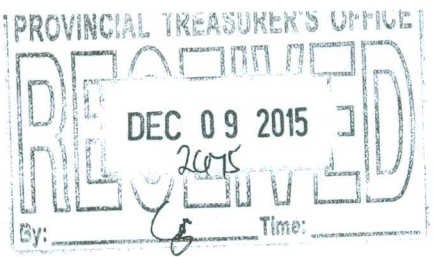


FILE



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

REGULAR MEETING – SEPTEMBER 14, 2015

- PRESENT:** **HON. JOHNNY D. WAGUIS**, Board Member, Temporary Presiding Officer
HON. FLORENCE B. TINGBAOEN, Board Member
HON. ESTEBAN T. PIOK, Board Member
HON. JACK I. DULNUAN, Board Member
HON. NARDO B. CAYAT, Board Member
HON. ALFONSO L. FIANZA, Board Member
HON. BENJAMIN C. SAGUID, Board Member
HON. ROBERT M. NAMORO, Board Member
HON. JIM G. BOTIWEY, Board Member
HON. LEONARDO L. LAWANA, PCL Pres., Ex-Officio Member
HON. JAMES M. GUANSO, JR., LnB Pres., Ex-Officio Member
HON. BLAS L. DALUS, I.P. Rep., Ex-Officio Member

- ABSENT:** **HON. NELSON C. DANGWA**, Vice Governor (O.B.)
HON. CONCEPCION D. BALAO, Board Member (O.B.)

PROVINCIAL TAX ORDINANCE NO. 15 - 176

REVISED 2015 REVENUE CODE OF BENGUET PROVINCE

EXPLANATORY NOTE

WHEREAS, there is an imperative necessity to input amendments on the provisions of Provincial Tax Ordinance No. 05-107 which was approved on December 5, 2005 to cope up with existing price increase, to impose charges commensurate to the cost of services rendered which are not covered by the existing Revenue Code, to amend provisions of the Code which were declared unconstitutional by a Supreme Court decision, and to reconcile repetitious provisions of the Revenue Code which were included in the charges collected by various offices of the provincial government;

WHEREAS, Section 191 of the Local Government Code of 1991 grants authority to the LGU's to adjust the tax rates as prescribed in the Code not oftener than once every five (5) years, but in no case shall such adjustment exceed Ten Percent (10%) of the rates fixed in the Code;

NOW THEREFORE, be it ordained by the Sangguniang Panlalawigan of Benguet in session assembled that:

CHAPTER 1. GENERAL PROVISIONS

Article One. Short Title and Scope

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Section 1. Short Title. This Ordinance shall be known as the **“Revised 2015 Revenue Code of Benguet Province”**.

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 Benguet 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 R.A. No. 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 otherwise inconsistent with the manifest intent of the said 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.

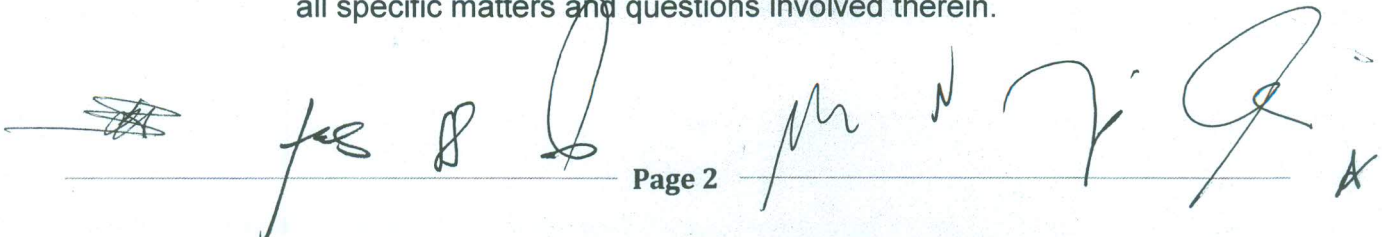
(b) Gender and Number. Every word in this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) Reasonable Time. In all cases where an act is required to be performed 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 or Articles. If the provisions of different Chapters or Articles conflict with or contravene each other, the provisions of each chapter or article shall prevail as to all specific matters and questions involved therein.

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- (g) Conflicting Provisions of Sections.** If the provisions of the different Sections in the same article or chapter conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

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, boxing stadia, cockpits and other places of amusement where one seeks admission to entertain oneself by viewing the show or performances.
- (c) Business** - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- (d) 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.
- (e) Charges** - refer to pecuniary liability, as rents or fees against persons or property.
- (f) 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.
- (g) Corporation** - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies, but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations 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.

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.

- (h) 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.
- (i) 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.
- (j) 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).
- (k) Levy** - means an imposition or collection of an assessment, tax, fee, charge or fine.
- (l) 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.
- (m) Operator** - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- (n) Privilege** - means a right or immunity granted as a peculiar benefit, advantage or favor.
- (o) Persons** - mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- (p) Rental** - means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (q) 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.
- (r) Revenue** - includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;
- (s) 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 maybe.

(t) 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 accordance with the provisions of the Urban Development and Housing Act of 1992.

(u) Tax - means an enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property within its jurisdiction for the precise purpose of supporting governmental needs.

(v) 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;

(w) Veterinary Health Certificate - is a certificate from a veterinarian that the animal is free from communicable diseases. This is usually required in shipping of livestock from one place to another.

(x) Boar Semen - refers to the fluid secreted by the male's testes and accessory glands containing the spermatozoa.

(y) Castration - refers to the removal of the testicles (surgical, chemical, or otherwise) making the animal incapable of reproduction. The correct use of the word can be used to describe both male and female animals, but it is commonly used to describe only males.

(z) 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.

(aa) Natural breeding - refers to the breeding of "in heat" female animals brought to the Provincial Breeding station.

(bb) Forage - is the food for domestic animals. It is a plant or plant materials (stems and leaves) eaten by grazing livestock. It is also used more loosely to include plants that are cut for fodder and carried to the animals (hay and silage).

(cc) Spay - means the sterilization by surgical removal of the ovaries of a female animal.

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 land, building, machinery and other improvement not specifically exempted under this tax 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 a special tax of Two (2%) Percent on the assessed value of civil works, equipment, machinery and other improvements of a registered mini-hydroelectric power developer. Of this two (2%) percent, one (1%) percent shall accrue 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 parsonages or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
- (c) All machineries and equipment that are actually, directly, and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938, as amended; and
- (e) All machineries 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 year's 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.

a) Advanced Payment Discount. If the basic real property and additional SEF taxes are paid in full before January 1, the taxpayer shall be entitled to a discount of Ten Percent (10%).

b) Prompt Payment Discount. If the basic real property and additional SEF taxes are paid in full from January 1 to March 31 of the current year, the taxpayer shall be entitled to a discount of eight percent (8%).

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 a portion 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%) which shall accrue to the General Fund;
2. **Municipality** – Forty percent (40%) which shall accrue to the General Fund of the Municipality where the property is located;
3. **Barangay** – Twenty-five percent (25%) which 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 of 1991 (R.A. No. 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.
- 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 taxpayer first pay the tax. There shall be annotated on the tax receipt/s the words "paid under protest". The protest must be in writing and shall be filed within thirty (30) days from payment of the tax to the Provincial Treasurer who shall decide the protest within sixty (60) days from receipt.
 - b. The tax or a portion thereof paid under protest shall be held in trust by the treasurer concerned.
 - c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.

- d. In the event that the protest is denied or upon the lapse of the sixty (60) day period prescribed in sub-paragraph a, the tax payer 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.

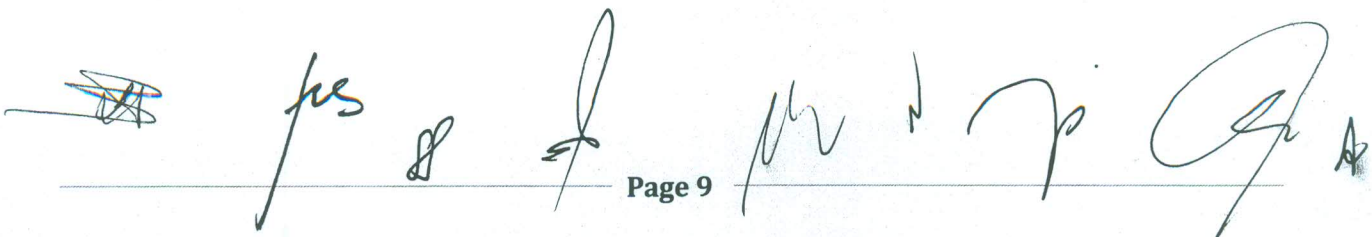
4. Repayment of Excessive Collection. When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim of refund or credit for taxes and interest with the Provincial 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 tax 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.

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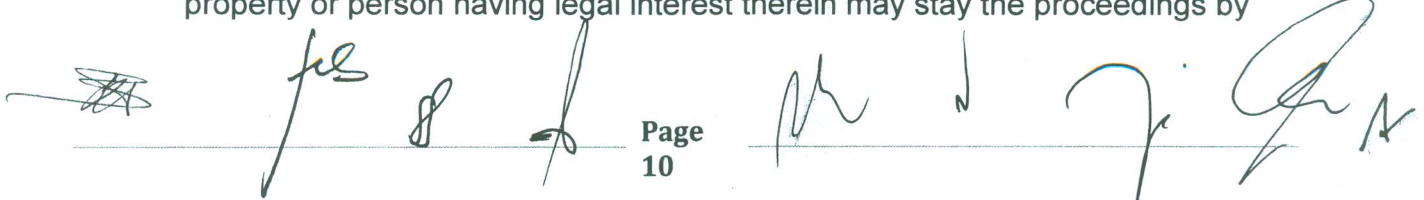
7. Local Government's Lien. The basic real property tax and any other tax levied under this Article shall constitutes a lien on the property subject to tax, superior to all other liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative 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, the real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The Provincial Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the real 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 or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the 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 the 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 effected 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.

