



Sangguniang Panlalawigan

BATAAN CAPITOL, BALANGA CITY

SANGGUNIANG PANLALAWIGAN
CAPITOL BATAAN

RELEASED
RECORDS DIVISION

30 JAN 2015

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION
OF THE SANGGUNIANG PANLALAWIGAN OF BATAAN HELD AT MEMBER
THE SP SESSION HALL, CAPITOL, BALANGA CITY, BATAAN
ON DECEMBER 15, 2014

PROVINCIAL MEMBER
RECEIVED
DATE: 01-30-15
TIME: 4:14 - PM
BY: OMAR

PRESENT:

Hon. Efren E. Pascual, Jr., Vice-Governor and Presiding Officer

FIRST DISTRICT:

Hon. Dexter B. Dominguez, Board Member
Hon. Aristotle J. Gaza, Board Member
Hon. Gaudencio C. Ferrer, Board Member
Hon. Rolando Z. Tigas, Board Member
Hon. Reynaldo T. Ibe, Jr., Board Member

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SECOND DISTRICT:

Hon. Jovy Z. Banzon, Board Member
Hon. Edgardo P. Calimbas, Board Member
Hon. Dante R. Manalaysay, Board Member
Hon. Gerardo R. Roxas, Board Member
Hon. Jose C. Villapando, Sr., Board Member

Hon. Doroteo M. Austria, Board Member (FABC President)
Hon. Manuel N. Beltran, Board Member (POL President)

ABSENT:

None

OFFICE OF THE VICE GOV.
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BY: *Alm...*
DATE: 01/30/15
TIME: 3:00 PM

RESOLUTION NO. 271

PROVINCIAL LEGAL OFFICE
PROVINCE OF BATAAN
RECEIVED
01-30-2015
BY: *R...*
TIME: 4:21 P.M.

WHEREAS, to be self-reliant, Local Government Units are vested by the 1987 Philippine Constitution with powers to create its own sources of revenues and to levy taxes and fees;

WHEREAS, in compliance with the Local Government Code of 1991, the Provincial Government of Bataan, thru legislation hereby approves the Bataan Revenue Code of 2014;

NOW, THEREFORE, on motion duly made and unanimously carried;

RESOLVE, that the Sangguniang Panlalawigan approves, as it hereby approves, the following Bataan Revenue Code of 2014:

ALBERT S. GARCIA
Provincial Governor

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ORDINANCE NO. 14-001

CHAPTER I
GENERAL PROVISIONS

SECTION 1. TITLE OF THE CODE. - This Code shall be known and cited as the "BATAAN REVENUE CODE OF 2014."

SECTION 2. SCOPE. - Except as otherwise provided, this Code shall apply to all persons and properties within the territorial jurisdiction of the Province of Bataan.

CHAPTER 2
SPECIFIC PROVISIONS ON THE TAXING AND OTHER REVENUE-
RAISING POWERS OF THE PROVINCE OF BATAAN

ARTICLE A
REAL PROPERTY TAX

Section 3. DEFINITIONS. - The terms defined in Section 199 of the Local Government Code shall have the same meaning when used in this Article.

SECTION 4. IMPOSITION OF BASIC TAX. - There is hereby imposed an ad valorem tax of one percent (1%) on the assessed value of real properties, such as land, building, machinery and other improvement, located in the Province of Bataan, except those within the City of Balanga and those which are by law specifically exempted.

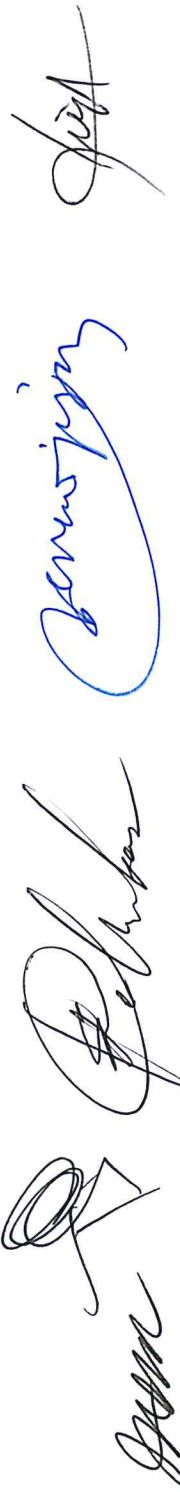
SECTION 5. ADDITIONAL LEVY ON REAL PROPERTY FOR THE SPECIAL EDUCATION FUND (SEF). - There is hereby imposed an additional levy on real property for the Special Education Fund (SEF) an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax.

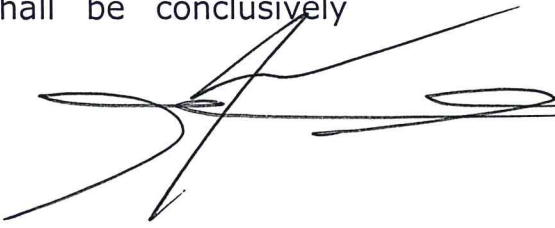
SECTION 6. DUTY OF PERSON ACQUIRING REAL PROPERTY OR MAKING IMPROVEMENT THEREON. - It shall be the duty of any person, natural or juridical, or authorized representative, acquiring at any time real property or making any improvement on real property, to prepare, or cause to be prepared, and file with the Provincial Assessor a sworn statement declaring the true value of subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier.

It shall also be the duty of such person to notify the Provincial Assessor whenever there is a change in his address, otherwise the address appearing on the tax declaration shall be conclusively presumed to be his true and correct address.


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Provincial Governor







SECTION 7. DUTY OF OWNER OF MACHINERY. – It shall be the duty of all persons, natural or juridical, owning or operating machineries, as herein defined, to file with the Provincial Assessor a sworn statement declaring the true value, acquisition cost and date of acquisition of such property, whether previously declared or undeclared, taxable or exempt.

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.

Such declaration shall also contain a description of the property sufficient in detail to enable the Provincial Assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the Provincial Assessor within sixty (60) days from acquisition or within sixty (60) days from the effectivity of this ordinance if the real property was acquired prior to the effectivity of this ordinance.

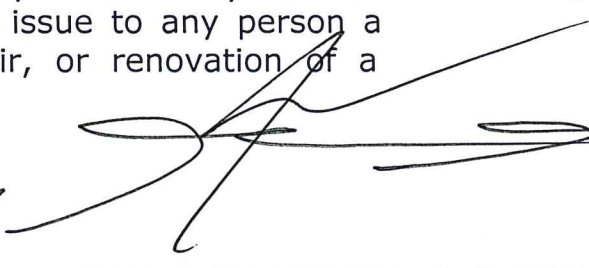
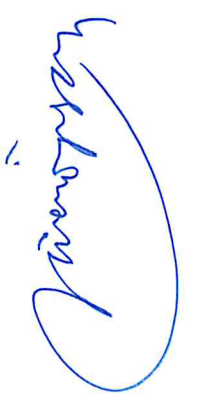
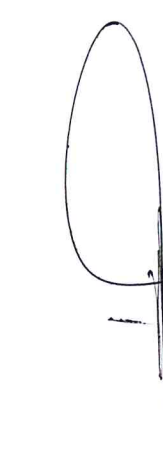
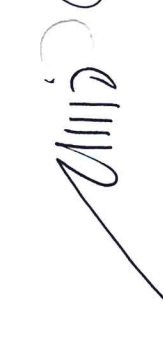
SECTION 8. NOTIFICATION OF TRANSFER OF REAL PROPERTY OWNERSHIP. – Any person who shall transfer real property ownership to another shall notify the Provincial Assessor within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee.

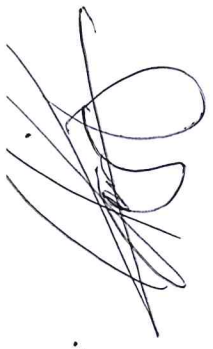
SECTION 9. DUTY OF REGISTER OF DEEDS TO APPRISE ASSESSOR OF REAL PROPERTY LISTED IN REGISTRY. – To ascertain whether or not any real property entered in the Registry of Property has escaped discovery and listing for the purpose of taxation, the Register of Deeds shall prepare and submit to the Provincial Assessor within six (6) months from the effectivity of this ordinance and every year thereafter, an abstract of his 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 partition or other forms of alienation.

It shall also be the duty of the Register of Deeds to require submission of proof of full payment of all real property taxes due on real property before accepting for registration any transaction involving the said property.


SECTION 10. 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 the construction, addition, repair, or renovation of a


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building, or permanent improvement on land, or a certificate of registration of 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 issuance, to the Provincial Assessor.




