall pay the Governor's Permit Fee as provided in Section 150 of Article I, Chapter IV.

(13) Failure to completely fill the information required in the delivery receipt shall be punishable with a fine of One Hundred Pesos (P100.00).

(14) In case of late or non- submission of Monthly Production Extraction Report by the Permit Holder of any quarry resources permit within the prescribed period, the following shall be imposed:

a) Late submission of any of the required reports:

	<u>Basic Fine</u>	<u>Daily Fine</u>
1 <sup>st</sup> Violation	P 500.00	P 10.00
2 <sup>nd</sup> Violation	1,000.00	20.00
3 <sup>rd</sup> Violation and Subsequent Violations	2,000.00	30.00

b) Non- Submission of any of the required reports after one month:

	<u>Basic Fine</u>	<u>Daily Fine</u>
1 <sup>st</sup> Violation	P1,000.00	P 20.00
2 <sup>nd</sup> Violation	2,000.00	30.00
3 <sup>rd</sup> Violation and Subsequent Violations	3,000.00	50.00

Failure of the permit holder to submit the required reports prescribed in the preceding numbers three (3) months after the third violation or failure to pay the fines within 3 months shall be sufficient ground for cancellation or non-renewal of permit.

**SECTION 38. Preferential Right.** - Owners/lessees of private lands shall have the preferential right to extract and remove sand and gravel materials that maybe found in their land. Lands with imperfect title shall be recognized if supported by up-to-date payment of realty taxes.

**SECTION 39. Acts Punishable and Penalties.** - The following shall constitute unlawful acts under this Article and all persons responsible for any of the enumerated acts shall be prosecuted and penalized accordingly.

a) Extraction, removal or sale of sand and gravel and other materials from its source without a permit duly issued shall be subjected to a fine of P1,000.00 and/ or confiscation of vehicle used and its load at the discretion of the court;

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b) The presentation of fraudulent permits and delivery receipts shall be subjected to a fine of One Thousand Pesos (P1,000.00) per violation. Failure to pay the fine shall cause the impounding of the vehicles used and materials at the nearest police station.

c) The extraction, removal or sale of materials in excess of the allowable quantity shall be liable to a fine of ₱200.00 per cubic meter of the materials extracted for the first offense; a fine of ₱200.00 per cubic meter and the impounding of materials and vehicle for the second offense and succeeding offenses.

d) Any person found violating this Article in connivance with any government official/ employee shall be liable to a fine of ₱5,000.00 and in the case of the government official/ employee so conniving, without prejudice to criminal liability and administrative sanctions in accordance with law.

## ARTICLE IV

### PROFESSIONAL TAX

**SECTION 40. Imposition of Tax.** - There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination as follows:

#### A. PROFESSIONAL TAX OF ₱300.00

1. Lawyers
2. Accountants
3. Chemical Engineers
4. Chemists
5. Civil Engineers
6. Dentists
7. Electrical Engineers
8. Electronics and Communications Engineers
9. Geodetic Engineers
10. Geologists
11. Metallurgical Engineers
12. Mining Engineers
13. Architects
14. Optometrists
15. Pharmacists
16. Physicians
17. Aeronautical Engineers
18. Mechanical Engineers
19. Naval Architects and Marine Engineers
20. Veterinarian/Veterinary Medicine
21. Marine Officers
22. Marine Second Engineers
23. Marine Deck Officers
24. Marine Engine Officers

#### B. PROFESSIONAL TAX OF ₱200.00

1. Nurses
2. Interior Designers/Landscapers
3. Criminologists
4. Customs Brokers
5. Foresters
6. Librarians
7. Midwives

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8. Social Workers
9. Sugar Technologists
10. Teachers
11. Embalmers
12. Nutritionist Dietitian
13. Physical Therapists and Occupational Therapists
14. Sanitary Engineers
15. All others not mentioned in paragraph A

**SECTION 41. Exemptions.** - Professionals exclusively employed in the government shall be exempt from the payment of this tax.

**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 of each year to the Provincial Treasurer or to his duly authorized representative. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

**SECTION 43. Place of Payment.** - Every person legally authorized to practice his profession of this province shall pay to the Provincial Treasurer or his duly authorized representative.

A person who paid the professional tax in the province shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, likewise, or fee for the practice of such profession.

**SECTION 44. Collection.** - The Provincial Treasurer or to his duly authorized representative shall collect the tax herein imposed.

**SECTION 45. Surcharge and Interest for Late Payment.** - Failure to pay the tax imposed in this Code shall subject the taxpayers 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.

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.

**SECTION 46. Administrative Provisions.** - a) The Provincial Treasurer before accepting payment of the tax, shall require the presentation of the valid Professional Licenses issued by the Professional Regulation Commission (PRC).

b) Every person legally authorized to practice his profession shall pay to the province where he practice his profession or where he maintains his principal office in case he practice his profession in several places. Provided, however, That such person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license or fees for the practice of such profession.

c) This imposition covers also those persons who practice their profession or pursue their calling not only within the territorial jurisdiction of the Province of La Union but also in other places if they have their principal office in the Province of La Union.

d) Any individual or corporation employing the person subject to the professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.

e) Any person subject to the professional tax shall write or print 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 and the date of issue of such receipt. He must always be ready to produce said official receipt upon demand by the duly constituted authorities.

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**SECTION 47. Penalty.** - Any person violating any provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (₱1,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the courts.

## ARTICLE V

### AMUSEMENT TAX

**SECTION 48. Imposition of Tax.** - There is hereby imposed an amusement tax from the proprietors, lessees, or operators of theatres, cinemas, concert halls, cockpits, circuses, boxing studio, and other places of amusements (billiard halls and centers, bowling lanes, videoke bars, sing along centers, internet café and carnival(perya-an) at the rate of ten percent (10%) of the gross receipts from admission fees and from the purchased price or rental rates.

**SECTION 49. Exemption.** - The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentation, except pop rock or similar concerts thereof shall be exempt from the payment of taxes herein imposed.

All athletic meets, school programs and exhibitions, and other educational activities conducted by the public schools to which admission fees are charge shall also be exempt from this tax. (Sec. 260-B, National Revenue Code).

**SECTION 50. Time and Place of Payment.** - The tax herein imposed shall be due and payable within the first twenty (20) days of the month next following that for which they are due by the proprietors, lessees or operators concerned. The tax shall be determined on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.

In case of theaters or cinematography, the taxes shall first be deducted and withheld by the proprietors, lessees or operators of the theaters or cinematography and paid to the Provincial Treasurer where the theaters or cinematography are located before the gross receipts are divided between the proprietors or operators and the distributors of the cinematographic films.

In case of itinerant operators of similar modes of amusement, the tax herein prescribed shall be paid immediately after the last show or performance.

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

**SECTION 52. Administrative Provisions.** - a) *Filing of Return* - The proprietor, lessee or operator, shall file a true and complete return within the first twenty (20) days of the month showing the required information, including the opening and closing number of ticket sold, classified according to their admission prices and the amount of gross receipts derived during the preceding month.

b) *Form of Tickets* - The proprietor, lessee or operator of an amusement place where fees are required for admission shall provide tickets which shall be serially numbered indicating therein the name of the amusement place, the admission fee and the amount of tax. The serial number must be printed on both ends of the tickets such that when divided appear on both parts. One-half (1/2) of the admission ticket shall be given to the customer or patron and the other half to be deposited in a LOCKED BOX provided for the purpose by the proprietor, lessee or operator and that this box shall be made available for inspection and shall only be opened in the presence of the Provincial Treasurer or his duly authorized representative.

The proprietors, lessees or operators of theater or cinematography or other amusement places or their agents shall display on the counter of the ticket booths of their establishments within the public view the rolls of pads of the admission tickets being sold.

c) *Registration of Tickets* - It shall be the duty of proprietors, lessees or operators of amusement places to register their tickets with the Bureau of Internal Revenue and have them stamped with the seal of the said office and likewise registered to the Provincial Treasurer

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before selling them to the public. The proprietors, lessees or operators of the place of amusement shall keep a true and correct record of the stock of tickets, indicating the total number of registered tickets and the serial number of tickets sold from day to day. It shall be unlawful for any proprietor, lessee or operator of an amusement place to keep in his possession or have unregistered tickets in his amusement place. In case of a premier exhibition of films, road shows, benefits shows or similar shows, where the admission price is increased, separate set of tickets shall be registered and used therefore.

d) *Verification of Tickets* - The Provincial Governor or Provincial Treasurer shall, whenever it is necessary for the good of the service, post their duly authorized inspector at the gates of amusement places for purposes of verifying all tickets sold thereat. Said duly authorized inspector shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time. Provided, however, That amusement places with automatic machine for dispensing tickets are exempt from the application of such provision.

e) *Notice of Admission Price* - Operator of amusement places issuing admission tickets shall post a notice legible enough to the viewing public at a conspicuous place in front of the ticket booth, showing the admission price, the tax due and the total admission price. Whenever the admission price is changed after registration, notice to that effect shall be immediately sent to the Provincial Treasurer or his authorized deputy and a notice shall be posted in the place of business for the information of the public.

**SECTION 53. Surcharge and Interest for Late Payment.** - Failure to pay the tax imposed in this Code shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due.

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

**SECTION 54. Surcharge for Fraudulent Return.** - In case of willful neglect to file the return and to pay the tax within the time required or in case a fraudulent return is filed or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of the tax due in addition to the other surcharges, interests and penalties provided in this Code.

**SECTION 55. Penalty.** - Any person violating the provisions of this Article shall be liable to a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the court. If the violation is committed by a corporation, firm or partnership or juridical entity, the general manager, managing partner or any person in charge with the administration thereof shall be held responsible.

**SECTION 56. Applicability Clause.** - All other matters relating to the operation of amusement places shall be governed by pertinent laws and ordinances and applicable rules and regulations.

## ARTICLE VI

### TAX ON VIDEOGRAMS

**SECTION 57. Imposition of Tax.** - There is hereby imposed a tax of ten percent (10%) of the purchase price or rental rates, as the case may be, for every sale, lease or disposition of videograms (BETA/VHS/CDs/DVDs/Blu-ray Discs) containing a reproduction of any motion picture or audiovisual program.

**SECTION 58. Time of Payment.** - The tax imposed herein shall be due and payable to the Provincial Treasurer within the first twenty (20) days of the month next following that for which it is due by the proprietor, seller, or lessor concerned. Such tax shall be determined on

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the basis of a true and complete return of the amount of gross receipts derived during the preceding month.

**SECTION 59. Surcharges and Interest for Late Payment and Fraudulent Return.** - If the tax is not paid within the time fixed in this Tax Ordinance, the taxpayers shall pay a surcharge of twenty five percent (25%) of the tax due plus interest thereon at the rate of two percent (2%) per month from the due date until the same is fully paid.

