

PRESENT:

ANTONIO T. ALBANO	Provincial Vice-Governor& Presiding Officer
KAREN G. ABUAN	Member (3 rd District) & Floor Leader
RIC JUSTICE E. ANGOBUNG	Member (1 st District)
KIRYLL S. BELLO	Member (1 st District)
FAUSTINO U. DY IV	Member (2 nd District)
ED CHRISTOPHER S. GO	Member (2 nd District)
MANUEL A. ALEJANDRO	Member (3 rd District)
RANDOLPH JOSEPH P. ARREOLA	Member (3 rd District)
ALFREDO V. ALILI	Member (4 th District)
FRANCIS FAUSTINO A. DY	Member, LMB Federation President
VILINDA H. BERNARDO	Member, Women's Sectoral Representative
JONATHAN JOSE C. CALDERON	Member, Agricultural / Industrial Workers / Labor Sector Representative

O.B.

ROLANDO L. TUGADE	Member (1 st District)
ABEGAIL V. SABLE	Member (4 th District)

ABSENT:

EDWARD S. ISIDRO	Member, PCL Federation President
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ORDINANCE NO. 005
SERIES OF 2014

AN ORDINANCE REGULATING THE EXTRACTION, DISPOSITION, UTILIZATION AND PROCESSING OF QUARRY AND OTHER MINERAL RESOURCES WITHIN THE TERRITORIAL JURISDICTION OF THE PROVINCE OF ISABELA AND IMPOSING VARIOUS TAXES AND FEES THEREFORE

BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN OF ISABELA, in session duly assembled, that:

ARTICLE I
DEFINITION OF TERMS

Section 1. TERMINOLOGY. - Unless otherwise specified, the terms and phrases in these rules and regulations shall have the following meaning:

Boulders	Are fragments of rock retained on a 75mm (3 inches) US standard mesh/sieve.
ENRO	ENVIRONMENT AND NATURAL RESOURCES OFFICE- The implementing arm of the Provincial Government on Environment and Natural Resources concerns.
Extraction	The act or process of taking, excavating and removing sand, gravel and boulders.
Foreshore	The area offshore beyond 100 meters from the water mark at the mean low tide extending seaward or lakeward.

Government	The Government of the Province of Isabela.
Gravel	Are particles of rock passing 7mm sieve.
Large-Scale Mining	Refers to mining activities which rely more on heavy mechanized equipment using advanced mining technologies and mainly operate in mining areas with more than 20 hectares.
Metallic Mineral	A mineral having brilliant appearance, quite opaque to light, usually giving a black or very dark streak, and from which a metallic element/component can be extracted/utilized for profit.
Mineral	Refers to all naturally occurring inorganic substance in solid, gas, liquid, or any intermediate state.
Mineral Lands	Means any area where mineral resources are found.
Non-Metallic Mineral	Refers to a mineral usually dull luster, generally light-colored, transmits light, usually giving either colorless or light colored streak from which a non-metallic element/component can be extracted/utilized for profit.
Ordinary Earth	The ordinary soil (lupa).
Ore	Refers to a naturally occurring substance or material from which a mineral or element can be mined and/or processed for profit.
Permit	A written warrant or licensure granted for Sand and gravel commercial, industrial, gratuitous and small-scale mining permit issued under this Order.
Permittee	One to whom a permit is issued under these regulations.
Private Lands	Those lands belonging to private persons with complete titles as well as those claimed by bonafide holder, claimant, or occupant with imperfect title.
Public Lands	The portion of public domain to which title remains vested to the Government.
Public waters	Bodies of water belonging to the public domain such as but not limited to seas, bays, lakes, ponds, creeks, streams, rivers and swamps.
Puka	Refers to the portion of a shell that is sometimes found mixed with sand and gravel.

Quarry Resources	Refer to any common rock or other mineral substances such as andesite, basalt, conglomerates, coral sand, diatomaceous earth, diorite, decorative stones, gabbro, granite, limestone, marbles, marl, red burning clays for potteries and bricks, rhyolite, rock phosphate, sandstone, serpentine, shale, tuff, volcanic cinders and volcanic glass.
Quarrying	Means the process of extracting, removing and disposing quarry resources found on or underneath the surface of public or private lands.
Regulations	An official rule or law that deals with details or process and pertains to procedures enacted under this ordinance.
River Bed	Bed of creeks, streams, bedrocks, etc., found covered by water during its highest flood without causing inundation.
Sand	Are particles of rock passing 2mm sieve.
Small-Scale Mining	Refers to mining activities which rely majorly on manual labor using simple implements and methods and do not use explosives or heavy mining equipment.
Treasurer	The Provincial Treasurer of Isabela.
PMRD – Provincial Mining Regulatory Board	

Section 2. PERMIT TO TAKE OR DISPOSE OFF MATERIALS. -No person, corporation, partnership or government entity/instrumentality shall be allowed to take or dispose off materials covered by these regulations both from public or private lands unless authorized under a permit issued in accordance with this Ordinance.

