



Republic of the Philippines  
PROVINCE OF BENGUET  
La Trinidad  
SANGGUNIANG PANLALAWIGAN OFFICE

A-11.3  
PROV' ORD.

REGULAR MEETING-DECEMBER 5, 2005

**PRESENT:** HON JOHN B. KIM, Acting Vice Governor & Presiding Officer  
HON. FERNANDO M. ARITAO, Board Member  
HON. JUAN M. NAZARRO, JR., Board Member  
HON. MARCIANO T. INSO, SR., Board Member  
HON. APOLINARIO T. CAMSOL, Board Member  
HON. LISO L. AGPAS, Board Member  
HON. JOHNNY S. UY, Board Member  
HON. SARIO M. COPAS, Board Member  
HON. JOSEPH A. COSENTE, Board Member  
HON. KRISTINE GRACE D. YUBOS, SKF President, Member

PROVINCIAL TREASURER'S OFFICE  
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**ABSENT:** HON. ALOYSIUS G. KATO, Board Member (O.B.)  
HON. EDDIE P. AMUASEN, Liga ng mga Brgy, Pres., Member (O.B.)  
HON. WILLIAM H. ESTEBAN, PCL President, Member (O.B.)

PROVINCIAL TAX ORDINANCE NO. 05-107

THE BENGUET REVENUE CODE OF 2005

Be it ordained by the Sangguniang Panlalawigan of Benguet that

CHAPTER I. GENERAL PROVISIONS

Article One. Short Title and Scope

**Section 1. Short Title.** This ordinance shall be known as the Benguet Revenue Code of 2005.

**Section 2. Scope and Application** This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Province.

Article Two: Construction of Provisions

**Section 3. Words and Phrases Not Herein Expressly Defined.** Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

**Section 4. Rules of Construction.** In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

- (a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- (b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing 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 required to be done within a reasonable time, the same shall be deemed to mean such 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 Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.



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### Article Three: Definition of Terms

#### Section 5. Definitions - When used in this Code:

- (a) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;
- (b) *Amusement Places include theaters, cinemas, concert halls, circuses,* and other places of amusement where one seeks admission to entertain oneself by viewing the show or performances;
- (c) *Artificial Insemination* – refers to the technique in which semen is collected from the male and introduced into the female reproductive tract in the proper time with the aid of instruments which causes pregnancy;
- (d) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (e) *Capital Investment* is the capital which a person employs in any undertaking, or which contributes to the capital of a partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.
- (f) *Charges* refer to pecuniary liability, as rents or fees against persons or property;
- (g) *Cooperative* is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- (h) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participation), 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 or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;



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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.

- (i) *Fee* means a charge fixed by law or ordinance for the regulation or inspection of a business or 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;
- (j) *Franchise* is a right or privilege, affected with public interest that 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;
- (k) *Natural breeding* – refers to the breeding of "in heat" female anilas brought to the Provincial Breeding station;
- (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 payments actually 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);
- (m) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (n) *License or Permit* is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- (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) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (q) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (r) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.



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- (s) *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 laws, 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;
- (t) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (u) *Services* mean 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.

*Socialized Housing* refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in

- (v) accordance with the provisions of the Urban Development and Housing Act of 1992 (RA 7279)
- (w) *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.
- (x) *Urban areas* refer to all provinces regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.
- (y) *Videogram* – is a recording of a motion picture and sound or television program for playing or replay through a television set.
- (z) *Videogram Industry* – includes the production, importation, exportation, copying, sale, lease, exhibition or showing of videogram including among others, videotapes, discs, cassette or any technical improvement or variation thereof.
- (aa) *Veterinary Health Certificate* – a certificate from a veterinarian that animal is free from communicable diseases. This is usually required in shipping of livestock from one place to another.



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## CHAPTER 2. PROVINCIAL TAXES

### Article One: Real Property Tax

**Section 6. Imposition of the Basic Real Property Tax.** There is hereby levied an annual **ad valorem tax** at the rate of one percent (1 %) of the assessed value of real property, such as lands, buildings, machinery and other improvements not specifically exempted under this ordinance.

**Section 7. Additional Levy on Real Property for the Special Education Fund (SEF).** There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

**Section 8. Special Realty Tax Rates on Equipment and Machinery.** There shall be levied special tax of two (2%) percent on the original costs on realty and other taxes on civil works, equipment, machinery and other improvements of a registered mini-hydro electric power developer. Of this two (2%) percent, one (1%) percent accrues to the basic tax and the other one (1%) percent to the Special Education Fund.

**Section 9. Exemptions.** The following are exempted from payment of the basic real property tax and the SEF tax;

- (a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institutions, churches, and parsonage 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 equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided for under RA 6938; and

- (e) Machinery and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the LGC, 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 effective January 1, 1992.

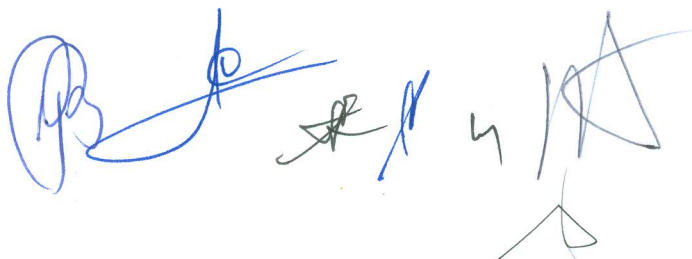
**Section 10. Time of Payment.** The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: the first installment on or before March 31; the second installment, on or before June 30; the third installment, on or before September 30; and the last installment, on or before December 31.

Both the basic and the additional SEF tax must be collected simultaneously. Payments of real property tax 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 11. Tax Discount for Advanced and Prompt Payment.** If the basic real property and additional SEF tax are paid on or before the deadlines as provided for in Section 10 of this Code, the taxpayer shall be entitled to a discount of ten percent (10%). If the above-mentioned taxes are paid in full before January 1, the taxpayer shall be entitled to twenty percent (20%) tax discount.

The above-mentioned discount shall only be granted to properties without any delinquency.

**Section 12. Collection and Distribution of Proceeds.** The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the Municipal Treasurer. 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.



The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest, in accordance with the provisions of this Article, 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;
3. Barangay – Twenty-five percent (25%) shall accrue to the barangay where the property is located.

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

The proceeds of the additional one percent (1%) SEF tax shall be automatically released and shall be divided equally between the Provincial and Municipal School Boards for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board.

The proceeds of the real property tax due prior to the effectivity of the Local Government Code (RA 7160) shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

### **Section 13. Administrative Provisions.**

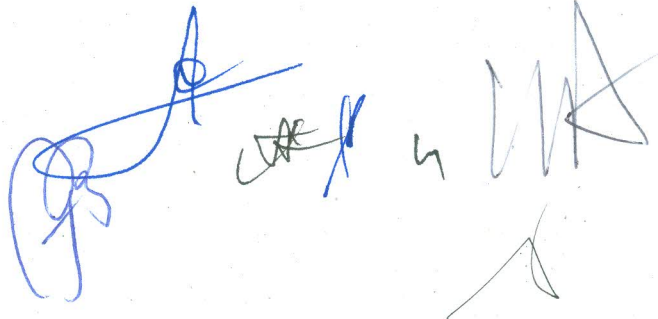
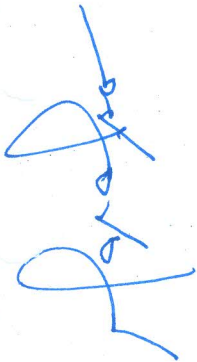
#### **(a) On the Collection of the Real Property Tax**

1. *Assessor to Furnish Treasurer with Assessment Roll.* The Local Assessor shall prepare and submit to the Local Treasurer 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.

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2. *Notice of Time for Collection of Tax.* The Local Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the *Sangguniang Panlalawigan* in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the provincial hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.
3. *Payment under Protest.*
  - a. No protest shall be entertained unless the taxpayers first pay 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 the Provincial Treasurer who shall decide the protest within sixty (60) days from receipt.
  - b. The entire amount of the tax paid under protest shall be held in trust by the Local Treasurer.
  - 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 protester, or applied as tax credit against his existing or future tax liability.
  - d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a., the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.
4. *Repayment of Excessive Collection.* When as assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the Provincial Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.



The Provincial 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, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

5. *Notice of Delinquency in the Payment of the Real Property Tax.*
  - a. When the real property tax or any other tax imposed under this Article becomes delinquent, the Local Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the Province or Municipality
  - b. Such notice shall specify the date upon which the tax became delinquent. It shall likewise state that unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, 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.
6. *Remedies for the Collection of Real Property Tax.* For the collection of the basic real property tax and any other levied under this Article, the Province and/or Municipality may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.
7. *Local Government's Lien.* The basic real property tax and any other tax levied under this Article constitutes 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 related interests and expenses.
8. *Levy on Real Property.* After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through 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 Treasurer 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 tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the Province. The warrant shall be mailed to or served upon the delinquent owner of the real property of person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the Provincial Assessor and Register of Deeds of the Province, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

9. *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 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 issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

10. *Advertisement and Sale.* Within thirty (30) days after the service of the warrant of levy, the Provincial Treasurer or his deputy 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 affected by posting a notice at the main entrance of the Provincial Capitol, Municipal Hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the Province. 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 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 the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the Provincial Capitol or Municipal Hall, or on the property to be sold, or at any other place as 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. The Provincial Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due 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 Provincial Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

11. *Redemption of Property Sold.* Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2 %) per month on the purchase price from the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption, which shall be issued, by the Provincial Treasurer or his deputy.

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

The Provincial Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month. Thereafter, the property shall be free from lien of such delinquent tax, interest due thereon and expenses of sale.

12. *Final Deed to Purchaser.* In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser 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.

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13. *Purchase of Property by the Provincial Government 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 cost of sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the Provincial Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the province without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, 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 Province 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 to the province.

14. *Resale of Real Estate Taken for Taxes, Fees or Charges.* The Sangguniang Panlalawigan may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the Province..

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

16. *Collection of Real Property Tax Through the Courts.* The Provincial Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction, as follows:

- a. The Provincial Treasurer shall furnish the Provincial Legal Office a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the Province, in the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interests and costs. Thus, where the delinquent tax due does not exceed Ten Thousand Pesos (P 10,000.00), the competent court is the Municipal Trial Court and where the amount due is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the Regional Trial Court.

- b. Where cognizable in an inferior court, the action must be filed in the province where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the sala of the proper Regional Trial Court.
- c. In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the Provincial Treasurer shall furnish the Provincial Legal Officer the exact address of the defendant where he may be served with summons.

17. *Action Assailing Validity of Tax Sale.* No court shall entertain action assailing the validity of any sale at public auction of real property or rights therein under this Article until the taxpayer shall have deposited with the court the amount for 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 refunded 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 right of the delinquent owner of real property or the person having legal interest therein have been impaired.

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

19. *Treasurer to Certify Delinquencies Remaining Uncollected.* The Provincial/Municipal Treasurer, or his deputy 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 to the Sangguniang concerned on or before the thirty-first (31st) of December 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.

(b) **Special Provisions.**

1. *Condonation or Reduction of Real Property Tax and Interest.* In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the Province, the Sangguniang Panlalawigan by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the province affected by the calamity.
2. *Condonation or Reduction of Tax by the President of the Philippines.* The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the province.
3. *Duty of Register of Deeds and Notaries Public to Assist the Provincial Assessor.* It shall be the duty of the Register of Deeds and Notaries Public to furnish the Provincial Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.
4. *Insurance Companies to Furnish Information.* Insurance companies are hereby required to furnish the Provincial Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.
5. *Fees in Court Actions.* As provided for in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the Provincial Treasurer shall be exempt from the payment of court and sheriff's fees.
6. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to Province.* As provided for in Section 281 of the Local Government Code, all certificates, documents, and papers covering the sale of delinquent property to the province if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.
7. *Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.* As provided for in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.



8. *Sale and Forfeiture Before Effectivity of this Code.* Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected, before the effectivity of this Code shall be governed by the provisions of applicable ordinance or laws then in force.

**Section 14. Interests on Unpaid Real Property Tax.** Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Sec. 10, 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. In no case, however, shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

**Section 15. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts.** Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished, at the by a fine of One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five hundred pesos (P500.00) 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 such fine and imprisonment at the discretion of the court.

**Section 16. Penalties for Delaying Assessment of Real Property and Assessment Appeals.** Any government official who intentionally and deliberately delays the assessment or real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than Five hundred pesos (P500.00) 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 such fine and imprisonment at the discretion of the court



**Section 17. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction.** The Provincial/Municipal Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Article any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject by a fine of One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

#### **Article Two: Tax On Idle Lands**

**Section 18. 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 the Province, more than one thousand (1,000) 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 Article 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 19. Imposition of Tax.** There is hereby levied an annual tax on idle lands at the rate of one percent (1%) of the assessed value of the property which shall be in addition to the basic real property tax.

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**Section 20. Exemptions.** The idle land tax shall not apply to idle lands wherein the owner of the property or person having legal interest therein is physically or legally prevented from improving, utilizing or cultivating the same by reason of **force majeure**, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any persons having legal interest on the land desiring to avail of the exemption under this section shall file the corresponding application with the Provincial Treasurer. The application shall state the ground(s) under which the exemption is being claimed.

**Section 21. Collection and Accrual of Proceeds.** The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the Province.