In case of willful neglect to file the return and pay the tax within the time period required, or in case a fraudulent return is filed, or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of tax due in addition to the interest herein imposed.

**SECTION 60. Penalty.** - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the court.

## ARTICLE VII

### ANNUAL FIXED TAX ON DELIVERY TRUCKS AND VANS

**SECTION 61. - Imposition of Tax.** - There is hereby imposed an annual tax for each delivery truck or van, or any vehicle used or maintained by manufacturers, producers, wholesalers, dealers or retailers of certain products, as follows:

- a) Distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, and other similar products, delivered to sales outlets, or selling to consumers or customers whether directly or indirectly, within the Province in the amount of Five Hundred Pesos per truck ..... ₱ 500.00/truck
- b) Products other than the abovementioned such as dry goods, canned/packed/frozen foods, milled rice and corn, etc. in the amount of Three Hundred Pesos per truck ..... ₱ 300.00/truck
- c) On the extraction, transport or sale of Sand and Gravel and other mineral resources, lumber, hardware, and other construction materials, furnitures and bamboo crafts on the following level:
  - 1. Vehicles w/ ten (10) or more wheelers ..... ₱ 500.00/ truck
  - 2. Vehicles used w/ less than ten (10) wheelers ..... ₱ 300.00/ truck
- d) On other products not mentioned above in the amount of Three Hundred Pesos per truck ..... ₱ 300.00/truck

**SECTION 62. Time and Place of Payment.** - The tax imposed herein shall accrue on the first (1st) day of January and shall be paid to the Provincial Treasurer or to his duly authorized representative on the first twenty (20) days of January of the current calendar year; provided, that delivery trucks or vans which shall operate in the Province of La Union after January twenty (20), shall first pay the full tax before the manufacturer or producer shall use them within the province.

**SECTION 63. Administrative Provision.** - Before manufacturers, producers, wholesalers, dealers or retailers mentioned in this article shall be allowed to engage in their business in the Province of La Union, they shall first secure Governor's permit, renewable annually, as required, and pay the tax prescribed in this article.

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## ARTICLE VIII

### OCCUPATION TAX ON MINING

**SECTION 64. Imposition of tax.** - There is hereby imposed an occupation tax on mining at the following rates:

- a) *For a reservation area* - One Hundred Pesos (₱100.00) per hectare per year;
- b) *For non-reservation area* - Ten Pesos (₱10.00) per hectare per year.

**SECTION 65. Time of Payment.** - The occupation tax herein imposed shall be paid before occupation of the mining areas. However, if only renewal, it shall be due and paid on or before January 20 of every year.

**SECTION 66. Sharing of Proceeds.** - The tax collected under this Article shall be shared as follows:

- a) 40% to the Province
- b) 40% to the Municipality
- c) 20% to the Barangay where the mining area is located.

**SECTION 67. Penalty.** - Failure to pay the occupation tax herein imposed, shall subject the taxpayers to a fine of Five Thousand Pesos (₱5,000.00) or imprisonment of six (6) months or both at the discretion of the court.

## ARTICLE IX

### REAL PROPERTY TAXATION

#### GENERAL PROVISIONS

**SECTION 68. Imposition of Tax.** - There is hereby imposed an Ad Valorem tax of one percent (1%) on the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property, except as herein after exempted.

**SECTION 69. Exemption from Real Property Tax.** - The following shall be exempted from payment of real property tax:

- a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when beneficial use thereof has been granted, for consideration or otherwise, to a taxable person.
- b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, 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 equipments that are actually, directly and exclusively used by local water districts and government owned or controlled corporation engaged in the supply and distribution of water and/or generation and transmission of electric power.
- d) All real property owned by the duly registered cooperative as provided for under R.A. No. 6938.
- e) Machinery and equipments used for pollution control and environmental protection.
- f) Real property exempt under other laws.

All properties mentioned in this Section shall be valued for purposes of assessment and record shall be kept thereof in other cases.

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**SECTION 70. Scope.** - This Title shall govern the administration, appraisal, assessment, levy and collection of real property tax.

**SECTION 71. Fundamental Principles.** - The appraisal, assessment, levy and collection of real property tax shall be guided by the following fundamental principles:

- a) Real Property shall be appraised at its current and 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 each local government unit.
- d) The appraisal, assessment, levy and collection of real property tax shall not be let to any private persons.
- e) The appraisal and assessment of real property shall be equitable.

**SECTION 72. Definition of Terms.** - When used in this Code:

- a) Acquisition Cost for newly-acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost or the machinery to its present owner, plus the cost of transportation, handling, and installation at the present site.
- b) Actual Use refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof.
- c) Ad Valorem Tax is a levy on real property determined on the basis of a fixed proportion of 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 is the act or process of determining the value of property, or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties.
- g) Assessment Level is the percentage applied to the fair market value to determine the taxable value of the property.
- h) Assessment Value is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value.
- 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 the 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 the 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.

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- 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 contrivance, 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 installations 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 minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.
- q) Reassessment is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property.
- r) Remaining Economic life is the period of the time expressed in years from the date of appraisal to the date when 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.
- u) Residential Land is land principally devoted to habitation.

## APPRAISAL AND ASSESSMENT OF REAL PROPERTY

**SECTION 73. 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 situated.

**SECTION 74. Declaration of Real Property by the Owner or Administrator.** - It shall be the duty of all person, natural or juridical, owning or administering real property, including the improvements therein, or their duly authorized representative, to prepare, or cause to be prepared, and file with the provincial, or municipal assessor, a sworn statement declaring the 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 concerned once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing with the calendar year 1992.

**SECTION 75. Duty of Person Acquiring Real Property or Making Improvement Thereon.** - It shall also be the duty of any person, or his duly authorized representative, acquiring at any time of real property in any municipality or making any improvement on real property, to prepare, or cause to be prepared, and file with the provincial, or municipal 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.

**SECTION 76. Declaration of Real Property by the Assessor.** - When any person, natural or juridical, by whom real property is required to be declared under Section 83 hereof, refuses or fails for any reason to make such declaration within the time prescribed, the provincial, or municipal assessor 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 in accordance with the provision of this Title. No oath shall be required of a declaration thus made by the provincial, or municipal assessor.

**SECTION 77. Listing of Real Property in the Assessment Rolls.** - a) There shall be prepared and maintained by the provincial, or municipal assessor an assessment roll wherein shall be listed all real property, whether taxable or exempt, located within the territorial jurisdiction of the local government unit concerned. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.

b) The undivided 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 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 all obligations imposed by the Title and the payment of real property tax with respect to the undivided property.

c) The real property of a corporation, partnership, or association shall be listed in the same 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 consideration 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 78. 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 Title shall file with the provincial, or 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, or 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 79. Real Property Identification System.** - All declarations of real property made under the provisions of this Title shall be kept and listed under a uniform classification system to be established by the provincial, or municipal assessor.

**SECTION 80. Notification of Transfer of Real Property Ownership.** - Any person who shall transfer real property ownership to another shall notify the provincial, or municipal assessor concerned 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 81. Duty of Registrar of Deeds to Apprise Assessor of Real Property Listed in Registry.** - a) To ascertain whether or not any real property entered in the Registry of Property has escaped discovery and listing for the purpose of taxation, the Register of Deeds shall prepare and submit to the provincial or municipal assessor, within six (6) months from the date of effectivity of this Tax Ordinance and every year thereafter, an abstract of the registry, which shall include brief but sufficient description of the real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or participation or other forms of alienation.

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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 of 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 cause for the Registrar of Deeds to refuse the registration of the document.

**SECTION 82. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to Assessor.** - Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for 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 of its issuance, to the Assessor of the province, or municipality where the property is situated.

**SECTION 83. 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 to the Assessor of the province or municipality where the land is located with a white and blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipt of such plans from the Lands Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

**SECTION 84. Preparation of Schedule of Fair Market Values.** - Before any general revision of property assessment is made to the provisions of this Title, there shall be prepared a schedule of fair market values by the Provincial, or Municipal Assessors of the municipalities for the different classes of real property situated in their respective local government units for enactment by ordinance of the Sanggunian concerned. The schedule of fair market values shall be published in a newspaper of general circulation in the province, or municipality concerned, or in the absence thereof, shall be posted in the provincial capitol, or municipal hall and in two other conspicuous public places therein.

**SECTION 85. Authority of Assessor to Take Evidence.** - For the purpose of obtaining information on which to base the market value of any real property, the Assessor of the province, or municipality or his deputy may summon the owners of the properties to be effected or persons having legal interest therein and witness, administer oaths, and take deposition concerning the property, its ownership, amount, nature and value.

**SECTION 86. Amendment of Schedule of Fair Market Values.** - The provincial or municipal assessor may recommend to the sanggunian concerned amendments to correct errors in valuation in the schedule of fair market values. The sanggunian concerned shall, by ordinance, act upon the recommendation within ninety (90) days from receipt hereof.

**SECTION 87. 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 88. Special Classes of Real Property.** - All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or -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 89. 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.

**SECTION 90. Assessment Levels.** - The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be at the rates not exceeding the following:

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## a) On Lands

<u>CLASS</u>	<u>ASSESSMENT LEVELS</u>
Residential	20%
Agricultural	40%
Commercial	50%
Industrial	50%
Mineral	50%
Timberland	20%

## b) On Buildings and Other Structures:

## (1) Residential

## Fair Market Value

<u>Over</u>	<u>Not Over</u>	<u>Assessment Levels</u>
₱	175,000.00	0 %
₱175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

## (2) Agricultural

## Fair Market Value

<u>Over</u>	<u>Not Over</u>	<u>Assessment Levels</u>
	P300,000.00	25%
P300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
		50%

## (3) Commercial/Industrial

## Fair Market Value

<u>Over</u>	<u>Not Over</u>	<u>Assessment Levels</u>
₱ 300,000.00		30%
₱ 300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

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(4) Timberland

Fair Market Value

<u>Over</u>	<u>Not Over</u>	<u>Assessment Levels</u>
₱	300,000.00	45%
₱300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

c) On Machineries

<u>CLASS</u>	<u>ASSESSMENT LEVELS</u>
Residential	50%
Agricultural	40%
Commercial	80%
Industrial	80%

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

<u>ACTUAL USE</u>	<u>ASSESSMENT LEVELS</u>
Cultural	15%
Scientific	15%
Hospital	15%
Local Water Districts	10%
Government-Owned or Controlled Corporations engaged in the supply and distribution of water and/or generation and transmission of electric power.	10%

**SECTION 91. General Revision of Assessment and Property Classification.** - The provincial or municipal assessor shall undertake a general revision of real property assessments within two (2) years after the effectivity of the Local Government Code of 1991 and every three (3) years thereafter.