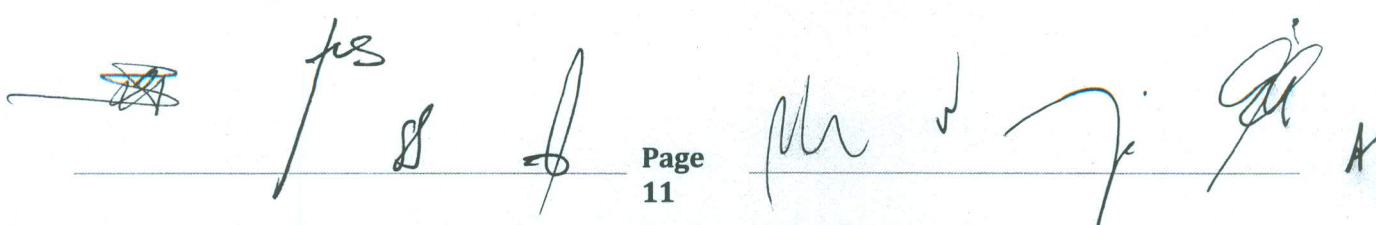
The Provincial Treasurer may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

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 sale rests.

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13. Purchase of Property by the Provincial Government for Want of Bidder.

In case there is no bidder of 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 Provincial 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.

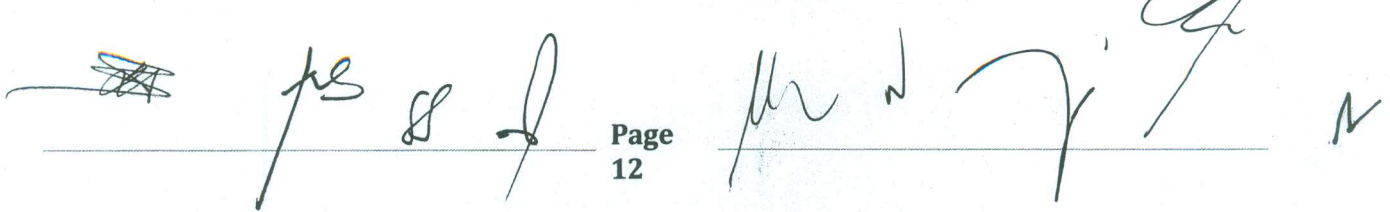
The Sangguniang Panlalawigan may, through a separate ordinance and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding subsection at public auction. The proceeds of the sale shall accrue to the General Fund of the Province.

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 Officer a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the Province, 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 (Php10,000.00), the competent court is the Municipal Trial Court; and where the amount due is in excess of Ten Thousand Pesos, 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, 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 which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

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

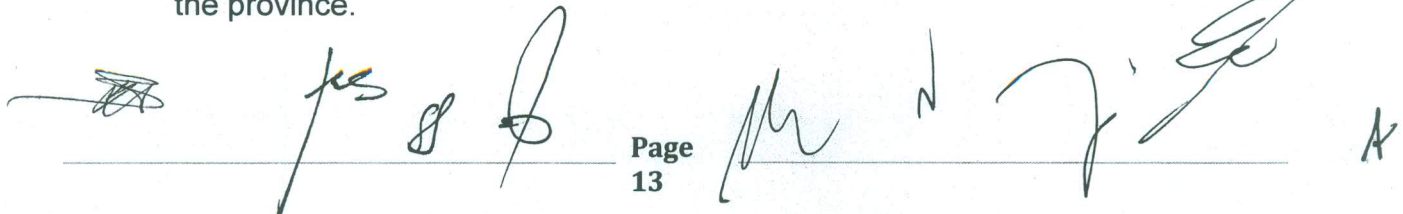
18. Payment of Delinquent Taxes on Property Subject of Controversy. In any action involving the ownership or possession of, or succession to real property, the court may motu proprio or upon representation of the Provincial Treasurer or his deputy, award such ownership, possession or succession to any 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 or 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 the same to the Sanggunian concerned on or before the thirty-first (31st) day 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 of 1991, all court actions, criminal or civil, instituted at the instance of the Provincial Treasurer or Assessor shall be exempted 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 of 1991, all certificates, documents, and papers covering the sale of delinquent property to the province, if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

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 of 1991, 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 pertinent provisions of applicable ordinances 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. Omission of Property from Assessment or Tax Rolls and Other Acts by Public Officers. 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 shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or fine of One Thousand Pesos (P1,000.00) but not more than Five thousand Pesos (P5,000.00), or both such fine and imprisonment, at the discretion of the court, without prejudice to the filing of the appropriate administrative case.

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 (Php500.00) nor more than Five Thousand Pesos (Php5,000.00), 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, without prejudice to the filing of the appropriate administrative case.

Section 16. Omissions for Delaying Assessment of Real Property and Assessment Appeals. Any government official who intentionally and deliberately delays the assessment of real property or the filing of an appeal against its assessment shall, upon conviction, be punished by a fine of not less than Five hundred pesos (Php500.00) nor more than Five thousand pesos (Php5,000.00) 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, without prejudice to the filing of the appropriate administrative case.

Section 17. Omissions 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, or any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subjected by a fine of not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), 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, without prejudice to the filing of the appropriate administrative case.

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 and 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.

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 person having legal interest on the land desiring to avail of the exemption under this section shall file the corresponding application with the Provincial Treasurer. The application shall state the 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.

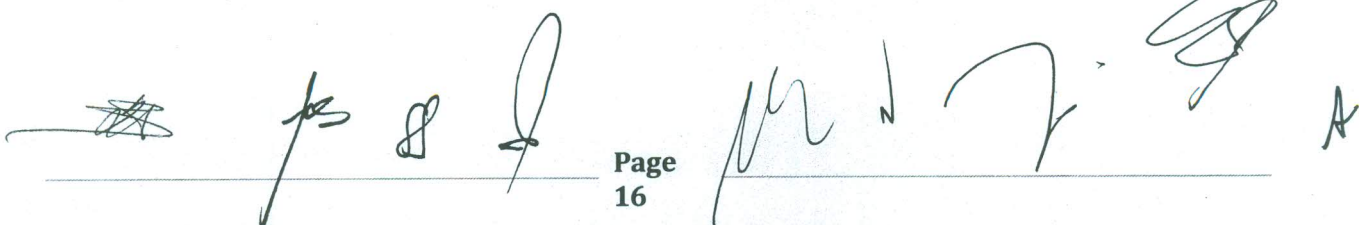
Article Three. Special Levy on Lands

Section 23. Special Levy. 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 especially benefited by public works projects or improvements funded by the province at a rate not exceeding sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring the 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 or churches and all lands exclusively used for religious, charitable or educational purposes; and
- (c) Duly Registered Cooperatives as provided for under R.A. No. 6938 as amended by R.A. No. 9520.



The special levy shall not apply also 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.

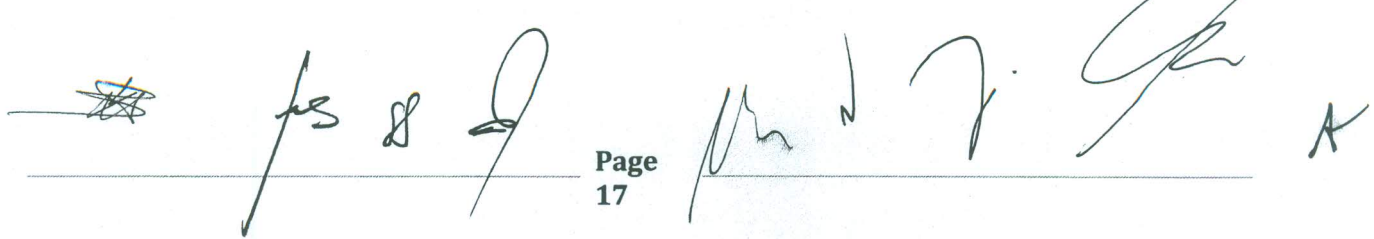
Section 28. Administrative Provisions.

a. Ordinance Imposing a Levy. The tax ordinance imposing a special levy shall describe with reasonable certainty or 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) years 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.

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.

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 on record in his books. Upon the effectivity of the ordinance imposing special levy, the Provincial Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area 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 prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

A series of handwritten signatures and initials are located at the bottom of the page, below the main text. There are approximately seven distinct signatures or initials, some appearing to be initials like 'fs' and 'S', and others being more complex cursive signatures. A large, stylized signature is on the right side, and a small 'A' is written at the far right.

Article Four. Socialized Housing Tax

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

- a. Those included in the coverage of R.A. No. 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 R.A. No. 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 (0.5%) 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 the tax is due 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 shall 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 (Php50,000.00). 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-five Percent (55%) of One Percent (1%) of the total consideration involved in the acquisition of the property, or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. y

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 (CAR) issued by the Bureau of Internal Revenue (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 R.A. No. 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 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.

Section 37. Administrative Provisions.

(a) The Register of Deeds of the Province shall, before registering any deed, require the presentation of the evidence of payment of this tax. The Provincial/Municipal Assessor shall likewise make the same requirement before canceling an old tax declaration and issuing a new one. In addition thereto, a certificate of non-tax delinquency shall also be required before the cancellation of the old tax declaration. y

(b) Notaries Public shall furnish the Provincial Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization. Copies of deeds transferring ownership or title to any real property bearing alterations and/or erasures on the dates of execution and amounts of consideration shall not be accepted by the Provincial Treasurer. y

Section 38. Penalties.

The penalty of imprisonment of not less than one (1) month but not more than six (6) months, or fine of not less than One Thousand (Php1,000.00) Pesos, but not exceeding Five Thousand (Php5,000.00) Pesos, or both, at the discretion of the court, shall be imposed upon: y

(a) Any official who, charged with the duty of issuing a new title or the registering of the sale, donation, barter or any mode of transferring ownership or title of real property or issuing a new tax declaration based on a deed of title of real property or issuing new tax declaration based on a deed of transfer, shall willfully effect the transfer without requiring the presentation of evidence of the payment of the tax provided herein; y

- (b) Any person who knowingly connives with an officer in charge of performing the requirements of Section 37, in evading the payment of tax due;
- (c) Any person who willfully execute a fraudulent deed of sale in order to evade payment of tax due in accordance with the provisions of this tax on transfer of real property ownership;
- (d) Any person who, after having duly executed/caused the execution/transfer, erases and/or makes alterations on any item on the 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
- (f) In case of juridical persons, the President or General Manager shall be answerable for such violation.