**Section 22. Listing of Idle Lands by the Assessor.** The Provincial/Municipal Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the Provincial/Municipal Assessor shall furnish a copy thereof to the Provincial/Municipal 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.

### Article Three. Special Levy on Lands

**Section 23. Special Levy; Its Meaning.** Special levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

**Section 24. Imposition of Levy.** A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the province at a rate of (not exceeding sixty percent (60%)) the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

**Section 25. Exemptions.** The special levy shall not apply to lands owned by:

- (a) The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.

- (b) Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands **exclusively** used for religious, charitable or educational purposes; and
- (c) Duly registered cooperatives as provided for under RA 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the province for the construction of such projects or improvements.

**Section 26. Time of Payment.** The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

**Section 27. Collection and Accrual of Proceeds.** Collection of special levy on land shall be the responsibility of the Provincial Treasurer. The proceeds shall accrue to the General Fund of the Province.

**Section 28. Administrative Provisions.**

- a. **Ordinance Imposing a levy.** - The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify 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 Sangguniang Panlalawigan shall not be obliged, in the apportionment 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 rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.]

[The ordinance shall likewise specify the appropriate penalty for noncompliance or violations of the provisions of the said ordinance.]

- (b) **Publication of Proposed Ordinance Imposing Special Levy.** Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlalawigan shall conduct a public hearing thereon; notify in writing the owners of 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.]

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- (c) **Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the Provincial Assessor, 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 Provincial Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- (d) **Taxpayer's Remedies Against Special Levy.** Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

#### **Article Four: Socialized Housing Tax**

**Section 29. Exemptions.** The following are exempted from the socialized housing tax:

- (a) Those included in the coverage of RA 6657, otherwise known as the Comprehensive Agrarian Reform law.
- (b) Those actually used for national defense and security of the state;
- (c) Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the local government units. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax.
- (d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and
- (e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

**Section 30. Imposition of Tax.** There is hereby imposed a socialized housing tax at the rate of one-half percent (0.05%) on the assessed value of lands in urban areas in excess of fifty thousand pesos (PhP50,000.00)

**Section 31. Collection and Accrual of Proceeds.** The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the Province.

**Section 32. Interest on Unpaid Tax.** There shall be imposed upon 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 total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months. The surcharges and interests to be paid at the same time and in the same manner as the tax due.

**Section 33. Administrative Provisions.** The Provincial Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P 50,000). For purposes of collection, the Provincial Assessor 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.

**Article Five: Tax On Transfer Of Real Property Ownership**

**Section 34. Imposition of Tax.** There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of fifty percent (50%) of one percent (1%) of the total consideration involved in the acquisition of the property or 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 latest tax declaration or the zonal value appearing in the Certificate of Authority to Register issued by the BIR or mortgage value annotated in the Certificate of Title or Tax Declaration, whichever is higher.

**Section 35. Exemptions.** The sale, transfer or other disposition of real property pursuant to RA 6657 shall be exempt from this tax.

**Section 36. Time of Payment.** It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the Provincial/Municipal Treasurer the tax 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.

face of the deed, purposely to reduce or evade the payment of the tax due

(e) Any person who willfully fails to fulfill the requirements of the provisions of this tax on transfer of real property ownership; and

### Article Six. Tax on Printing and Publication

**Section 39. Imposition of Tax.** There is hereby levied a tax at the rate of fifty-five percent (55%) of one percent (1%) of the gross annual receipts for the preceding calendar year 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.

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 40. Exemptions.** The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education, Culture and Sports as school texts or references shall be exempt from the tax herein imposed.

**Section 41. Time of Payment.** The tax imposed in this Article shall be due and payable in quarterly installments to the Provincial/Municipal Treasurer, within the first twenty (20) days following each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

When the business is abandoned, the tax shall not be exacted for a period longer than the current quarter and the business is abandoned, no refund of the tax corresponding to the unexpired quarter/s shall be made.

### Article Seven. Franchise Tax

**Section 42. Imposition of Tax.** Notwithstanding any exemption granted by any law or other special law, there shall be 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.

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.

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

- (a) If the principal office of the business is located within the Province, the paid-up capital stated in the articles of corporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.
- (b) In the case of a branch or sales office located within the Province which commences business operations during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office.
- (c) Where the newly started business is a branch or sales office commencing 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 43. Exemptions.** The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

**Section 44. 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. In the case of a newly started business, the tax shall be paid before the business starts to operate.

#### **Article Eight. Tax on Sand, Gravel and Other Quarry Resources**

**Section 45. Imposition of Tax.** There is hereby imposed a tax of ten percent (10%) of the fair market value in this province per cubic meter of ordinary stones, sand, gravel, earth, and other quarry resources, such as but not limited to marl, marble, granite, volcanic cinders, basalt, tuff and rock phosphate, extracted from the public lands or from the beds of seas, lakes, rivers, streams creeks, and other public waters within the territorial jurisdiction of the Province.

Following are the Fair Market Value (FMV) upon which the 10% tax on sand and gravel and other quarry resources shall be initially based:

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- (a) Ordinary earth, sand and gravel in their natural state (unprocessed) P100.00/cu.m.
- (b) Washed gravel and sand P150.00/cu.m.
- (c) Boulders/Stones P150.00/cu.m.
- (d) Crushed gravel and sand (processed) P166.00/cu.m.

This provisions may not apply in case of gratuitous permits for government projects within Benguet Province

However, for purposes of establishing the fair market value per cubic meter of sand, gravel and other quarry resources on an annual basis, a committee is hereby created composed of:

- Provincial Treasurer - Chairman
- Provincial Engineer - Member
- Provincial Development Coordinator - Member
- Provincial Assessor - Member
- Provincial Environment and Natural Resources Officer - Member

**Section 46**

**Issuance of Permit.** Every person who shall extract sand and gravel and other quarry resources shall secure a permit from the Provincial Governor, pursuant to the procedural guidelines embodied in DENR Administrative Order No. 96-40, series of 1996 and Mines Administrative Order No. MRD - 27, series of 1980, *the applicable provisions of which are hereby adopted as an integral part of this ordinance.*

**Section 47.**

**Excess Extraction.** any person/entity found to have taken or removed materials in excess of the authorized quantity as indicated in the permit shall be subject to a surcharge of one hundred (100%) percent of the tax due and the penalties imposed in Chapter VIII of this Code except entities with permits from MGB-CAR.



**Section 48. Sharing of Proceeds.** The proceeds of the tax on sand, gravel, and other quarry resources shall be distributed as follows;

- (b) Province – Thirty percent (30%)
- (c) Component City or Municipality where the sand, and other quarry resources are extracted, Thirty percent (30%)
- (c) Barangay where the sand, gravel, and other quarry resources are extracted – Forty percent (40%)

**Section 49. Sharing of proceeds on Fines.** Proceeds on fines collected on trucks for failure to present delivery receipts to haul sand, gravel and other quarry resourced shall be distributed as follows:

Province	-	30%
Municipality	-	30%
Barangay	-	40%

**Section 50. Administrative Provisions**

- (a) Filing of Permit - All permits to extract sand, gravel and other quarry resources issued by the Provincial Governor shall first be filed prior to extraction with the Provincial Treasurer, the Municipal Treasurer and Barangay Treasurer of the place where the extraction will take place. The Municipal Treasurer and Barangay Treasurer shall make the necessary notation in their records of the volume to be extracted and the tax paid by the permittee.
- (b) Application for a Governor's Permit to extract sand, gravel and other quarry resources in the province shall be accompanied by an "Environmental Impact Assessment" (EIA) and an "Environmental Clearance Certificate" (ECC) from the DENR.
- (c) The issuance of the corresponding Governor's Permit to establish or operate a quarry shall be subject to the requirements prescribed under existing ordinance of the municipality concerned.
- (d) Reporting Requirements
  1. Quarterly report on production, sales and inventory of quarry resources (except sand and gravel) and employment.

A holder of a quarry permit or its operator shall submit to the Provincial Governor a sworn quarterly report on production, sales and inventory of quarry resources and employment within fifteen (15) working days after the end of each calendar quarter.

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2. Monthly report on production, sales and inventory of industrial sand and gravel employment.

A holder of an industrial sand and gravel permit or its operator shall submit to the Provincial Governor, copy furnished the concerned Regional Director, a sworn quarterly report on production, sales and inventory of industrial sand and gravel and employment within fifteen (15) working days after the end of each calendar month.

3. Monthly report on production and sales of commercial sand and gravel and employment.

A holder of a commercial sand and gravel permit or its operator shall submit to the Provincial Governor, copy furnished the Director and concerned commercial sand and gravel and employment as prescribed in the monthly report from within fifteen (15) working days after the end of each calendar month.

4. Quarterly report on production and sales of small-scale metallic minerals and employment within fifteen (15) working days after the end of each calendar quarter.

(e) Fines:

In case of late or non-submission of any of the reports mentioned above, the following fines shall be imposed:

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

Non-submission of any of the required reports after one (1) month from the prescribed reporting period:

	<u>Basic Fine</u>	<u>Daily Fine</u>
1 <sup>st</sup> Violation	P2,000.00	P 20.00
2 <sup>nd</sup> Violation	3,000.00	30.00
3 <sup>rd</sup> Violation	4,000.00	50.00
Subsequent violations		

Provided, that a late report classified under non-submission category shall not pay the accumulated fine in (a) but instead pay the fines imposed in (b) of this Section: Provided further, that the total fine for non-submission of any of the required reports at any one time shall not exceed Ten Thousand Pesos (P10,000.00)

Failure of the contractor or holder of any quarry resources permits or its operator to submit any of the reports prescribed in the preceding Section three (3) months after the third violation or failure to pay fines within one (1) year shall be sufficient ground for cancellation or non-renewal of a permit.

(f) **Keeping of Records-** The permittee shall keep a record of all accounts and transactions relative to the materials removed or disposed of including the quantity of materials sold or disposed of during the period covered by the report prescribed in Sec. 5 (g) of this Article, the selling price, the taxes paid therefrom, the names and addresses of the person to whom the same were sold and quantity of materials left in stock.

The records to be kept by the permittee shall first be registered with the Provincial Treasurer upon filing the permit mentioned in paragraph (a) of this Section.

All records required to be kept in accordance with this paragraph, shall be opened at all times to the inspection of the Provincial Governor, Provincial Treasurer, Municipal Treasurer and Barangay Treasurer whenever they deem it necessary for the good of the service.

- (g) **Checkers at Extraction Site -** to effectively implement the provisions of this Article, the Provincial Governor or the Provincial Treasurer may deputize checkers at extraction sites, with authority to verify the correct quantity of materials extracted in accordance with the permit granted.
- (h) The extraction of the materials mentioned herein shall be governed by other rules and regulations issued or to be issued by the Provincial Governor for the purpose

### **Article Nine: Professional Tax**

- Section 51. 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 at the rate of Three Hundred Pesos (P300.00)
- Section 52. Coverage.** Professionals who passed the bar examinations, any board or other examinations conducted by the Professional Regulation Commission (PRC), or any other profession requiring government examination shall be subject to the professional tax.
- Section 53. Exemption.** Professionals exclusively employed in the government shall be exempt from the payment of this tax.
- Section 54. Payment of the Tax.** The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

**Section 55. Time of Payment.** - The professional tax shall be payable annually, on or before the thirty-first (31st) day of January of each year to the Provincial/City Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

**Section 56. Place of Payment.** Every person legally authorized to practice his profession, in case he practices his profession in several places, shall pay to the Provincial/Municipal Treasurer the professional tax if he maintains his principal office within the Province.

**Section 57. Remittance of Tax Proceeds.** The Municipal Treasurer shall remit the taxes collected to the Provincial Treasurer within (10) days following the end of the month of collection.

**Section 58. Administrative Provisions.**

- (a) A person who paid the 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, likewise, or fee for the practice of such profession.
- (b) The Provincial/Municipal Treasurer before accepting payment of the tax, shall require the presentation of the valid Professional Licenses issued by the Professional Regulations Commission.
- (c) Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- (d) Any person subject to the professional tax shall write in deeds, receipts, prescriptions, reports, books of account, plans and designs, survey's and maps, as the case may be, the number of the official receipt issued to him.
- (e) Pharmacies/drug stores shall not accept prescriptions without the Professional Tax Receipt Number of the issuing doctor indicated thereon.
- (f) Medical doctors of government hospitals or health units privately practicing after office hours or while on off duty shall pay professional tax.

### Article Ten: Amusement Tax on Admission

**Section 59. Imposition of Tax.** There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, cockpits, dancing halls, dancing schools, night or day clubs and other places of amusement at the rate of thirty percent (30%) of the gross receipts from admission fees; and

A tax of Ten Percent (10%) of gross receipts from admission fees for boxing, resorts, swimming pools, bath houses, hot springs, and tourist spots is likewise levied.

**Section 60. Manner of Computing Tax.** 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/City Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

**Section 61 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 shall be exempted from the payment of the tax herein imposed.

**Section 62. Time and Place of Payment.** The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the Provincial/Municipal Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributors of the cinematographic films.

In the case of itinerant operators, proprietors, lessees, and promoters of amusement shows, boxing contest, magic shows, games, promotions and other similar shows, the tax herein prescribed shall be paid five (5) days from the date of the last full show or performance.