**SECTION 92. Valuation of Real Property.** - In cases where: (a) real property is declared and listed for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) a request is made by the person in whose name the property is declared, the provincial or municipal assessor or his duly authorized deputy shall, in accordance with the provisions of this Chapter, make a classification and assessment; or (c) a request is made by the person in whose name the property is declared, the provincial, or municipal 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 often than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

**SECTION 93. Date of Effectivity of Assessment or Reassessment.** - All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of the succeeding year: Provided, however, That the reassessment of real property due to its partial or total destruction, or to a major change in its actual use or to any great and sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the

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date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

**SECTION 94. Assessment of Property Subject to Back Taxes.** - Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case 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 or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

**SECTION 95. Notification of New or Revised Assessment.** - When Real property is assessed for the first time or when an existing assessment is increased or decreased, the provincial, or municipal assessor shall within thirty (30) days 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 96. Appraisal and Assessment of Machinery.** - (a) The fair market value of a brand-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 estimated 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, plus cost of inland transportation, handling, and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency rates as fixed by the Central Bank.

**SECTION 97. Depreciation Allowance for Machinery.** - For purposes of assessment, a depreciation allowance shall be made for machinery at a rate not exceeding five percent (5%) of its original cost or its replacement or reproduction cost, as the case may be, 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.

## **ASSESSMENT APPEALS**

**SECTION 98. Local Board of Assessment Appeals.** - Any owner or person having legal interest in the property who is not satisfied with the action of the provincial or municipal assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the province, by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

**SECTION 99. Organization, Powers, Duties, and Functions of the Local Board of Assessment Appeals.** - (a) The Board of Assessment Appeals of the province shall be composed of the Registrar of Deeds, as Chairman, the Provincial Prosecutor and the Provincial Engineer as members, who shall serve as such in an ex officio capacity without additional compensation.

(b) The Chairman of the Board shall have the power to designate any employee of the province to serve as secretary to the Board also without additional compensation.

(c) The Chairman and Members of the Board of Assessment Appeals of the province shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of the Local Government Code. They shall take an oath or affirmation of office in the prescribed form.

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(d) In provinces without a Provincial Engineer, the District Engineer shall serve as member of the Board. In the absence of the Registrar of Deeds, or the Provincial Prosecutor, or the Provincial Engineer, or the District Engineer, the persons performing their duties, whether in an acting capacity or as duly designated officer-in-charge, shall automatically become the chairman or member, respectively, of the said Board, as the case may be.

**SECTION 100. Meetings and Expenses of the Local Board of Assessment Appeals.** -

(a) The Board of Assessment of Appeals of the province, shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diem or traveling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.

(b) All expenses of the Board shall be charged against the general fund of the province, as the case may be. The sanggunian concerned shall appropriate the necessary funds to enable the Board in their respective localities to operate effectively.

**SECTION 101. Action by the Local Board of Assessment Appeals.** - (a) The Board shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might account as adequate to support the conclusion.

(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take dispositions, and issue subpoena duces tecum. The proceedings of the Boards shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

(c) The Secretary of the Board shall furnish the owner of the property or the person having legal interest therein and the Provincial Assessor with a copy of the decision of the Board. In case the Provincial Assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the Board, may within thirty (30) days after receipt of the decision of said Board, appeal to the Central Board of Assessment of Appeals, as herein provided. The decision of the Central Board shall be final and executory.

**SECTION 102. Central Board of Assessment Appeals.** - The Central Board of Assessment Appeals shall be composed of a Chairman, and two (2) members to be appointed by the President, who shall have serve for a term of seven (7) years, without reappointment. Of this first appointment, the chairman shall hold office for seven (7) years, one member for five (5) years, and the other member for three (3) years. Appointment to any vacancy shall be only for the unexpired portion of the term of the predecessor. In no case shall any members be appointed or designated in a temporary or acting capacity. The chairman and the members of the Board shall be Filipino citizens, at least forty (40) years old at the time of their appointment, and members of the Bar or Certified Public Accountants for at least ten (10) years immediately preceding their appointment. The chairman of the Board of Assessment of Appeals shall have the salary of grade equivalent to the rank of Director III under the Salary Standardization Law exclusive of allowances and other emoluments. The members of the Board shall have the salary grade equivalent to the rank of Director II under the Salary Standardization Law exclusive of allowances and other emoluments. The Broad shall have appellate jurisdiction over all assessment cases decided by the Local Board of Assessment Appeals.

There shall be hearing Officers to be appointed by the Central Board of Assessment Appeals pursuant to civil service laws, rules and regulations, one acts for Luzon, Visayas and Mindanao, who shall hold office in Manila, Cebu City and Cagayan de Oro City, respectively, and who shall serve for a term of six (6) years, without reappointment until their successors have been appointed and qualified. The Hearing Officers shall have the same qualifications as that of the Judges of the Municipal Trial Courts.

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The Hearing Officer shall each have the salary grade equivalent to the rank of Director I under the Salary Standardization Law exclusive of all allowances and other emoluments. The Hearing Officers shall try and receive evidences on the appealed assessment cases as may be directed by the Board.

The Central Board of Assessment Appeals, in the performance of its powers and duties, may establish and organize staffs, units, prescribe the Titles, functions and duties of their members and adopt its own rules and regulations.

Unless otherwise provided by law, the annual appointments for the Central Board of Assessment shall be included in the annual budget of the Department of Finance in the corresponding General Appropriations Act.

**SECTION 103.** Effect of Appeal on the Payment of Real Property Tax. - Appeal on assessment of real property made under the provisions of this Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the provincial or municipal assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

### **IMPOSITION OF REAL PROPERTY TAX**

**SECTION 104.** Imposition of Tax. - There is hereby levied an annual ad valorem tax, to wit:

- (a) The basic real property tax of one percent (1%) of the correct assessed of the real property/ties; and
- (b) The additional tax of one percent (1%) which shall accrue to Special Education Fund.

**SECTION 105.** Exemptions from Real Property Tax. - The following are exempted from payment of the real property tax:

- (a) Real Property owned by the Republic of the Philippines or any of its political subdivision except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, mosques, nonprofit 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 only registered cooperative as provided for under R.A. No. 6938; and
- (e) Machinery and equipment used for pollution control and environmental protection.

Except as provided herein, 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 the effectivity of the Local Government Code of 1991.

**SECTION 106.** Distribution of Proceeds. - The proceeds of the basic real property tax including interest thereon and proceeds from the use, lease or disposition, sale or redemption of property required at a public auction shall be in accordance with the provisions of the Local Government Code of 1991 and its Implementing Rules and Regulations (IRR).

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**SECTION 107. Application of Proceeds of the Additional One Percent (1%) Special Education Fund Tax.** - The proceeds from the additional One Percent (1%) tax on real property accruing to the Special Education Fund shall be divided equally between the Provincial and the Municipal School Boards. Provided, however, That proceeds shall be allocated for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipments, education research, purchase of books and periodicals and sports developments as determined and approved by the Local School Board.

### **SPECIAL LEVIES ON REAL PROPERTY**

**SECTION 108. Additional Levy on Real Property for the Special Education Fund.** - A province or city, or a municipality within the Metropolitan Manila Area, may levy and collect an annual tax of one percent (1%) on the assessed value 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 109. Additional Ad Valorem Tax on Idle Lands.** - A province or city, or municipality within the Metropolitan Manila Area, may levy an annual tax on idle lands at the rate not exceeding five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

**SECTION 110. 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 to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.
- (b) Lands, other than agricultural, located in a city or municipality more than One Thousand (1,000.00) square meters in area, one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

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

**SECTION 111. Idle Lands Exempt from Tax.** - The province may exempt idle lands from the additional levy by reason of force majeure, civil disturbance, natural calamity or 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.

**SECTION 112. Listing of Idle Lands by the Assessor.** - The Provincial, or Municipal Assessor shall make and keep an updated record of all idle lands located within his area of jurisdiction. For purposes of collection, the provincial, or municipal assessor shall furnish a copy thereof to the provincial treasurer who shall notify on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

**SECTION 113. Special Levy by Local Government Units.** - The province may impose a special levy on the lands comprised within its territorial jurisdiction specially benefited by public works projects or improvements funded by the local government unit concerned: Provided, further, That the special levy shall not apply to lands exempt from basic real property tax and the remainder of the land portions of which have been donated to the local government unit concerned for the construction of such projects or improvements.

**SECTION 114. Ordinance Imposing a Special Levy.** - A tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the

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public works projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The sanggunian shall not be obliged, in the appointment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different parts or sections thereof, depending on whether such land is more or less benefited by the proposed work.

**SECTION 115. Publication of Proposed Ordinance Imposing a Special Levy.** - Before the enactment of an ordinance imposing a special levy, the sanggunian concerned shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons 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 116. Fixing the Amount of Special Levy.** - The special levy authorized therein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the assessor concerned, or its current assessed value as fixed by said Assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing special levy, the Assessor concerned 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 117. Taxpayer's Remedies Against Special Levy.** - Any owner of real property affected by a special levy or any person having legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided for in Chapter VII.

**SECTION 118. Accrual of Special Levy.** - The Special Levy shall accrue in the first day of the quarter next following the effectivity of the ordinance imposing such levy.

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

**SECTION 119. Date of Accrual of Tax.** - The real property tax for any year shall accrue on the first (1st) 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 whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

**SECTION 120. Collection of Tax.** - The collection of real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Tax Ordinance or 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 premium on the bond shall be paid by the municipal government concerned.

**SECTION 121. Assessor to Furnish Local Treasurer with Assessment Roll.** - The Provincial, or Municipal Assessor shall prepare and submit to the Treasurer of the local government unit, on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.

**SECTION 122. Notice of Time for Collection of Tax.** - The Municipal Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax, and additional tax for the Special Education Fund (SEF) or on any other date to be prescribed by the sanggunian concerned 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 city or municipal hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

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**SECTION 123. Payment of Real Property Taxes in Installment.** - Payment of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments; the first installment to be due and payable on or before March thirty-first (31st); the second installment, on or before June thirty (30); the third installment, on or before September thirty (30); the fourth installment on or before December thirty-first (31st).

The date for the payment of any other tax imposed under this Title without interest shall be prescribed by the sanggunian concerned.

Payments of real property taxes shall first be applied to prior years delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

**SECTION 124. Tax Discounts for Advanced and Prompt Payments.** - If the basic real property tax and the additional tax accruing to SEF are paid in advance in accordance with the prescribed payment schedule, the taxpayer shall be granted a discount of twenty percent (20%) of the amount of the tax due, subject to the provisions thereunder.