Article Six. Tax on Printing and Publication

Section 39. Imposition of Tax. There is hereby levied a tax at the rate of Sixty Percent (60%) 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 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 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 when 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 Sixty Percent (60%) 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 the 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.

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 operation 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, or such percentage as reasonably determined by the Committee 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 or processed from public lands or from the bed of seas, lakes, rivers, streams, creeks and other public waters within the juridical jurisdiction of the Province.

A tax of ten percent (10%) of the fair market value in this Province per cubic meter of processed sand and gravel and other quarry resources is likewise levied.

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

- | | |
|--|--------------|
| (a) Ordinary earth, sand and gravel in their natural state (unprocessed) | 150.00/cu.m. |
| (b) Washed gravel and sand | 225.00/cu.m. |
| (c) Boulders/Stones | 225.00/cu.m. |
| (d) Crushed gravel and sand (processed) | 275.00/cu.m. |

These provisions may not apply in case of gratuitous permits for government projects within Benguet Province. Moreover, a committee is hereby created composed of the following, for purposes of determining the fair market value per cubic meter of sand, gravel and other quarry resources, whose recommendation shall be forwarded to the Sangguniang Panlalawigan for its appropriate action:

- | | |
|--|------------|
| Provincial Treasurer | – Chairman |
| Provincial Engineer | – Member |
| Provincial Planning & 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 VII 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:

- (a) Province – Thirty Percent (30%)
- (b) Component City or Municipality where the sand, gravel 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 resources shall be distributed as follows:

- | | | |
|--------------|---|-----|
| Province | – | 30% |
| Municipality | – | 30% |
| Barangay | – | 40% |

Section 50. Administrative Provisions

(a) **Filing of Permit** – All permits to extract, processed 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.

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

A holder of 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 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 form 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:

1. 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>
1st Violation	P1,000.00	P 10.00
2nd Violation	P 2,000.00	P 20.00
3rd Violation	P 3,000.00	P 30.00
Subsequent violations	Cancelation or revocation of Permit	

2. 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>
1st Violation	P 2,000.00	P 20.00
2nd Violation	P 3,000.00	P 30.00
3rd Violation	P 4,000.00	P 50.00
Subsequent violations	Cancelation or revocation of Permit	

Provided, that a late report classified under non-submission category shall not pay the accumulated fine in (1) but instead pay the fines imposed in (2) 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).

The failure of the contractor or holder of any quarry resource permit 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. 50(d) 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 (300.00).

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 exempted 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, 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, surveys and maps, as the case maybe, the number of the official receipts 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, boxing stadia and other places of amusement at the rate of ten percent(10%) of the gross receipts from admission fees (R.A. No. 9640).

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 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, cockpits, 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 be first registered with the office of the Provincial/Municipal Treasurer and shall be stamped with the seal of said office. It shall be 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 cases of derbies, premiere exhibition of films, road shows, benefit shows or similar shows, where the admission price is increased, separate sets of tickets 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 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.

(e) 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.

Article Eleven. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers, Dealers or Retailers of Certain 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 Six Hundred Pesos (Php600.00).

However, any person using his/its truck or other vehicle in carrying or transporting materials for a particular work or undertaking, shall be liable to pay hauling permit fee as provided under section 68 (5) of this Code.

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 exempted from Peddlers Tax.

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

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The manufacturers, producers, wholesalers, dealers and retailer referred to in the preceding sections shall be exempt from the payment of the peddler's 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 delivery truck, van or vehicle.

(e) The Department of Transportation and Communication, 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 from the Provincial Governor before engaging in such kind of undertaking.

CHAPTER III. PERMIT, CLEARANCE AND REGULATORY FEES

Article One. Provincial Permit Fees

Section 68. Imposition of Permit Fee. There shall be collected by the Provincial Treasurer or his deputy an annual fee of Fifty Pesos (P50.00) for every business, except those businesses enumerated hereunder, who shall pay the corresponding Permit or Annual Fees, as follows:

A. The following shall pay the corresponding PERMIT FEE:

1	On those engaged in the business of Printing and Publications	2,000.00
2	On Business enjoying a Franchise: Cable Antenna Networks and Radio Stations; Telephone/Mobile Services and such other similar business	3,000.00
3	On Proprietors, lessors or operators of amusement places	2,000.00
4	On the extraction and processing of sand, gravel and other quarry resources	1,000.00
5	On operators of delivery trucks or vans regardless of the number of trucks or vans	500.00


B. The following shall pay the corresponding ANNUAL FEE:

1	Annual Permit Fee for every Crusher Plant, Cement Batching Plant, and Asphalt Batching Plant	50,000.00
2	Annual Permit Fee for every Screening Plant 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 be imposed.	20,000.00
3	Power producer/operator of hydro-electric plant including mini-hydro electric plant	10,000.00
4	Commercial banks, insurance companies and other financial institutions for every branch	1,000.00
5	Malls/Department Stores/Supermarkets	1,000.00
6	Food Franchises (Large Scale)	1,000.00
7	Licensed Contractors (General Engineering & Building Contractors)	1,000.00
8	Polyclinics, Medical/Dental/Optical Clinics	200.00
9	Vocational/Driving School/Music/Dancing School	1,000.00
10	Private Educational Institution	1,000.00
11	Recruitment Agencies/Travel & Tours	1,000.00
12	Physical Fitness Gym	500.00
13	Real Estate Developers	1,000.00
14	Computer Center, Internet Café, Computer job & printing	500.00
15	Dealers/Suppliers of drugs and medicines	1,000.00
16	Dealers/Suppliers of Medical and Laboratory Supplies	1,000.00
17	Dealers/Suppliers of Medical and Laboratory Equipment	1,000.00
18	Hauling Fee for every truck and other motor vehicle used and operated in hauling quarry materials.	500.00
19	Other businesses not mentioned herein participating in procurement biddings	1,000.00

The permit/annual fee is payable for every separate or distinct business or undertaking, 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 69. Time of Payment. The fee imposed in the preceding section shall be paid to the Provincial Treasurer upon application for a Governor's Permit/Clearance 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 70. 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 set forth 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 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.




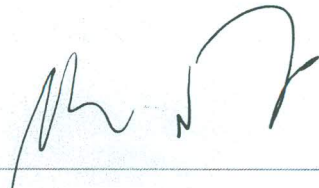


(d) Renewal of Permit. Every permit issued pursuant to this Article shall be renewed within the first twenty (20) days of January following its expiration provided above. 

(e) Posting/Surrender. The 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 71. 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 72. Imposition of Fee. There shall be a fee to be collected as environmental clearance fee of Ten Thousand Pesos (P10,000.00) for the use of any view or scenic spot within the provincial lots of Benguet Province for filming or shooting movies for the duration of the filming not exceeding One (1) Month; Provided, that the permit shall be renewable every month thereafter as necessary to complete the movie upon payment of the required fee of Ten Thousand Pesos (P10,000.00) for renewal.

Section 73. Time of Payment. The environmental clearance fee imposed in this Article shall be paid to the Provincial Treasurer or his authorized deputy upon application of the Provincial Permit before location shooting is commenced.

Section 74. Administrative Provisions.

- (a) Before a local or foreign film producer shall use any view or scenic spot within the provincial lots of Benguet Province 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 times 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 spots located within the provincial lot of Benguet Province to be 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 (Php10,000.00) Pesos to guarantee the compliance with the agreement.
- (d) Any damage to any public place or scenic spot within the provincial lot of Benguet Province, 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 (Php10,000.00) 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 (Php10,000.00) Pesos in connection with the agreement, the difference shall be refunded to the film producer.

Article Three. Small Scale Mining Contracts / Permits

Small Scale Mining Contracts/Permits shall be issued by the Provincial Governor through the recommendation of the Provincial Mining Regulatory Board (PMRB).

That Republic Act No. 7160 and its IRR and the guidelines, particularly in Sec. 17, Par. 3 and the E.O. No. 503 S. 1992 as strengthened by D.A.O. No. 2010-07, 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 75. 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	Php1,250.00
4-cock derby	Php 1,000.00
3-cock derby	Php 750.00
2-cock derby	Php 500.00
Any cockfight on days other than the regular cockfights on Sundays	Php 200.00

Section 76. 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 77. 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 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 Ten Percent (10%) 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 78. Penalty Provisions. Any cockpit owner or operator found guilty of violating any provision of this Ordinance shall be penalized by a fine of Php5,000.00 for the first offense and Php5,000.00 for any succeeding offenses.

Section 79. 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 80. Imposition of Fees. There shall be collected the following fees from every person requesting copies of official records and documents from the offices of this Province:

1.Plain photocopy or any other copy produced by copying machine per page without certification(double this fee if back to back)	10.00
2. Issuance of photocopy/true copy of Assessment of Real Property;	50.00
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);	30.00
4. Certified photocopy of sketch plan	50.00
5. Certification of assessment, improvement/non-improvement, none property, landholdings per ARP (excluding Verification Fee)	30.00
6. Photocopies per page of papers and/or document attached to present records of cases already terminated and/or archived.	10.00
7. Certification made out of files or records, issued to interested parties on current and pending cases.	50.00
8. Certification of tax payment/exemption, transfer tax clearance.	50.00
9. Certified true copy of any paper, vouchers, decree, judgment or entry and other public records	35.00
10. Photocopy of any paper, vouchers, decree, judgment or entry and other public records.	50.00
11. Certification of loan payments/amortization, installment Payments, etc.	50.00
12. Certification showing the existence and non-existence of any document	30.00
13. General Clearance – money and property accountability	
Local	15.00
Abroad	30.00
14.Clearance Certificate issued by the Provincial Legal Officer/Provincial Prosecutor	
a) Local Employment	50.00
b) Driver License	75.00
c) Travel Abroad	30.00
d) Fire arm License	75.00
e) Loan Purposes	75.00
f) Passport Visa	75.00
15. Service Fee on administration of oaths by the Provincial Legal Officer or Provincial Prosecutors.	75.00

16. Verification fees:	
(1) Verification of Assessment of Real Property per unit/ARP	
(a) Latest/current revision	20.00
(b) Old/prior revision	20.00
(c) History of ARP from old to latest revision (vice versa)	15.00
(2) Verification of supporting documents	30.00
17. Service fee for the annotation/cancellation 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)	25.00
18. For blue printing per copy	50.00
19. For blue printing per copy with certification	70.00
20. Agricultural data and Certification	25.00/page

Section 81. 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 82. 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 83. Imposition of Hospital Fees and Charges.