SECTION 11. 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 Provincial Assessor with a white or 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 Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

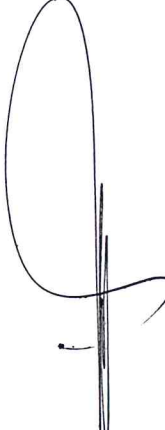
SECTION 12. DUTY OF NOTARIES PUBLIC TO FURNISH COPY OF DEEDS OF CONVEYANCES OF REAL PROPERTIES TO ASSESSOR. - It shall be the duty of all notaries public to furnish the Provincial Assessor with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.



SECTION 13. AUTHORITY OF ASSESSOR TO TAKE EVIDENCE. - For the purpose of obtaining information on which to base the market value of any real property, the Provincial Assessor or his deputy may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature and value.

SECTION 14. APPRAISAL AND ASSESSMENT OF MACHINERY. -

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- (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 exchange rates as fixed by the Central Bank.



SECTION 15. DEPRECIATION ALLOWANCE FOR MACHINERY. - For purposes of assessment, a depreciation allowance shall be made for machinery at the rate of five (5%) percent of its original cost or its replacement or reproduction cost, as the case may be, for each year of



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use: Provided, however, that the remaining value for all kinds of machinery shall be fixed at forty percent (40%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation. Also, depreciation for machineries, as requested by the owner, shall only be applied once every three (3) years, where the aggregated depreciation for three (3) years shall be deducted accordingly.

SECTION 16. DATE OF ACCRUAL OF TAX. - The real property tax herein imposed for any year shall accrue on the first day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrances of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

SECTION 17. ADMINISTRATION AND COLLECTION OF TAX. - The Provincial Treasurer shall be primarily responsible for the proper, efficient and effective administration of the real property tax. The Municipal Treasurers shall be tasked with the collection of real property tax, however, property owners, at their option or convenience may pay their real property taxes to the Provincial Treasurer of Bataan or his/her authorized deputy.

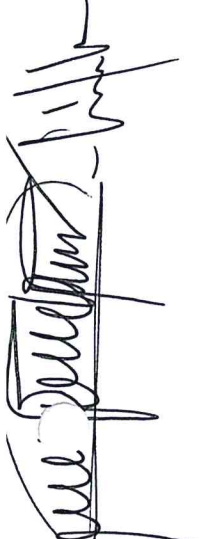
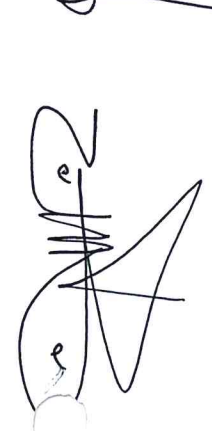
SECTION 18. PAYMENT OF TAX ON INSTALLMENT. - The owner of the real property or the persons having legal interest therein may pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments: the first installment to be 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) and the last installment on or before December Thirty-First (31st).

Payment of real property tax and the additional tax for SEF shall first be applied to prior years' delinquencies, interest, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current year.






SECTION 19. TAX DISCOUNT FOR ADVANCE PAYMENT. - The basic real property tax and the additional tax for SEF for properties classified as residential or agricultural are hereby granted a discount of ten percent (10%) if paid on or before the last due date of the quarterly schedule of payment as provided above.

In case of all other properties not classified as residential or agricultural, if the annual basic real property tax and the additional tax for the SEF are paid in advance prior to the start of the taxable year, there is hereby granted an effective discount of nine percent (9%) per annum computed from the date of actual payment to the last due dates of the quarterly installments as provided in Section 18 above.


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SECTION 20. ADDITIONAL AD VALOREM TAX ON IDLE LANDS. -

There is hereby imposed an annual ad valorem tax on idle lands, as defined in Section 237 of the Local Government Code and identified as such by the Provincial Assessor, at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

SECTION 21. EXEMPTION FROM ADDITIONAL AD VALOREM TAX ON IDLE LANDS. -

The Sangguniang Panlalawigan may exempt idle lands from the additional levy by reason of force majeure, civil disturbances, natural calamities and any causes or circumstances which physically or legally prevents the owner of the property or person having legal interest therein from improving, utilizing, or cultivating the same.

SECTION 22. PENALTY. -

Failure to pay the tax on or before the expiration of the periods of payment prescribed above, shall subject the taxpayer to the additional payment of two (2%) percent of the amount of the original tax due for each month of the delinquency or fraction thereof until the delinquent tax have been fully paid. Provided, however, that in no case shall the total interests on the unpaid tax or portion thereof exceed thirty six (36) months.

SECTION 23. DISTRIBUTION OF PROCEEDS. -

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

- (1) Province - Thirty-five percent (35%) shall accrue to the General Fund;
- (2) Municipality - Forty percent (40%) to the General Fund of the Municipality where the property is located; and
- (3) Barangay - Twenty-five percent (25%) shall accrue to the barangay where the property is located.

b. The proceeds of the additional tax for SEF, including interests thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at public auction in accordance with the provisions of this Title by the province shall be distributed as follows:

- (1) Province - Fifty percent (50%) shall accrue to its SEF Fund;

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- (2) Municipality - Fifty percent (50%) shall accrue to the SEF Fund of the Municipality where the property is located.

SECTION 24. REMITTANCE OF THE SHARES OF LOCAL GOVERNMENT UNITS. - The share of each Local Government Unit as determined in the preceding section shall be released without need of any further action, directly to the Provincial, Municipal or Barangay Treasurers, as the case maybe, on a monthly basis within fifteen (15) days after the end of each month.

SECTION 25. SPECIAL RULES AND REGULATIONS. - To insure effective and efficient administration of real property tax, the following are required:

- (1) All the Municipal Treasurers in the Province shall issue Official Receipts which have been requisitioned from the Provincial Treasurer's Office (PTO);
- (2) The Provincial Treasurer or his duly authorized representative shall conduct an inspection of all municipal treasury offices to determine their compliance herewith;
- (3) The Provincial Treasurer is hereby required to extend technical assistance to the Municipal Treasurer's Office requesting the same.

SECTION 26. PENAL PROVISIONS. - Violation of any provision of this Article shall be punished by a fine of not less than ONE THOUSAND PESOS (PHP1,000.00) but not exceeding FIVE THOUSAND PESOS (PHP5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both such fine and imprisonment at the discretion of the Court, without prejudice to the filing of appropriate administrative charges and the prosecution of any other offenses that may have been committed under the law.

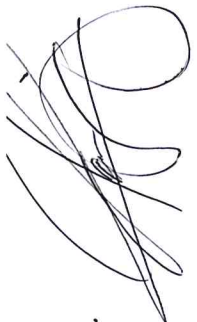

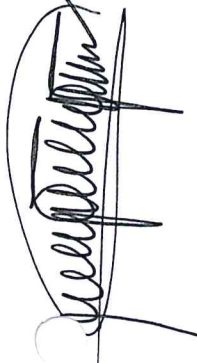


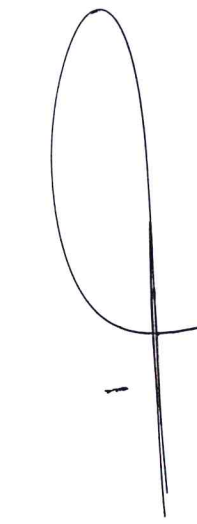





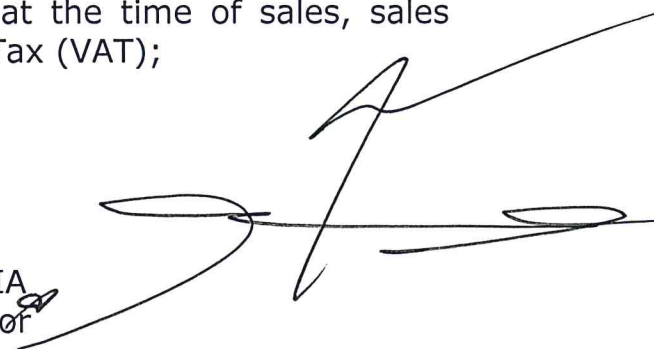
CHAPTER 3
LOCAL TAXATION
GENERAL PROVISIONS

SECTION 27 SCOPE. - The provisions herein shall govern the exercise by the Province of Bataan of its power to create its own sources of revenue and to levy taxes, fees and charges, consistent with the basic policy of local autonomy. Unless otherwise provided, such taxes, fees, and charges shall accrue exclusively to the Province.

SECTION 28. AUTOMATIC ADJUSTMENT. - The tax rates herein prescribed shall be automatically increased by ten (10%) percent every five (5) years.