For the purpose of this rule, prompt payments shall be given a discount of ten percent (10%) while advanced payments shall be entitled to the discount of twenty percent (20%).

*Prompt payments* - when a taxpayer pays within the prescribed schedule of payment.

*Advance payments* - when a taxpayer pays before the prescribed schedule of payment.

**SECTION 125. Payment Under Protest.** - (a) No protest shall be entertained unless the taxpayer first pays the tax. 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, or Municipal Treasurer.

(b) The tax or a portion thereof paid under protest, shall be held in trust by the treasurer concerned.

(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 applied as tax credit against his existing future tax liability.

(d) In the event that the protest is denied or upon the lapse of the sixty (60) day period prescribed in subparagraph (a), the taxpayer may avail of the remedies as provided for in Chapter VII.

**SECTION 126. 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 interests with the provincial or city treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The provincial or municipal treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may avail of the remedies as provided in Chapter VII.

**SECTION 127. 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, or Municipal Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the provincial capitol, or municipal hall and in a publicly accessible and conspicuous place in each barangay of the local government unit concerned. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper in the province, or municipality.

(b) Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at

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any time before the distraint of personal property, payment of the tax with surcharges, interests 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 for which the tax on due except when the notice of assessment or special levy is contested administratively or judicially pursuant to the provisions of Chapter III, of this Tax Ordinance, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

**SECTION 128. Interest on Unpaid Real Property Tax.** - In case of failure to pay the basic real property tax or any other tax levied under this Title upon the expiration of the periods as provided in Chapter II, or when due, as the case may be, 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 exceed thirty-six (36) months.

**SECTION 129. Remedies for the Collection of Real Property Tax.** - For the collection of the basic real property tax and other tax levied under this Title, the local government unit concerned may avail of the remedies by administrative action through levy on real property or by judicial action.

**SECTION 130. Local Government's Lien.** - The basic real property tax and any other tax levied under this Title constitute a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests and expenses.

**SECTION 131. Levy on Real Property.** - After the expiration of the time required to pay the basic real property tax or any other levied under this Title, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The Provincial or Municipal Treasurer, as the case may be, when issuing a warrant of 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 operate with the force of a legal execution throughout the province, or to the municipality. The warrant shall be mailed to or served upon the delinquent owner of the real property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the assessor and the Registrar of Deeds of the Province, or to the municipality where the property is located, 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 sanggunian concerned within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

**SECTION 132. Penalty for Failure to Issue and Execute Warrant.** - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, any local treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) 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 proceeding shall be dismissed from the service.

**SECTION 133. Advertisement and Sale.** - Within thirty (30) days after the service of the warrant of levy, the local 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 delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the provincial, or municipal 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) consecutive weeks in a newspaper of general circulation in the province, city or municipality where the 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 the real property or person having legal interest therein, and a description of the

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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 proceedings by paying delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the provincial, municipal building, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the local treasurer or his deputy shall make a report of the sale to the sanggunian concerned, and which shall form part of his records. The local 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 the delinquent tax, the interest thereon, the expenses of sale and a brief description of the proceedings: Provided, however, That 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 local Treasurer may, by ordinance duly approved, advance an amount sufficient to defray the costs of collection through the remedies provided for this Title, including the expenses of advertisement and sale.

**SECTION 134. 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 local 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 sale to 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 local Treasurer or his deputy.

From the date of sale until 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 local 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 interest of not more than two percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereon and expenses of sale.

**SECTION 135. Final Deed of Sale.** - In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the local treasurer shall execute a deed conveying to the purchaser of said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

**SECTION 136. Purchase of Property by the Local Government Units 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 for an amount insufficient to pay the real property tax and the related interest and the costs of sale the local government unit concerned 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 Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the 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 the real property tax and the related interest and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the local government unit concerned.

**SECTION 137. Resale of Real Estate Taken for Taxes, Fees, or Charges.** - The sanggunian concerned, may, by ordinance 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

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the public auction. The proceeds of the sale shall accrue to the general fund of the local government unit concerned.

**SECTION 138. Further Distraint or Levy.** - Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

**SECTION 139. Collection of Real Property Tax through the Courts.** - The local government unit concerned may enforce the collection of the basic real property tax or any other levied under this Title by civil action in any court of competent jurisdiction. The civil action shall be filed by the local treasurer within the period prescribed in Section 151 of this Ordinance.

**SECTION 140. Action Assailing Validity of Tax Sale.** - No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Title until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) 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 141. Treasurer to Certify Delinquencies Remaining Uncollected.** - The provincial, or municipal treasurer or their deputies shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the sanggunian 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 142. Periods within which to Collect Real Property Taxes.** - The basic real property tax and any other tax levied under this Title 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 each 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:

- 1) The local treasurer is legally prevented from collecting the tax;
- 2) The owner of the property or the person having legal interest therein requested to reinvestigation and executes a waiver in writing before the expiration of the period within which to collect;
- 3) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

## ARTICLE X

### TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

**SECTION 143. Definition of Terms.** - When used in this Ordinance -

- (a) Real Property refers only to lands, building and machineries intended by the owner of the land or building for an industry or work which may be carried on in a building or on a piece of land and which tend directly to meet the needs of the said industry or work.

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- (b) Buildings refer to all kinds of structure more or less permanently attached to a piece of land excluding those which are merely superimposed on the soil.
- (c) Fair Market Value is the 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.

**SECTION 144. a. Tax on Transfer of Real Property Ownership.** - There is hereby imposed on the sale, donation, barter, or in any other mode of transferring ownership or title of real property a tax at the rate of fifty-five percent (55%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

The fair market value as used herein shall be that reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlalawigan.

**b. REAL PROPERTY ASSESSMENT SERVICE FEES**

Assessment Services	Fee (Php)
1. Certified True/Photocopy of a: a. Tax declaration/property Record Form b. Tax Map c. Tax Map Control Roll (TMCR) d. Document (mode of conveyance, affidavit or any kind of record on file)	100.00
2. Plain photocopy of a Tax Declaration for reference only	25.00
3. Certification (all kinds)	100.00
4. Annotation of mortgage Below Php 100,000.00 Php 100,000.00 - Php 500,000.00 Above Php 500,000.00 *additional fee per Tax declaration in excess of 1-Tax Declaration stated in the contract	100.00 300.00 500.00 100.00
5. Cancellation of mortgage (all amounts) *additional fee per Tax Declaration in excess of 1-Tax Declaration stated in the cancellation	100.00 100.00
6. Annotation/Cancellation of Bailbond, Adverse Claim, Hold in Abeyance, etc. *additional fee per Tax Declaration in excess of 1-Tax Declaration stated in the document	100.00 100.00
7. Manual history verification of a real property 1948 onwards	150.00
8. I.T. Fee for research and verification per view request on the Tax Mapping Division	50.00
9. Processing Fee per prepared Tax Declaration (transfer, revision, Reclassification, reassessment, declared new, subdivision, consolidation, cancellation or expiration of assessment-demolished/non-existing/duplication)	100.00
10. Inspection Fee per request from point of origin (Capitol Bldg.) *Bauang, San Juan *Caba, Bacnotan, Naguilian *Aringay, Bagulin, Burgos, Balaoan, San Gabriel *Agoo, Bangar, Luna, Santol *Sto. Tomas, Sudipen, Tubao *Rosario, Pugo	100.00 150.00 200.00 250.00 300.00 350.00
11. Electronic copy of digitized maps	150.00

**SECTION 145. Exemptions.** - The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

**SECTION 146. Duty to Pay the Tax and Time of Payment.** - It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the Provincial Treasurer the tax

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herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

**SECTION 147. Surcharge and Interest for Late Payment.**- Failure to pay the tax on the date the tax is due will subject the taxpayers to a surcharge of twenty five percent (25%) of the original tax due.

In addition to the surcharge, there shall also be imposed upon the unpaid amount an interest of two percent (2%) per month of the unpaid tax from the date it is due until the tax is fully paid but in no case shall the interest in the unpaid amount or portion thereof exceed thirty six (36) months.

**SECTION 148. Administrative Provisions.** - (a) The Registrar of Deeds of the Province of La Union shall, before registering any deed, document, or instrument transferring real property ownership require the seller, transferor or executor to present the evidence of payment of this tax.

(b) The Provincial Assessor shall likewise make the same requirement before canceling an old declaration and issuing a new one in place thereof.

(c) Notaries public shall furnish the Provincial Treasurer within thirty (30) days from the date of notarization before them with a copy or any deed transferring ownership or title to any real property.

CHAPTER IV

PROVINCIAL PERMIT AND REGULATORY FEES

ARTICLE I

GOVERNOR'S PERMIT FEES

**SECTION 149. Imposition of Fees.** - There shall be collected an annual fee for the issuance of Governor's permit from every person who shall conduct a business or pursue an undertaking as follows:

1) On the business of printing and publication	
a) Publisher .....	₱ 300.00
b) Printer .....	300.00
2) On a business with franchise .....	500.00
3) On proprietors, lessees, or operators, of Amusement places .....	500.00
4) On manufacturers or producers, wholesalers of, or dealer or retailers in, distilled spirits, fermented liquors, soft drinks, cigar and cigarettes and other products delivering their products to sales outlets, or selling to consumers, whether directly or indirectly within the province using delivery trucks/vans .....	300.00
5) On the extraction of Sand and Gravel and other quarry materials please refer to Article III Sec.37.	
6) On manufacturers or producers, wholesalers of other products not mentioned above .....	300.00

In addition thereto all applicants shall pay the following:

a) Application Fee .....	₱ 100.00
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b) Tax Clearance .....	25.00
c) Sticker .....	25.00

**SECTION 150. – A. Time of Payment.** - The fee imposed herein shall accrue on the first day of January of each year and shall be paid within the first twenty (20) days of January to the Provincial Treasurer or to any of his deputies before any business or undertaking can be lawfully begun or pursued

B. Scope of Authority - Unless otherwise provided by the law, the Provincial Governor shall regulate business and undertaking subject to the payment of the permit fee and he shall prescribe rules and regulations as to the mode or manner in which they shall be conducted.

C. Application for Permit; False Statement - A written application on a prescribed form shall be made and submitted to the Provincial Governor. The application shall state the name, residence and citizenship of the applicant; a full description of the business, the particular place where the same shall be conducted and such other pertinent information or data as may be required

"The permit shall be granted only if: (1) the applicant therefore has no unsettled tax obligation whatsoever to the Provincial Government; (2) zoning regulations and/or safety, health and other requirements, if any, have been complied with; and (3) the applicant is not disqualified under any provisions of law or ordinance to establish or undertake the business applied for; (4) The applicant has not violated any regulation governing the grant of permits.