(Note: Subsection 1.1 on Imposition of Fees and Charges of the Benguet General Hospital has been amended by Provincial Ordinance No. 12-153 dated February 20, 2011.)

1.2. DISTRICT HOSPITALS

A. MISCELLANEOUS FEES	
1. Registration	
1.1. Emergency Room	50.00
1.2. Identification Card/Hospital Number	20.00
1.3. Replacement of Card	10.00
1.4. OPD Registration	50.00
2. In Patient	
2.1. Admission Fee (confinement)	50.00
2.2. Observation (4 hours)	50.00
3. Documentation/Certification/Secretarial Services	
3.1. Medical/Dental Certificates (Local use)	30.00
3.2. Athletic Participation	20.00
3.3. Students/Scholarship	20.00

3.4. Insurance Claims	50.00
3.5. Medical/Dental Certificates (Foreign/Overseas purposes)	50.00
3.6. Medico-Legal Certificates	100.00
3.7. Medical History/Physical Examination	50.00
3.8. Clinical Abstract	100.00
3.9. Employment Purposes	30.00
3.10. Office Clearance	20.00
3.11. Service Record	20.00
3.12. Immunization Certificate	50.00
3.13. Birth Certificate	50.00
3.14. Death Certificate	50.00
3.15. Certification of True Copy/per page	10.00
3.16. Affidavit	50.00
3.17. Duplicate copy of diagnostic result	10.00/page
3.18. Comments/Recommendation of PHO for DENR use	100.00
4. Machine Copy Services (photocopying)	
4.1. Short per page	1.50
4.2. Long/A4 per page	2.00
5. Ambulance Fees	
5.1. Diesel Fuel/Kilometer travel	25.00
5.2. Gasoline Fuel/Kilometer travel	30.00
6. Use of Utilities	
6.1. Shower Fees (Watchers-coldwater)/use	20.00
6.2. Use of Electricity (CP charging, Laptop , radio, etc.) 25.00/device; 100.00/day	100.00
6.3. Use of Additional linen/linen	10.00
B. ROOM AND BOARD	
1. Room Rates	
1.1 Wards	
1.1.1 Payward/Philhealth/day	
1.1.1a Primary Care Facility	300.00
1.1.1b Level 1 Hospital	300.00
1.1.1c Level 2 Hospital	300.00
1.2. Pay Ward	400.00
1.3 Semi-private per bed/day (two beds per room)	
1.3.1a Level 1 Hospital	500.00
1.3.1b Level 2 Hospital	500.00
1.4 Private room/single bed/day	600.00
2. Close Care Unit	400.00/bed/day
3. Delivery Room Fee (except medicines)	
3.1 Normal Spontaneous Delivery w/o repair	1,000.00
3.2 Dilation & Curettage NSD w/ repair	1,000.00
3.3 Insertion of Intra-Uterine Device	150.00
3.4 Perineorrhapy	1,500.00
4. Operating Room Fee	
4.1 Minor Operation	RVU & specialty board rates P1,500.00
4.2 Major Operation	RVU & specialty board rates P 3,500.00

5. Recovery Room: 150.00/1st hr. + 100.00/succeeding hr.	150.00/100.00
6. Labor Room/day	100.00
7. Isolation Room	
7.1 Primary Care Facility/ day	400.00
7.2 Level 1 Hospital/day	400.00
7.3 Level 2 Hospital/ day	400.00
8. Holding Room/Morgue	
8.1 Internal: Free for 1 st 3 hours then 50.00/hour; 500.00/day	Free/50.00/500.00
8.2 External: 50.00/hr;500.00/day	50.00/500.00
9. PHO Conference Room/day for an 8-hour use. An additional amount of Php50.00 will be collected every hour thereafter.	500.00/50.00
C. PROCEDURE FEES (EXCLUDES SUPPLIES)	
1. Injection Fee	20.00/day
2. Dressing (use of instrument)/Cord Care	20.00
3.Suturing (depends cm)	50.00 below 2.5 cm,100.00 more than 2.5 cm
4.Nebulization/use	10.00
5.Application or Removal of Cast	50.00
6.Insertion or Removal of indwelling foley catheter	20.00
7.Insertion or Removal of Endotracheal catheter/tube	50.00
8.Insertion or removal of nasogastric/orogastric tube	50.00
9.Insertion or Removal of intravenous catheter	10.00/procedure
10. Enema	50.00
11. Hot Sitz Bath/use	20.00
12.Thoracotomy/Thoracostomy	300.00
13.Application or removal of Tracheostomy	300.00
14. Internal Examination	10.00
15.Rectal Examination	10.00
16.Gastric Lavage	100.00
17. Lumbar tap	100.00
18. Blood extraction fee	10.00
19.Thoracentesis	100.00
20. Paracentesis	100.00
21. Insertion or removal of UmbilicalCatheter	100.00
22. Cutdown	300.00
23. Incision and Drainage	100.00
24. Excision	200.00
25. Ungiectomy	100.00
26. Circumcision	250.00
27. Ear Irrigation/Flushing	100.00
28. Removal of Foreign body (without incision or suturing)	100.00
29. Debridement	200.00
30 .Suctioning/use	
a. OR	150.00
b. DR	50.00

c. Ward/ ER	50.00
d. Continuous	300.00
31. Insertion of Intra- uterine device	150.00
32. PAP Smear	100.00
33. Blood Extraction	20.00
D. USE OF MEDICAL EQUIPMENT	
1. Incubator/day	100.00
2. Phototherapy/day	120.00
3. Perilight/day	150.00
4. Diagnostic Set/use	10.00
5. Bassinet/day	20.00
6. Bag-Valve Mask Ventilation(Resuscitator)/use	10.00
7. Infusion Pump/use	10.00
8. Pulse Oximeter/use	
a. OR	150.00/use
b. Ward/ ER	10.00
9. Sphygmomanometer/use- OPD/ ER	20.00/day
10. Cardiac Monitor/day	
a. OR-200/ use	200.00
b. Ward	500.00
11. Radiant Warmer/use	100.00
12. Syringe Pump/use or 200/day	10.00
13. Doppler/use	
a. ER/ OPD/use	10.00
b. Ward/day	50.00
14. Spirometry/use	100.00
15. Oxygen Cylinder Tank without content (Deposit)	5000.00
16. Medical Oxygen Gauge Regulator (Rental)/day	500.00
a. Ward use/ use	100.00
17. Newborn Hearing Screening test	250.00
18. Thermal Scanner/Digital Thermometer/day	10.00
19. Cautery	
a. OPD/ ER	100.00
b. OR/use	300.00
20. CTG/use	300.00
E. DIAGNOSTIC PROCEDURES	
1. Laboratory (Fees/ Charges are adjusted accordingly based on price of Reagent)	
1.1. Hematology	
1. Complete Blood Count	130.00
2. Hemoglobin/Hematocrit	100.00
3. Platelet Count	100.00
4. ABO Typing	75.00
5. Rh Typing	75.00
6. Bleeding Time/Clotting Time	60.00
7. Erythrocyte sedimentation rate (ESR)	100.00
8. Malarial Smear	70.00
9. Reticulocyte count/WBC count/Diff count	70.00
10. Peripheral Blood Smear	100.00
11. Prothrombin Time	250.00
12. APTT	250.00
13. LE Cell Prep	100.00
1.2 Chemistry	

1. Fasting Blood Sugar	150.00
2. Random Blood Sugar	150.00
3. Glucose/CBG/HGT	70.00
4. Blood Urea Nitrogen	150.00
5. Creatinine	150.00
6. Total Cholesterol	150.00
7. Triglyceride	200.00
8. High Density Lipoprotein	150.00
9. Low Density Lipoprotein	150.00
10. Total Bilirubin	150.00
11. Direct/Indirect Bilirubin	150.00
12. Alkaline Phosphatase	150.00
13. ALT(SGPT)	170.00
14. AST (SGOT)	170.00
15. Blood Uric Acid	170.00
16. Serum Electrolyte	
Na	200.00
K	200.00
Cl	200.00
NaKCl	450.00
1.3 Clinical Microscopy & Parasitology	
1. Urinalysis	70.00
2. Pregnancy Test	135.00
3. Stool Examination	65.00
4. Occult Blood	120.00
5. KOH Smear	75.00
6. Seminal Analysis	100.00
1.4 Microbiology	
1. Gram Stain	100.00
2. Acid Fast Stain	100.00
1.5 Serology	
1. Typhoid Screening Test	
a. Typhidot	500.00
b. Tubex	750.00
c. Dengue Rapid Test	500.00
d. Dengue Duo	750.00
2. Dengue Screening Test	500.00
3. Syphilis Screening Test	150.00
4. HBsAg Screening	200.00
5. Anti-HBsAg Screening	500.00
6. Hepatitis C Screening	200.00
7. HIV Screening	200.00
1.6. Blood Banking	
1. Complete Cross Matching (manual)	300.00
1.7. Water Analysis Laboratory Automated	900.00
1.7.1. Bacteriological Water Analysis	350.00
1.7.2. E. Coli (Presence or Absence) & Heterotrophic Plate Count	750.00
1.7.3 Chemical	
1. Iron	250.00
2. Lead	350.00
3. Manganese	350.00
4. Mercury	750.00
5. Nitrate	400.00
6. Cadmium	750.00