ARTICLE II GENERAL PROVISIONS

Section 3. KINDS OF PERMITS AND TERMS THEREOF. - Under this Ordinance, there are six (6) kinds of Permits that may be issued, namely:

- a) **Commercial Sand and Gravel Permit** - the area applied should not be more than five (5) hectares with a term of one (1) year only from the date of issuance, renewable for one or more terms but not to exceed twenty five (25) years.
- b) **Industrial Sand and Gravel Permit** - the area applied should not be more than five (5) hectares with permit duration of five (5) years Permittee with corresponding financial and technical capability.
- c) **Gratuitous Permit** - Applied by any government entity/instrumentality with duly approved Program of Work (POW) and for a period

coterminous with the project in public land(s) covering an area of not more than two (2) hectares.

- d) **Exclusive Permit**– to be applied by any person for extraction, removal and utilization of sand and gravel and other loose or unconsolidated materials from public land for its own use covering an area of not more than one (1) hectare for a non-renewable period not exceeding sixty (60) days and a maximum volume of fifty (50) cubic meters, provided, that there will be no commercial disposition thereof.
- e) **Small-Scale Mining Permit**–a permit issued where the applied area should not be more than twenty (20) hectares and the issuance of which is exclusively by the Provincial Government with permit duration of two (2) years.
- f) **Special Permit**–shall be issued to any individual who wish to develop his idle land into productive use, wherein, during the course of development, there is a need to extract or remove specific volume of earth of sand and gravel materials therefrom.

For areas of more than twenty (20) hectares, this will already be applied through Large-Scale Mining Permit duly issued by the Mines and Geo-Sciences Bureau Regional Office.

Section 4. GENERAL GUIDELINES IN QUARRY AND MINING OPERATIONS. -This is for strict implementation and compliance of all permittees/quarry operators within the province for safety and precautionary measures.

- a) All conveyance vehicles accredited as haulers of quarry and other mineral resources shall issue delivery receipts for every trip from all quarry outlets within the province of Isabela, delivery receipts thereof shall be recorded by the monitoring checkpoint/team for purposes of recording proper quarry tax collection/s. Conveyance vehicles without the necessary delivery receipts shall be impounded by the monitoring team. Provided that such delivery receipts shall be within the controlling powers of the Environment and Natural Resources Office.
- b) Protective covering must be used to cover sand, gravel or any other quarry and mineral resources loaded on the conveyance vehicles prior to delivery to its final destination. Provided further that trucks and or conveyance vehicles without the necessary protective covering shall be stopped at each designated monitoring checkpoint for proper compliance and with the corresponding penalty for non-compliance.
- c) Quarry materials shall be only up to the height of the side wall (without side extension). This is in strict coordination with of the quarry operators.
- d) Quarry operators may check garbage hauled as backload from other places dumping to the quarry sites. Trucks carrying garbage shall be stopped/impounded.

- e) Strict observance of hauling time within the quarry sites from 8:00 o'clock in the morning up to 5:00 o'clock in the afternoon only. There should be no hauling allowed before and beyond the specified time.

Section 5. PERMIT FEES, TAXES AND OTHER CHARGES. - The Province through the Provincial Treasurer **or his/her authorized representative** shall collect the following fees:

a) Commercial/Industrial/Gratuitous and Exclusive Sand and Gravel Permit Application (5 hectares and below)

PERMIT APPLICATION	AMOUNT OF FEES AND CHARGES
1. Application/Processing/Filing Fee	1,000.00
2. P. D. 1856 (Legal Research Fee)	20.00
3. Project Description Outline Fee	310.00
4. Governor's Permit Fee	5,000.00
5. Field Verification Fee (P1,000.00/man-day but not to exceed P5,000.00)	5,000.00
T o t a l	₱ 11,330.00

b) There shall be an imposition of Extraction, Accreditation, Quarry Fees, Mine Rehabilitation Fund (MRF) & Environmental Guarantee Fund (EGF)

SAND AND GRAVEL PERMIT (all for commercial, industrial, gratuitous)	AMOUNT
1. Extraction Fee per cubic meter	10.00
2. Accreditation Fee (per proprietor) - Accreditation sticker per unit equipment per year	2,520.00 100.00
3. Quarry Fees at 10% of fair market value (sharing of proceeds for the Barangay: 40%, Municipality: 30% & the Province: 30%) - Boulders (per cubic meter) - G1 / S1 (per cubic meter) - Mixed gravel (per cubic meter) - Ordinary earth (mountain soil, clay, etc.)	40.00 30.00 20.00 15.00
4. Mine Rehabilitation Fund (MRF) per cubic meter for Sand, Gravel and Quarrying	5.00
MINING PERMIT (for all small-scale & large-scale mining)	
5. Extraction Fee per kilo (Guano)	1.00