D. Issuance of Permits; Contents - The Governor's Permit shall be issued by the Provincial Governor upon presentation of the receipt for the payment of the Governor's Permit fee and for corresponding tax, fee or charge. The Provincial Treasurer shall be furnished a copy of the approved permit

"Every permit issued in accordance with this Chapter must show the name of the Applicant, his nationality, marital status, and address, nature and kind of permit, date of issue and expiration thereof and other information or data as may be necessary."

"The Provincial Governor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen, or destroyed, issue a duplicate of the permit upon payment of a fee of ₱60.00 per page for each duplicate issued."

E. Duration and Renewal of Permit - The Governor's permit shall be granted for a period of not more than one (1) year and shall expire on the 31<sup>st</sup> day of December following the date of Issuance thereof unless revoked or surrendered earlier.

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

F. Posting of Permits - Every permittee shall keep his permit posted at all times in a conspicuous area 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 possession and shall be made available at all times for inspection by the Provincial Governor, the Provincial Treasurer or their duly authorized representatives.

G. Revocation of Permits - When a person doing business or engaging in an activity under the provision of this Chapter refuses to pay an indebtedness or liability to the Province, abuses his privilege to do business, or undertaking being conducted becomes a nuisance or is permitted to be used as a resort for disorderly characters, criminal or women of ill repute, the Provincial Governor may after investigation revoke the Governor's permit. Such revocation shall operate to forfeit all sums which may have been paid with respect of said privilege, in addition to the fines and imprisonment that may be imposed by the court for the violation of any provision of this ordinance governing the establishment and maintenance of business or the

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conduct of activities and to prohibit the exercise thereof by the person whose privilege is to be revoked until restored by the Provincial Board.

- H. Expiration upon Revocation or Surrender - Every permit shall cease to be in force upon revocation or surrender thereof.

Every person holding a permit shall surrender the same upon his revocation, or upon closure of the business or discontinuance of an undertaking for which the permit was issued. The business shall be deemed finally closed only upon payment of all taxes, fees, or charges due thereon.

## ARTICLE II

### LIVESTOCK QUARANTINE REGULATORY FEES

**SECTION 151. Imposition of Tax** - Unless otherwise provided by law, the Province of La Union shall collect a quarantine regulatory fee in the sale, lease, or disposition of livestock in the Province of La Union cognizant with Article 218, Rule XXX of the Implementing Rules and Regulations (IRR) of the Local Government Code (LGC) of 1991. Hereunder are the schedules of fees, to wit:

#### A. Livestock and Other Animals Quarantine Regulatory Fees

	SHIPPED IN	SHIPPED OUT
1. Cattle, Carabao, Horse	₱ 30.00/head	₱ 30.00/head
2. Swine (adult)	100.00/head	50.00/head
3. Swine (piglet)	25.00/head	25.00/head
4. Goat, Dog, Cat	20.00/head	20.00/head
5. Poultry		
a. Egg	10.00 per 500 pcs	0.10/piece
b. Chick	0.25/head	0.25/head
c. Adult	0.25/head	0.25/head
6. Fighting Cock	20.00/head	10.00/head

#### B. Veterinary Technical Services Fees

a. Artificial Insemination	
Cattle	₱ 250.00/head
Carabao	250.00/head
Swine	200.00/head

#### C. Shipping Inspection Fee

	SHIPPED IN	SHIPPED OUT
1. Fresh Meat	P0.50 per kilo	P0.50 per kilo
2. Frozen Meat	P0.50 per kilo	P0.50 per kilo

#### D. Veterinary Consultation Fees

P 50.00/consultation

**SECTION 152. Time of Payment.** - The fee imposed herein shall be payable upon entry or Ship In and upon Ship Out to and from the Province on such livestock by the proprietor, seller or buyers as the case may be to the Provincial Treasurer or his duly authorized representative with the issuance of the corresponding Official Receipt.

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**CHAPTER V**  
**SERVICE FEES**

**ARTICLE I**  
**SECRETARY'S FEE**

**SECTION 153. Secretary's Fee.** - There shall be collected a fee from every person requesting for the issuance of the following:

- |   |         |
|---|---------|
| a) For every 100 words of fractions thereof, typewritten (not including the certificate and any notations) per copy .....   | ₱ 40.00 |
| b) Where the copy to be furnished is in printed form, in whole or in each page .....  | 40.00   |
| c) For each certificate of correctness (with seal of Office) written on the copy or attached thereto .....  | 40.00   |
| d) For certified copies of any paper, record, decree, judgment or entity which any person is entitled to demand and receive a copy (in connection with the judicial proceedings) per page ..... | 75.00   |
| e) Photocopy or any other copy produced by copying machine, per page .....  | 60.00   |
| f) Photocopy of any record, per page .....  | 60.00   |
| g) For any other certification, per page .....  | 60.00   |
| h) Clearance for maternity/paternity/sick leave .....   | 25.00   |
| i) Clearance for transfer of employment .....   | 25.00   |
| j) Clearance for terminal leave .....   | 25.00   |
| k) Research Fee for the issuance of service records, statement of remittance, etc. per page .....   | 25.00   |
| l) Issuance of service records per page .....   | 25.00   |
| m) Issuance of medical certificate:   |         |
| 1) For local employment .....   | ₱ 25.00 |
| 2) For employment abroad .....  | 50.00   |
| 3) For driver's license .....   | 25.00   |
| 4) For application for leave of absence .....   | 10.00   |
| 5) For workmen's compensation .....   | 10.00   |

**SECTION 154. Definition of Terms as used in this Ordinance.** -

- a) *A Certified Copy* - this refers to the reproduction of the original copy whether copied or xeroxed, duly authenticated/signed by competent officer/personnel.
- b) *Photocopy* - this refers to the photostat copy produced by a copying machine.

In all the foregoing, necessary mental and physical efforts are exerted by competent personnel of the Office concerned to serve and satisfy concerned parties paying their dues/obligation to this government.

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## CHAPTER V

## ARTICLE II

## PROVINCIAL PROSECUTOR'S CLEARANCE

**SECTION 155. Imposition of Fee.** - There is hereby imposed a fee for the issuance of a Provincial Prosecutor's Clearance as follows:

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|--|---------|
| a) Fiscal Clearance for local employment .....                 | ₱ 50.00 |
| b) Fiscal Clearance for employment abroad .....                | 100.00  |
| c) Fiscal Clearance for travel abroad:                         |         |
| 1) For Immigrants .....  | 150.00  |
| 2) For tourist .....   | 150.00  |
| 3) For business .....  | 150.00  |
| d) Fiscal Clearance for change of name .....                   | 150.00  |
| e) Fiscal Clearance for application for driver's license ..... | 25.00   |
| f) Fiscal Clearance for fire arms permit .....                 | 350.00  |
| g) Fiscal Clearance for naturalization .....                   | 750.00  |

**SECTION 156. Administrative Provisions.** - The fee imposed herein shall be paid to the Provincial Treasurer or his duly authorized representative upon the issuance of the clearance and the amount of the fee paid, the official receipt number and the date shall be indicated at the lower left hand margin thereof.

## ARTICLE III

## INSPECTION FEE AND RESEARCH/VERIFICATION FEE

**SECTION 157.** Before the ownership and/or possession is transferred to any individual, partnership, or corporation and the owner express interest or desire to have the property/properties inspected by competent personnel of the Office of the Provincial Assessor, the amount shall be collected from said owner as inspection fee per request provided the location of the subject lots are the same.

Likewise, owners of property/properties desiring to verify records shall pay a research/verification fee.

In connection thereto, real property owners of declared new lots and buildings who wish to produce certified true copy of their Tax Declaration shall also pay Certified True Copy Fee (Fees are presented in Sec. 144(B) Real Property Assessment Services Fees.

**SECTION 158. Definition of Term as used in this Ordinance.**

- a) Inspection refers to an official ocular examination of a piece of land/building or real property/properties.
- b) Verification is the act of establishing, confirming or substantiating the accuracy or truth of a theory, fact, allegation, speculation, etc.
- c) Research means a diligent inquiry or systematic investigation into the records/history of the transfer of a land, property and/or building from one person to another.

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ARTICLE IV

RENTAL CHARGES FOR HEAVY AND LIGHT EQUIPMENT

**SECTION 159. Imposition of Fees.** - There shall be collected from individuals charges for use of heavy equipment owned by the Province of La Union as follows:

EQUIPMENT & DESCRIPTION	RENTAL RATE/DAY	RENTAL RATE PER HOUR
<b>WHEEL LOADER (PL-97-01 &amp; PL-11-02)</b> CATERPILLAR 928G & 924H Bucket Capacity: 2.40 m <sup>3</sup> / 2.20 m <sup>3</sup> Weight: 11,405 kg; Length: 7,255 mm / 10,739 kg; Length: 6,898 mm	P 8,800.00/DAY	P 1,466.00
<b>TRACK TYPE EXCAVATOR (BH-97-01 &amp; BH-06-02)</b> CATERPILLAR 315 & 312C 3046 Direct Injection turbocharged engine Backhoe Bucket Capacity: 0.68 m <sup>3</sup> , Weight: 12,550 kg	P 8,000.00/DAY	P 1,333.00
<b>VIBRATORY COMPACTOR (VR-97-01)</b> CATERPILLAR 531C 3116 Direct Injection turbocharged engine and after cooled diesel engine	P 6,400/DAY	P 1,066.00
<b>TRACK TYPE TRACTOR (DZ-97-01 &amp; DZ-11-03)</b> CATERPILLAR D6R 3306 Direct injection turbocharged engine, Weight: 19,606 kg Blade Capacity: 3.89 m <sup>3</sup> , Weight: 20,250 kg; Length: 4,077 mm	P 10,000.00/DAY	P 1,666.00
<b>MOTOR GRADER (RG-97-01 &amp; RG-11-02)</b> CATERPILLAR 120H & KOMATSU GD511A-1 3116 Direct injection turbocharged engine/fully hydraulic 12 ft side shift blade Operating Weight: 10,800 kg. Komatsu Diesel Engine S6D95L	P 8,000.00/DAY	P 1,333.00
<b>BACKHOE LOADER (BHL-97-01 &amp; BHL-11-02)</b> CATERPILLAR 416C & KOMATSU WB93R-5E0 3054 Direct injection turbocharged engine, equipped with loader & backhoe bucket Loader Bucket Capacity: 1.03 m <sup>3</sup> ; Backhoe Bucket Capacity: 0.19 m <sup>3</sup> , 4 Wheel Drive	P 8,000.00/DAY	P 1,333.00
<b>VIBRATORY COMPACTOR (VR-07-02)</b> CATERPILLAR CB214E 3013 Naturally aspirated direct injection diesel engine, equipped with 2 smooth drum. Weight: 2,610 kg	P 5,000.00/DAY	P 833.00
<b>TRACK TYPE TRACTOR (DZ-07-02)</b> CATERPILLAR D4GXL 3046T Direct injection turbocharged 6 cylinder engine, equipped with 1.92 m <sup>3</sup> power angling/tilting blade, 3 rippers & canopy. Weight: 8,400 kg	P 8,000.00/DAY	P 1,333.00
<b>SKID STEER LOADER (SSL-07-01)</b> CATERPILLAR 216B 3034 Naturally aspirated diesel engine rated 2600 rpm Weight: 2,550 kg; Loader Bucket Capacity: 0.4 m <sup>3</sup>	P 4,000.00/DAY	P 666.00
<b>PRIME MOVER WITH LOW BED (SFY 178)</b> INTERNATIONAL (SURPLUS) Cummins NTC-315 turbo diesel engine ; Transmission: 9 speed manual; 315 HP ; Suspension: Leaf spring ; 10 pcs tires (295/75)	P 10,000.00/DAY	P 1,666.00
<b>LOW BED TRAILER (SUD 261)</b> DOOSUNG MOTOR CO., LTD Capacity: 30 tons; Length: 10,440 mm; Width: 2,750 mm Height: 1,625 mm High tensile steel frame, 2 axle, 8 Wheeler & full air brake system	P 5,000.00/DAY	P 833.00