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7. Cyanide	400.00
8. Chloride	200.00
9. Total Dissolved Solids	450.00
10. Total Hardness	200.00
11. pH	50.00
2. Radiologic Procedures (without reading)	
2.1 Chest X-ray	
1. Chest PA (Adult)	150.00
2. Chest PAL (Adult)	250.00
3. Chest APL (Pedia)	220.00
4. Apico-lordotic View	150.00
5. Chest bucky	180.00
2.2 Head	
1. Skull APL (Adult)	230.00
2. Skull APL (Pedia)	230.00
3. Mastoids (3 projections)	300.00
4. PNS (3 projections)	1800.00
5. PNS, Pedia	210.00
6. Maxilla/Mandible (3 projections)	270.00
7. Nasal, 2 views	170.00
8. TMJ (3 projections)	270.00
9. Zygoma, AP	210.00
10. Facial Bone	210.00
11. Cephalometry	310.00
12. Panoramic View	280.00
2.3 Abdomen	
1. Plain Abdomen	170.00
2. FPA (supine and upright – pedia)	270.00
3. FPA (supine and upright – adult)	320.00
4. FPA (supine and upright, lateral-pedia)	370.00
5. FPA (supine and upright, lateral-adult)	570.00
6. Fetography	170.00
7. Pelvimetry (2 plates)	370.00
8. KUB	200.00
2.4 Skeletal	
1. Shoulder Joint (1 view)	170.00
2. Shoulder Joint (2 views)	310.00
3. Clavicles	170.00
4. Scapula (2 views)	230.00
5. Sternum (2 views)	210.00
6. Humerus (APL)	270.00
7. Elbow Joint (APL)	180.00
8. Forearm (APL)	230.00
9. Wrist (APL)	180.00
10. Hand (APL)	180.00
11. Pelvis (AP)	140.00
12. Hip Joint (AP)	250.00
13. Femur (APL)	270.00
14. Knee Joint (APL)	180.00
15. Leg (APL)	250.00
16. Ankle (APL)	200.00

17. Os Calsis (APL)	180.00
18. Foot (APL/APO)	180.00
19. Skeletal Survey	2,250.00
20. Baby Gram	300.00
2.5 Vertebrae	
1. Cervical (APL)	200.00
2. Cervical APLO	350.00
3. TLV (4 big plates)	600.00
4. LSV (APL-2 small plates)	250.00
5. Sacrum/Coccyx APL	200.00
6. Scoliotic Series (3 views)	400.00
2.6 Official Reading (based on specialty board)	Prevailing Rates
3. Ultrasound Fees	
3.1 Procedure only	
1. HBT	500.00
2. KUB	500.00
3. Upper Abdomen	650.00
4. Abdominopelvic	800.00
5. TVS (non-gravid)	600.00
6. BPPS	600.00
7. Thyroid/Neck	500.00
8. Breast (bilateral)	600.00
9. Cranial	650.00
10. Testes/Scrotum	650.00
11. Prostate	500.00
12. Abdominal Prostate	800.00
13. Ultrasound Guided Biopsy (use of Machine only)	500.00
14. Pelvic Ultrasound	500.00
4. Echocardiogram	
4.1. 12-Lead EKG	150.00
4.2. 12-Lead EKG with rhythm strip	200.00
4.3. Official Reading (based on Specialty Board)	Prevailing Rates
F. MEDICAL-SURGICAL-DENTAL SERVICES	
1. Medical Oxygen	
1.1 Use per Liter Minute (LPM) per hour	
a. 1 LPM	21.00
b. 2 LPM	42.00
c. 3 LPM	63.00
d. 4 LPM	84.00
e. 5 LPM	105.00
f. 6 LPM	126.00
g. 7 LPM	147.00
h. 8 LPM	168.00
i. 9 LPM	189.00
j. 10 LPM	210.00
1.2 Use per 50 kg Cylinder Tank	500.00
2. Compressed Air	
2.1 Use per Liter Per Minute (LPM) per hour	
a. 1 LPM	25.00
b. 2 LPM	50.00
c. 3 LPM	75.00
d. 4 LPM	100.00
e. 5 LPM	125.00

f. 6 LPM	150.00
g. 7 LPM	175.00
h. 8 LPM	200.00
i. 9 LPM	225.00
j. 10 LPM	250.00
2.2 Use per 1,800 lbs/ Big Tank	900.00
3. Dental Fees	
3.1 Extraction (per tooth)	
1. Simple	100.00
2. Impaction	400.00
3. Simple or Impacted plus suturing plus 50	50.00
3.2 Dental Filling	
1. Temporary	150.00
2. Permanent	300.00
3. Complex	500.00
3.3 Oral Prophylaxis	
1. Simple	200.00
2. Complex	300.00
3. OP with Fluoride Application	200.00
CENTRAL SUPPLY ROOM (CSR)	
1. Cotton balls 5 pcs per pack	5.00
2. Gauze	
1. 2x2, 4 pcs/pack	10.00
2. 4x4, 2 pcs/pack	10.00
3. 4x8, 2 pcs/pack	15.00
3. Povidone Iodine	0.50
4. Alcohol/cc	1.00
5. Hot Water Bag/use	10.00
6. Tongue Depressor	3.00
7. Sterile Cotton Applicator	1.00
8. Hypodermic Needle/piece	1.50
9. Autoclave Thoracentesis bottle	500.00
10. Thoracostomy Bottle/use	500.00
11. Blood Extraction Set	10.00
12. Specimen Bottle	10.00
13. Newborn Screening Test	600.00
14. Expanded NBS – Test	1,550.00
OTHERS	
1. Crede's Prophylaxis	50.00
2. Room transfer fee per request	50.00
3. Parking Fee (20.00 for 1 st 3 hours then 10/hr in excess or fraction thereafter)	20.00/10.00
4. Other supplies fees and charges not mentioned herein such as but not limited to syringes, sutures	Add 30-40% Mark up on Cost
5. Drugs and medicines	Add 30-40% Mark-up on Cost

Section 84. Exemption. The following shall be exempt 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 Office and the Barangay Chairman of the Barangay where they reside.
- b) 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).
- c) Medico-legal cases requested by the Judicial Courts except those requested by private persons.

Section 85. Discounts. There shall be a 20% discount on the total charges and fees to avail one of the following:

1. Senior Citizens;
2. Benguet Provincial Government-paid officials, employees and their dependents 21 years of age and below, for out-patients only;
3. Differently-abled persons; and
4. Patient whose classification is C1 – 25% discount; C2 – 50% discount; C3 – 75% discount and D – 100% free;

Section 86. 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 87. 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, Gravel and Other Quarry Resources and Small Scale Mining Fees and Charges.

Section 88. Imposition of Fees. There shall be collected the following fees for the application to extract and process mineral and quarry resources within the territorial jurisdiction of Benguet Province, as follows:

A. Non-Metallic Extraction (Sand and gravel, lime and other quarry material)

1. Industrial Sand and Gravel Permit (ISAGP)	
Forms	30.00
Filing Fee	50.00
Processing Fee	50.00
Verification Fee	1,000.00
Application Fee	150.00/ha

2. Commercial Sand and Gravel Permit (CSAGP)	
Forms	30.00
Filing Fee	50.00
Processing Fee	50.00
Verification Fee	500.00
Application Fee	150.00/ha

3. Small Scale Quarry Permit (SSQP)	
Forms	30.00
Filing Fee	50.00
Processing Fee	50.00
Verification Fee	500.00
Application Fee	150.00/ha

4. Exclusive Sand and Gravel Permit	
Forms	30.00
Filing Fee	50.00
Processing Fee	50.00
Application Fee	150.00/ha
Verification Fee	500.00

5. Government Gratuitous Sand and Gravel or Small Quarry	
Forms	30.00
Filing Fee	50.00
Processing Fee	50.00
Application Fee	150.00/ha
Verification Fee	500.00

Delivery Receipts for the above-stated Non-metallic Extractions = P130/booklet

B. Metallic Extraction and Processing Plant

1. Small Scale Mining Contract/Permit	
Forms	30.00
Filing Fee	50.00
Processing Fee	50.00
Application Fee	2,000.00
Verification Fee	1,000.00

Annual extraction Clearance Fee per approved contract = PhP 5,000.00
Annual Registration Fee of small scale miners = PhP 500.00

2. Mineral Processing Permit (MPP)	
Forms	30.00
Filing Fee	50.00
Application Fee	2,000.00
Processing Fee	50.00
Verification Fee	1,000.00

Annual Mineral Processing Clearance Fee = Php2,000.00

3. Gold Panning Permit (GPP)	
Forms	30.00
Filing Fee	50.00
Application Fee	500.00
Processing Fee	50.00
Verification Fee	500.00

4. Ore Transport Permit (OTP) – Within the Province (from any municipality of Benguet to any municipality within Benguet)	
Forms	30.00
Application Fee	30.00/ton
Verification Fee	1,000.00
5. Ore Transport Permit (OTP) – Outside the Province (from other provinces to any municipality of Benguet)	
Forms	30.00
Application Fee	80.00/ton
Verification Fee	1,000.00
6. Mineral Ore Export Permit (MOEP)	
Forms	30.00
Filing Fee	50.00
Application Fee	150.00/ton
Processing Fee	50.00
Verification Fee	5,000.00

Section 89. 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.

Section 90. Administrative Provisions.

- a) The permittee shall at all times issue to truck drivers engaged in hauling sand, gravel and other quarry resources from the permitted area, delivery receipts in the prescribed form for the purpose of inspection by proper authorities. The original shall be issued to and carried by the truck drivers while in transit which shall be shown upon demand. The duplicate copy shall be attached to the monthly report of the permittee and the triplicate copy shall be kept by the permittee and made available at all times for inspection by proper authorities.
- b) Truck drivers and haulers of sand, gravel and other quarry resources who fail to present the required delivery receipt upon demand shall pay a fine of One Hundred (P100.00) Pesos per cubic meter of the materials being transported. Failure to pay the fine shall be a cause for the impounding of materials and vehicles to be released only upon payment of the required amount to the Provincial Treasurer or his duly authorized representative and shall accrue to the Province of Benguet where the materials were extracted.
- c) Failure to issue genuine delivery receipts or issuing fraudulent delivery receipts shall be sufficient ground for the suspension/revocation of the permit.