### Section 63. Administrative Provisions.

- (a) Filing of Return. Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement, shall attach a true and complete sworn return showing the gross receipts, the number of tickets sold and distributed or undistributed, the kinds of tickets, their quantity and serial number and their corresponding admission fees, within the first twenty (20) days of the preceding month.

- (b) Forms of Tickets. The proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Office of the Provincial/Municipal Treasurer.
- (c) Registration of Tickets. All admission tickets, which shall be sold to the public, must first be registered with the Office of the Provincial/Municipal Treasurer and shall be stamped with the seal of said office. It shall unlawful for any proprietor, operator and lessee of an amusement place to keep on his possession or have unregistered tickets in the amusement place.

In case of derbies, premier exhibition of films, roadshows, benefit shows or similar shows, where the admission price is increased, separate sets of ticket shall be registered and used therefore.

- (d) Notice of Admission Price. Operators of amusement places issuing admission tickets shall keep a notice in big legible letters or numbers posted in a conspicuous place in front of the ticket booths showing the admission price, the provincial taxes due from each ticket, and the total price of each ticket. Whenever the admission fee is changed after registration, a notice to that effect shall be immediately sent to the Provincial Treasurer or his authorized deputy and a notice shall be conspicuously posted in the place of business for the information of the public.
- (d) Verification of Tickets. The Provincial Governor or Provincial/Municipal Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat.

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

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**Article Eleven: Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers, Dealers or Retailers of Products**

**Section 64. Imposition of Tax.** There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery of products to sales outlets, or consumers, whether directly or indirectly, within the province in the amount of Five Hundred Fifty Pesos (P550.00).

Any person who will utilize delivery vehicles subject of this Article in his business after January 20, shall pay the full amount of the tax.

Payment of the tax provided in this Article will serve as a license to distribute or deliver merchandise/commodities to all municipalities within the Benguet Province; provided, however, that manufacturer, producers, dealers, wholesalers or retailers referred to in the above shall be exempt from Peddlers Tax.

**Section 65. Exemption.** Farmer-producers of agricultural products within the province shall be exempt from the payment of the fixed tax.

The manufacturers, producers, wholesalers, dealers, and retailer referred to in the preceding sections shall be exempt from the payment of the peddlers tax in the sale of any merchandise or article of commerce imposable by the Province.

**Section 66. Time and Place of Payment.** The tax imposed in this Article shall accrue on the first day of January and shall be paid to the Provincial/Municipal Treasurer within the first twenty (20) days of January.

**Section 67. Administrative Provisions.**

(a) The Provincial Treasurer or his duly authorized deputy before accepting payment of the tax shall require the presentation of the copy of the Certificate of Registration of the delivery truck, van or vehicle.

(b) The Provincial Treasurer shall issue a pre-numbered sticker upon payment of the tax and fees for the printing thereof.

(c) The Official Receipt issued for the payment of the tax shall at all times be carried in the truck, van or vehicle for which said tax was paid.

(d) The sticker issued shall be posted prominently on the windshield of the deliver truck, van or vehicle.

(e) The Land Transportation Commission, shall before registering the delivery truck, van or vehicle used in the delivery of merchandise require the presentation of the evidence of payment of this tax.

(f) Any person who is engaged in any business utilizing motor vehicles such as trucks, vans, jeepneys, pick-ups, AUVs and similar kinds of vehicles in the delivery, hauling and distribution of whatever kinds of products, goods or merchandise in this Province shall first secure a permit therefore from the Provincial Governor before engaging in such kind of undertaking.

**Article Twelve: Tax on Sale, Lease or Disposition of Videogram**

**Section 68. Imposition of Tax** – there shall be levied a tax of ten (10%) Percent of the purchase price or rental rate for every sale, lease, Disposition, of a videogram containing a reproduction of any Motion picture or audio-visual programs.

The tax shall be paid to the Provincial Treasurer or his duly Authorized deputy in the place where the business is located.

**Section 69. Time 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 proprietor, seller or operator 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.

**Section 70. Sharing of Proceeds.** The tax collected under this Article including the surcharge, interest and penalty provided herein shall be shared equally by the Province and the Municipality where the establishment is located..

**Section 71. Administrative Provisions.**

- (a) Filing of Return. The proprietor, lessee, seller or operator shall file a true and complete return within the first twenty (20) days of the month on the form provided for the purpose.
- (b) Registration. Any person whether natural or judicial before engaging in the importation, exportation, production, reproduction, exhibition, showing, sale, lease or disposition or videogram shall first be registered with the permitted by the Videogram Regulatory Board and secure business permit or license from the Provincial Governor.

**Section 72. Surcharge of 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 false returns is willfully made, the taxpayer shall be subject to a surcharge of fifty (50%) percent of the correct amount of tax due in addition to the other surcharge, interest and penalty provided in this Article.



**Section 73. Applicability of Clauses.** The provisions of the Videogram Regulatory Board (P.D. 1987) and such other related laws Governing Videogram Industry shall apply to all matters reflecting the operation of Videogram in the Province of Benguet.

### CHAPTER III. PERMIT, CLEARANCE AND REGULATORY FEES

#### Article One: Provincial Permit Fees

**Section 74. Registration of Business or Profession.** Every business or person subject to tax under this Ordinance and other taxing ordinances that shall be enacted are required to register with the Provincial Treasurer or his duly authorized deputy in the municipalities where the profession or business is exercised/conducted before engaging in such business or profession.

**Section 75. Regulatory or Permit Necessary.** All persons subject to tax under this Ordinance shall secure an annual Provincial Permit to operate business or exercise any profession before starting the business or profession and within the first twenty (20) days of January thereafter.

**Section 76. Imposition of fee.** – There shall be collected by the Provincial Treasurer or his deputy an annual fee of Fifty (P50.00) Pesos for every business subject to tax by the Province, Municipalities and Barangays before any permit is issued to any person who conducts or engages in any business, trade or profession within the territorial jurisdiction of Benguet Province, except those business enumerated hereunder, who shall pay the corresponding permit fee, as follows:

	BUSINESS	PERMIT/CLEARANCE FEE
1	Power producer/Operator of hydro electric plant including mini-hydro electric plant	10,000.00
2	Millers, processors of gold, ore, copper and other mineral materials	2,000.00
3	Theaters, cinematography, cockpits, concert halls, circuses, bathhouses, boxing production, cabaret or dance halls, dancing schools, massage clinics, night clubs, swimming pools & other amusement places	1,000.00
4	Cable Antenna Networks and Radio Stations	2,000.00
5	Permit fees on the extraction of sand and gravel, as follows:	
	a. Permit on Extraction	500.00
	b. Hauling Permit Fee for every truck or jeepney used and operated in hauling quarry materials	500.00
	c. Annual Permit Fee for every Crusher Plant, Cement Batching Plant, and Asphalt Batching Plant	50,000.00
	d. Annual Permit Fee for every Screening Plant	20,000.00

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Provided, however, that if the Screening Plant is integrated or forms part of the Crusher Plant and no by-product shall be separately produced from the Crusher Plant, only a permit fee on the Crusher Plant shall be imposed.

6	Permit to extract or process lime	500.00
7	Commercial Banks, Insurance Companies, and other financial institutions	1,000.00
8	Pocket Mining Gold Panning (Individual)	500.00
9	Small Scale Mining (Ass'n/Group)	5,000.00
10	Large Scale Mining (Corporation)	50,000.00
11	Manufacturer, processor of Sotanghon, Pancit Canton and Bihon	1,000.00
12	Malls/Department Stores/Supermarkets	1,000.00
13	Manufacturers, millers and producers, processors or dealers of other products such as fermented liquor and other distilled Spirit	1,000.00
14	Food Franchises (Large scale)	1,000.00
15	Hotels, Motels and Inns	500.00
16	Printing and Publications	1,000.00
17	Licensed Contractors (General Engineering & Building Contractors)	1,000.00
18	Pakyaw Contractors	200.00
19	Polyclinics, Medical/Dental/Optical Clinics	200.00
20	Gasoline Stations (per pump)	1,000.00
21	Franchise dealers of Butane Gas (LPG) excluding outlet dealers	500.00
22	Telephone/Mobile Services	2,000.00
23	Mail package and container delivery services	500.00
24	Vocational/Driving School/Music/Dancing School	1,000.00
25	Private Educational Institution	1,000.00
26	Recruitment Agencies/Travel & Tours	1,000.00
27	Physical Fitness Gym	500.00
28	Real Estate Developers	1,000.00
29	Computer Center, Computer – Tutorial Schools, Computer job & printing	500.00
30	Dealers of drugs & medical supplies	1,000.00
31	Business of Transporting passengers regardless of number plying /along provincial roads	300.00/unit
32	Delivery Trucks or Vans of Manufacturers, Producers, Wholesalers, Retailers and Dealers regardless of number	200.00

The permit is payable for every separate or distinct business or undertakings, and one line of business or undertaking does not become exempt by being conducted with some other businesses or undertaking for which the permit fee has been paid.

**Section 77. Time of payment.** – The fee imposed in the preceding section shall be paid to the Provincial Treasurer upon application for a Governor's permit before any business or activity can be lawfully begun or

pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

Unless otherwise provided in this Article, business and profession started after June 30 of each year shall be charged (50%) percent of the prescribed annual rate.

**Section 78. Administrative Provisions.**

- (a) Application for Permit. Application for permit to engage in any business, trade or profession must be in writing and in quadruplicate filed with the Office of the Provincial Governor who may grant or deny the permit applied for. The applicant shall setforth the name and residence of the applicant, a full description of the business, the proposed capital investment, the place where such business or profession shall be conducted and such other information as may be required. If the permit is granted, it shall be brought to the Provincial Treasurer or his duly authorized deputy which shall be the basis for the collection of the fee provided herein. Any false statement willfully made in regard to the business, trade or profession with intent to pay a lesser amount of fee shall be a ground for denying the permit or revoking the same if already granted.
- (b) Contents and limitations. Every permit issued in accordance with this Article shall designate the number of said permit, the date of issue and expiration, the name and residence of the person to whom issued, and a sufficient description of the business and the place where the business, trade or profession be conducted or exercised. Every separate business must be covered by another permit. Permit issued in accordance with this Article is non-transferable and non-assignable.
- (c) Term of the Permit. Permit issued under this Article shall be good for a period of one (1) year and shall expire on the thirty-first day of December next following the date of issue and it shall be unlawful for any person holding such permit to use or continue to conduct business, trade or profession without renewing the permit.
- (d) Renewal of permit. Every permit issued pursuant to this Article shall be renewed within the first twenty (20) days of January following its expiration provided above.
- (e) Posting/Surrender. Permit shall be kept conspicuously exhibited in plain view in or at the place where the business is conducted or profession is exercised, subject to reproduction upon demand by the Provincial Treasurer or his duly authorized deputy. It shall be surrendered when revoked, or when the same has expired, and no longer to be renewed.
- (f) Validation of Permits. Every permit issued to any person or entity to conduct or engage in any business, trade or profession shall have a continuing validity only upon payment of the corresponding fee.

**Section 79. Duty of a Person Retiring from Business, Trade or Profession.**

Any person retiring from business and practice of profession shall surrender to the Provincial Treasurer or his deputy, the official receipt evidencing his payment of tax, fees or imposition, permit issued, books of accounts and other documents used in the said

business to be stamped "RETIRED" and returned to the taxpayer concerned.

## **ARTICLE Two: ENVIRONMENTAL CLEARANCE FEE ON FILM-MAKING**

### **Section 80. Imposition of Fee.**

There shall be collected an environmental clearance fee of Five Thousand (P5,000.00) Pesos for the use of any view or scenic spot within the territorial jurisdiction of Benguet Province for filming or shooting movies for a duration of the filming not exceeding One (1) month; Provided, that the permit shall be renewable at every month thereafter as necessary to complete the movie upon payment of the required fee of Five Thousand (P5,000.00) Pesos for renewal.

### **Section 81. Time of Payment.**

The environmental clearance fee imposed in this Article shall be paid to the Provincial Treasurer or his authorized deputy upon application for the Provincial Permit before location shooting is commenced.

### **Section 82. Administrative Provisions.**

(a) Before a local or foreign film producer shall use any view or scenic spot in public places shall first secure a Provincial Permit as required in this Article and payment of the corresponding fee.

(b) The permit and the official receipt of payment shall be carried at all time and shall be shown upon demand by the authorities concerned.

(c) An agreement shall be prepared and signed by the film producer, his representative, or duly authorized representative to assure that the views and/or scenic spot in public places used for filming or shooting movies shall not be destroyed; neither shall trees and other plants therein be cut or damaged. The film producer shall deposit with the office of the Provincial Treasurer the amount of at least Ten Thousand (P10,000.00) Pesos to guarantee the compliance with the agreement.

(d) Any damage to any public place or scenic spot in the Province of Benguet, including trees, flowers, or of the ecology, by reason of such shooting movie or filming activities shall be restored or repaired at the expense of the film producer. Should the Ten Thousand (P10,000.00) Pesos deposit be not sufficient for the purpose, the film producer shall pay the difference to complete the repair, should the repair or restoration work cost less than the deposit of Ten Thousand (P10,000.00) Pesos in connection with the agreement, the difference shall be refunded to the film producer.

### **Section 83. Distribution of Proceeds.**

The proceeds of fee as well as the penalty herein collected shall be distributed as follows:

- (a) Fifty (50%) percent accrue to the Province.
- (b) Fifty (50%) percent will accrue to the municipality where the filming or shooting.