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<b>DUMPTRUCK (SER 801, 802, 803, 809, 812, 813, SHP 777, SKA 746 &amp; SKA 747)</b> HYUNDAI D6BR, ISUZU FSR33H & ISUZU FTR 4X2 Capacity: 8 tons, 6 Wheeler Dump Body Capacity: 3.8 m <sup>3</sup> , 6 Wheeler; Diesel Engine 6HH1-N Dump Body Capacity: 5.0 m <sup>3</sup> , 6 Wheeler; Turbocharged Diesel Engine 6HK1-TCN	P 4,800.00/DAY	P 800.00
<b>DUMPTRUCK (SKA 743 &amp; SKA 748)</b> ISUZU FTS (4X4) Dump Body Capacity: 4.0 m <sup>3</sup> 6 Wheeler; Six Cylinder Turbocharged Diesel Engine 6HK1-TCN	P 4,800.00/DAY	P 800.00
<b>CARGO TRUCK (SFW 662)</b> ISUZU CVR-8PEI Capacity: 12 Tons 6 Wheeler, 8 Cylinder diesel engine	P 4,800.00/DAY	P 800.00
<b>CARGO TRUCK (SKA 745 &amp; SKV 965)</b> ISUZU NOR (4X2) & NKR Capacity: 3,500 kg, 6 Wheeler; 4 Cylinder Turbocharged Diesel Engine 4HK1-TCN Drop Side with Power Tail Gate	P 3,000.00/DAY	P 500.00
<b>MAN LIFTER TRUCK (SJR 407)</b> ISUZU (Surplus) Capacity: 150 kg Boom: 15 meters	P 4,800.00/DAY	P 800.00
<b>FORK LIFT (FL-01-01)</b> MITSUBISHI FD100 Capacity: 10 tons Wheel Type: 6 Wheeler R20	P 5,600.00/DAY	P 933.00
<b>WING VAN</b> ISUZU Gross Weight: 8,000 kg Net Cap: 4,000 kg	P 4,800.00/DAY	P 800.00
<b>AIR COMPRESSOR</b> AIRMAN Normal Operating Pressure: 0.7 MPA Net Dry Mass: 805 kg	P 4,000.00/DAY	P 666.00

It shall be a rule that the Fuel, Oil and Per Diems of drivers/operators shall be shouldered by the requesting party.

**SECTION 160. Conditions.** - No individual shall be allowed to use heavy equipment on lease unless he conforms with the following conditions:

- Diesel fuel shall be furnished by the lessees.
- A contract of lease shall be signed by the Provincial Governor and the Provincial Engineer, only countersigned by the Provincial Treasurer, and the lessee.
- No equipment shall be released to the lessee without lease contract duly signed by the parties as specified in letter (b) under this Section.
- No contract shall be released without prior payment as evidenced by an official receipt issued by the office of the Provincial Treasurer.
- A copy of lease contract shall be furnished the office of the Provincial Treasurer as a basis for issuance of an official receipt acknowledging payment of rental.
- No equipment shall be leased for use outside of the province without a special permit from the Provincial Governor.

**SECTION 161. Discounts to Barangay/Municipal Governments.** - Barangay/ Municipal Governments are entitled to fifty percent (50%) discount on the equipment rental rates.

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**SECTION 162. Income on Equipment Rental Distribution.** - The proceeds of equipment rental income shall be distributed to the following accounts:

- a) Capital Outlay for future equipment requirements - 40 %
- b) An Account for the purchase of spare parts, for the operation and maintenance of existing equipment, and for the rehabilitation of still serviceable equipment - 40 %
- c) General Fund, for any purpose other than items a) and b) - 20 %

**SECTION 163. Penalty.** - Any violator of the provisions of this Article shall be fined the amount of P2,000.00 or imprisonment of one (1) month, or both, at the discretion of the court.

ARTICLE V

RENTAL CHARGES FOR THE DIEGO SILANG HALL, PROVINCIAL CAPITOL, CITY OF SAN FERNANDO, LA UNION.

**SECTION 164. Imposition of Fees** – Fees shall be collected from individuals, entities/agencies for the use of the Diego Silang Hall owned by the Province of La Union as follows:

With Facilities:  
P5,000.00 for the first two (2) hours  
P2,000.00 for each succeeding hour

**SECTION 165. Condition** – No entity/agencies shall be allowed to use the Diego Silang Hall unless it conforms with the above rates.

**SECTION 166.** Any reduction or exemption from the above rates should be arranged with and approved by the Governor.

ARTICLE VI

RENTAL RATES OF THE FIVE (5)-STOREY PROVINCIAL ADMINISTRATIVE AND COMMERCIAL BUILDING

**SECTION 167. Imposition of Fees.** Fees shall be collected from individuals, entities/agencies for the use of the Provincial Administrative and Commercial Building owned by the Province of La Union as follows:

FLOOR LEVEL	RENTAL AREA (sq.m.)			RENTAL RATES/ SQ.M.	COST		
	NORTH	SOUTH	TOTAL		LEFT	RIGHT	TOTAL
1 <sup>st</sup> Floor	66.35	58.65z	125.00	450.00	29,857.50	26,392.50	56,250.00
2 <sup>nd</sup> Floor	115.15	125.45	240.60	300.00	34,545.00	37,635.00	72,180.00
3 <sup>rd</sup> Floor	115.15	125.45	240.60	250.00	28,787.50	31,362.50	60,150.00
4 <sup>th</sup> Floor	115.15	125.45	240.60	200.00	23,030.00	25,090.00	48,120.00
5 <sup>th</sup> Floor	115.15	125.45	240.60	200.00	23,030.00	25,090.00	48,120.00
Total	526.95	560.45	1,087.40		139,250.00	145,570.00	284,820.00

**SECTION 168.** Any reduction or exemption from the above rates should be arranged with and approved by the Governor.

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ARTICLE VII

RENTAL RATES OF THE LA UNION TECHNOLOGY & LIVELIHOOD DEVELOPMENT CENTER

SECTION 169. Imposition of Fees. Fees shall be collected from individuals, entities/agencies for the use of the La Union Technology & Livelihood Development Center as follows:

Room No.	Room Type	Room Rate
1	Regular room (can accommodate 2 pax)	Php 700.00/day
2	Regular room (can accommodate 6 pax)	Php 900.00/day
3	Regular room (can accommodate 6 pax)	Php 900.00/day
4	Regular room (can accommodate 4 pax)	Php 800.00/day
5	Regular room (can accommodate 4 pax)	Php 800.00/day
6	Regular room (can accommodate 8 pax)	Php 1,000.00/day
7	Regular room (can accommodate 8 pax)	Php 1,000.00/day
8	Regular room (can accommodate 4 pax)	Php 800.00/day
9	Deluxe Room (can accommodate 2 pax)	Php 1,150.00/day
10	Deluxe Room (can accommodate 4 pax)	Php 1,250.00/day
11	Deluxe Room (can accommodate 6 pax)	Php 1,350.00/day

Other facilities (Function Hall)

Particulars	Rate
Area 1-2 or 1-3	Php5, 000.00 per 8 hrs. Php500/hr. extension after the first 8 hours. Php3, 500.00 per 4 hrs. Php500/hr extension after the first 4 hours.
Area 1 or 2	Php 3, 500.00 per 8 hours with 250/hr of extension. Php 2, 000.00 per 4 hours with 250/hrs. of extension.

- **Amenities:**  
Free Wifi connection  
Fully air-conditioned rooms  
Tables and chairs  
Projector, Sound System  
Security Guards on 24 hour duty

ARTICLE VIII

DISTRICT HOSPITALS CHARGES AND FEES

SECTION 170.

1) ROOM CHARGES	
a) Private Room with AC/TV/Toilet	P1,000.00/day
b) Private Room with AC	P 800.00/day
c) Private Room with Electric Fan	P 600.00/day
d) Semi Private Ward with Aircon/Toilet (2-6 patients)	P 700.00/day/patient
e) Service Ward	P 400.00/day
f) Professional Fee	
aa) General Practitioner	P 300.00/day
bb) Medical Specialist	P 500.00/day

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2) DELIVERY ROOM CHARGES	
a) Package-NSD, Perineorrhaphy, Forceps Delivery	P 5,000.00
b) Package- Bilateral Tubal Ligation (BTL)	P 3,000.00
c) Package -Dilatation & Curettage (D&C)	P 6,000.00
d) Newborn Package	PHIC P 1,550.00 less NB Hearing Test
3) OTHER CHARGES	
a) Ambulance Fee	
- Caba to La Union Medical Center, Agoo	P 350.00
- Caba to Ilocos Training & Regional Medical Center	P 500.00
- Caba to Bethany Hospital, City of San Fernando	P 550.00
- Caba to LORIMA Hospital, Carhatan, City of San Fernando	P 600.00
- Bacnotan to City of San Fernando	P 500.00
- Naguilian to City of San Fernando	P 500.00
- Rosario to Agoo	P 500.00
- Rosario to City of San Fernando	P 1,000.00
- Balaoan to City of San Fernando	P 700.00
- Balaoan to La Union Medical Center, Agoo	P 1,000.00
- Naguilian to La Union Medical Center, Agoo	P 700.00
- Bacnotan to La Union Medical Center, Agoo	P 1,000.00
- La Union to Baguio City	P 2,000.00
- La Union to Manila	P 5,000.00
b) Emergency Room Fee	P 80.00
c) OPD Consultation Fee	
- 8 AM to 4PM	P 50.00
- After 4PM	P 80.00
- Saturdays, Sundays and Holidays	P 80.00
d) Other Fees	
- Admission Fee	P 100.00
- ECG - Electrocardiogram (except official reading)	P250.00
- Suturing Fee (without supply)	P 100.00
- Injection Fee	
- OPD	P 40.00/injection
- Inpatient	P 100.00/day
- IntraVenous Fluid Insertion (IVF)	
- OPD	P 50.00
- Inpatient	P 100.00/day if inserted
- Nebulization Fee	
- OPD	P 30.00
- Inpatient	P 100.00/day
- Skin Test	P 30.00/drug tested
- Cardio Tocograph (CTG)	P 250.00
- Cardiac Monitor	P 50.00/hour
- Pulse Oximeter	P 20.00
- Indwelling Foley Catheter Insertion (IFC)	
- OPD	P 50.00
- Inpatient	P 100.00/one time
- Naso Gastric Tube Insertion (NGT)	
- OPD	P 50.00
- Inpatient	P 100.00/one time