SECTION 29. DEFINITION OF TERMS. - When used in this Title, the term:


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- (a) "Amusement" is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- (b) "Amusement Places" include theaters, cinemas, cockpit, beach and inland resort, concert halls, circuses, carnival parks and other places of amusement where one seeks admission to entertain oneself;
- (c) "Charges" refer to pecuniary liability, as rents or fees against persons or property;
- (d) "Corporation" includes partnerships, no matter how created or organized, joint-stock companies, joint stock companies, joint ventures, associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating or consortium agreement under a service contract with the government. General professional partnership are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.
- The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines;
- (e) "Fee" means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;
- (f) "Franchise" is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety;
- (g) "Gross Sales or Receipts" include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and Value-Added Tax (VAT);
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- (h) "Operator" includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

ARTICLE B
TAX ON THE TRANSFER OF OWNERSHIP OF REAL PROPERTY

SECTION 30. TAX ON TRANSFER. - There shall be imposed a tax on the sale, donation, barter, or any other mode of transferring ownership or title of real property at the rate of fifty-five percent (55%) of one percent (1%) of the total consideration involved in the acquisition of the property or of 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 or the zonal value as listed by the Bureau of Internal Revenue whichever is higher.

The sale, transfer or other disposition of real property pursuant to R.A No. 6657 shall be exempt from this tax.

SECTION 31. ADMINISTRATIVE PROVISIONS. For this purpose, the Register of Deeds of Bataan shall, before registering any deed, require the presentation of the evidence of payment of this tax.

The Provincial Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one in place thereof. He shall see to it that the number of the new certificate of title to be issued by the Register of Deeds as well as the other details pertaining to the registered owner shall be reflected in the new tax declaration.

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

SECTION 32. PAYMENT OF THE TAX AND PENALTY FOR LATE PAYMENT. - It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed. In case of settlement of estate the period of sixty (60) days shall start from the date of the decedent's death in case of extrajudicial settlement or from the order of the Probate Court in case of judicial settlement. In case of foreclosures, the period of sixty (60) days shall start from the lapse of the redemption period.


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If the tax herein imposed is not paid on or before the expiration of the periods as prescribed above, the taxpayer concerned shall be required additional payment of twenty-five percent (25%) surcharge and two percent (2%) interest of the total amount due for each month of delinquency or fraction thereof until the delinquent tax has been fully paid but in no case shall the total interest exceed thirty six (36) months.

ARTICLE C
TAX ON BUSINESS OF PRINTING AND PUBLICATION

SECTION 33. TAX ON PRINTING AND PUBLICATION. - There shall be imposed a tax in the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, receipts, pamphlets, and other of similar nature, at a rate of fifty-five percent (55%) of one percent (1%) of the gross annual receipts for the proceeding calendar year.

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 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 34. ACCRUAL AND PAYMENT OF TAX. - The tax herein imposed shall accrue on the first day of January of each year and shall be paid by the persons, firm or company conducting the same annually on or before the twentieth (20th) day of January or semi-annually, on or before the twentieth (20th) of January and July of every year. Before starting a business he must pay the tax before engaging therein.

SECTION 35. EXEMPTION. - The receipts from the printing and/or other reading materials prescribed by the Department of Education and Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

SECTION 36. SURCHARGE. - If the tax is not paid within the time stated above, the amount of the tax shall be increased by twenty-five percent (25%) and two percent (2%) interest of the total amount due for each month of delinquency or fraction thereof until the delinquent tax has been fully paid, the increase to be part of the tax.

ARTICLE D
TAX ON FRANCHISE

SECTION 37. TAX ON FRANCHISE. - Notwithstanding any exemption granted by any law or other special law, the Province shall impose a tax on business enjoying a franchise, at a rate of fifty-five percent (55%) of one (1%) percent of the gross annual receipts

ALBERT S. GARCIA
Provincial Governor

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realized during the preceding calendar year within the territorial jurisdiction of the Province of Bataan.

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 38. ACCRUAL AND PAYMENT OF TAX. - The tax herein imposed shall accrue on the first day of January of each year and shall be paid to the Provincial Treasurer or thru his authorized representative by the person, firm or company engaged in the business annually on or before the twentieth (20th) day of January of every year.

SECTION 39. SURCHARGE. - If the tax is not paid within the time specified, the amount of the tax shall be increased by twenty-five (25%) percent, the increase to be part of the tax.

ARTICLE E
TAX ON SAND AND GRAVEL AND OTHER QUARRY RESOURCES

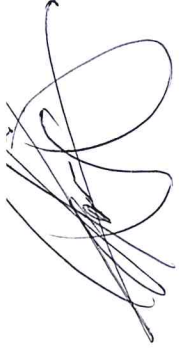
SECTION 40. SAND AND GRAVEL TAX. - There is hereby levied and collected a tax of ten percent (10%) of fair market value per cubic meter of ordinary stones, earth and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from public land or from the beds of seas, lakes, rivers, streams, creek, and other public waters within the territorial jurisdiction of the Province of Bataan. For this purpose, the Provincial Government Environment and Natural Resources Office in coordination with the Provincial Engineering Office and the Provincial Assessor's Office shall submit a schedule market values of the quarry resources.

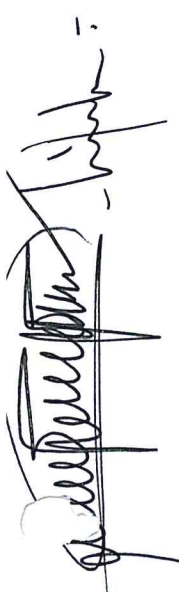
SECTION 41. PERMIT. The permit to extract sand, gravel and other quarry resources shall be issued exclusively by the Provincial Governor.

SECTION 42. ACCRUAL AND PAYMENT OF TAX. - The tax herein imposed shall be paid in advance by the quarry permittee to the Provincial Treasurer, or to his authorized deputies. The tax shall accrue to the General Fund of the Province.


SECTION 43. DISTRIBUTION OF PROCEEDS. - On extraction/removal from public lands, etc, the proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

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- (1) Province - Thirty percent (30%);
 - (2) Municipality - Where the sand, gravel and other quarry resources are extracted - Thirty percent (30%); and
 - (3) Barangay - Where the sand, gravel and other quarry resources are extracted - Forty percent (40%).



SECTION 44. PERSONS COVERED BY THE IMPOSITIONS. - This Article shall apply to all persons, corporations, partnerships or associations including owners of trucks, and other vehicles as well as general engineering construction work within the Province as well as those engaged in dealing, handling, delivering or hauling of sand, gravel, stones, earth and other construction materials, extracted from sources as mentioned above.

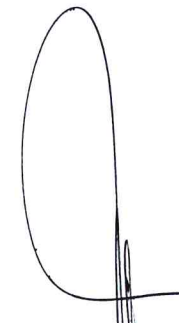


SECTION 45. ADMINISTRATIVE PROVISIONS. - For the purpose of this Article and for effective implementation and/or enforcement of the provisions hereof, the Provincial Treasurer is hereby authorized to require the registration of all trucks and other vehicles by their owners or operators including general engineering contractors and those engaged in the extraction, hauling, dealing, selling and delivering sand, gravel, earth, stone and other similar materials and to promulgate such rules and regulations governing the enforcement and collection of the tax herein imposed which shall be binding upon all permittees, dealers, suppliers, contractors, sub-contractors and other persons, firms, corporations, associations, etc., dealing, hauling, and/or extracting different construction materials abovementioned.

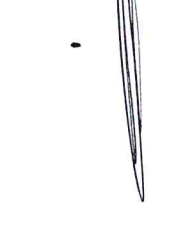


SECTION 46. SURCHARGE. - In case the tax is not paid in advance and extraction has been made there shall be added thereto a surcharge of twenty-five percent (25%) of the tax due.

ARTICLE F
PROFESSIONAL TAX



SECTION 47. PROFESSIONAL TAX. - There shall be imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination, except school teachers, in the amount of THREE HUNDRED THIRTY PESOS (PHP330.00).



SECTION 48. ACCRUAL AND PAYMENT OF TAX. - The professional tax shall be payable annually, on or before the thirty-first (31st) day of January. 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.




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SECTION 49. PLACE OF PAYMENT. - Every person who practices his profession or who maintains his principal office in the Province of Bataan shall pay his professional tax to the Province; 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 fee for the practice of such profession.

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

Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the serial number of the official receipt issued to him.

SECTION 50. EXEMPTION. - Professionals exclusively employed in the government shall be exempt from the payment of this tax. This exemption does not apply, however, to those who engage in the private practice of their profession in accordance with Civil Service law and rules.

SECTION 51. SURCHARGE. - If the tax imposed herein is not paid within the time above, amount of the tax shall be increased by twenty-five (25%) percent, the amount to be part of the tax.