### **ARTICLE Three. SMALL SCALE MINING PERMITS**

Applications for Small Scale Mining Permits shall be filed with the Provincial Governor through the Provincial Mining Regulatory Board for areas outside the Mineral Reservations and with the Director of the Bureau for areas within the Mineral Reservations.

The guidelines and provisions specified in Mines Administrative Order No. MRD-41, series of 1984, Department Administrative Order No. 28 and MRD Administrative Order Nos. 3 and 3A which are the implementing rules and regulations of P.D. No. 1899 and the guidelines and provisions of Department Administrative Order No 34, series of 1992 which are the implementing rules and regulation of R.A. 7076, insofar as they are not inconsistent with the provisions of other existing laws, shall continue to govern small-scale mining operations.

### **ARTICLE Four: SPECIAL PERMIT FEE ON CERTAIN COCKPIT ACTIVITIES**

#### **Section 84. Imposition of Fee.**

There shall be collected a special permit fee at the rates provided hereunder for the issuance of a Provincial permit to every person or persons who shall conduct the following:

5 – cock derby	P 1,250.00
4 – cock derby	1,000.00
3 – cock derby	750.00
2 – cock derby	500.00

Any cockfight on days other than the regular hackfights on Sundays	P 200.00
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#### **Section 85. Time and Manner of Payment.**

The fee imposed shall be paid to the Provincial Treasurer upon application for a Provincial permit before any business or activity can be lawfully begun or pursued.

### **Section 86. Administrative Provisions.**

(a) All cockpit owners and operators are hereby required to submit written rules governing the conduct of cockfights, derby in their town cockpits, which rules shall adhere to accepted customary practices in the community or in international derbies, and shall contain the essential features of fairness and honesty.

(b) The cockpit owners and operators shall post at conspicuous places inside their cockpits the written rules governing cockfighting. For the proper information of the participants and the general public, it shall be in the English and Pilipino texts and printed in sufficient size and readable from a distance to serve as ready reference of the general public.

(c) Before any derby shall be conducted, the participants shall be made to sign on copies of the rules governing the conduct of the derby for the purpose of securing compliance and adherence thereto from the participants. The cockpit owners and operators shall make available the required form, at their own expense, to the participants. Those who refuse to sign thereon shall not be allowed to participate in the derby.

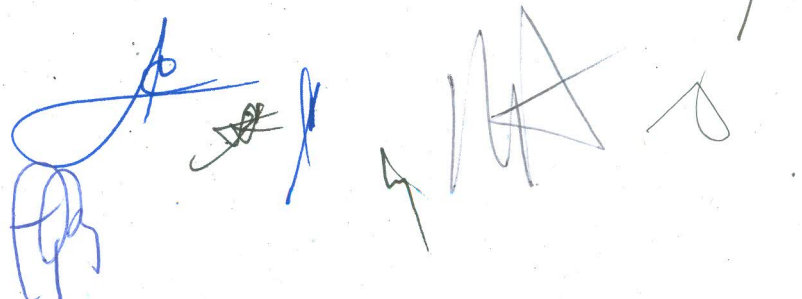
(d) No business permit, new or renewal, shall be issued to any cockpit owner or operator by the province unless the written rules are submitted to the Provincial Treasurer to accompany the application for permit. For those who were already issued business permits, the cockpit owners and operators shall submit the required written rules within thirty (30) days from the effectivity of this ordinance.

(e) Operators during derbies are required to produce stubs for that day and pay the Thirty Percent (30%) of Gross Sales to the province.

(f) The Provincial Treasurer shall furnish copies of this ordinance to all cockpit owners and operators in the province for their compliance.

### **Section 87. Penalty Provisions.**

Any cockpit owner or operator found guilty of violating any provision of this ordinance shall be punished with a fine of P 5,000.00 for the first offense plus P 5,000.00 for any succeeding offense.



### Section 88. Issuance of Cease and Desist Order.

For failure of any owner or operator to comply with any provision of this ordinance, the Provincial Governor may deny the issuance of any business permit or cancel the business permit if one has already been issued and in both instances issue a cease and desist order to prevent or stop the operation of the cockpit until the provisions of the ordinance shall have been complied with.

## CHAPTER IV. SERVICE FEES AND CHARGES

### Article One: Secretary's Fee, Clearance Certificate and Annotation

**Section 89. Imposition of Fees.** There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this province.

A	Plain photocopy or any other copy produced by copying machine per page without certification (double this fee if back to back)	5.00
B	Issuance of:	
	1. Certified true copy of Assessment of Real Property	30.00
	2. Certified photocopy of Assessment of Real Property	20.00
	3. Certified photocopy of supporting document per copy (if document requested is more than one copy, additional P10.00 per copy will be collected for the other copies)	20.00
	4. Certified Xerox copy of sketch plan	40.00
	5. Certification on Assessment, improvement or none improvement, landholding, none property, per ARP (excluding verification fee)	20.00
	6. Photocopies per page of papers and/or document attached to present records of cases already terminated and/or archived.	5.00
	7. Certification made out of files or records, issued to interested parties on current and pending cases	25.00
	8. Certification of tax payment/exemption, transfer tax Tax Clearance	25.00
	9. Certified True copy of any paper, vouchers, Decree, Judgement or entry and other public records	30.00
	10. Photocopy of any paper, vouchers, decree, judgement or entry and other public records	20.00
	11. Certification of loan payments/amortization, installment payments, etc.	20.00
	12. Certification showing the existence and non-Existence of any document	25.00
	13. General Clearance – money and property Accountability	10.00

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	14. Clearance Certificate issued by the Provincial Legal Officer/Provincial Prosecutor	
	a) Local Employment	20.00
	b) Driver Licenses	20.00
	c) Travel Abroad	30.00
	d) Fire arm Licenses	50.00
	e) Loan Purposes	50.00
	f) Passport or Visa	50.00
	15. Certificate/Clearance for other purpose not mentioned above	20.00
	a) Administration of Oaths by the Provincial Legal Officer or Provincial Prosecutors	50.00
	b) Service fee on:	
	(1) Verification of Assessment of Real Property per unit::	
	(a) Latest/current revision	10.00
	(b) Old/prior revision	10.00
	(2) Verification of supporting document	20.00
	c) For annotation of mortgage sheriff's certificate of sale, Extra-Judicial foreclosure, Court order/decision, bail bond, notice of lis pendens/adverse claims, per copy of instrument and ARP	15.00
	d) For cancellation of mortgage, etc. per copy of instrument and ARP	15.00
	e) For blue printing per copy	40.00
	f) For blue printing per copy with certification	60.00

**Section 90. Exemption.**

The fees herein imposed under this Article shall not be collected for copies and certifications furnished to other bureaus, agencies, offices or branches of the government for official business, except when secured by private person.

**Section 91. Time and Place of Payment.**

The fees herein levied shall be paid to the Provincial Treasurer or his duly authorized deputy before the issuance of the copy of any record or document requested and the official receipt issued for said payment shall be attached to the copy of any record or document before the said record or document is submitted for proper action.



## Article Two. Medical Examination Fees

### Section 92. Imposition of Hospital Charges and Fees.

There shall be imposed in all hospital owned and operated by the Provincial Government of Benguet, the following charges and fees, to wit:

#### BENGUET GENERAL HOSPITAL:

##### 1. Room Rates

a.	Private Rooms (Single Bed)	600.00/day
b.	Semi- private ( 2 beds)	400.00/day
c.	Semi-private ( 4 beds)	350.00/day
d.	ICU-CCU	100.00/day
e.	NICU	100.00/day
f.	Maternal Child Care	100.00/day
g.	Delivery Room Fee	390.00/use
h.	Consultant's Room (12)	5,000.00/mo.
i.	Training Rooms:	
i.1	Seminar Room (12x)	500.00/day
i.2	Seminar Room (5.5x)	200.00/day
i.3.	Seminar room (12x2)	1,000.00/day
j.	Pantry (1 meal-2 snacks)	250.00/day
	over/above	500.00
k.	Autopsy rooms	600.00/use
l.	Morgue Room	600.00/day
m.	Dormitory/Lodging fees	
m.1	Single Bed Room	250.00/day
m.2	Two Beds Room	400.00/day
m.3	Bed Space	100.00/day
n	Operating room fees (Based on prevailing PHIC Relative Value Unit as the minimum and the Philippine College of Surgeons Rates as the maximum)	
o.	Wards	100.00/day

##### 2. REGISTRATION/DOCUMENTATION FEES

a.	OPD registration /consultation fee	20.00
b.	Lost registration card	10.00
c.	Admission fees	30.00
d.	ER Fee	30.00
e.	Certificates:	
1)	Local	10.00
2)	Foreign	20.00
3)	Medico-legal	50.00
4)	Immunization Certificate	50.00
5)	Birth Certificates	30.00
6)	Death Certificates	30.00
f.	Others	
1)	Clinical Abstract	50.00
2)	Insurance claims	50.00
3)	Service Record	20.00
4)	Affidavit Fee	100.00

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### 3. FEES FOR USE OF EQUIPMENT

1	Bassinet	10.00/day
2	V-85 Incubator	180.00/day
3	V880 Incubator	260.00/day
4	Nebulizer	10.00/use
5	Suction apparatus	250.00/day
6	Resuscitator	30.00/use
7	Phototherapy	110.00/day
8	Infusion Pump	125.00/day
9	Oximeter	25.00/day
10	Examination Lamp	15.00/day
11	Sphygmomanometer	20.00/day
12	Transport Incubator	280.00/day
13	Intensive care unit equipment	300.00/day
14	Ventilator	1000.00/day
15	Cardiac Monitor	610.00/day
16	Oxygen Tent	35.00/day
17	Biliruminometer	125.00/day
18	Radiant Warmer	200.00/day
19	Pulse Oximeter	80.00/day
20	Syringe Pump	160.00/day
21	Diagnostic Set	15.00/day
22	ECG Machine	200.00/use
23	Bed warmer	135.00/day
24	Defibrilator	100.00/use
25	Continuous suction apparatus	25.00/day
26	Burn Bed	2670.00/day

### 4. PROCEDURE FEES:

a.	Injections w/ syringes	15.00
b.	Dressing w/ syringe	45.00
c.	Suturing	60.00
d.	Nebulizing fee	10.00/use
e.	Casting application	25.00
f.	Catheter insertion	
	Rubber Catheter	35.00
	Foley Catheter	100.00
g.	Cord Tying	
	Cotton tie	35.00
	Cord clamp	40.00
h.	Enema	45.00
i.	Endotracheal tube insertion	155.00
j.	Hot sitz bath	15.00
k.	Thoracostomy	640.00
l.	Internal Examination	30.00
m.	Lumbar tap (adult)	105.00
	Lumbar tap (pedia)	65.00
n.	Perilight Exposure	20.00
o.	Tracheostomy	265.00/day

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p.	Esophagogastroduoenoscopy (EGD)	1500.00
q.	Proctosigmoidoscopy	1100.00
r.	Colposcopy	200.00
s.	Spirometry	160.00
t.	ECG	200.00
u.	Gastric lavage	65.00
v.	Circumcision	210.00
w.	Thoracentesis/paracentesis	170.00
x.	IV insertion	40.00
y.	Sigmoidoscopy	1100.00

#### 5. OXYGEN FEES :

a.	Oxygen fees (regular)	.055./lb
b.	Oxygen fees at the Operating Room:	
	Minor case – under local spinal anesthesia	30.00
	Minor case – under general anesthesia/sedation	50.00
	Medium case- under spinal anesthesia	50.00
	Medium case- under general anesthesia	100.00
	Major case- under spinal anesthesia	100.00
	Major case – under general anesthesia	150.00
c.	Compressed Air	.65/lbs
d.	Deposit for 1 cylinder tank w/o contents	4500.00
e.	Medical Oxygen Gauge:	
	e.1. rental	500.00/month
	e.2. deposit	3,000.00
f.	Oxygen Regulator	10.00
g.	Oxygen Canula or mask	70.00

#### 6. AMBULANCE FEES:

a.	Gasoline	16.00/km
b.	Diesel	12.00/km

#### 7. LABORATORY FEES:

##### A. BLOOD CHEMISTRY SECTION

1	Fasting Blood Sugar	110.00
2	Random Blood Sugar	110.00
3	Glucose (CSF/Other Body Fluids)	110.00
4	Blood Urea Nitrogen	120.00
5	Creatinine	120.00
6	Cholesterol	130.00
7	Triglyceride	135.00
8	High Density Lipoprotein	
	Automated	200.00
	Manual	135.00
9	Low Density Lipoprotein	
	Automated	200.00
	Manual	135.00
10	Total Bilirubin	200.00
11	Direct Bilirubin	200.00

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12	Alkaline Phosphatase	120.00
13	ALT (SGPT)	120.00
14	AST (SGOT)	120.00
15	Blood Uric Acid	135.00
16	Amylase	135.00
17	Total Protein	120.00
18	Albumin	120.00
19	Protein (CSF/Urine)	130.00
20	TPAG	240.00
21	Sodium	130.00
22	Potassium	130.00
23	Calcium	130.00
24	Serum electrolytes (Na, K, Cl)	380.00
25	Hemoglucotest	70.00
26	Troponin -T	600.00
27	CPKT Total	250.00
28	CPK - MB	250.00
29	Creatinine Clearance Test	240.00
30	Lactate Dehydrogenase (LDH)	250.00
31	Lipase	150.00
32	Hemoglobin A1C (HbA1C)	350.00
33	Phosphorus	150.00
34	TSH	400.00
35	T4/T3	200.00
36	Free T4	300.00
37	Free T3	300.00
38	Drug Test	200.00
39	Arterial Blood Gas (ABG)	800.00