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6. Extraction Fee per cubic meter (Metallic and Non-Metallic Minerals)	10.00
7. Environmental Guarantee Fund (EGF) for Small-Scale Mining Permits (per permit basis)	500,000.00

c) *Small-Scale Mining Permit Application (for metallic: copper, chromite, gold, etc. and non-metallic minerals: guano, etc.)*

PERMIT APPLICATION	AMOUNT
1. Application/Processing/Filing Fee	5,000.00
2. P. D. 1856 (Legal Research Fee)	20.00
3. Project Description Outline Fee	500.00
4. Governor's Permit Fee	5,000.00
5. Field Verification Fee	5,000.00
T o t a l	15,520.00

d) *Imposition of 10% Tax(Correction: Other term for Excise Tax) levied from the fair market value of minerals for small scale mining*

SALES TAX	PERCENTAGE
1. Metallic Mineral	2%

e) *Payment of Survey Fee (for new applications only)*

SURVEY FEE	AMOUNT
1. On a per hectare basis or any equivalent fraction thereof @ P500.00/ha.	500.00

f) *Payment of Mine Waste and Tailings Fees*

MINE WASTE/TAILINGS FEES	AMOUNT
1. Mine waste and tailings fees per metric ton/cu.m	P20.00/metric ton
2. Mine Rehabilitation Fund (metric ton/cu.m.)	P5.00/metric ton
3. Penalties for Non-submission of Mine Tailings Report (semi-annual) by the Contractor/Lessee/Permit Holder	P5,000.00

**Section 6. LIABILITY TO REAL PROPERTY TAX
(for mining operations)**

Any person, grantee, concessionaire who shall undertake and execute mining operation (exploration, development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax. **(Sec. 6 of Local Finance Circular No. 2-09)**

Section 7. COLLECTION OF SHARES FROM THE PAYMENT OF OCCUPATION FEES FOR LARGE-SCALE MINING RIGHTS (for EP, MA, FTAA, TEP, SMP, MLC) as per DENR Adm. Order No. 08-2005.

PARTICULARS
1. Mineral reservation areas @ P100.00/hectare or a fraction thereof 30% for the province 70% for the municipality
2. Non-mineral reservation areas @ P75.00/hectare or a fraction thereof 30% for the province 70% for the municipality

Section 8. FEES AND CHARGES FOR ORE TRANSPORT PERMIT APPLICATION (SMALL-SCALE MINING PERMIT). - The transport permit shall be prepared by the ENRO to be signed and issued by the Provincial Governor or his duly authorized representative with the corresponding fees to be paid at the Provincial Treasurer's Office.

TRANSPORT PERMIT	AMOUNT OF FEES & CHARGES
1. Metallic minerals	5,000.00/application
2. Non-metallic minerals	3,000.00/application

Section 9. SURCHARGE FOR LATE PAYMENT. - Failure to pay the tax in **Sections 5, 6 and 7** of this Ordinance shall subject the taxpayer to a surcharge of **twenty five percent (25%)** of the original amount of tax due, such surcharges shall be paid at the same time and in the same manner as the tax due.

Section 10. INTEREST ON UNPAID TAX. - In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of **two percent (2%) per month from the due date until the tax is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months or seventy two percent (72%)**

Section 11. IMPOSITION OF OTHER CHARGES. - There shall be collected the following from any individual, partnership or corporation for the exploitation of quarry and mineral resources.

FOR REGISTERING OF MINING INSTRUMENTS AND DOCUMENTS	AMOUNT
a. Per Special Power of Attorney	200.00
b. Transfer of Other Assignments	1,000.00
c. All Other Instruments Affecting Mining Rights	3,000.00
d. Additional per P.D. 1856(Legal Research Fee)	20.00
e. Request for Certification	50.00

Section 12. WHO MAY BE GRANTED A PERMIT. -A permit shall be issued to any applicant who has complied with the requirements prescribed by these rules and regulations and other pertinent laws and who possesses the following qualifications:

- a. In case of an individual, he must be of legal age and a citizen of the Philippines;
- b. In case of a corporation or partnership, it shall be organized under the laws of the Philippines duly registered with the Securities and Exchange Commission and at least 60% of the capital of which shall at all times be owned and controlled by citizens of the Philippines, and
- c. In case of government agency/office, it must be duly recognized and existing, and in need of materials for infrastructure projects and certified true by the agency concerned.

Section 13. FILING, PROCESSING AND APPROVAL OF PERMIT APPLICATIONS.