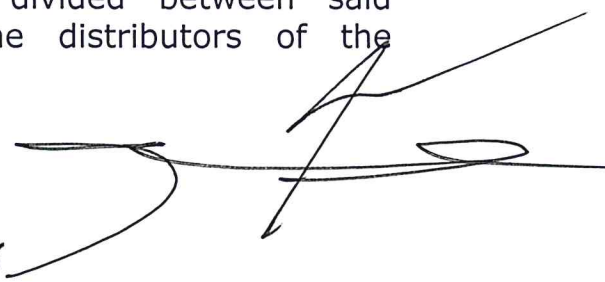
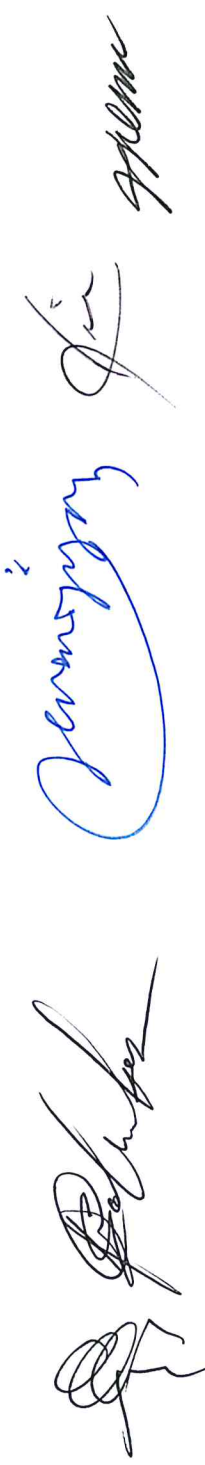
SECTION 52. ADMINISTRATIVE PROVISION. - For the proper and effective collection of the tax herein imposed, all Municipal Treasurers are hereby advised to require operators, owners, and/or managers of establishments employing persons subject to professional tax to secure a clearance from the Office of the Provincial Treasurer before a municipal permit or license shall be issued.

ARTICLE G
AMUSEMENT TAX

SECTION 53. AMUSEMENT TAX. - There shall be imposed an amusement tax to be collected from the proprietors, lessees, or operators of amusement places at the rate of eleven percent (11%) of the gross receipts from admission fees.

SECTION 54. THEATERS AND CINEMATOGRAPHS. - In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the Provincial Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

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SECTION 55. REGISTRATION OF TICKETS. - All places of amusement subject to the taxes herein imposed shall issue to their patrons necessary admission tickets which must be duly registered with the Provincial Treasurer before using the same. Any of such places found using unregistered admission tickets shall be sufficient ground for the cancellation of its permit to operate and the filing of criminal case to the proper Court.

SECTION 56. SPECIAL RULES AND REGULATIONS. - To insure the collection of amusement tax, the following are required:

The Municipal Treasurer shall inform the Provincial Treasurer of any form of amusement like circuses, carnival parks, local performances, sideshows and the like that will be conducted in their jurisdiction during Town or Barangay fiestas and other festive occasions, and shall withhold issuance of permit for their operation unless proper clearance is obtained from the Provincial Treasurer as to the registration of admission tickets;

The Provincial Treasurer has the authority to require a deposit equivalent to fifty percent (50%) of the expected ticket sales;



The amusement tax due shall be paid to the Provincial Treasurer or his duly authorized representative on the day immediately following the occasion, shows or performances;

The Municipal Treasurer shall likewise provide the Provincial Treasurer a list of amusement places operating within their respective municipalities, to be updated whenever necessary, and shall require their operators to secure clearance from the Provincial Treasurer as a pre-requisite to the issuance of permit for their operation.

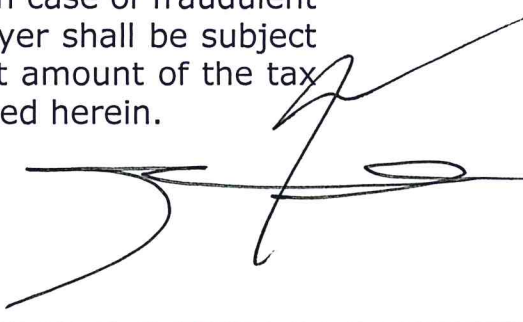
SECTION 57. ACCRUAL AND PAYMENT OF TAX. - The tax herein imposed shall be paid and remitted by the operators, lessees, or proprietors of theater, cinema and other amusement places weekly every Monday of the month to the Provincial Treasurer together with a true and complete return of the amount of gross receipts during the preceding week.

SECTION 58. SURCHARGE AND INTERESTS. - If the tax is not paid within the time fixed herein above, the taxpayer shall be subject to an additional twenty-five (25%) percent of the amount of the tax due, plus interests upon the unpaid amount at the rate of two percent (2%) per month from the due date until the tax is fully paid but not exceeding thirty six (36) months. In case of willful neglect to file the return and pay the tax within the time required or in case of fraudulent return 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 interests and penalties provided herein.


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SECTION 59. EXEMPTION. - The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts and such other activities as the Sangguniang Panlalawigan may exempt through an appropriate resolution or ordinance shall be exempt from the payment of the tax herein imposed.

SECTION 60. DISTRIBUTION OF PROCEEDS. - The proceeds from the amusement tax shall be shared equally by the Province and the Municipality where such amusement places are located.

ARTICLE H
ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR
VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALERS,
DEALERS OR RETAILERS

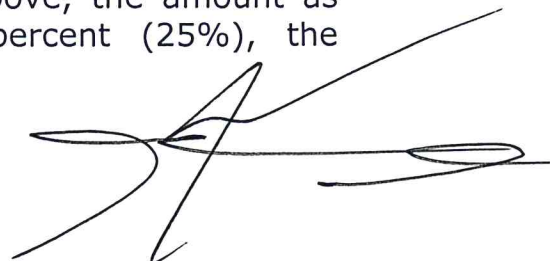
SECTION 61. ANNUAL FIXED TAX. - There shall be imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers, or retailers in the delivery or distribution of distilled spirit, fermented liquors, soft drinks, cigar and cigarettes, rice and corn; wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not; cooking oil and cooking gas; laundry soap, detergents, and medicine; agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides and other farm inputs; poultry feeds and other animal feeds; school supplies; and cement and other products as may be determined by the Sangguniang Panlalawigan, to sales outlets or consumers, whether directly or indirectly, within the province in the amount of FIVE HUNDRED FIFTY PESOS (PHP550.00) in case of six-wheeler trucks and below and ONE THOUSAND PESOS (PHP1,000.00) for other trucks.

SECTION 62. EXEMPTION. - The manufacturers, producers, wholesalers, dealers, and retailers referred to in the immediately preceding paragraph shall be exempt from the tax on peddlers imposed by Municipality.

SECTION 63. ACCRUAL AND PAYMENT OF TAX. - The tax and fee herein imposed shall be due and payable on or before the twentieth (20th) of January, annually and shall be paid to the Provincial Treasurer or his authorized deputies. Any person first beginning to offer to sell, distribute or take delivery of merchandise after the twentieth (20th) day of January, must however, pay the full tax before engaging therein.

SECTION 64. SURCHARGE. - If the taxes and fees imposed herein are not paid within the time specified above, the amount as imposed shall be increased by twenty-five percent (25%), the increment to be a part of the tax and fee.


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SECTION 65. ADMINISTRATIVE PROVISION. - No manufacturer, producer or dealer referred to above shall be allowed to transact business within the Province without first securing the annual fixed tax for the delivery truck or van and the Provincial permit to operate the same.

For the proper implementation of this Article, the Registrar, Land Transportation Office, this Province, shall require the proper clearance from the Office of the Provincial Treasurer, this Province, before registering those vehicles for registration. Likewise, Municipal Treasurers, this Province are directed to require the same clearance before accepting payments of Municipal licenses of those establishments using delivery trucks or vans in carrying out their businesses in their respective municipalities.

COMMON PENAL PROVISION

SECTION 66. PENALTY FOR VIOLATION. - Any violation of the provisions of Articles B to H, inclusive, shall be punished by a fine of not less than ONE THOUSAND PESOS (PHP1,000.00) but not more than FIVE THOUSAND PESOS (PHP5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the court, without prejudice to the filing of appropriate administrative charges, whenever applicable, and the prosecution of any other offenses that may have been committed under the law.

CHAPTER 4
SERVICE FEE

ARTICLE I
SERVICE CHARGE FOR THE ISSUANCE OF THE
PROSECUTOR'S CLEARANCE

SECTION 67. SERVICE CHARGE. - There is hereby imposed a service charge for the issuance of any clearance issued by the Office of the Provincial Prosecutor in the amount of ONE HUNDRED PESOS (PHP100.00).

SECTION 68. PAYMENT AND ACCRUAL OF SERVICE OF CHARGE.
- The service charge herein imposed shall be payable to the Provincial Treasurer and shall accrue to the General Fund of the Province.