## B. SEROLOGY/BLOOD BANKING SECTION

### 1) SEROLOGY

1.	Widal Test	150.00
2.	Typhidot	500.00
3.	Dengue Test	500.00
4.	Syphilis Screening Test (RPR)	100.00
5.	Hepatitis B Surface Antigen (HbsAg) Screening	200.00
6.	Hepatitis C Screening Test	200.00
7.	HIV 1&2 Screening Test	200.00
8.	Hepatitis A Screening Test	430.00
9.	Anti-Streptolysin O Titer (ASOT)	250.00
10.	Prostate Specific Antigen (PSA)	200.00

### 2) BLOOD BANKING

1.	Blood Processing Fee (Per Blood Bag)	300.00
2.	Cross - Matching (Per Blood Bag)	250.00
3.	Complete Donor Screening Fee (Per Donor)	1000.00
4.	Fresh Frozen Plasma ( 1 bag)	500.00
5.	Fresh Whole Blood	1000.00
6.	PRBC ( 1 bag)	1000.00
7.	Platelet Concentrate ( 1 bag)	500.00

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### C. HEMATOLOGY SECTION

1.	Complete Blood Count	100.00
2.	Hemoglobin/Hemactocrit	100.00
3.	Platelet Count	70.00
4.	RBC Count	70.00
5.	RBC Indices	70.00
6.	Blood Typing	50.00
7.	Rh Typing	75.00
8.	Bleeding Time/Clotting Time	60.00
9.	Lee and White	100.00
10.	Erythrocyte Sedimentation Rate	100.00
11.	Malarial Smear	70.00
12.	Reticulocyte Count	70.00
13.	Peripheral Blood Smear	120.00
14.	Prothrombin Time	200.00
15.	APTT	200.00
16.	LE Cell Preparation	140.00

### D. CLINICAL MICROSCOPY/PARASITOLOGY

1.	Routine Urinalysis	50.00
2.	Pregnancy Test	135.00
3.	Sperm Analysis	100.00
4.	CSF/Body Fluids (Total Cell Ct./Diff. Ct.)	50.00
5.	KOH Smear	50.00
6.	Routine Stool Exam	50.00
7.	Special Stool Exam	
	a. Iodine Mount	100.00
	b. Kato Thick Smear	100.00
	c. Formalin Concentration	100.00
8.	Occult Blood	100.00

### E. MICROBIOLOGY

1.	Gramstain	70.00
2.	Acid Fast Stain	70.00
3.	Aerobic Bacterial Culture and Sensitivity	
	a. Blood	880.00
	b. Other Specimens	785.00
4.	Anaerobic Bacterial Culture and Sensitivity	880.00

### F. HISTOPATHOLOGY SECTION

1.	PAP Smear	100.00
2.	Cytology – FNAB	250.00
3.	Body Fluids Smears	250.00
4.	Body Fluid with Cell Block	350.00
5.	Frozen Section	1000.00

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6.	<p>Small Surgical Specimen</p> <p>a. Diagnostic/Section Biopsy, Curettings, Cervical Biopsy, Endoscopic Biopsy</p> <p>b. Routine Excisions, Appendix, Gallbladder, Hernial Sacs, Skin Excision for  Papillomas, moles, warts, fallopian tube for tubal ligation and tubal Pregnancy, Breast M Excision, Etc.</p> <p>c. Single Thyroid Lobe ( Subtotal or Total Lobectomy)</p>	350.00
7.	<p>Medium Sized Surgical Specimen</p> <p>a. Uterus Only ( TAH only) w/o FT's and ovaries</p> <p>b. Simple Mastectomy ( Breast Only )</p> <p>c. Bilateral Thyroid Lobectomy ( Both Thyroid lobes, subtotal or total )</p> <p>d. Single Ovary of more than 5 cm but less than 10 cm in diameter</p> <p>e. Combination of 2 small specimens (eg. Cervical biopsy &amp; endometrial curettage)</p>	500.00
8.	<p>Large Surgical Specimens</p> <p>a. TAH – BSO, MRM</p> <p>b. Single Ovary of more than 10 cm in diameter</p> <p>c. Stomach, colon, rectum (Miles or APR specimens)</p> <p>d. Amputated limb, etc.</p> <p>e. Radical Neck Dissection</p>	900.00
9.	<p>Prostate Chips</p> <p>a. 4-6 blocks</p> <p>b. 7-14 blocks</p> <p>c. 15 or more blocks</p>	<p>500.00</p> <p>650.00</p> <p>900.00</p>

#### 7. DENTAL FEES :

1.	Extraction/Tooth including anesthesia	100.00
2.	Filling:	
	a. Amalgam composite ( depends on size of cavity)	250.00 Minimum
	b. Light Cure ( depends on size of cavity)	300.00 Minimum
3.	Surgery of Impacted Tooth including anesthesia	1000.00
4.	Oral Prophylaxis ( depends on severity)	150.00 Minimum

## 8. X-RAY FEES :

### A. CHEST

1.	Chest PA (Adult)	130.00
2.	Chest PAL (Adult)	230.00
3.	Chest APL (Pedia)	190.00
4.	Apicolordotic View	120.00

### B. HEAD

1.	Skull APL (Adult)	180.00
	(Pedia)	130.00
2.	Mastoids (3 Projections)	250.00
3.	PNS (3 Projections)	260.00
	PNS	130.00
4.	Maxilla, Mandible (3 Projections)	250.00
5.	Nasal	150.00
6.	TMJ (3 Projections)	230.00
7.	Zygoma	180.00
8.	Facial Bone	185.00

### C. ABDOMEN

1.	Plain Abdomen	130.00
2.	FPA (Supine & Upright – Pedia)	200.00
3.	FPA (Supine & Upright – Adult)	300.00
4.	FPA (Supine & Upright, Lateral Pedia)	350.00
5.	Fetography	130.00
6.	Pelvimetry	250.00

### D. SKELETAL SYSTEM

1.	Shoulder Joint 1 view	130.00
2.	Shoulder Joint 2 view	180.0
3.	Thoracic Cage	130.00
4.	Clavicle ( 1 view)	115.00
5.	Scapula (2 views)	200.00
6.	Sternum (2 views)	200.00
7.	Humerous (2 views)	200.00
8.	Elbow Joint (2 views)	120.00
9.	Forearm (2 views)	200.00
10.	Wrist (2 views)	120.00
11.	Hand (2 views)	120.00
12.	Pelvis ( 1 view)	130.00
13.	Hip Joint ( 1 view)	130.00
14.	Femur (2 views)	200.00
15.	Knee Joint (2 views)	120.00
16.	Leg (2 views)	200.00
17.	Ankle (2 views)	120.00
18.	Os Calcis (2 views)	120.00
19.	Foot (2 views)	120.00
20.	Skeletal Survey	1500.00

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### E. VERTEBRAE

1.	Cervical APL	160.00
2.	Cervical APLO	320.00
3.	TLU	250.00
4.	LSU	230.00
5.	Sacrum	150.00
6.	Scoliotic Series (3 views)	350.00

### F. SPECIAL PROCEDURES

1.	Esophagogram (Adult)	950.00
2.	Esophagogram (Pedia)	700.00
3.	UGIS (Adult)	1000.00
4.	UGIS (Pedia)	800.00
5.	Barium Enema (Adult)	1100.00
6.	Barium Enema (Pedia)	900.00
7.	KUB – IVP *	900.00
8.	Small Intestinal Series	900.00
9.	Cystogram*	400.00
10.	Retrograde Urethrogram*	500.00
11.	T – Tube Cholangiogram*	450.00
12.	Intraop Cholagiogram *	450.00
	• Exclusive of dye	

### 9. ULTRASOUND FEES :

#### A. ULTRASONOGRAPHY

1.	HBT	350.00
2.	KUB	350.00
3.	Upper Abdomen	500.00
4.	Abdominopelvic	600.00
5.	TVS (Non - gravid)	450.00
6.	BPPS	350.00
7.	Thyroid/Neck	350.00
8.	Breast, Bilateral	450.00
9.	Cranial	500.00
10.	Testes/Scrotum	350.00
11.	Prostate	400.00
12.	Ultrasound Guided Biopsy**	350.00
13.	Others	350.00
	** Use of ultrasound machine	

### 10. OTHER FEES:

1.	a. Admission Kit	150.00
2.	b. Shower Fee (watchers)	25.00/use

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The hospital rates shall be amended, upon recommendation of the hospital director/administrator, should any of the following conditions be apparent.

1. Increase in prices of goods, supplies and other services; and
2. When it is imminent that the hospital income is far lower than the necessary expenditures of the hospital.

## **1.2 DISTRICT HOSPITALS:**

### **A. MISCELLANEOUS FEES**

#### 1. Registration

1.1	ER (New)	20.00
1.2	OPD (New) (OPD ID)	20.00
1.3	Replacement of lost card	10.00

#### 2. Admission Fee

2.1	Confinement	20.00
2.2	Observation	20.00

#### 3. Documentation/Certification

##### 3.1 Medical

3.1.1	athletic participation	10.00
3.1.2	claims	50.00
3.1.3	foreign/overseas purposes	50.00
3.1.4	local use	20.00
3.1.5	medico-legal	50.00
3.1.6	students/scholars	20.00
3.1.7	medical history/physical examination	50.00

##### 3.2 Others

3.2.1	clinical abstract	50.00
3.2.2	employment	20.00
3.2.3	office clearance	20.00
3.2.4	service record	20.00

#### 4. Photocopying Services

4.1	Short	1.50
4.2	Long	2.00

#### 5. Ambulance Fee (as requested by the patient)

5.1	Diesel	20.00/km
5.2	Gasoline	25.00/km

#### 6. Use of Equipment

6.1	Nebulizer/steam machine	10.00/use
6.2	Suction apparatus	10.00/use

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6.3	Incubator	100.00/day
6.4	Phototherapy	110.00/day
6.5	ECG machine	
6.5.1	with reading	150.00
6.5.2	without reading	100.00
6.6	Perilight exposure	110.00/day
6.7	Diagnostic Set	10.00/use
7	Specimen bottle	3.00/bottle
8	Parking Fee	20.00/first 3 hours
		Additional 10.00/hr thereafter

## B. ROOM AND BOARD

### 1. Primary Hospitals

	1.1 Private room (single bed)	350.00
	1.2 Semi-Private Room	
	1.1.1 2 beds	250.00/bed
	1.3 Ward	
	1.3.1 Pay	100.00
	1.3.2 Service	100.00
	1.3.2.1 C1 (25% Less)	
	1.3.2.2. C2 (50% Less)	
	1.3.2.3 C3 (75% Less)	
	1.3.2.4 D	Free

### 2. Secondary Hospitals

	2.1 Private room (single bed)	350.00
	2.2 Semi-Private room	
	2.2.2 2 beds	300.00/bed
	2.3 Ward	
	2.3.1 Pay	100.00
	2.3.2 Service	100.00
	2.3.2.1 C1 (25% less)	
	2.3.2.2. C2 (50% less)	
	2.3.2.3. C3 (75% less)	
	2.3.2.4 D	Free
3.	Recovery room	100.00/use
4.	Labor Room	100.00/use
5.	Isolation Room	300.00
6.	Intensive Care Unit (ICU)	300.00

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**C. EMERGENCY ROOM/OUT –PATIENT DEPT./WARD (ER,OPD,WARD)**

	1. Procedures	
	1.1 Excision of mass	200.00
	1.2 Incision	
	1.2.1 Incision and Drainage (I & D)	100.00
	1.2.2 Circumcision	200.00
	1.3 Introduction/Insertion	
	1.3.1 Indwelling Folley Catheter	100.00
	1.3.2 Nasogastric Tube	50.00
	1.3.3 Cut-down	255.00
	1.3.4 Endotracheal Tube	155.00
	1.3.5 Tracheostomy Tubes	255.00
	1.3.6 Orogastric Tube	50.00
	Repair	
	1.4.1 Suturing	
	1.4.1.1 1-4 stitches (silk or cotton)	50.00
	1.4.1.2 5 and above stitches (silk or cotton)	80.00
	1.5 Removal	
	1.5.1 casts	20.00
	1.5.2 catheter (IFC)	10.00
	1.5.3 operative packs	10.00
	1.5.4 suture	10.00
	1.5.5 tubes	10.00
	1.6 Dressing/change of dressing (minimum use of 1 pck gauge, 2x2/3x3)	20.00
	1.7 Cast application	15.00
	1.8 Oxygen utilization	0.50/lb
	1.9 Injection	10.00
	1.10 Debridement	200.00
	1.11 Ear Flushing/Removal of Impacted Cerumen	100.00
	1.12 Suctioning	10.00
	1.13 Perilight Exposure	100.00/day
	1.14 Foreign Body Extraction	100.00

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#### D. X-RAY & OTHER Radiologic Procedures