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- Intubation	P 150.00
- Gastric Lavage	P 100.00
- Doppler	P 50.00
- Ear Flushing/Irrigation	P 100.00
- Foreign Body Removal	P 100.00
- Incision and Drainage (I & D)	P 100.00
- Removal of Suture	P 50.00
- Dressing Fee	P 50.00
- Internal Examination (IE)	P 50.00
- Rectal Exam	P 50.00
- Extraction Fee (for send out lab test)	P 50.00
- Circumcision (without take home medicines)	P 600.00
- Excision, Minor surgeries (OPD, without supply)	P 300.00
- Use of Electrocautery Machine	P 200.00
- Newborn Screening	P600.00
- Perilyte Exposure	P50.00
- Medico-Legal Examination	P 100.00
- Oxygen (2 liters/min)	P 5.00
- Oxygen/tank (big cylinder)	P 1,000.00
- Oxygen Tank Rental Fee/day (excluding regulator)	P 100.00
- Dormitory Fee (per day)	P 50.00
- Morgue Fee	P 500.00
4) OPERATION ROOM CHARGES: (Major Operations)	
- Operating Room Fee (For use of 1 ½ hours)	P 3,000.00
5) ROOM CHARGES: (Medium Operations)	
- Operating Room Fee (For use of 1 hour)	P 2,000.00
6) OPERATING ROOM CHARGES (Minor Operations)	
- Operating Room Fee (For use of 30 minutes)	P 1,000.00
7) PROVINCIAL HOSPITAL FACILITIES	
- Canteen (exclusive of water and electric bills)	P 2,000.00/month - net

**SECTION 171. Laboratory Charges****LABORATORY CHARGES**

<b>HEMATOLOGY</b>	
Blood Typing ABO Typing	P 50.00
RH Typing	50.00
Complete Blood Count (CBC) Automated/Manual	190.00
Clotting Time (CT)	40.00
Bleeding Time (BT)	40.00
ESR - Erythrocyte Sedimentation Rate	100.00
Hemoglobin	40.00
Hematocrit	50.00
WBC- White Blood Cell Count	50.00
Red Blood Cell Count	25.00
Blood Indices	120.00
Platelet Count	80.00
Differential Count	50.00

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Protime	350.00
APTT - Activated Partial Thromboplastin Time	400.00
Blood Morphology (PBS)	250.00
BSM - Blood Smear for Malaria	75.00
Direct Antiglobulin Test (DAT)	P 200.00
<b>CLINICAL MICROSCOPY</b>	
Urinalysis	50.00
Urine Bile	10.00
Urine Sugar	10.00
Urine Protein	10.00
Pregnancy Test	150.00
FOBT - Fecal Occult Blood Test	100.00
Fecalysis	40.00
<b>CLINICAL CHEMISTRY</b>	
FBS- Fasting Blood Sugar	130.00
RBS - Random Blood Sugar	130.00
Hemoglucotest	100.00
Total Cholesterol	150.00
Lipid Profile (LP) with LDL, VLDL, CHD, Risk Factor	570.00
Triglycerides	170.00
HDL - High Density Lipoprotein	250.00
BUN - Blood Urea Nitrogen	130.00
BUA - Blood Uric Acid	120.00
Creatinine	150.00
Aspartate Aminotransferase (AST/SGOT)	150.00
Alanine Amino Transferase (ALT/SGPT)	160.00
Na, K, Cl - Sodium, Potassium, Chloride	470.00
TPAG – (Total Protein,Albumin, Globulin)	300.00
Sodium	120.00
Potassium	150.00
Chloride	200.00
Total Protein	150.00
Albumin	150.00
Total Bilirubin,B1, B2	400.00
<b>IMMUNOHEMATOLOGY</b>	
Crossmatching (Slide Method)/Bag Slide	250.00
Coomb's	400.00
<b>SEROLOGY/IMMUNOLOGY</b>	
ASO Titer - Anti-Streptolysin O (Qualitative Test)	200.00
ASO Titer - Anti-Streptolysin O (Quantitative Test)	500.00
Widal Test	250.00
Hepatitis A (HAV IgI/IgM) Rapid Test	400.00
Dengue Duo (IgG/IgM and NSI ) Rapid Test	1,000.00
Leptospira Rapid Test	800.00
HBsAG - Hepatitis B Surface Antigen Rapid	200.00
Syphilis Rapid Test	150.00
Salmonella Typhi Rapid Test	500.00
fT3 - Free T3 (tri-iodothyronine)	500.00
fT4 - Free T4 (Thyroxine)	500.00
TSH - Thyroid Stimulating Hormone	575.00
PSA -Prostate Specific Antigen	890.00
<b>MICROBIOLOGY</b>	
AFB - Acid Fast Bacillus Staining/Slide	75.00

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Gram Staining (G/S)	100.00
KOH - Potassium Hydroxide Mount	85.00

**SECTION 172. X-Ray Charges**

EXAM	FEE	READING FEE
CHEST AP (ADULT)	P130.00	P 50.00
CHEST APLAT.	180.00	100.00
CHEST AP (CHILD)	130.00	100.00
CHEST APLAT.	160.00	100.00
APICO VIEW	130.00	50.00
LAT. DECUBITUS	130.00	50.00
T CAGE	130.00	50.00
STERNUM OBLIQUE	130.00	50.00
STERNUM LAT.	130.00	50.00
SKULL APL	160.00	100.00
SKULL APL TOWNES	200.00	100.00
WATERS VIEW	100.00	50.00
CALDWELLS VIEW	100.00	50.00
SUBMENTO VERTEX VIEW	100.00	50.00
NASAL BONE	100.00	50.00
MANDIBLE APO	160.00	100.00
MASTOID SERIES	200.00	100.00
CERVICAL APLAT.	160.00	100.00
CERVICO THORACIC APLAT. (PEDIA)	160.00	100.00
CERVICO THORACIC APLAT. (ADULT)	200.00	100.00
THORACO LUMBAR VERTEBRAE APLAT. (PEDIA)	160.00	100.00
THORACO LUMBAR VERTEBRAE APLAT. (ADULT)	180.00	100.00
LUMBO SACRAL VERTEBRAE APL (PEDIA)	160.00	100.00
LUMBO SACRAL VERTEBRAE APL (ADULT)	180.00	100.00
ABDOMEN SUPINE/UPRIGHT	180.00	100.00
ABDOMEN AP/LAT. (PEDIA)	160.00	100.00
KUB	130.00	50.00
PELVIS AP.	130.00	50.00
PELVIS APLAT.	160.00	100.00
SACRUM AP.	130.00	50.00
SACRUM APLAT.	160.00	100.00
COCCYX AP.	130.00	50.00
COCCYX APLAT.	160.00	100.00
SHOULDER AP.	130.00	50.00
SHOULDER BILATERAL	160.00	100.00
SHOULDER AP, INTERNAL EXTERNAL ROTATION	200.00	100.00
SHOULDER AXILLARY VIEW	130.00	50.00
SCAPULA LAT. Y AXIS PROJECTION	130.00	50.00
CLAVICLE AP.	130.00	50.00
HUMERUS APLAT.	160.00	100.00
ELBOW JOINT APLAT.	160.00	100.00
FOREARM APLAT.	160.00	100.00
WRIST APLAT.	160.00	100.00
HAND APLAT.	160.00	100.00
HAND AP/OBLIQUE	160.00	100.00

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HIP JOINT AP.	130.00	50.00
HIP JOINT BILATERAL	160.00	100.00
HIP JOINT JUDET VIEW	160.00	100.00
FEMUR APLAT.	160.00	100.00
KNEE JOINT APLAT.	160.00	100.00
PATELLA APLAT.	160.00	100.00
PATELLA SUNRISE VIEW	130.00	50.00
LEG APLAT.	160.00	100.00
ANKLE JOINT APLAT.	160.00	100.00
ANKLE JOINT MORTISE VIEW	130.00	100.00
ANKLE JOINT (STRESS STUDY)INVERSION/EVERSION	160.00	100.00
FOOT APLAT.	160.00	100.00
FOOT APO	160.00	100.00
CALCANEOSUS LATERAL/TANGENTIAL	130.00	50.00

**SECTION 173. Ultra Sound Charges**

ULTRASOUND EXAMINATION	CHARGES	READING FEE
Whole Abdomen	600.00	200.00
Upper Abdomen	500.00	200.00
Lower Abdomen	500.00	200.00
HBT- (Hepato-Biliary Tract)	300.00	200.00
HBT with Pancreas	350.00	200.00
KUB – (Kidney, Ureter, Bladder	300.00	200.00
KUB with Prostate	350.00	200.00
Transvaginal	450.00	200.00
Thyroid	350.00	200.00
Breast	300.00	200.00
Cranial	300.00	200.00
Pelvic Ultrasound (PUS)	300.00	200.00
PUS with BPS - Bio Physical Scoring	350.00	200.00
Pelvic	300.00	200.00
NECK	300.00	200.00

**SECTION 174. Dental Charges**

	Charges
1. Tooth Extraction	P 100.00
2. General Prophylaxis	150.00
3. Amalgam/light cure	150.00
4. Pits and Fissure Sealants	250.00
5. Oral Prophylaxis	150.00
6. Temporary Filling	100.00
7. Permanent Filling	250.00
8. Dental X-ray	250.00

**SECTION 175. Other Charges**

a) Issuance of Certificates	P 100.00
- Medical Certificate	100.00
- Medical Certificate for Students	50.00
- Medico-legal	100.00
- Certificate of Training	50.00
b) Issuance of Duplicate copy of laboratory result/copy	20.00

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## SECTION 176. Charity Patients.