SECTION 69. ADMINISTRATIVE PROVISION. - It shall be the duty of the Officer-in-Charge issuing the clearance specified in Section 67 hereof to require the presentation of the evidence of payment of the service charge to the Office of the Provincial Treasurer before the issuance thereof and to annotate the number and date of the official receipt for each payment, as well as the amount paid at the bottom of the clearance to be issued.

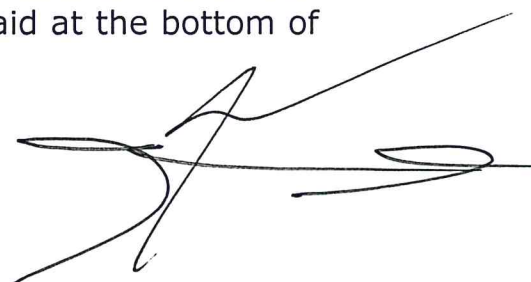

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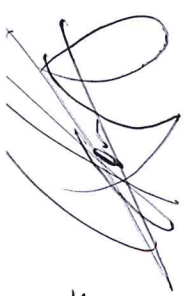








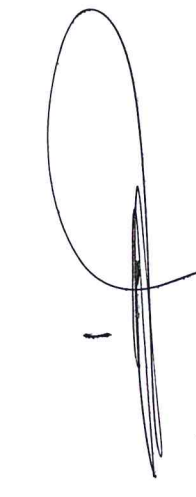












Any clearance issued in violation of this Ordinance cannot be validly used for the purpose intended.

ARTICLE J
MEDICAL AND PHYSICAL EXAMINATION FEE

SECTION 70. PERSONS SUBJECT TO MEDICAL AND PHYSICAL EXAMINATION. - All hostesses, taxi-dancers, bar girls, hospitality girls, personal service providers (PSP), guest relation officers (GRO) and waitresses employed in dance hall, cabarets, night clubs, bars, cocktail lounges, beer houses, videoke or karaoke bars and other similar places of amusement within the Province are required to submit for medical/physical examination to the Social Hygiene Clinic in the Provincial Health Office, Balanga City, Bataan. Persons subjecting themselves for medical and/or physical examination whether for employment or other purpose are also embraced by the imposition.

SECTION 71. MEDICAL AND PHYSICAL EXAMINATION FEE. - For the proper collection of this fee, the following should be followed and observed:

It shall be compulsory for all persons so employed in the aforementioned establishments to pay the service fee of FIFTY PESOS (PHP50.00) each before undergoing smear examination to which they shall submit themselves every two (2) weeks or twice a month prior to the issuance of the corresponding Medical Certificates;

Medical Certificates issued for employment and other purposes shall be charged TWENTY FIVE PESOS (PHP25.00).

SECTION 72. DUTY OF PERSONS SUBJECT TO MEDICAL EXAMINATION. - No hostess, taxi-dancer, bar girl, hospitality girl, personal service provider (PSP), guest relation officer (GRO), waitress, and other similarly employed enumerated in Section 70 shall engage in the pursuit of such occupation unless the required Medical Certificate shall have been obtained. Likewise, attending physicians shall not issue Medical Health Certificates unless proof of payment of service charge of TWENTY FIVE PESOS (PHP25.00) has been presented.

SECTION 73. DUTY OF OWNERS AND/OR OPERATORS OF ESTABLISHMENTS. - For the purpose of this article, no owner or operator of cabaret, bar, cocktail lounge, beer garden, videoke or karaoke bar and the like shall operate their establishments nor shall employ such girls or allow them to continue in their employ without obtaining the certificates required in Section 71 hereof.

SECTION 74. ADMINISTRATIVE PROVISIONS. - No place of amusement mentioned in Section 70 of this Article shall be permitted to open for business and operate or be licensed by the respective Municipal/City Government of the Province unless the subject persons employed therein have submitted themselves to the periodic urethral


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and cervical smear examination at the Social Hygiene Clinic in the Provincial Health Office which shall issue the corresponding medical certificate upon presentation of the official receipt of payment. All persons with venereal disease which are discovered and proven positive by smear or blood examination shall submit their selves to the aforesaid clinic for medical treatment until such individual patients have been pronounced negative or completely cured for the disease.

The Provincial Health Officer or his authorized representative in coordination with the Provincial Treasurer or his duly authorized representative shall be vested with full powers and authority of inspection, examination and isolation and shall use all means to ascertain the existence of, and investigate, all suspected sources of diseases so as to institute the necessary control measures.

SECTION 75. PENAL PROVISION. - The owner, manager and/or operator of the establishments referred to above shall be held responsible and liable for the strict compliance of the provisions of this Article.

Any violation of this provision shall be penalized by a fine of TWO THOUSAND PESOS (PHP2,000.00) or imprisonment of six (6) months or both at the discretion of the Court and of the closure of the establishment by order of the Provincial Governor upon the recommendation of the Provincial Health Officer and/or the Provincial Treasurer.

ARTICLE K
HOSPITAL FEES AND CHARGES

SECTION 76. HOSPITAL FEES AND CHARGES. - There is hereby imposed for the Provincial Health Office, Orani and Dinalupihan District Hospitals, and Bagac Community and Medicare Hospital in the Province of Bataan and such other medical hospitals that maybe created hereafter, the following hospital fees and charges:

Hospital Fees and Charges		Rate
A. Medical Certificate:		
1. Birth Certificate	Php	20.00
2. Death Certificate		20.00
3. For local use		20.00
4. For Foreign purpose		50.00
5. Medico Legal		30.00
6. Medical Record		20.00
7. Certificate for insurance claims		20.00
8. OPD Card		10.00
9. Statement of Account		20.00

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B. Room Rates		
1. Ward/Charity	Php 100.00/day	
2. Pay Ward	400.00/day	
C. Ambulance	Php 250.00 or more depending on the distance	
D. Delivery Charges		
1. Delivery Room (Charity)	Php 100.00	
2. Delivery Room (Pay Ward)	1,140.00	
3. Surgical/normal delivery package with Professional Fee (Pay Ward)	2,000.00	
E. Medical Professional Fee (Pay Ward)	300.00/day	
F. Laboratory Examination		
1. Blood Chemistry		
a. FBS/RBS/2PPBS	85.00	
b. BUN	85.00	
c. Cholesterol	85.00	
d. Creatinine	85.00	
e. Blood Uric Acid	85.00	
f. Triglycerides	150.00	
g. HDL/LDL	150.00	
h. SGPT	150.00	
i. SGOT	150.00	
2. Hematology		
a. CBC (manual)	85.00	
b. CBC with Platelet count (manual)	100.00	
c. CBC with platelet count (automated)	155.00	
d. Platelet Count	85.00	
e. WBC and Diff Count	35.00	
f. Hgb	35.00	
g. Hct	35.00	
h. CT, BT	80.00	
i. Peripheral Smear	80.00	
j. ESR	120.00	
3. Microscopy		
a. Urinalysis	50.00	
b. Urine Sugar	30.00	
c. Urine Albumin	30.00	
d. Fecalysis	50.00	
e. Occult Blood Test	100.00	
f. Pregnancy Test	100.00	
g. Malarial Smear	75.00	
4. Serology/Immunology		
a. ABO Typing	Php 85.00	
b. RH Typing	85.00	
c. Cross Matching	250.00	
d. Gram Stain	75.00	

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	e. Wet Smear	50.00	
	f. Syphilis Rapid Test (RPR)	175.00	
	g. Widal Test	175.00	
	h. HbSAg (Screening)	160.00	
	i. HCV (Screening)	400.00	
	j. HIV (Screening)	400.00	
	k. Typhidot	500.00	
	l. Dengue NSI	750.00	
	m. New Born Screening	600.00	
	n. Anti HAV	300.00	
G.	Water Laboratory		
	1. Bacteriological Test – MTFT (Total coli, Fecal coli)	250.00/sample	
	2. Heterotrophic Plate Count – HPC	150.00/sample	
H.	Dental Services		
	1. Extraction	150.00	
	2. Permanent Filling	200.00	
	3. Temporary Filling	200.00	
	4. Prophylaxis	300.00	
I.	X-Ray		
	1. Humerus Apl Xray	200.00	
	2. Forearm Apl Xray	200.00	
	3. Shoulder Apl Xray	200.00	
	4. Elbow Xray	200.00	
	5. Wrist Xray	200.00	
	6. Hand APL Xray	200.00	
	7. Femur Xray	200.00	
	8. Ankle Xray	200.00	
	9. Leg Xray	200.00	
	10. Foot Xray	200.00	
	11. Pelvic Xray	200.00	
	12. Clavicle AP Xray	170.00	
	13. Scapula AP Xray	170.00	
	14. Hip Joint Xray	180.00	
	15. KUB Xray	200.00	
	16. Abdomen Xray	370.00	
	17. Towne’s View Xray	180.00	
	18. Water’s View Xray	180.00	
	19. Nasal Bone R & L	200.00	
	20. Mandible Xray	320.00	
	21. Skull APL Xray	320.00	
	22. Mastoid Xray	420.00	
	23. Para Nasal Sinuses	380.00	
	24. Maxilla Bilateral Xray	320.00	
	25. Baby Gram/Fetus Xray	320.00	
	26. Cervical Spine APL	320.00	
	27. Thoracic APL	320.00	

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28. Sacrum APL	320.00
29. Chest PA Xray	160.00
30. Upper GI Series	1,000.00
31. Chole GI Series	1,250.00
32. Oral Chole	500.00
33. KUB - IVP	980.00
34. Barium Enema	1,250.00
35. Esophagram	510.00
36. Small Intestine	800.00

SECTION 77. EXEMPTION. - All patients confined in the CHARITY WARD and who are duly certified as indigent by the Municipal Social Welfare and Development Office where the indigent patient resides as duly approved by the Provincial Governor or his duly authorized representative, are exempt from the above charges.