1.	Head	
	1.1 Skull APL	180.00
	1.1.1 Town's View	90.00
	1.2 Mastoid (3 views/projections) (pedia)	210.00
	1.3 PNS (Water's view, 3 views/projection) (pedia)	270.00
	1 view/projection (pedia)	90.00
	1.4 Orbit (2 views)	180.00
	1.5 Maxilla Mandible (3 views)	270.00
	1.6 Temporomandibular Joint (3 views)	270.00
	1.7 Zygoma AP	90.00
	1.8 Facial Bones	180.00
	1.9 Mandible (3 projections)	270.00
	1.10 Nasal Bone (2 views/projections)	180.00
	1.10.1 Nasal Bo Lat	90.00
2	Neck	
	2.1 Soft Tissue (2 views)	180.00
	2.2 Foreign Body (2 views)	180.00
3	Thoracic Contents (Chest X-ray)	
	3.1 Heart and Lungs (1 view)	90.00
	3.1.1 Adult (2 views)	180.00
	3.1.2 Pedia (2 views)	90.00
	3.2 Apicogram (Lordosis) (1 view)	90.00
4	Vertebral Column	
	4.1 Cervical APL	180.00
	4.2 Thoracic Cage AP	90.00
	4.3 Lumbar APL	180.00
	4.4 Sacrum coccy APL	180.00
	4.5 Scoliotic Series (3 shots)	270.00
	4.6 Thoracic Lumbar	180.00
	4.6 Lumbo Sacral	180.00
5	Abdomen	
	5.1 Plain abdomen (1 view)	100.00
	5.2 KUB (1 view/projection)	100.00
	5.3 FPA (supine and upright)	200.00
	5.4 Abdomen AP	200.00
6	Obsterical Procedure (Pelvimetry)	200.00

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7	Skeletal System			
	7.1	Shoulder Joint 2 views	AP	180.00
	7.2	Thoracic Cage		100.00
	7.3	Clavicle	1 view	90.00
	7.4	Scapula	2 views	180.00
	7.5	Sternum	2 views	180.00
	7.6	Humerus	2 views APL	180.00
	7.7	Elbow Joint	2 views APL	180.00
	7.8	Forearm	2 views APL	180.00
	7.9	Wrist	2 views APL	90.00
	7.10	Hand	2 views APL	90.00
	7.11	Pelvis	1 view	100.00
	7.12	Hip Joint	2 views	180.00
	7.13	Femur	2 views APL	180.00
	7.14	Knee Joint	2 views	90.00
	7.15	Leg	2 views APL	180.00
	7.16	Ankle Joint	2 views APL	90.00
	7.17	Os Calcis	2 views APL	90.00
	7.18	Foot	2 views AP/OBL	90.00
	7.19	Skeletal Sur		700.00
	(depends on the size & no. of films used)			700.00

#### E. DELIVERY ROOM

1	Normal Delivery	600.00
2	Delivery with Repair	750.00
3	Plain Perineoraphy	1000.00
4	Dilatation & Curettage (D & C) ("raspa")	750.00
5	Phototherapy	100.00/day
6	Corpus Uteri	
7	7.1 Dilation and Curettage	1140.00
	7.2 Insertion of Intrauterine Device (IUD)	670.00

#### F. DENTAL SERVICES

1	Extraction	60.00
2	Extraction (impacted)	500.00
3	With Suturing	Additional 25.00
4	Removal of Suture	50.00
5	Filling	
6	5.1 Simple	120.00
	5.2 Complex	240.00
	5.3 Light Cure	250.00
	5.4 Molars	200.00
	5.5 Anterior	200.00
6	Oral Prophylaxis Brush	120.00

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### G. OPERATING ROOM FEE

a.	Ordinary Procedures with RVU of 80 & Below	
1.	Excision/Introduction/Debridement	
	1.1 Testis	1140.00
	1.1.1 Orchiectomy, simple/radical	
	1.2 Anus	1140.00
	1.2.1 Hemorrhoidectomy	
	1.3 Debridement including removal of foreign Material associated with open fracture(s), Dislocation(s)	1140.00
	1.4 Breast	
	1.4.1 Biopsy	670.00
	1.4.2 Incisional	670.00
	1.4.3 Nipple Exploration	1140.00
	1.4.4 Excision of Cyst	670.00
	1.4.5 Mastectomy	
	1.4.5.1 partial	1140.00
	1.4.5.2 subcutaneous	1140.00
	1.5 Vas Deferens	
	1.1.5 Vasectomy	670.00
	1.6 Penis	
	1.6.1 Circumcision	670.00

b.	Intensive Procedures with VUE of 81-200	2160.00
	1. Appendectomy	
	1.1 Congestive	
	1.2 Ruptured appendix	
	2. Cesarean Delivery	
	3. Abdomen, peritoneum and Omentum	
	3.1 exploratory laparotomy, exploratory, celiotomy with or without biopsy(s)	
	4. Excision	
	4.1 Oviduct	
	1. Salphingo-Oophorectomy, complete/partial	
	4.2 Corpus Uteri	
	1. Total Abdominal Hysterectomy (Corpus & Cervix) with or Without removal of tube(s)/ovary(s)	
	4.3 Biliary Tract	
	1. Cholecystectomy & laparoscopy, any method	
	4.4 Breast	
	4.4.1 Mastectomy	
	a. w/ axillary lymphadenectomy	
	b. simple, complete	
	c. radical, including pectoral muscles	
	d. radical, including axillary & internal mammary lymph nodes	
	e. modified, radical	

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	<p>5. Excision/Incision</p> <p>5.1 Kidney</p> <p>5.1.1 Nephrolithotomy/removal of calculus</p> <p>5.1.2 Nephrectomy w/ total ureterectomy</p> <p>5.1.3 Nephrectomy, partial/partial ureterectomy</p> <p>5.1.4 Nephrotomy, w/ exploration</p> <p>6. Incision</p> <p>6.1 Stomach</p> <p>6.1.1 Gastrotomy w/ exploration or foreign body removal</p> <p>6.1.2 Gastrojejunostomy</p> <p>7. Repair</p> <p>7.1 Hernioplasty, Herniotomy</p> <p>7.1.1 Repair of inguinal hernia, sliding, any age</p> <p>7.1.2 Incarcerated (initial/recurrent)</p> <p>7.1.3 Strangulated (initial/recurrent)</p> <p>c. Castastrophic Procedures with RVU of 201 and above 2160.00</p> <p>1. Cesarian Delivery</p> <p>1.1 Subtotal or Total Hysterectomy after CS</p> <p>2. Incision</p> <p>2.1 Thyroid Gland</p> <p>2.1.1 Thyroidectomy, total or complete</p> <p>3. Excision</p> <p>3.1 Esophagus</p> <p>3.1.1 Esophagojejunostomy w/o total gastrectomy</p> <p>a. abdominal approach</p> <p>b. thoracic approach</p> <p>3.1.2 total or near total esophagectomy</p> <p>4. Biliary Tract</p> <p>4.1 Cholecystectomy w/ exploration of common duct</p>	2160.00
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#### H. LABORATORY EXAMINATIONS/PROCEDURES

	1. Clinical/Blood Chemistry	
	1.1 Fasting Blood Sugar (FBS)	110.00
	1.1 Hemoglucotest	70.00
	1.2 Chemical Analyzer	110.00
	1.2 Blood Uric Acid (BUA)	135.00
	1.3 Blood Urea Nitrogen (BUN)	120.00
	1.4 Creatinine	120.00
	1.5 Cholesterol	130.00
	.6 Triglyceride	135.00
	1.7 SGOT (AST)	120.00

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2	Hematology	
	2.1 Complete Blood Count (CBC)	110.00
	2.1.1. Hemoglobin (HgB)	100.00
	2.1.2. Hematocrit (HcT)	100.00
	2.1.3 White Blood Cell Count (WBC)	70.00
	2.1.4 Different Count	70.00
	2.2 Clotting Time, Bleeding Time (CT, BT)	60.00
	2.3 Erythrocyte Sedimentation Rate (ESR)	100.00
	2.4 Platelet Count (Thrombocyte)	70.00
	2.5 A B O Blood Typing	50.00
	2.6 Rh Typing	75.00
	2.7 Malaria Smear	70.00
	2.8 Reticulocyte Count	70.00
	1.9 Visect-Malaria Pf (Plasmodium Falciparum Determination)	200.00

3	Clinical Microscopy	
	3.1 Urinalysis	
	3.1.1 4 parameters	50.00
	3.1.2 10 parameters	65.00
	3.2 Fecalysis (stool exam)	50.00
	3.3 Pregnancy test (test pack)	135.00
	3.4 Occult Blood	100.00

4	Microbiology	
	4.1 Gram Staining	70.00
	4.2 Acid Fast Staining	70.00
	4.3 KOH Mount (Potassium Hydroxide)	50.00

5	Serology/Immunology	
	5.1 Widal Test	150.00
	5.2 Typhidot	
	5.2.1 With control	950.00
	5.2.2 Without control	500.00
	5.3 Cross Matching (per bag)	200.00
	5.4 Donor Screening Test	1000.00
	5.4.1 HIV (1 & 2)	250.00
	5.4.2 HCV Test (Hepatitis C)	225.00
	5.4.3 RPR/VDRL (Syphilis Test)	125.00
	5.4.4 HbsAg (Hepatitis B)	220.00
	5.4.5 Malarial Smear	250.00
	5.4.6 Visitect-Malaria Pf	450.00
	5.4.7 Dengue Blot	500.00

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## I. WATER ANALYSIS

1. BOD	500.00/sample
2. Physical and Chemical Sample	165.00
3. Water Bacteriology	70.00/parameter
4. Waste Water	70.00
5. Bacterial Density Plate Count	300.00 +100.00/sample
6. Particulate Sampling Testing	
6.1 Microscopic	200.00 + 100.00/sample

### Section 93. Exemption.

The following shall be exempted from the charges and fees herein imposed as determined by the social workers assigned in the hospitals or the chief of the Hospital, upon complying with the requirements, to wit:

- a) Patients duly certified as indigent by the Provincial Social Welfare and Development and the Barangay Chairman of the Barangay where they reside.
- b) Elected or appointed Barangay and Sangguniang Kabataan Officials of Benguet Province excluding their dependents.
- c) Patients for test of communicable disease for epidemiological purposes, for case finding and confirmation tests for such disease research studies and health programs (except referrals from private hospitals and medical practitioners).
- d) Active Barangay Health Workers certified by their respective Rural Health Midwives, excluding their dependents.
- e) Medico-legal cases requested by the Judicial courts except those requested by private persons.
- f) Hospital Employees, excluding their dependents (for Out-Patient Department only).

The exemption herein granted shall include free medicines if available in the hospital where the patient is confined or admitted.

### Section 94. Discounts.

There shall be a 20% discount of the total charges and fees to the following:

- a) Senior citizens and other government retirees.
- b) Benguet Provincial Paid Government officials and employees and their dependents. (Out patient)

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**Section 95. Time and Manner of Payments.**

The Medical examination fees shall be paid to the Provincial Treasurer or his duly authorized representative upon application for the same at the hospital where the examination will be undertaken. For this purpose any bonded accountable officer/employee in the Provincial Hospitals may be authorized by the Provincial Treasurer to receive payment of hospital service fees and issue corresponding official receipt thereon.

**Section 96. Administrative Provisions.**

The Provincial Health Officer/Chiefs of hospitals or his assistants shall keep a record of all physical and other health examination conducted, copies of certificates issued, indicating the name of the individuals, the dates and the purposes for which such examination were conducted.

**Article Three: Sand and Gravel and Small Scale Mining Fees and Charges.**

**Section 97. Imposition of Fee.**

There shall be collected the following fees for the application to extract sand, gravel and other quarry resources within the territorial jurisdiction of Benguet Province, as follows:

a.	Industrial Sand and Gravel	
	Forms	25.00
	Filing Fee	10.00
	Processing Fee	50.00
	Verification Fee	625.00
	Delivery Receipts	50.00/booklet
b.	Commercial Sand and Gravel	
	Forms	30.00
	Filing Fee	10.00
	Processing Fee	25.00
	Verification Fee	250.00
	Delivery Receipts	50.00/booklet
c.	Small Scale Mining	
	Forms	20.00
	Application Fee	30.00/hectare
	Filing Fee	10.00
	Processing Fee	25.00
	Verification Fee	500.00

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d.	Processor's Permit	
	Forms	20.00
	Application Fee	300.00
	Permit Fee	1000.00
	Verification Fee	250.00

e.	Gold Panning	
	Forms	20.00
	Application Fee	50.00/hectare
	Filing Fee	10.00
	Processing Fee	25.00
	Verification Fee	250.00

f..	Small Scale Quarry	
	Forms	30.00
	Application Fee	50.00
	Filing Fee	50.00
	Processing Fee	50.00
	Delivery Receipts	50.00/booklet

g..	Exclusive Sand and Gravel	
	Forms	30.00
	Filing Fee	10.00
	Processing Fee	25.00
	Verification Fee	250.00

h.	Government Gratuitous Sand and Gravel	
	Forms	30.00
	Filing Fee	10.00
	Processing Fee	25.00
	Verification Fee	250.00

i.	Private Gratuitous Sand and Gravel	
	Forms	30.00
	Filing Fee	10.00
	Processing Fee	25.00
	Verification Fee	250.00

**Section 98. Time and Place of Payment.**

The fees herein levied shall be paid to the Provincial Treasurer or his duly authorized representative upon application and the official receipts issued for said payment shall be attached to the application before any action will be taken thereon by proper authorities.