Article Four. Veterinary Fees and Charges

Section 91. Imposition of Certification Fees and Charges. There shall be imposed the following certification fees and charges rendered by the Provincial Veterinary Office and Provincial Breeding Stations, to wit:

A. Veterinary Health Certificate Fee

1	Carabao	50.00 per head
2	Cattle	50.00 per head
3	Sheep or Goat	20.00 per head
4	Swine	20.00 per head

5	Horse	50.00 per head
6	Pets (dog/cat)	25.00 per head
7	Poultry Products	
	a) Fancy Fowl (e.g. Fighting cocks)	10.00 per head
	b) Commercial (e.g. Broiler, layer, ducks)	0.50 per head

B. Breeding Fees

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

1	Artificial Insemination	
	a. Swine	800.00 per head
	b. Carabao	600.00 per head
	c. Cattle	600.00 per head
	d. Sheep/Goat	400.00 per head
e. Semen	400.00 per head	

2	Natural Breeding at Provincial Breeding Station	
	a. Carabao	800.00 per head
	b. Cattle	800.00 per head
	c. Horse	800.00 per head
d. Sheep/Goat	400.00 per head	

C. Livestock

Piglet/weanling, up to 20 kg.	3,000.00 for the first 10 kg. and an additional 100.00/kg. for the succeeding kilos
Fatteners, minimum of 35 kg.	135.00/kg.
Lamb, 7-8 months	2,500.00/head
Kid (meat type), 7-8 months	2,500.00/head
Kid (dairy type), 7-8 months	6,000.00/head
Calf, 7-8 months	16,000.00/head

D. Meat By-product

Pork	180.00/kg.
Kinuday/Kini-ing	400.00/kg.

E. Poultry Eggs

Size	Per Piece	Per Tray
Peewee	2.50	75.00
Small	4.50	130.00
Medium	5.00	140.00
Large	5.25	150.00
Extra Large	5.50	160.00
Jumbo	6.00	170.00

F. Potted Forage Seedlings

Species	Price/seedling
<i>Trichantera</i>	5.00
Indigofera	5.00
Flemengia	5.00
Desmanthus	5.00
Napier, hybrid, cuttings	3.00

G. Tilapia

1. Tilapia Fingerlings	Price / Piece
Sizes: # 24	0.15
# 22	0.25
# 17	0.35
# 14	0.45
2. Tilapia Grow-out	100.00/kg.

H. Castration Fees

1	Carabao	500.00 per head
2	Cattle	500.00 per head
3	Dog/Cat	
	a) Small breed (up to 7 kg)	600.00 per head
	b) Medium breed (up to 15 kg)	800.00 per head
	c) Large breed (up to 35 kg)	1,000.00 per head
4	Horse	600.00 per head
5	Swine	
	a) Piglet	30.00 per head
	b) Junior boar	300.00 per head
	c) Senior boar	500.00 per head
6	Goat and Sheep	100.00 per head

I. Spaying Fees

Dog/Cat	
a) Small breed (up to 7 kg)	600.00 per head
b) Medium breed (up to 15 kg)	800.00 per head
c) Large breed (up to 35 kg)	1,000.00 per head

J. Antibiotics

	Per bottle/pack/ sachet/vial/tube	Per piece/Tablet/ ml.
Amoxicillin, 500 mg.		14.00/tablet
Enrofloxacin 5%, 100ml.	2,600.00	26.00/ml.
Enrofloxacin 2.5%, 20ml.	400.00	20.00/ml.
Sulfadimidine, 250mg., 60ml.	150.00	10.00/ml.
Amoxicillin Trihydrate, 150mg.		17.00/caplet or tablet
Penicillin Stretomycin, 10ml.	150.00	15.00/ml.
Penicillin, 250,000 IU		10.00/tablet
Oxytetracycline, Long-Acting, 100ml.	700.00/bottle	10.00/ml.
Chlortetracycline + B12		70.00/sachet
Doxycycline + B12		100.00/sachet

K. Dewormer

	Per bottle / pack / sachet / vial / tube	Per piece / Tablet / ml.
Pyrantel embonate, 143 mg.		105.00/tablet
Febantel, 150 mg.		75.00/tablet
Praziquantel, 50 mg.		90.00/tablet
Doramectin, 50 ml.	700.00	40.00/ml.
Ivermectin, 100 ml.	2,200.00	40.00/ml.
Pyrantel Embonate suspension, 15 ml.	145.00	10.00/ml.
Pyrantel Embonate suspension, 60 ml.	315.00	10.00/ml.
Pyrantel, 14.4 mg., 15 ml.	120.00	10.00/ml.
Pyrantel, 14.4 mg., 60 ml.	315.00	10.00/ml.
Febantel, 100 mg.		13.00/tablet
Albendazole, 15%, liter	1,800.00	2.50/ml.

L. Miscellaneous Drugs / Soap

	Per bottle / Pack / Sachet / Vial / Tube	Per piece / Tablet / ml.
Wound spray	200.00	
Anesthetic, inj., 5 ml.	1,300.00	275.00/ml.
Prostaglandin, 40 ml.	1,650.00	50.00/ml.
Oxytocin, 5 ml.	130.00	25.00/ml.
Dog soap, 90 g.		105.00/piece
Dog shampoo, 240 ml.	160.00	
Tick Collar		450.00/piece
Pet herbal spray	300.00/bottle	

M. Vitamins

	Per bottle / Pack / Sachet / Vial / Tube	Per piece / Tablet / ml.
Vitamin+ mineral, powder, 50 g.		45.00/sachet
Cyanocobalamin, 20 ml.	300.00	17.00/ml.
Cyanocobalamin, 100 ml.	950.00	17.00/ml.
Dextrose Powder, 100 g.	45.00	
Calcium Borogluconate, 100 ml.	300.00	10.00/ml.
Vitamin + mineral, nugget		5.00/ml.
Iron Dextran + B12, 10 ml.	120.00	15.00/ml.
Calcium and Phosphorus, 100's	450.00/canister	4.00/tablet
Multi-vitamins + lysine, 60 ml.	160.00	6.00/ml.
Vitamin + mineral, tablet		7.00/piece
Vitamin B Complex, 100 ml.	350.00	10.00/ml.
Electrolytes + Dextrose, 20 g.		20.00/sachet
Multi-vitamins + Antistress, 25 g.	75.00	
Vitamin ADE, 100 ml.	420.00	6.00/ml.

N. Vaccines

	Per bottle / Pack / Sachet / Vial / Tube	Per piece / Tablet / ml.
Blackleg, 100ml.	2,250.00	
Combine Vaccine (5 in 1)	250.00	
Combine Vaccine (6 in 1)	350.00	
Pneumonia (Kennel cough)	350.00	
Fowl Pox, 1000 doses	350.00	
Hog Cholera, 10 doses	200.00	
Newcastle Disease B1, 1000 doses	200.00	
Newcastle Disease La Sota, 1000 doses	200.00	
Rabisin, 10 ml.	300.00	50.00

O. Veterinary Supplies

	Price / pc. / spool / block
Al Catheter, disposable	40.00/piece
Needle, disposable	5.00/piece
Surgical blade	25.00/piece
Syringe (3ml., 5ml., 10ml.), disposable	10.00/piece
UMMB	60.00/block
Surgical Silk	120.00/spool
Vaccination Card	15.00/piece

Items affected by price increase will be adjusted based on the acquisition cost plus a 20% mark-up.

Section 92. 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 93. Administrative Provisions.

- A) The Provincial Veterinarian or his assistant shall keep a record of all services rendered, copies of certificates issued, indicating the name of individuals, the dates and the kind of services rendered.
- B) The Provincial Veterinarian or his assistant 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. Sale of Agricultural Products

Section 94. Imposition of Charges.

COMMODITIES		PRICE
A.	Assorted Fruit Trees, Plantation Crops and Others	
1.	Bamboo	
	1.1 Chinese	75.00
	1.2 Giant (Mindanao)	125.00
	1.3 Old Ham	75.00
	1.4 Yellow Striped	75.00
	1.5 Muso	150.00
	1.6 Black small size	300.00
	1.7 Black big size	350.00
	1.8 Dwarf variegated	30.00
	1.9 Bayog	75.00
	1.10 Tinik	75.00
	1.11 Burmese	35.00
	1.12 Rare new varieties	300.00
2.	Calamansi	
	2.1 Grafted/marcotted/budded	60.00
	2.2 Japanese Calamansi – from seeds	20.00
3.	Durian grafted	
	3.1 Grafted	150.00
	3.2 From seeds	75.00
4.	Guyabano	20.00
5.	Jackfruit from seeds	20.00
6.	Japanese Guava – (guavamansi)	
	6.1 Big size	150.00
	6.2 Small size	75.00
7.	Hanga/petroleum plant	10.00
8.	Mango	
	8.1 Grafted	150.00
	8.2 Carabao mango from seeds	35.00
	8.3 Indian mango from seeds	30.00
9.	Lanzones grafted	250.00
10.	Mangosteen	150.00
11.	Sweet Oranges grafted	80.00
12.	Pomelo Grafted	80.00
13.	Lemon-grafted/budded	80.00
14.	Marang	20.00
15.	Papaya hybrid	35.00
16.	Pineapple slips	25.00
	16.1 Common variety	10.00
	16.2 Rare variety	20.00
17.	Makopa marcotted	175.00
18.	Rambutan grafted	200.00
19.	Magic fruit yellow	30.00
20.	Chico	
	20.1 From seeds	25.00
	20.2 Grafted	100.00
21.	Coffee seedlings	10.00
22.	Pine Tree	