SECTION 78. DISCOUNT ON HOSPITAL FEES AND CHARGES. - The following shall be granted twenty percent (20%) discount on the total hospital fees and charges:

- a. Senior Citizens and other Government retirees;
- b. Government officials and employees and their dependents;
- c. Persons With Disability.

SECTION 79. ADMINISTRATIVE PROVISIONS. - The Provincial Treasurer is hereby authorized to promulgate authorized rules and regulations for the proper and efficient administration and collection of fees and charges herein imposed.

ARTICLE L
SECRETARY'S FEE AND RENTAL FEE

SECTION 80. SECRETARY'S FEE. - There is hereby imposed Secretary's fee and/or service charge for the issuance of official records, documents, certifications and certified copy of documents and such other official acts performed by any officers under the Provincial Government of Bataan, as follows:

For every official record, document, certification and certified copy of document - ONE HUNDRED PESOS (PHP100.00). If said official records, documents, certifications and certified copy of documents consist of more than one (1) page, an additional TWENTY PESOS (PHP20.00) for the second page and every succeeding pages shall be paid, Provided, That, official record, document, certification and certified copy of document from

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the Provincial Assessor's Office shall be charged with an additional I.T. Fee of FIFTY PESOS (PHP50.00) per document;

For the annotation of mortgage, other encumbrances or contracts to the tax declaration of a property, transfer, subdivision of tax declaration or any other similar official act, such as, red tide shellfish laboratory analysis, inspection of fishponds, hatcheries and the like - TWO HUNDRED FIFTY PESOS (PHP250.00) for every annotation or official act, Provided, That, annotation, transfer, subdivision or other official act before the Provincial Assessor's Office shall be charged with an additional I.T. Fee of ONE HUNDRED FIFTY PESOS (PHP150.00) per such transaction or official act;

For scientific examination of fish by the Office of the Provincial Agriculture to determine whether they are product of dynamite fishing - FIVE HUNDRED PESOS (PHP500.00) per container or "banyera";

For examination of reinforcing steel bars (by bending and tensile) by the Office of the Provincial Engineer - FOUR HUNDRED FIFTY PESOS (PHP450.00) per piece;

For examination of concrete (compressive) by the Office of the Provincial Engineer:

- | | | |
|-------------------|---|---|
| Cylinder | - | One Hundred Pesos (Php100.00) per piece; |
| Flexular Beam | - | One Hundred Twenty Pesos (Php120.00) per piece; |
| CHB (#4, 5 and 6) | | One Hundred Fifty Pesos (Php150.00) per piece. |

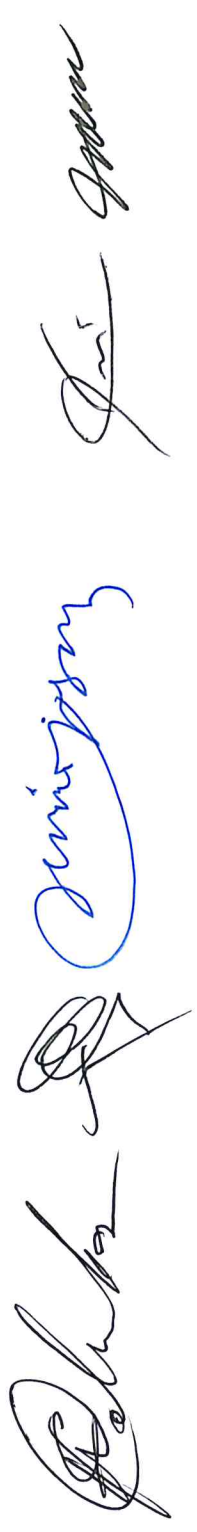
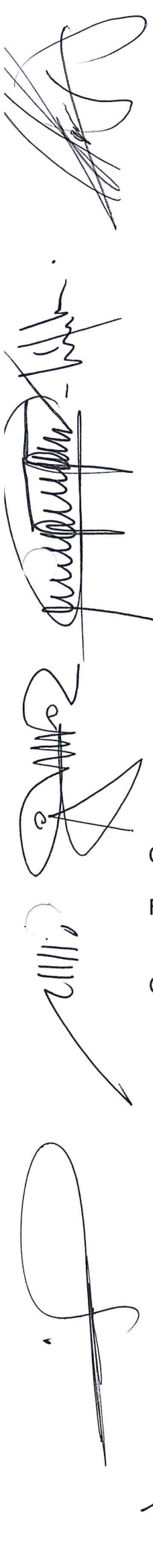
For mere photocopying or any other copy produced by copying or printing of documents without need of certifications - TWENTY PESOS (PHP20.00) per page;

For each certificate of correctness or clearance (with seal of Office written or attached thereto) - TWO HUNDRED FIFTY PESOS (PHP250.00);

Real property tax, other taxes or business certificate issued by the Office of the Provincial Treasurer:

For issuance of certificates to the effect that the client is the declared owner of real property declared in his name (with seal of Office) - ONE HUNDRED PESOS (PHP100.00) per certificate issued; and


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For issuance of certificates to the effect that the taxpayer has no delinquent taxes in connection with real property tax or any other provincial tax – ONE HUNDRED PESOS (PHP100.00) per certificate issued.

SECTION 81. RENTAL FEE OF EQUIPMENT. – The use of the Coring Test Machine of the Office of the Provincial Engineer shall be charged with a rental rate of FOUR HUNDRED FIFTY PESOS (PHP450.00) per use or EIGHT HUNDRED PESOS (PHP800.00) per hole.

The use of the 4-wheel farm tractor of the Office of the Provincial Agriculture shall be charged with a rental rate of ONE THOUSAND FIVE HUNDRED PESOS (PHP1,500.00) per pass per hectare.

The use of the combine harvester of the Provincial Agriculture shall be charged with a rental rate equivalent to TEN PERCENT (10%) of the actual harvest with the use of said combine harvester.

SECTION 82. RENTAL FEE OF THE BATAAN PEOPLES' CENTER AND BULWAGAN II. – The use of the Bataan Peoples' Center and Bulwagan II shall be charged with the following rates:

Bataan Peoples' Center

Hourly rates (per hour or any fraction thereof):

Cultural Shows	-	Php 4,000.00
Sports Activities	-	4,000.00
Pop, Rock or similar concerts	-	8,000.00
Trade Fairs, Bazaars and the like	-	3,500.00
Symposia, seminars, Workshops, trainings and the like	-	2,500.00

Daily Rates (per day or use of more than 8 hours):

Cultural Shows	-	Php 32,000.00
Sports Activities	-	32,000.00
Pop, Rock or similar concerts	-	64,000.00
Trade Fairs, Bazaars and the like	-	28,000.00
Symposia, seminars, workshops, trainings and the like	-	20,000.00

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The number of hours of use of the Center shall begin from the hour of occupancy and end at the actual hour after the removal of materials, accessories and personnel by the lessee. Prior to any reservation for the use of the Bataan Peoples' Center, the Provincial Treasurer shall require the payment of non-refundable reservation fee equivalent to TEN PERCENT (10%) of the estimated rental fee to be paid for each use of the Center.