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(b) Breeding Fees

Payment will be collected at the first service. If it fails, repeat the service without additional fees. However, if it still fails, third service will be collected in full, as follows:

1	Artificial Insemination	
	a. Swine	500.00
	b. Carabao	600.00
	c. Cattle	600.00
	d. Semen (boar)	300.00
2.	Natural Breeding at Provincial Breeding Stations	
	a. Carabao	600.00
	b. Cattle	600.00
	c. Horse	600.00
	d. Sheep or Goats	400.00
	e. Others	100.00

(c) Deworming Fees

1	Albenzazole	20.00/ml
2	Endectocide	40.00/ml

(d) Vaccination Fees

1	Hog Cholera Vaccine	15.00/dose
2	DHLP Combined Vaccine	180.00/dose
3	Fowl pox vaccine	100.00 per 1000 dose vial
4	NCD vaccine	100.00 per 1000 dose vial

(e) Castration Fees (exclusive of anesthetics and antibiotics)

1	Carabao	100.00 per head
2	Cattle	100.00 per head
3	Boar	100.00 per head
4	Dog	100.00 per head
5	Piglet	15.00 per head
6	Horse	100.00 per head

**Section 101. Imposition of Charges.**

There shall be collected for the disposition of Calves, lambs/kids, foals, piglets, chicks, eggs, veterinary drugs and supplies produced and procured by the Provincial Veterinary Office at the current prevailing market price to be determined by the Provincial Veterinarian or his deputy.

**Section 102. Time and Manner of payments.**

- (a) The fees herein imposed shall be paid to the Provincial Treasurer or his duly authorized representative upon request for the same at the Provincial Veterinary Office or at the Provincial Breeding Stations.
- (b) The veterinary charges shall be paid to the Provincial Treasurer or his duly authorized representative upon receipt of the Notice of Award or upon delivery of the items purchased.
- (c) For this purpose, any bonded Accountable Officer/employee in the Provincial Veterinary Office may be authorized by the Provincial Treasurer to receive payment of veterinary fees and charges and issue corresponding official receipt thereon.

**Section 103. Administrative Provisions.**

- (a) The Provincial Veterinarian or his assistants shall keep a record of all services conducted, copies of certificates issued, indicating the name of individuals, the dates and the kind of services rendered.
- (b) The Provincial Veterinarian or his assistants shall submit a list of property or items sold or disposed of and services rendered within the first five (5) days immediately of the following month to the Provincial Treasurer and Provincial Accountant for their information and appropriate action.

**Article Five: Tuition Fees (Benguet Livelihood Training and Productivity Center)**

**Section 104. Imposition of Fees.**

There shall be collected the following fees from every person seeking admission/enrollment to the Benguet Livelihood Training and Productivity Center (BLTPC):

1	Sewing	1440.00
2	Hotel and Restaurant Services	1440.00
3	Food Trades	1440.00
4	Cosmetology	1440.00
5	Crafts and Gifts	1440.00
6	Arts and Signs	1440.00
7	Basic Computer	1800.00
8	Basic Electronics	1440.00
9	Building Wiring	1440.00
10	Automotive Electricity	1440.00
11	Automotive Mechanics	4800.00
12	Heavy Equipment	4800.00
13	Welding	1440.00

The Province may offer other courses in addition to these listed above and may impose the necessary tuition fees and subsequent increases to be determined by the Sangguniang Panlalawigan on an annual basis.

**Section 105. Time and Manner of Payment.**

The fee imposed on this Article shall be paid in full to the Provincial Treasurer or his authorized representative upon enrollment.

**Section 106. Exemptions.**

Enrollees for Automotive Mechanic may pay tuition fees on installment, paying half of the full amount upon enrollment and the remaining half on or before the second half of the school term of the course.

**Section 107. Discounts.**

There shall be a 20% discount of the total charges and fees to the following:

- a. Enrollees who completed their high school education (first to fourth year) in the Province of Benguet; and
- b. Officials and employees of the Provincial Government of Benguet and Local Government Units ( LGUs) of the Province including their dependents.

**Section 108. Administrative Provision.**

(a) In no case shall tuition fees and charges from the BLTPC be collected by any other persons except the Provincial Treasurer or his duly authorized representative.

(b) The amount of tuition fee shall cover instructor's fees, registration fees and identification cards. In no case shall fees and charges other than tuition fees be collected from enrollees except as authorized by the Sangguniang Panlalawigan.

**Article Six. Real Property Reclassification Fee**

**Section 109. Imposition of Fee.**

There shall be imposed by the Provincial Government a fee for the reclassification of real property.

1	Reclassification from agricultural land to either residential or commercial	
	5,000 sq.m. - 10,000 sq.m.	700.00
	10,001 sq. m. and above	1000.00

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**Section 110. Time of Payment.**

The fee imposed in this Article shall be paid to the Provincial Treasurer or his authorized representative upon filing for an application for reclassification or the sworn affidavit on the declaration of ownership of real property.

**Article Seven. Testing of Material Fees and Charges**

**Section 111. Imposition of Fee.**

There shall be imposed by the Provincial Government a fee for the testing of materials for quality control of infrastructure projects in the Province. Testing shall be done by the Provincial Engineering Office. The testing fee shall be determined by the PEO.

**Section 112. Time of Payment.**

The fee imposed in this Article shall be paid to the Provincial Treasurer or his authorized representative before the conduct of the testing by the Provincial Engineering Office.

**Article Eight . Parking Fee**

**Section 113. Imposition of Fee**

There shall be imposed by the Provincial Government a parking fee on any Provincial lots designated by the Sangguniang Panlalawigan as parking area. A parking fee of twenty (Php 20.00) pesos shall be collected for the first two (2) hours or a fraction thereof and an addition of Ten (Php10.00) pesos per hour for the succeeding hour/s or a fraction thereof.

**Section 114. Time of Payment.**

The fee imposed in this article shall be paid to the Provincial Treasurer or his authorized representative upon exit from the parking area.

## CHAPTER V. PROVINCIAL CHARGES

### Article One: Rental Fees

#### Section 115. Imposition of Fees.

There shall be collected rental fees for the use of the Provincial buildings at the following rates:

A	<b>Provincial Capitol Auditorium</b>	
	Weekdays : From 6:00 A.M. to 6:00 P.M. From 6:00 P.M. to 12:00 P.M.	100.00 per hour 200.00 per hour
	Saturdays, Sundays and Holidays From 6:00 A.M. to 6:00 P.M. From 6:00 P.M. to 12:00 P.M.	150.00 per hour 250.00 per hour

If the purpose of the program or activity is to raise funds, the amount of Fifty pesos (P50.00) shall be added to the above rates

B	<b>Provincial Gymnasium</b>	
	When used by persons or entities other than the activities of the Provincial Government per hour or fraction thereof Daytime Night Time	50.00 per hour 150.00 per hour
	Boxing ring and paraphernalia, when used by Sports promoters other than the Provincial Government per day or fraction thereof	1500.00 per day
	Boxing gloves	50.00 per pair per bout
	Chairs and tables without table cloth per day or fractions thereof	1.00 per piece

The promoters of the boxing will handle the installation and dismantling of the boxing ring.

C	<b>Provincial Buildings</b>	
	Private lessees shall pay a minimum of One Hundred (P100.00) Pesos per square meter of floor area per month	
	Lessee shall pay their water and electric consumption. It is the duty of the lessee to install the water and electric meters.	
	Wangal Demo Farm Training hall per day	600.00 per day
	TDC training facilities (electricity/fuel, water service and training facilities)	1000.00 per day
	TDC function hall per day	600.00 per day



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D	Benguet Livelihood Training and Productivity Center (BLTPC) Buildings	Day Time (6:00 A.M. – 6:00 P.M.)	Night Time (600 P.M–Midnight)
	1. Sports Activities	50.00/hour	100.00/hour
	2. Civic, Social & Religious Gatherings	100.00/hour	200.00/hour

#### **Section 116. Exemption.**

The national and local governments shall be exempt from payment of the said rental fee for the auditorium during day time. However, they must pay the corresponding fee and additional fees if they use the auditorium beyond seven o'clock. Permit should be submitted together with the proof of payment to the General Services Office and provincial guard at the Provincial Capitol building before the use of the facility.

#### **Section 117. Time of Payment.**

Payment of the fees shall be made to the Provincial Treasurer or his duly authorized representative before the issuance of the permit.

#### **Section 118. Administrative Provisions.**

- (a) Any person including duly authorized instrumentalities of the national or local government units shall apply for permit to use any provincial government building or facility and pay the corresponding rental fee.
- (b) The sponsoring group or agency renting the auditorium shall provide adequate security to maintain peace and order with the assistance of the provincial guard on duty. It shall also maintain the cleanliness of the hall at all times.
- (c) Damages or losses of the auditorium's facilities, equipments or fixtures, shall be the responsibility of the sponsoring group or agency and shall pay the corresponding cost.
- (d) Priority shall be given to government activities and functions.

#### **Article Two: Rental Fees for the Use of Provincial Lots**

#### **Section 119. Imposition of Fees.**

Without prejudice to the province negotiating for a higher rental, there shall be collected a minimum rental fee for the use of the Provincial Lot of the Province of Benguet, at the following rates:

- (a) For commercial purposes. Sixty centavos (P0.60) per sq. meter per day; and

- (d) No person shall enter and occupy any land or building of the Province of Benguet without prior approval of the Sangguniang Panlalawigan in accordance with this Article.

#### **Section 124. Applicability of this Article.**

This Article shall apply prospectively and provided that the requirement on public bidding shall be satisfied to the advantage and benefit of the Provincial Government.

#### **Article Three: Rental fees for the use of Museum artifacts, chairs, tables, training facilities, tents, potted flowering and ornamental plants; lodging fee at the TDC dormitory; Soils Analysis Laboratory Fee and Sale of Natural Enemies**

#### **Section 125. Imposition of fees.**

There shall be collected rental fees for the use of Museum artifacts, chairs, tables, training facilities, tents, potted flowering and ornamental plants; lodging fee at the TDC dormitory; Soils Analysis Laboratory Fee; and Sale of Natural Enemies:

	<b>PRODUCTS</b>	<b>AMOUNT</b>
1	One (1) set (6 pieces) Musical instruments consisting of One (1) Solibao, One (1) Kimbal, One (1) Kalsa; One (1) Pinsao; and One (1) Pair Palas for 24 hours or a fraction thereof and an additional Twenty (P20.00) pesos for every hour thereafter	250.00
2	One (1) set (3 pairs) Blankets, consisting of One (1) piece Sarong and One (1) pair tayao for 24 hours or fraction thereof and an additional Twenty (P20.00) pesos for every hour thereafter.	250.00
3	Fifty (50) potted variety plants and ornamentals per day or a fraction thereof	500.00
4	Twenty-five (25) potted variety plants and ornamentals per day or a fraction thereof	250.00
5	Chalet Type Tent 8'x10 15'x15 16'x20	50.00 75.00 100.00
6	Lodging per night per head	100.00
7	Natural enemies (Diadegma, Dyglyphus Isaea, Orius sp., Trichoderma etc.) per piece	0.50
8	Soils Laboratory 1. Trace Elements and others (per element) 2. NPK	50.00 10.00

#### **Section 126. Exemption.**

The Provincial Government of Benguet shall be exempted from the payment of the herein rental fees.

### Section 127. Time of Payment.

The rental fee shall be paid to the Provincial Treasurer or his deputy upon approval by the Provincial Governor.

### Section 128. Administrative Provisions.

- (a) Approved application form together with the original official receipt of payment shall be presented before the release of any rented equipment, flowering and ornamental plants. The nursery-in-charge shall only release the purchased seedlings or potted flowering, or ornamental plants after the approved application form together with the official receipt of payment shall have been presented to him;
- (b) Damages or losses shall be charged to the renter at a current prevailing price per evaluation;
- (c) Hauling and returning of the rented equipment and plants from and to the place of origin shall be the sole responsibility of the renter/borrower; and
- (d) The General Services Officer or his authorized representative shall likewise release the rented chairs, tables, etc.

#### c Sale of Seedlings:

	PRODUCTS	POTTED SEEDLINGS 4 months – 1 yr. of age
	<b>I. NON-BEARING TREES</b>	
1	Alnus	5.00
2	Cedar	15.00
3	Gmelina	5.00
4	Ipil-ipil	5.00
5	Mahogany	10.00
6	Narra	5.00
7	Pine Trees	
	7.1 Less than 1 year	5.00
	7.2 More than 1 year	10.00
	7.3 Potted Pine Tree for use as Christmas tree	200.00
8	Economic Trees (Tissue Cultured)	20.00
	<b>II. FRUIT BEARING TREES</b>	
1	Guava	
	1.1 Guapple	15.00
	1.2 American	15.00
	1.3 Native	5.00
2	Mango	
	2.1 Carabao (from seed)	25.00
	2.2 Carabao (grafted)	100.00
	2.3 Indian	15.00

**NOTE:** Prices are subject to change, depending on the variety, size, age and potting materials used and to be determined by the Nursery In- Charge.