1. *Class A – Pay Patients/Private Patients (Admitted in Private Room or Suite Room)*  
– Patients shall pay in full all fees/charges for hospital and professional services
2. *Class B – Pay Ward (Patients at the service ward with private doctors)*  
– Patients shall pay in full all fees/charges for professional and hospital services rendered at the Pay Ward level.
3. *Class C – Service Ward*  
(2,444.00-2,985.77) C1 – Patient shall pay 75% of hospital charges for medicines given, Ancillary services rendered and others, if any.  
  
(1,901.00-2,443.99) C2 – The patient shall pay 50% of the charges for medicine given, Ancillary services rendered.  
  
(1,357.16-1,900.00) C3 – The patient shall share any affordable amount for medicine provided and Ancillary services rendered  
– 75% discount
4. *Class D – Patient shall not pay for hospital charges incurred.*  
– 1,357.16

**SECTION 177. Discount.** Only one (1) type of discount can be availed of by a patient. Philhealth patients who are entitled to Philhealth reimbursements can avail of the charity discounts mentioned in the preceding section according to their income classification for purposes of settling their hospital bill. Provincial and municipal employees, senior citizens, **Persons with Disabilities and Solo Parent** shall select one (1) type of discount if they also fall under Charity B and Charity C classifications.

### RENAL OF PROVINCIAL HOSPITAL FACILITIES

Canteen (exclusive of water and electric bills) – P 2,000.00 / month

## CHAPTER VI

### GRANTING FISCAL INCENTIVES AND TAX EXEMPTION TO FOREIGN INVESTORS DOING BUSINESS WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF LA UNION

**SECTION 178.** An Ordinance Granting Fiscal Incentives and Tax Exemption To Foreign Investors Doing Business within Territorial Jurisdiction of the Province of La Union. - Pursuant to Section 192 of RA No. 7160, otherwise known as the Local Government Code of 1991, the Sangguniang Panlalawigan, hereby grants to all foreign persons, natural and juridical, which will engage in trade or business within the Province of La Union Fiscal Incentives Holiday and exemption from all taxes, fees, charges and other impositions as defined by the Local Government Code of 1991 and now being levied by the Provincial Government.

**SECTION 179.** Tax Exemptions Enjoyed for a Period of Two (2) Years. - This tax exemption shall be enjoyed for a period of two years from the start of operations of the foreign investors concerned.

## CHAPTER VII

### CIVIL REMEDIES FOR COLLECTION OF REVENUES

**SECTION 180.** Civil Remedies. - The civil remedies available for the enforcement of the payment of delinquent taxes imposed in this Code shall be by distraint of personal property, and

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by legal action. Either of these remedies or both simultaneously be pursued at the discretion of the provincial government.

**SECTION 181. Distrainment of Personal Property.** - The remedy by a distraint shall be conducted as follows:

(a) *Seizure* - Upon the failure of the person owing any local tax to pay the same at the time required, the Provincial Treasurer or his deputy may, upon written notices, seize or confiscate any personal property belonging to that person or any personal property subject to the tax liens, in sufficient quantity to satisfy the tax in question together with any increment thereto incident to delinquency and the expenses of seizure.

In this case, the Provincial Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of tax and penalty due. This shall serve as a sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of Section 31 Commonwealth Act. No. 470 (Assessment Law) as amended, distraint personal property shall be sold at public auction in the manner provided for.

(b) *Accounting for Distrained Goods* - The officer executing the distraint shall make or cause to be made an account of the goods or effects distrained, a copy of which is signed by himself shall be left either with the owner or person from whose possession the goods or effects were 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 the two public places within the Province of La Union, where the distraint made, specifying the date and time of sale and the articles distrained. The time of sale shall not be less than twenty (20) days after notice of the owner or possessor of the property as above specified and the publication or posting of the notice. One place of the posting of the notice shall be at the Office of the Provincial Governor in which the property is distrained.

(d) *Release of Distrained Property upon Payment Prior to Sale* - If at any time prior to the consummation of the sale, all the taxes and penalties including proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner or possessor.

(e) *Procedure of Sale* - At time and place fixed in the notices, the officer shall sell the goods or effects so distrained at the public auction to the highest bidder for cash. Within five (5) days, after sale, the Provincial Treasurer shall make a report of the proceedings in writing to the Provincial Governor.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of the distraint, the same shall be considered as sold to the province for the amount of the assessment made thereon by the Committee on appraisal and to the extent of the same amount, the tax delinquencies shall be canceled.

Said Committee on Appraisal shall be composed of the Provincial Treasurer as Chairman, with a representative of the COA and the Provincial Assessor, as member.

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

g) *Levy on Real Property* - After the expiration of the time required to pay the delinquency tax, fee, or charge, real property may be levied before, of simultaneously, or after

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the distraint of personal property belonging to the delinquent taxpayer. To this end, the Provincial Treasurer, shall prepare a solely authenticated certificate showing the name of the taxpayer and the amount of the tax, fee, or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the province. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the assessor and the Registrar of Deeds of the province 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 is absent from the province, to his agent or the manager of the business in respect to which the liability arose, or if there is none, to the occupant of the property in question.

In case the levy on 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 execution of the distraint, proceed with the levy on the taxpayer's real property.

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

On 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 or execute the warrant of distraint or levy after the expiration of the time prescribe or who is found guilty of abusing the exercise thereof by competent authority, shall be automatically dismissed from the service after due notice and hearing.

h) *Advertisement and Sale* - Within thirty (30) days after levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property of a usable portion thereof as may be necessary to satisfy the claim and cost of sale, and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the municipal building, and in public and conspicuous place in the barangay where the real property located, and by publication once a week for three (3) weeks in a newspaper where the property is located. The advertisement shall contain the amount of taxes, fees, or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom 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 property to be sold, or at any other place determined by the Provincial Treasurer conducting the sale and specified in the notice of 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, and which shall form part of his records. After consideration 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, charges and related surcharges, interests, or penalties: Provided, however, that an 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 a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation, in cases of personal property including improvements thereon.

i) *Redemption of property sold* - Within one (1) year from the date of the 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, interests or penalties 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 purchase to the date of 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 to the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid

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by him plus the interest of not more than two percent (2%) per month herein provided for, the portion or the cost of sale and other legitimate expenses incurred by him, and sold property, thereafter, shall be free from the lien of such taxes, fees, or charges, related surcharges, interests 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.

j) *Final Deed to Purchaser* - In cases 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, or charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

k) *Purchase of Property by the Province for Want or 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 taxes, fees, or charges, related surcharges, interests, penalties and costs, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the Province of La Union to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture, to transfer the title of the forfeited property to the Province of La Union without the necessity of an order from a competent court.

l) *Resale of Real Estate taken from Taxes* - The Sangguniang Panlalawigan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding paragraphs at public auction. The proceeds of the sale shall accrue to the General Fund of the Province of La Union to the extent to the rightful share.

m) *Collection of Delinquent Taxes, Fees, Charges, or Other Revenues through Judicial Action* - The Province of La Union may enforce the collection of delinquent taxes, fees, charges, or other revenue by civil action in any court of competent jurisdiction. The civil action shall be filed by the Provincial Treasurer within the period prescribed in Section 194 of RA No. 7160, as implemented under Article 285 of the Implementing Rules and Regulations (IRR).

n) *Further Dstraint or Levy* - The remedies by dstraint and levy may be repeated if necessary until the full amount due including all expenses, is collected.

o) *Personal Property Exempt from Dstraint or Levy* - The following property be exempt from dstraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge including the related surcharge and interests:

- 1) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment.
- 2) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation.
- 3) His necessary clothing, and that of all his family.
- 4) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00)
- 5) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months.
- 6) The professional libraries of doctors, engineers, lawyers and judges.

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- 7) One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (₱10,000.00), by the lawful use of which a fisherman earns his livelihood.
- 8) Any material or article forming part of the house or improvement of any real property.

## CHAPTER VIII

### GENERAL PENAL PROVISIONS

**SECTION 182. Penalties for Violation of Tax Ordinance.** - Any violation of the provisions of this Code, or of the rules and regulations promulgated by authority or by this Code, but not covered by a specific penalty hereof shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (₱1,000.00) nor more than Five Thousand Pesos (₱5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

Penalty for failure to file sworn statement under Sec. 203 of RA No. 7160, one-half (1/2) of one percent (1%) of the total market value of the property but in no case shall be less than Thirty Pesos (₱30.00) nor more than One Thousand Five Hundred Pesos (₱1,500.00).

**SECTION 183. Persons Liable.** - If the violation is committed by a juridical person, or entity, the President, Manager or any other person entrusted with the administration or management thereof at the time of the commission of the violation shall be held liable therefore and subject to the penalties herein provided.

**SECTION 184. Payment of Fine or Service of Sentence Does not Extinguish Tax Liability.** - The payment of the fine or service of the sentence prescribed in this Code does not extinguish the tax liability of the offender which may have accrued in favor of the Province.

## CHAPTER IX

### FINAL PROVISIONS

**SECTION 185. Separability Clause.** - If, for any reason or reasons, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions hereof.

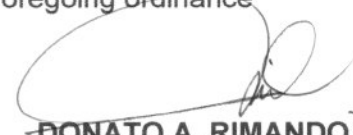
**SECTION 186. Repealing Clause.** - All laws, acts, executive orders, proclamations, ordinances, rules and regulations, or parts thereof, inconsistent with or in conflict with the provisions of this Ordinance, shall be deemed repealed or amended accordingly.

**SECTION 187. Date of Effectivity.** - This Code shall take effect in accordance with the provisions of the Local Government Code of 1991.

APPROVED.

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I hereby certify to the correctness to the foregoing ordinance


  
**DONATO A. RIMANDO**  
Secretary to the Sanggunian

ATTESTED:

  
**AUREO AUGUSTO Q. NISCE**  
Vice-Governor  
Presiding Officer



**FRANCISCO "KIT" C. ORTEGA, JR.**  
Sangguniang Panlalawigan Member



**MARIA ANNABELLE S. DE GUZMAN**  
Sangguniang Panlalawigan Member



**JONATHAN JUSTO A. ORROS**  
Sangguniang Panlalawigan Member



**CHRISTIAN I. RIVERA**  
Sangguniang Panlalawigan Member



**GARY N. PINZON**  
Sangguniang Panlalawigan Member




**RUPERTO A. RILLERA, JR.**  
Sangguniang Panlalawigan Member



**REYNALDO M. MOSUELA**  
Sangguniang Panlalawigan Member



**BELLARMIN A. FLORES II**  
Sangguniang Panlalawigan Member



**CARLO CASTOR U. CONCEPCION**  
Sangguniang Panlalawigan Member

APPROVED:



**FRANCISCO EMMANUEL "PACOY" R. ORTEGA III**  
Governor