RATE FOR BULWAGAN II:

CONFERENCE 1:

Lights	1.66 KW/HR	@	Php12.00	19.92
1-3TR ACU	4.26 KW/HR	@	Php12.00	51.20
2 HP Water Pump	1.49 KW/HR	@	Php12.00	17.88
Sound System	2.00 KW/HR	@	Php12.00	24.00
Utility Personnel				66.92
				Php 179.84/HR

CONFERENCE 2:

Lights	1.66 KW/HR	@	Php12.00	19.92
1-3TR ACU	4.26 KW/HR	@	Php12.00	51.20
2 HP Water Pump	1.49 KW/HR	@	Php12.00	17.88
Sound System	2.00 KW/HR	@	Php12.00	24.00
Utility Personnel				66.92
				Php 179.84/HR

CONFERENCE 3:

Lights	1.66 KW/HR	@	Php12.00	19.92
1-3TR ACU	4.26 KW/HR	@	Php12.00	51.20
2 HP Water Pump	1.49 KW/HR	@	Php12.00	17.88
Sound System	2.00 KW/HR	@	Php12.00	24.00
Utility Personnel				66.92
				Php 179.84/HR

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HALL 1:

Lights	1.66 KW/HR	@	Php12.00	19.92
1-5TR ACU	5.51 KW/HR	@	Php12.00	66.12
2 HP Water Pump	1.49 KW/HR	@	Php12.00	17.88
Sound System	2.00 KW/HR	@	Php12.00	24.00
Utility Personnel				62.00
				Php 189.92/HR



HALL 2:

Lights	1.66 KW/HR	@	Php12.00	19.92
2-3TR ACU	8.52 KW/HR	@	Php12.00	102.24
2 HP Water Pump	1.49 KW/HR	@	Php12.00	17.88
Sound System	2.00 KW/HR	@	Php12.00	24.00
Utility Personnel				65.88
				Php 229.92/HR



HALL 3:

Lights	1.66 KW/HR	@	Php12.00	19.92
2-5TR ACU	11.26 KW/HR	@	Php12.00	135.12
2 HP Water Pump	1.49 KW/HR	@	Php12.00	17.88
Sound System	2.00 KW/HR	@	Php12.00	24.00
Utility Personnel				95.96
				Php 292.88/HR



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Provincial Governor



HALL 4, 5 & 6:

Lights	4.98 KW/HR	@	Php12.00	59.76
2-2TR ACU	8.52 KW/HR	@	Php12.00	102.24
3-5TR ACU	16.53 KW/HR	@	Php12.00	198.36
2 HP Water Pump	1.49 KW/HR	@	Php12.00	17.88
Sound System	2.00 KW/HR	@	Php12.00	24.00
Utility Personnel				197.76
				Php 600.00/HR

The rental fee imposed under this Section shall be without prejudice to the authority of the Sangguniang Panlalawigan to determine who may be exempt from payment of the same.

SECTION 83. ADMINISTRATIVE PROVISION. - It shall be the duty of the Officer-In-Charge of issuing the copies of official records, documents, certifications and certified copy of documents and such other official acts specified in Section 89 hereof, to require the presentation of the proof of payment of the fee from the Office of the Provincial Treasurer before the issuance thereof. The number and date of the Official Receipt for such payment, as well as the amount paid, shall be annotated at the bottom of the copies of official records, documents, certifications, certified copy of documents and other papers. Likewise, before annotating the amount of mortgage on tax declaration and/or mortgage contract, presentation of proof of payment of annotation fee shall also be required.

SECTION 84. EXEMPTION FROM SECRETARY'S FEE. - Enterprises registered with the Authority of the Freeport Area Bataan, PEZA and other Special Economic Zone, as duly certified by its Chairman or Administrator are exempt from payment of Secretary's Fees herein imposed. Provided, however, that such enterprises so exempt is updated in the payment of applicable taxes.

**ARTICLE M
EXCAVATION FEE**

SECTION 85. EXCAVATION FEE. - There is hereby imposed and collected a fee of ONE HUNDRED PESOS (PHP100.00) for every linear meter of excavation on concrete or asphalted provincial roads and/or streets for any purpose done by private persons or entities as duly authorized by the Provincial Engineer.

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SECTION 86. ADMINISTRATIVE PROVISIONS. - Before any excavation is done, proper application shall be filed by all concerned with the Office of the Provincial Engineer which shall issue the necessary permit for the excavation. The excavation permit shall clearly state the exact location and length or area covered by said permit. Before any permit is issued, payment of excavation fee shall be made to the Provincial Treasurer and the proper receipt therefor shall be presented by the applicant to the Provincial Engineer who shall annotate the number of Official Receipt as well as the date and amount paid on the permit.

CHAPTER 5
REGULATORY FEES

ARTICLE N
PROVINCIAL PERMIT FEE

SECTION 87. PROVINCIAL PERMIT FEE. - Pursuant to Section 186 of the Local Government Code, as amended, there shall be levied and collected an Annual Permit Fee of ONE HUNDRED PESOS (PHP100.00) on all persons engaged in business subject to tax or fee under any Article of this Ordinance.

SECTION 88. ACCRUAL OF PAYMENT OF PROVINCIAL PERMIT FEE. - All persons engaged in business subject to tax and/or fee under any Articles hereof shall pay an Annual Provincial Permit Fee within the first TWENTY (20) DAYS of January to the Office of the Provincial Treasurer which payments shall accrue to the General Fund of the Province. If the fee is not paid within the prescribed period, there shall be added thereto a surcharge of twenty-five (25%) percent.

ARTICLE O
ANNUAL PERMIT FEE FOR THE OPERATION OF CRUSHING
AND BATCHING PLANT UTILIZING SAND, GRAVEL
AND OTHER QUARRY RESOURCES

SECTION 89. ANNUAL PERMIT FEE. - There shall be imposed an Annual Permit Fee for the operation of all crushing and batching plant utilizing sand, gravel, and other quarry resources in the amount of SEVENTY FIVE THOUSAND PESOS (PHP75,000.00) per plant. In addition thereto, the owner/operator of such crushing and batching plant shall be liable for annual fixed tax for all its trucks used in the operation.

In case the owner/operator is engage in both batching and crushing an Annual Permit Fee in the amount of ONE HUNDRED FIFTY THOUSAND PESOS (PHP150,000.00) shall be imposed.


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Provincial Governor













SECTION 90. ACCRUAL AND PAYMENT OF TAX. – The fees herein imposed shall be paid on or before the thirty-first (31st) day of January. However, those crushing and batching plants which will start operation after the month of January must pay first the fees herein imposed before they start operation. The fee shall accrue to the General Fund of the Province.

SECTION 91. COVERAGE. – The imposition of this fee shall apply to all persons, corporations, partnerships or associations including owners of truck utilized and/or used in the operation of crushing and batching plants.

SECTION 92. SURCHARGE. – In case the fee is not paid within the reglementary period, same with those who start operation after the month of January who fails to pay the fee herein imposed within the month following their month of start of operation, a surcharge of twenty-five percent (25%) and two percent (2%) interest per month will be added to the fees due.

SECTION 93. ADMINISTRATIVE PROVISIONS. – For the effective implementation and/or enforcement of this fee, the Provincial Treasurer is hereby authorized to verify and require the registration of all trucks and other vehicles used in the operation of crushing and batching plants. He/she is also authorized to promulgate rules and regulations governing the enforcement and collection of the fees herein imposed which shall form part of this Ordinance.


CHAPTER 6
GENERAL ADMINISTRATIVE PROVISIONS

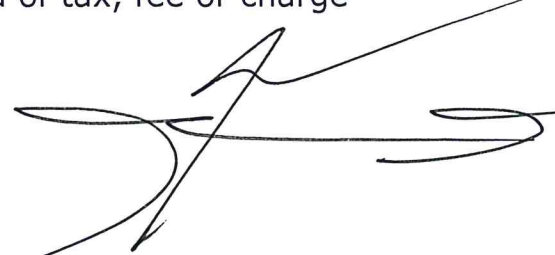
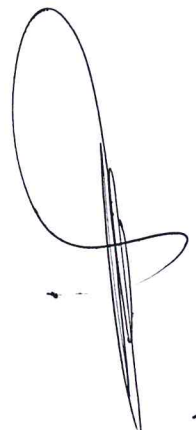
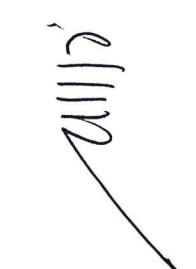
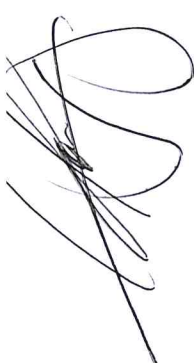
ARTICLE P
COLLECTION AND ACCOUNTING OF PROVINCIAL REVENUE

SECTION 94. COLLECTION. – The collection of all provincial taxes, fees and charges imposed in this Code shall be the responsibility of the Provincial Treasurer and his/her duly authorized deputies and shall in no case be delegated to any other person.