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3	Coffee	
	3.1 Arabica	8.00
	3.2 Excelsia	5.00
	3.3 Robusta	5.00
4	Guayabano	
	4.1 Common	15.00
	4.2 Hybrid	20.00
5	Citrus	
	5.1 Sweet Oranges	
	5.1.1 Grafted	75.00
	5.1.2 Budded	75.00
	5.2 Lemon	
	5.2.1 Grafted	60.00
	5.2.2 Budded	60.00
	5.2.3 Marcotted	40.00
	5.2.4 Cuttings	40.00
	5.3 Calamansi	15.00
6	Rambutan	
	6.1 Rambutan (from seed)	20.00
	6.2 Rambutan (grafted)	250.00
7	Lanzones	
	7.1 Lanzones (from seed)	20.00
	7.2 Lanzones (Longkong)	150.00
	7.3 Lanzones (Duko)	75.00
8	Banana (Tissue Cultured)	20.00
9	Strawberry (Tissue Cultured)	
	9.1 mother plants	15.00
	9.2 runners	5.00
10	Durian	75.00
	<b>III. PLANTATION CROPS</b>	
1	Tea	
	1.1 Green Tea Varieties	1.00
	1.2 Ceylon	1.00
2	Bamboo	
	2.1 Giant (Mindanao)	100.00
	2.2 Tinik	50.00
	2.3 Bayog	50.00
	2.4 Bolo	50.00
	2.5 Striped (yellow)	50.00
	2.6 Black bamboo	300.00
	2.7 Dwarf bamboo	40.00
	2.8 Buddha	250.00
	2.9 Chinese bamboo	30.00
3	Blueberry (ayosip)	
	3.1 Seedlings	15.00
	3.2 Fully Grown/fruit bearing	60.00

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<b>IV. ORNAMENTALS</b>		
1	Anthurium	
	1.1 Suckers	
	1.1.1 Fast suckering variety	20.00
	1.1.2 Slow suckering variety	40.00
	1.2 Potted	
	1.2.1 Fast suckering variety	50.00
	1.2.2 Slow suckering variety	75.00
	1.2.3 First Bloomers	100.00
	1.2.4 Rare varieties	300.00
2	Budded roses	40.00
3	Medinilla	
	3.1 Seedlings/Potted cuttings	30.00
	3.2 Flowering/Fruit bearing	75.00
4	Mountain Tea	
	4.1 Seedlings/Potted cuttings	15.00
	4.2 Flowering/Fruit bearing	75.00
5	Azalea	
	5.1 Seedlings/Potted cuttings	75.00
	5.2 Flowering/fruit bearing	150.00
6	Camelia	
	6.1 Seedlings/Potted cuttings	75.00
	6.2 Flowering/fruit bearing	150.00
7	Coral Berry/Money Tree	
	7.1 Common Var	
	7.1.1 Seedlings	15.00
	7.1.2 Flowering/Fruit bearing (First/Second flowering)	100.00
	7.1.3 Mother flowering plants (more than three (3) flowering)	250.00
	7.2 Japanese var	
	7.2.1 Seedlings	75.00
8	Spathiphyllum	
	8.1 Single plant/pot	15.00
	8.2 Two (2) – Three (3) plants/pot	30.00
	8.3 More than four (4) plants/pot	50.00
9	Lady's Slipper Orchid	
	9.1 Potted	30.00
10	Cymbidium	
	10.1 Cymbidium (common pink)	
	10.1.1 Non-flowering (one (1) bulb potted)	150.00
	10.1.2 Non-flowering (three (3) bulbs) potted	300.00
	10.1.3 Flowering (first three (3) bulbs)	500.00
	10.2 Cymbidium (rare var)	
	10.2.1 Non-flowering (one (1) bulb) potted	300.00
	10.2.2 Non-flowering (three (3) bulbs) potted	600.00
	10.2.3 Flowering (first three (3) bulbs)	1000.00

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11	Schelefflera	
	11.1 Common	60.00
	11.2 Variegated	80.00
12	Sacred/ Heavenly Bamboo	
	12.1 Seedlings	15.00
	12.2 Flowering	150.00
13	Fortune plant (all var)	30.00
14	Roman Candle/Lollipop Plant	
	14.1 Potted cuttings	15.00
	14.2 Matured Flowering Plants	30.00
15	Golden bush/Golden Box	
	15.1 Potted cuttings	5.00
	15.2 Rooted	1.00
16	Dracaena (Song of Jamaica/India)	30.00
17	Bogainvilla	
	17.1 Potted cuttings	15.00
	17.2 Potted cuttings (blooming stage)	75.00
18	Gumamela	
	18.1 Potted cuttings	10.00
19	Macopa	
	19.1 Marcotted	150.00
20	Compacta	
	20.1 Potted	50.00
21	Scarlet Beauty	
	21.1 Potted cuttings (one (1) plant/pot)	50.00
	21.2 Potted cuttings (three (3) plants/pot)	150.00
	21.3 rooted cuttings	5.00
22	Chrysanthemum	
	22.1 Tissue cultured	25.00
	22.2 Rooted cuttings	1.00
23	Carnation (Tissue cultured)	20.00
24	Liliums (Tissue cultured)	50.00
25	Orchids (Tissue Cultured)	150.00
26	Pepper	
	26.1 Ornamental Pepper	75.00
	26.2 Japanese pepper	75.00
	26.3 Bituka/Native	50.00
27	Japanese bamboo ornamental	100.00
28	Palmera (all varieties)	100.00
29	Crotons (all varieties)	30.00

**Section 129. Exemption**

The Provincial Government of Benguet shall be exempted from the payment of the herein rental fees.

**Section 130. Time of Payment**

The rental fee shall be paid to the Provincial Treasurer or to his deputy upon approval by the Provincial Governor.

### Section 131. Administrative Provisions

- a) Approved application from together with the original official receipt of payment shall be presented before the release of any rented equipment, flowering and ornamental plants; use of the training facilities or the release of laboratory results. The Nursery –In-Charge shall only release the purchased seedling or potted flowering, ornamental plants, natural enemies after the approved application form or Requisition Issue Voucher (RIV) together with the official receipt of payment shall have been presented to him.
- b) Damages or losses shall be charged to the renter at a current prevailing price per evaluation.
- c) Hauling and returning of the rented equipment and plants from and to the place of origin shall be the sole responsibility of the renter/borrower.
- d) The General Services Officer or his duly authorized representative shall likewise release the rented chairs, tables, etc.

### Article Four: Benguet Equipment and Services Enterprises (BESE) Fees and Charges

#### Section 132. Imposition of Fees.

Fees shall be collected from any person, firm or corporation, private or public for the rental of provincial equipment/s, to wit:

Type of Equipment	Model	No. of Units	Hourly Rate	Daily Rate
Bulldozer	Cat D5M XL	1	1,217.00	9,736.00
Backhoe Loader:	Caterpillar 416c	1		
a. With Bucket			710.00	5,680.00
b. With Breaker			816.00	6,528.00
c. With Both			953.00	7,624.00
Payloader	Volvo L50C	4	615.00	4,920.00
Road Grader	Mitshubishi MG230	1	590.00	4,720.00
Smooth Drum Vibratory Soil Compactor	Ingersoll Rand	1	960.00	7,680.00
Mini Dump Truck (2.3 Cu.M)	NPR 3.6 Isuzu	2	400.00	3,200.00
Dump Truck (5.3 Cu.M.)	FVR Isuzu	1	570.00	4560.00
Stake Truck 10 Wheeler	FSR Isuzu	1	180.00 on Paved Road; 200.00 on Unpaved Road	-
Light Tower w/ generator	Ingersoll L-8-4MH	1	150.00	1,200.00
Portable Compressor w/ Jack-leg and Accessories	Ingersoll Rand P185WD Rotary Screw Type	1	250.00	2,000.00

Computation of hourly rental fees shall commence from the departure of the equipment from the motor pool and end upon the arrival of the equipment

## CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

### Article One: Collection and Accounting of Provincial Taxes and Other Impositions

- Section 133. Tax Period.** Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.
- Section 134. Accrual of Tax.** Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of this Ordinance.
- Section 135. Time of Payment.** Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.
- Section 136. Surcharge for Late Payment.** Failure to pay the tax described in this Ordinance within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.
- Section 137. Interest on Unpaid Tax.** In addition to the surcharge imposed herein, where the amount of any other revenue due to the province except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed 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.

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



**Section 138. Collection.** Unless otherwise specified, all taxes, fees and charges due to this province shall be collected by the Provincial Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Provincial Treasurer is hereby authorized, subject to the approval of the Provincial Governor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

**Section 139. Issuance of Receipts.** It shall be the duty of the Provincial Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

**Section 140. Record of Persons Paying Revenue.** It shall be the duty of the Provincial Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying provincial taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

**Section 141. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Province.

**Section 142. Examination of Books of Accounts.** The Provincial Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the province, and subject to provincial taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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In case the examination herein authorized is to be made by a duly authorized deputy of the Provincial Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to 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 Provincial Treasurer, his deputy or duly authorized representative.

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

**Section 143. Accrual to the General Fund of Fines, Costs, and Forfeitures.** Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any provincial ordinance shall accrue to the General Fund of the province.

**Section 144. Adjustment of Fees.** Fees collected by the Provincial Treasurer shall be increased/decreased upon recommendation of the Provincial Treasurer and approval of the SP.

#### **Article Two: Civil Remedies for Collection of Revenues**

**Section 145. Local Government's Lien.** Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

**Section 146. Civil Remedies.** The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- (a) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and

- (b) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Provincial Treasurer.

**Section 147. Distraint of Personal Property.** The remedy by distraint shall proceed as follows:

- (a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Provincial Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Provincial Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrained Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Provincial Governor.
- (d) Release of Distrained Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.
- (e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the same, 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 distraint, the same shall be considered as sold to the local government unit concerned 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 Commission on Audit and the Provincial Assessor as Members.

- (f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. 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 on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Provincial Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of 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 Register of Deeds of the province who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the province, to his agent or the manager of the business in respect to which the liability arose, or if there be 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.

- (h) 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, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) Advertisement and Sale. Within thirty (30) days after levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the 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 provincial hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the province. 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 or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Provincial Hall or on the property to be sold, or at any other place as 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 consultation with the Sangguniang Panlalawigan, and which shall form part of his records. After consultation with the Sanggunian, the Provincial Treasurer shall make and deliver to the purchaser a certificate of sale, showing 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 any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Provincial Treasurer may, by 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 case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

- (j) Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Provincial Treasurer of the total amount of taxes, fees or charges, and related surcharges, 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 representative.

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

- (k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) Purchase of Property by the Province 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 taxes, fees, or charges, related surcharges, interests, penalties and cost, the Provincial Treasurer shall purchase the property on behalf of the province to satisfy the claim and within two (2) days thereafter shall make a report to 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 this province 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 Provincial Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the province.

- (m) Resale of Real Estate Take for Taxes, Fees or Charges. 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 the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this province.

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- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The province may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Provincial Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distraint of Levy. The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
1. Tools and the implements necessarily used by the delinquent taxpayer in the 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 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 (P10,000.00);
  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;
  7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
  8. Any material or article forming part of a house or improvement of any real property.

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### Article Three: Taxpayer's Remedies

#### Section 148. Periods of Assessment and Collection.

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
  1. The treasurer is legally prevented from making the assessment of collection;
  2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
  3. The taxpayer is out of the country or otherwise cannot be located.

**Section 149. Protest of Assessment.** When the Provincial Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Provincial Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Provincial Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.



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**Section 150. Claim for Refund of tax Credit.** No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Provincial Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

**Section 151. Legality of this Code.** Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

#### **Article Four: Miscellaneous Provisions**

**Section 152. Power to Levy Other taxes, Fees or Charges.** The province may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

**Section 153. Publication of the Revenue Code.** Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 154. Public Dissemination of this Code.** Copies of this Revenue Code shall be furnished to the Provincial Treasurer for public dissemination.

**Section 155. Authority to Adjust Rates.** The Sangguniang Panlalawigan shall have the sole authority to adjust tax rates 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 this Code.

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**Section 156. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local

water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

#### CHAPTER VII. GENERAL PENAL PROVISIONS

**Section 157. Penalties for Violation of Tax Ordinance.** Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

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

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

#### CHAPTER VIII. FINAL PROVISIONS

**Section 158. Separability Clause.**

If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 159. Applicability Clause.** All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

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**Section 160. Repealing Clause.** All ordinances, resolutions, executives orders, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly. All existing revenue ordinances in the province are repealed by this ordinance.

**Section 161. Special Transitory Provisions.**

- (a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect.
- (b) The tax on special levy and socialized housing shall be collected upon enactment by Sangguniang Panlalawigan of an enabling ordinance.

**Section 162. Effectivity.**

This Ordinance shall take effect on January 1, 2006.

**APPROVED:**

  
**FERNANDO M. ARTAO**  
 Board Member

  
**JUAN M. NAZARRO, JR.**  
 Board Member

  
**MARCIANO T. INSO, SR.**  
 Board Member

  
**APOLINARIO T. CAMSOL**  
 Board Member

  
**LISO L. AGPAS**  
 Board Member

  
**JOHNNY S. UY**  
 Board Member

  
**SARIO M. COPAS**  
 Board Member

  
**JOSEPH A. COSENTE**  
 Board Member

  
**KRISTINE GRACE D. YUBOS**  
 SKF President, Member

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**CERTIFIED CORRECT:**

**NOEL S. SABOG**  
SP Secretary

**ATTESTED:**

**JOHN B. KIM**  
Acting Vice Governor & Presiding Officer

**APPROVED:**

**CRESCENCIO C. PACALSO**  
Acting Governor

Date: DEC 08 2005