	22.1 Seedlings plantable	10.00
	22.2 Potted medium size	250.00
	22.3 Potted Large size	500.00
23.	Malunggay from seeds	25.00
24.	Cassava cuttings	2.00
25.	Blue berry	
	25.1 Small size	75.00
	25.2 Big size	100.00
26.	Banana	20.00
27.	Strawberry (Tissue cultured)	
	27.1 Mother plants (local)	25.00
	27.2 Mother plants (imported)	30.00
	27.3 Strawberry runners potted	10.00
	27.4 Bareroot	5.00
28.	Dragon cactus	20.00
29.	Rice Seeds	
	29.1 Foundation seeds/kg	80.00
	29.2 Certified seeds (Inbred)/kg	30.00
	29.3 Traditional rice/kg	50.00
	29.4 Rice for human consumption/kg	45.00
B.	Assorted Ornamentals, Agro-forest trees, Landscaping and Herbal Plants	
1.	Anthurium	
	1.1 Potted first bloomer – Chandler	50.00
	1.2 Suckers – Chandler	15.00
	1.3 Potted Violet	50.00
	1.4 Potted piti-mini	75.00
2.	Azalea	
	2.1 Bush type	35.00
	2.2 Dwarf type	200.00
3.	Vetiver grass	
	3.1 Slips	2.00
	3.2 Potted	10.00
4.	Boxwood 1.5 ft. tall	45.00
5.	Bromeliads	
	5.1 Guzmania – small variety flowering	35.00
	5.2 Guzmania – big variety flowering	60.00
6.	Japanese Lantern	
	6.1 Potted	35.00
	6.2 With hanging basket	60.00
7.	Coral Berry	
	7.1 Red Berry	30.00
	7.2 White Berry	35.00
8.	Creeping Rosal	
	8.1 Small	25.00
	8.2 Big	50.00
9.	Crotons	75.00
10.	Cypress	20.00
11.	Gumamela	
	11.1 Rare variety	100.00
	11.2 Common variety	50.00
12.	Heavenly Bamboo (Nandina)	
	12.1 Big size	150.00
	12.2 Small size	75.00

13.	Mondo grass	15.00
14.	Pachira	
	14.1 Single stem (small size)	25.00
	14.2 Single stem (big size)	50.00
	14.3 Stem intertwine	75.00
15.	Golden bush	10.00
16.	Papyrus (mini)	20.00
17.	Jade vine	500.00
18.	Honey suckle	25.00
19.	Red passion flower (Passiflora)	25.00
20.	Prayer plant	25.00
21.	Pepperomia	25.00
22.	Poinsettia	75.00
23.	Ti plant	
	23.1 Fuschia color/maroon	15.00
	23.2 Yellow brown	50.00
24.	Lemon variegated	
	24.1 Big size	175.00
	24.2 Small size	100.00
25.	True Bird of Paradise per plant	150.00
26.	Variegated Cereza small size	50.00
27.	Ficus	
	27.1 Variegated yellow green	80.00
	27.2 Variegated with berry	100.00
	27.3 Ficus (common)	50.00
28.	Yellow bell/purple bell	35.00
29.	Globosa violet	10.00
30.	Cigarette flower	
	30.1 Violet flower	20.00
	30.2 Orange flower	20.00
31.	Yellow busa	10.00
32.	Mil Flores	10.00
33.	Cucharita variegated yellow/maroon	10.00
34.	African Tulip	10.00
35.	Golden Shower	10.00
36.	Palawan Cherry blossom	10.00
37.	Fire Tree seedlings	10.00
38.	AcasiaSpectabilis seedlings	10.00
39.	Jacaranda seedlings	25.00
40.	Banaba seedlings	20.00
41.	Bulala seedlings	10.00
42.	Losong seedlings	50.00
43.	Scarlet beauty	
	43.1 Big size	75.00
	43.2 Small size	20.00
44.	Song of India/Jamaica 1 ft. tall	25.00
45.	Palm Tree	
	45.1 Phoenix palm	150.00
	45.2 Rhapis palm	50.00
	45.3 Yellow palm	150.00
	45.4 Rare palm	300.00
46.	Bougainvilla	
	46.1 1 ft. tall flowering	25.00
	46.2 1.5 ft. tall flowering	50.00
47.	Impatience	10.00

48.	Eugenia 1 ft. tall	
	48.1. Local Variety	75.00
	48.2. Rare Variety	100.00
49.	Begonia	
	49.1. Local Variety	20.00
	49.2. Rare Variety	50.00
50.	Coleus/Mayana	10.00
51.	Bottle Brush	10.00
52.	Ginger plant (Kurukuma)	20.00
53.	Rare Heliconia	50.00
	53.1. Local Variety	20.00
	53.2. Rare Variety	50.00
54.	Rosemary	25.00
55.	Thyme	25.00
56.	Sweet Basil	25.00
57.	Stevia	25.00
58.	Lemon grass potted	15.00
59.	Mint	25.00
C.	Vegetable seeds/seedlings (fruits, tubers and leafy)	
1.	Potato	
	1.1 GO (tuberlets) per piece	4.00
	1.2 Foundation per kilogram	35.00
	1.3 Certified per kilogram	30.00
	1.4 Rooted stem cuttings	
	a. Local per piece	1.50
	b. Imported per piece	4.00
2.	Ubi seeds tubers per kilogram	30.00
3.	Pechay per 20 grams	30.00
4.	Snap beans per kilogram	330.00
5.	Garden pea (Chinese) per kilogram	350.00
6.	Potted tomato plantable	10.00
7.	Eggplant	
	7.1 Plantable	10.00
	7.2 Fruit bearing	75.00
8.	Sili	
	8.1 Plantable	25.00
	8.2 Fruit bearing (Common)	100.00
D.	Soils analysis, Pesticide analysis, Concoction, Beneficial insects and organisms	
1.	NPK Analysis	30.00
2.	RBPR analysis	150.00
3.	Trichoderma per bag (250-300g)	35.00
4.	Vermicast per kilogram	15.00
5.	Compost per bag	180.00
6.	Wood vinegar (mukosako) per liter	80.00
7.	Organic concoction per liter	
	7.1. Oriental Herbal Nutrient (OHN)	250.00/L
	7.2. Calphos	100.00/L
	7.3. Fermented Fruit Juice	100.00/L
8.	Natural enemies (predatory mites and etc.) per piece	0.50
9.	Stingless bee colony per box (1 box)	5,000.00

For prices of vegetables, fruits and other plants not specified in the above-mentioned table, the mark-up shall not be more than 20% of the acquisition cost and/or production cost.

Section 95. Time and Manner of Payment. The time and manner of payment of the fees prescribed in the foregoing section are as follows:

- 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 Agriculture Office or at the Crop Techno Stations.
- B) For this purpose, any Accountable Officer/Employee in the Provincial Agriculture Office may be authorized by the Provincial Treasurer to receive payment of sale of Agricultural Products and issue corresponding official receipt thereon.

Section 96. Administrative Provisions. The Provincial Agriculturist or his assistant shall keep a record of the sales of agricultural products indicating the names of individuals, the dates and the agricultural product sold.

Article Six. Tuition Fees (Benguet Technical School)

(Sections 107-111 which pertains to this Article was amended by Provincial Ordinance No. 10-137 dated June 28, 2010, converting BLTPC to BTS as an Economic Enterprise, and Provincial Ordinance No. 11-146 dated May 16, 2011 prescribing Fees therein.)

Article Seven. Real Property Reclassification Fee

Section 97. 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	1,000.00

Section 98. 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 Eight. Testing of Material Fees and Charges

Section 99. 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 100. 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 Nine. Parking Fees

Section 101. 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 Forty (PhP 40.00) Pesos shall be collected for the first two (2) hours or a fraction thereof and additional fee of Twenty (PhP 20.00) Pesos per hour for the succeeding hour/s or a fraction thereof.

Section 102. 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.

Article Ten. Accountable Forms, Accounting Forms and Other Forms

Section. 103. Imposition of Fees. There shall be imposed a 15% mark-up on cost of all accountable forms, accounting forms, and other forms sold to the municipalities within the Province of Benguet.

Section 104. Time and Manner of Payment. The fees herein imposed shall be paid to the Provincial Treasurer or his duly authorized representative upon request for the same at the Provincial treasury Office.

CHAPTER V. PROVINCIAL FEES

Article One. Rental Fees or Charges

Section 105. Imposition of Fees.

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

A. Gov. Ben Palispis Hall	
1) Use/Rental of the Ben Palispis Hall will start at 6:00 A.M. for an 8 hours or fraction thereof.	1,600.00
2) If the purpose of the program or activity is to raise funds	3,000.00
An additional amount of Php300.00 shall be collected every hour thereafter.	
B. Provincial Gymnasium	
1) Open Gym – Use/Rental starts at 6:00 AM for an 8 hour use	
a) When used by persons or entities other than the activities of the Provincial Government per 8 hours or a fraction thereof.	1,000.00
b) If the purpose of the program or activity is to raise funds	2,000.00
An additional amount of Php 200.00 shall be collected every hour thereafter.	
2) Other Facilities	
a. Sound System	100.00/hr
b. Projector	50.00/hr
c. Boxing ring and paraphernalia, when used by sports promoters other than the Provincial Government per day or fraction thereof	1,500.00/day
Note: The promoters of the boxing will handle the installation and dismantling of the boxing ring.	
d. Parachute	500.00/day
e. Chalet Type Tent	
8'x10	50.00/day
15'x15	75.00/day
16'x20	100.00/day
f. Duplex Type Tent	100.00/day
g. Steel chairs	2.00/day/chair

All items included in the "Other Facilities" if not returned on due date, a penalty will be imposed.		100.00/day
C. Provincial Buildings and Farms		
1) Private lessees shall pay a minimum of Two Hundred (Php200.00) Pesos per square meter of floor area per month.		200.00
2) Hall and Dorm Rental, Wangal		
a) Multi-Purpose Training Center		1,500.00/day
b) TDC Training Hall and Facilities		1,000.00/day
c) Crop Techno Station – Gloriosa Hall		1,500.00/day
d) Dormitory/lodging per head		150.00/night
3) Bulala Farm, Sablan		
a) Entrance Fee		50.00/head
b) Log Cabin		800.00/day
c) Pavilion Hall		1,000.00/day
D. Sports Complex Facilities		
1) Closed Gym		
When used by persons or entities other than the activities of the Provincial Government per hour or a fraction thereof		1,000.00/hr
a) Sound System		150.00
b) Basketball Electronic scoreboard		150.00
2) Tennis Court		
When used by persons or entities other than the Activities of the Provincial Government per hour or a fraction thereof.		300.00
3) Sports Ground		
When used by persons or entities other than the activities of the Provincial Government per hour or a fraction thereof (8 hours use)		
a) Grandstand with oval (day time)		500.00/hr.
b) Grandstand with oval (night time)		700.00/hr.
c) Batted Sports Ground		300.00/hr.
d) Elevated ground with stage		200.00/hr.
e) Walk-in users (entrance fee)		50.00/hr.
4) Open Gym (BTS)		
	Day Time (6:00 A.M.-6:00 P.M)	Night Time (6:00-Midnight)
1. Sports Activities	50.00/hour	100.00/hour
2. Civic, Social & Religious Gatherings	100.00/hour	200.00/hour

Section 106. 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 107. 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. However, walk-in users shall pay the entrance fee to the assigned representative of the Provincial Treasurer.