SECTION 95. ISSUANCE OF RECEIPTS.– It shall be the duty of the Provincial Treasurer or his duly authorized deputies to issue the necessary official receipt to the person paying the tax, fee or charge indicating therein the date, amount, name of person, and particulars of payment.

SECTION 96. RECORDKEEPING. – It shall be the duty of the Provincial Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying provincial taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.


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Provincial Governor



SECTION 97. ACCOUNTING OF COLLECTION. - Unless otherwise provided for in this Code and existing laws and decrees, all moneys collected by virtue of this Code shall be accounted for in accordance with existing rules and regulations and laws concerning the same and credited to the General Fund of the Province.

SECTION 98. ACCRUAL OF FINES, COSTS AND FORFEITURE. - Unless otherwise provided for by laws or decrees, fines, costs, forfeitures, and other pecuniary liabilities imposed by the Court for violations of any Article of this Code, shall accrue to the General Fund of the Province.

ARTICLE Q
REMEDIES

SECTION 99. TAX LIEN. - Provincial taxes, fees and other revenue due to the province shall constitute a lien in its favor, enforceable by proper legal action, superior to all liens or charges in favor of private parties not only upon any property which may be the subject to the charge but also upon any property used in the exercise of the occupation, business, or privilege with respect to which the charge is imposed and upon all property rights therein.


SECTION 100. APPLICATION OF REMEDIES. - The Provincial Treasurer may avail of the administrative and legal remedies provided for in R.A. No. 7160 or the Local Government Code of 1991 and its Implementing Rules and Regulations for the collection of delinquent and unpaid taxes, fees, charges and related surcharges and interests.

SECTION 101. REDEMPTION. - Where property is sold at public auction in pursuit of the remedy by administrative action through levy on real property, the delinquent taxpayer or his representative shall have the right to redeem the same within one (1) year from the date of the sale, upon payment to the Provincial Treasurer of the amount of the delinquent tax, including the interest and charges due thereon, and the expenses of the sale, plus interest of two (2%) percent per month on the purchase price from the date of the sale to the date of redemption.

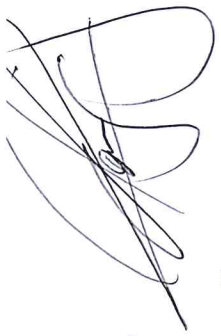

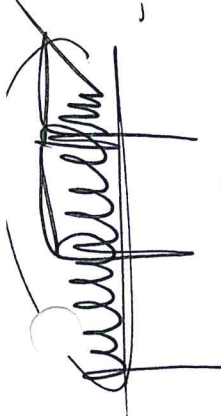
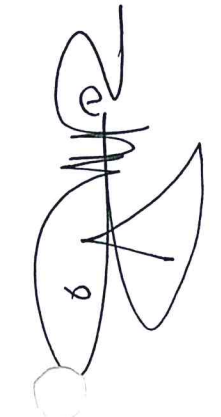
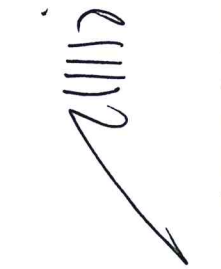
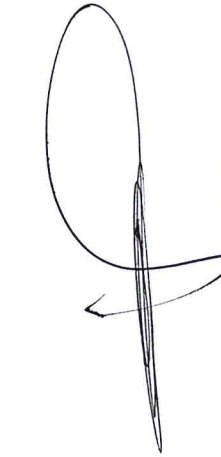
SECTION 102. REPURCHASE. - Notwithstanding the provisions of Section 264 of the Local Government Code which regulate the disposition of real property forfeited in favor of the Province through tax delinquency auction sale, the Provincial Governor shall have the authority to accept offers to repurchase such property subject to the following conditions:

- (1) Only the former owner/s or parties-in-interest shall be allowed to make the repurchase;


ALBERT S. GARCIA
Provincial Governor





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- (2) The property is classified in the current tax declaration as either residential or agricultural;
- (3) The aggregate area does not exceed three (3) hectares;
- (4) The repurchase price to be paid shall be the total of: (a) the unpaid realty taxes; (b) the cost of sale when auctioned; (c) two (2%) percent interest per month based on (a) and (b) from the date of the auction up to the time of payment; and (d) reacquisition fee based on (a) and (b).
- (5) Payment in full and in cash and the real property tax updated up to the current year.

The Provincial Governor shall be the sole authority to determine the eligibility of the party offering to make the repurchase and upon such determination, he shall have the authority to sign, execute and deliver any and all deeds, papers and documents that may be necessary to consummate the transaction;

The Provincial Treasurer shall be required to submit to the Sangguniang Panlalawigan at the end of the year a written report on the properties disposed of pursuant to this provision and the amount realized therefrom.

ARTICLE R
IMPLEMENTATION OF THE REVENUE CODE

SECTION 103. EXAMINATION OF BOOKS OF ACCOUNTS. - For the effective enforcement and collection of taxes, fees and other impositions provided by this Code. The Provincial Treasurer or his authorized representative may examine the books of accounts and other pertinent records of any person, partnership, corporation or association doing business in the Province subject to the provincial impositions to verify, assess and collect the true and correct amount of tax in accordance with the provisions of Section 171 of the Local Government Code.

The books of accounts kept by business establishments must be in accordance with the provisions of this Ordinance and/or the BIR rules and regulations.

SECTION 104. IMPOSITION OF SURCHARGES AND INTERESTS. - Unless otherwise provided in this Code, the tax period of all taxes, fees and charges imposed herein shall be the calendar year.



ALBERT S. GARCIA
Provincial Governor

Unless otherwise provided in this Code, all taxes, fees and charges imposed herein shall accrue on the first day of January of each year.

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

Unless otherwise provided in this Code, a surcharge of twenty five percent (25%) of the amount of taxes, fees or 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 shall be imposed until such amount is fully paid but in no case shall the total interests on the unpaid amount or portion thereof exceed thirty six (36) months.

SECTION 105. PROMULGATION OF RULES AND REGULATIONS. -

Unless otherwise specifically provided in this Code or under existing laws, ordinance or decrees, the Provincial Treasurer is authorized, to promulgate rules and regulations for the proper and efficient administration and collection of taxes and fees herein imposed.

CHAPTER 7

ARTICLE S
PENAL PROVISION

SECTION 106. PENALTY. - Violation of any provision of this Code not covered by specific penalty by any person or who otherwise violates any rules and regulations promulgated under authority of this Code shall be punished by a fine of not less than ONE THOUSAND (PHP1,000.00) PESOS but not exceeding FIVE THOUSAND PESOS (PHP5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court. If the violation is committed by a corporation, firm, partnership or any judicial entity, the president, vice-president, general manager or any person entrusted with the administration thereof at the time of the commission of the violation, shall be held responsible or liable.

The penalty of fine and imprisonment shall not relieve the offender from the payment of the provincial tax, fee or charge under this Ordinance which may have become due and payable.

ALBERT S. GARCIA
Provincial Governor

CHAPTER 8

ARTICLE T
FINAL PROVISIONS

SECTION 107. SEPARABILITY CLAUSE. – If, for any reason, any section or provision of this Code shall be held to be unlawful, unconstitutional or invalid, no other provision thereof shall be affected.

SECTION 108. REPEALING CLAUSE. – All existing ordinances, rules and regulations, or parts thereof, in conflict or inconsistent with the provisions of this Revenue Code are hereby repealed or modified accordingly.


SECTION 109. EFFECTIVITY. – This Code shall take effect upon compliance with existing rules on publication.

ENACTED: December 15, 2014.

RESOLVED FINALLY, that copies of this resolution be furnished the Provincial Treasurer, all provincial offices and other parties concerned, for their information and appropriate action, and copies thereof be posted at the Bulletin Board of the Provincial Capitol and in other conspicuous places for the information of the public.

APPROVED UNANIMOUSLY.

We hereby certify to the correctness of the above resolution.


SEVERINO P. SALAZAR
Secretary to the SP



DEXTER B. DOMINGUEZ
Board Member


ARISTOTLE J. GAZA
Board Member


GAUDENCIO C. FERRER
Board Member


ROLANDO Z. TIGAS
Board Member


ALBERT S. GARCIA
Provincial Governor



REYNALDO T. IBE, JR.
Board Member




JOVY Z. BANZON
Board Member



EDGARDO P. CALIMBAS
Board Member



DANTE R. MANALAYSAY
Board Member



GERARDO R. ROXAS
Board Member



JOSE C. VILLAPANDO, SR.
Board Member




DOROTEO M. AUSTRIA
Board Member
(FABC President)



MANUEL N. BELTRAN
Board Member
(PCL President)

ATTESTED:



EFREN E. PASCUAL, JR.
Vice-Governor
(Presiding Officer)

APPROVED:



ALBERT S. GARCIA
Provincial Governor