Section 108. 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, equipment, or fixture, shall be the sole 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 109. 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.** Two Pesos (P2.00) per sq. meter per day; and
- (b) **For residential purposes.** One Peso & Fifty Centavos (1.50) per sq. meter per day.

PROVIDED, however, that if the lot is used both for commercial and residential purpose, the rate for commercial purposes as above-provided shall be charged.

In the case of existing lease contracts, the above rates shall apply upon expiration of the said contracts.

The national and local governments shall not be covered by foregoing rates for the use of provincial lots. However, they must execute a Contract of Lease with the Provincial Government of Benguet, duly approved by the Provincial Board at whatever rates/conditions mutually agreed upon.

Section 110. Time and Mode of Payment. Lot rentals as specified in this Article shall be payable within the first three (3) working days of the succeeding month to the Provincial Treasurer or his duly authorized representative.

Section 111. Surcharge and Interest. Failure to pay the lot rentals within the time required shall subject the lessee to a surcharge of Ten (10%) Percent of the amount of rentals, plus two (2%) percent interest per month of the unpaid amount including surcharges until the amount is fully paid. Such surcharges and interest is to be paid at the same time and in the same manner as the tax due.

Section 112. Period of Lease.

- (a) Contract of Lease of provincial lots shall have a term of not more than three (3) years renewable in like period, at the option of both parties.
- (b) Contract of Lease or Agreement for temporary occupancy shall not be longer than one (1) year, renewable for a like period at the option of both parties.

Section 113. Administrative Provisions.

- (a) The lessee shall not sub-lease the lot without prior written approval of the Sangguniang Panlalawigan;
- (b) No lessee may transfer any rights over any building or lot of the Province, or any encumbrances whatsoever without the prior approval of the Sangguniang Panlalawigan;
- (c) No Provincial lot shall be leased or disposed-off to any private individual, entity or company without the prior approval of the Sangguniang Panlalawigan; 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 114. 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 Cultural Instruments, Potted Flowering and ornamental Plants.

Section 115. Imposition of Fees. There shall be collected rental fees for the use of cultural instruments, potted flowering and ornamental plants as follows:

A. Cultural Instruments	
Gongs	100.00 per piece/day
Solibao	100.00 per piece/day
B. Ethnic dancing blankets	
(3 pieces – 1 pair for tayao & 1 piece for sarong)	250.00 per set/day
Devit	100.00 per set/day
G-string	50.00 per piece/day
Vest/Chalico	100.00 per piece/day
C. Head dress	50.00 per piece/day
D. Kayabang	20.00 per piece/day

In cases where the rented items are not returned on the date of return written on the borrower's form, a fine of Php 50.00 per day shall be charged.

E	Plants for Decoration	
1)	Fifty (50) potted variety plants and ornamentals per day or a fraction thereof	500.00
2)	Twenty five (25) potted variety plants and ornamentals per day or a fraction thereof	250.00

Section 116. Exemption. The Provincial Government of Benguet shall be exempted from the payment of the herein rental fees.

Section 117. Time of Payment. The rental fee shall be paid to the Provincial Treasurer or his deputy upon approval by the Provincial Governor.

Section 118. 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;
- (d) The General Services Officer or his authorized representative shall likewise release the rented chairs, tables, etc.

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

(Sections 132-135 was amended by Provincial Ordinance No. 05-98 dated January 17, 2005)

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

Article One. Collection and Accounting of Provincial Taxes and Other Impositions

Section 119. 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 120. 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 121. 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 maybe.

Section 122. 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 123. 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 124. 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 125. 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.

Section 126. 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 127. 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 128. 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.

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 129. 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 130. Adjustment of Fees. Fees collected by the Provincial Treasurer shall be increased/decreased upon recommendation of the Provincial Treasurer and approval of the Sangguniang Panlalawigan.

Article Two. Civil Remedies for Collection of Revenues

Section 131. Local Government's Lien. Local taxes, fees, charges and other revenues herein provided 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 also to 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 surcharges and interest.

Section 132. 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 maybe pursued concurrently or simultaneously at the discretion of the Provincial Treasurer.

Section 133. 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. Distrainted personal property shall be sold at public auction in the manner herein provided for.

(b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, 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 distrainted. 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 Distrainted Property Upon Payment Prior to Sale. If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted 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 distrainted 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 distrainted 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 cancelled.

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 lapse of the time or period prescribed for the payment of 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 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 Deed 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 abusing the exercise thereof by competent authority, shall 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 levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the 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 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. After consultation with the Sangguniang Panlalawigan, 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.

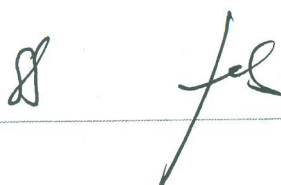
(j) Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Provincial Treasurer of the total amount of taxes, fees, charges, and other related surcharges, interests or penalties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

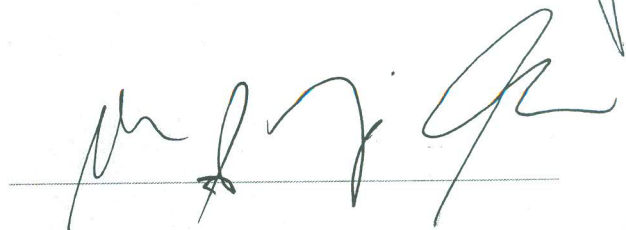
The Provincial Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the 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 Purchase. 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 of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds concerned upon registration with his office of any such declaration 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 Taken 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 under the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this province.

(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 through the Provincial Legal Office 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 or levy may be repeated, if necessary, until the full amount due, including all expenses is collected.

(p) Personal Property Exempt from Distraint or Levy. The following property shall be exempted 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;
3. 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;
4. His necessary clothing, and that of all his family;
5. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, as he may select, of a value not exceeding Ten Thousand Pesos (Php10,000.00);
6. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
7. The professional libraries of doctors, engineers, lawyers and judges;
8. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (Php10,000.00), lawfully used by the fisherman for his livelihood; and
9. Any material or article forming part of a house or improvement of any real property.

Article Three. Taxpayer's Remedies

Section 134. 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 from the time when:
 - 1. The treasurer is legally prevented from making the assessment or 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 135. 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. If the Provincial Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the Provincial Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial of the protest 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.

Section 136. 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 137. 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 (60) period without the Secretary of the Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article Four. Miscellaneous Provisions

Section 138. 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 139. 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 140. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Provincial Treasurer for public dissemination.

Section 141. 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 taxes fixed under this Code.

Section 142. 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 143. 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 (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), 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 tax, fee or charge imposed under this Ordinance.

CHAPTER VIII. FINAL PROVISIONS

Section 144. 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 145. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 146. Repealing Clause. All ordinances, resolutions, executive 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 147. 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 148. Effectivity.

This Ordinance shall take effect in accordance with the provisions of the Local Government Code of 1991.


APPROVED.



FLORENCE B. TINGBAOEN
Board Member

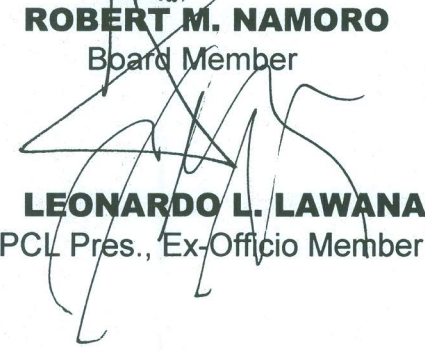

ESTEBAN T. PIOK
Board Member



JACK I. DULNUAN
Board Member

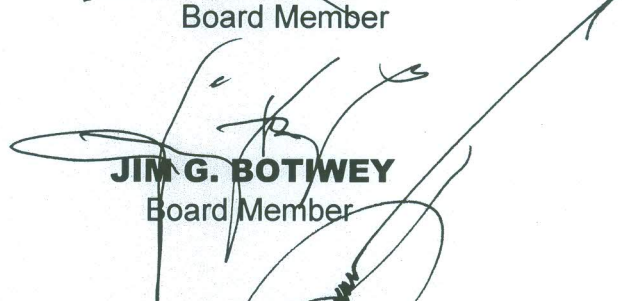

ALFONSO L. FIANZA
Board Member

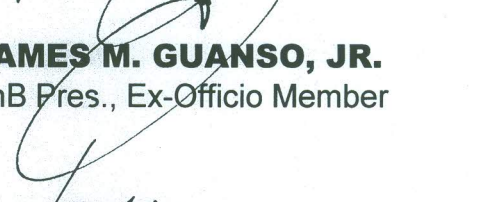

NARDO B. CAYAT
Board Member



ROBERT M. NAMORO
Board Member


LEONARDO L. LAWANA
PCL Pres., Ex-Officio Member


BENJAMIN C. SAGUID
Board Member


JIM G. BOTIWEY
Board Member


JAMES M. GUANSO, JR.
LnB Pres., Ex-Officio Member


BLAS L. DALUS
I.P. Rep., Ex-Officio Member

CERTIFIED CORRECT:


PATRICIA C. MAYAMNES
Board Secretary IV
OIC- SP Secretary

ATTESTED:


JOHNNY D. WAGUIS
Board Member, Temporary Presiding Officer

APPROVED:


NESTOR B. FONGWAN
Provincial Governor

NOV 10 2015
Date: _____

James/BongDul/