-The permit to extract sand, gravel, quarry, mines and other mineral resources shall be filed within the Environment and Natural Resources Office and shall be exclusively issued by the Provincial Governor upon recommendation of the Provincial Mining Regulatory Board and with the corresponding fees paid to the Provincial Treasurer:

- a. **Filing of Permit.** The permit to extract sand, gravel, quarry, mines and other mineral sources shall be filed at the Environment and Natural Resources Office.
- b. **Processing.** The Environment and Natural Resources Office under its Mineral Resources Management Division shall process all quarry and mining permit applications and shall determine compliance of all the necessary requirements mentioned in this Ordinance and payment of the corresponding fees, taxes and charges to the Provincial Treasurer.
- c. **Deliberation.** The Provincial Mining Regulatory Board shall convene quarterly or as the need arises to deliberate all quarry and mining permit applications for their recommendation for approval by the Provincial Governor.

- d. **Approval.** The Permit shall be exclusively issued by the Provincial Governor or his duly authorized representative.

Section 14. SPECIFIC CONDITIONS FOR THE ISSUANCE OF THE PERMIT. -

Permits issued under this Ordinance shall be subject to the following terms and conditions:

- a. The Permit issued may be suspended or revoked at any time by the Provincial Governor, as the case maybe, when in his opinion, public interest so requires or upon failure of the Permittee to comply with the other terms and conditions stated in the Permit.
- b. The statements made in the application or those made later in support thereof shall be considered as conditions and essential parts of the Permit and any misrepresentations therein shall be a cause for the suspension or revocation of the Permit.
- c. Permits issued may be revoked if they inflict serious damage to the environment like destruction of foundation of bridges, roads, public buildings or private residences or properties and appropriate charges and/or penalties shall be imposed.
- d. The removal or taking of materials under the Permit shall be confined within the area specified therein. The boundaries of which, according to the application are established on the ground with prominent marks.
- e. Extraction or removal of quarry and mineral resources shall not be allowed without the corresponding permit issued.
- f. Extraction or removal of quarry and mineral resources in excess of the allowed quantity specified in the permit shall be considered an infringement and be subject for permit revocation.
- g. Extraction or removal of quarry and mineral resources outside the permit area shall also be considered as a vocation and ground for permit revocation.
- h. No extraction or removal of materials within a distance of one (1) kilometer (per RA 7942 or Philippine Mining Act of 1995) from the boundaries of reservoirs established for public water supply and any public or private works and structures unless the prior clearance of the agency or owner concerned is obtained, and twenty (20) meters away from the embankment or rivers and creeks.
- i. The Permittee shall assume full responsibility and shall be liable for damages to private or public property that may occur during his extraction or operation under the permit.
- j. The Provincial Treasurer or his/her duly authorized representative shall issue the corresponding official receipt on the required taxes and fees imposed under this Ordinance.

- k. All haulers, processors, traders,dealers, and retailers in the trading of mineral/mineral products and by-products shall be required to secure sticker to be issued by the Provincial Treasurer's Office (PTO) upon payment of the amount of P100.00 per sticker to be placed permanently on the windshield of the vehicle used for quarrying and transportation of sand, gravel, and other quarry and mineral resources. Such Sticker shall be valid for a period of one(1) year only.

Section 15. ADMINISTRATIVE PROVISIONS.

- a. **Convening of the Provincial Mining and Regulatory Board (PMRB).** Within a reasonable period, PMRB shall be convened by the Provincial Governor composed of the Regional Director of DENR-MGB as Chairman, the Provincial Governor as Vice Chairman and representatives from the Small-Scale Miners, Large-Scale Miners and DENR accredited Environment NGO as Members with the ENR Office acting as the technical arm and secretariat of the said Board (under Executive Order No. 2011-02) for the deliberation of permit applications, for proper disposition.
- b. **Keeping of Permit.** The permit shall be for the exclusive use of the permittee and shall keep and post the permit at the place where the removal or taking of materials is made. It shall be made available at all times for the inspection and examination by the authorized representative of the Provincial Governor, the ENR Officer or the Provincial Treasurer.
- c. **Monthly Reports.** The permittee shall submit to the ENR Office within ten (10) days after the end of each month a sworn report containing the quantity/volume of quarry materials removed or extracted, the amount of taxes and fees paid, stating therein the Official Receipt number and date issued, the quantity sold or disposed of during the period covered by the report, the selling price, the name and address of the person or persons to whom the same were sold.
- d. **Record and Inspection.** The ENRO & PTO shall conduct regular inspection of book of accounts, check production against allowable volume, and conduct inventory of active operations and other transactions relative to the business and report to the Governor's Office from time to time as may be required the activities performed in connection with these rules and regulations.
- e. **Rehabilitation of Excavated Areas.** Quarry permittees shall rehabilitate the excavated area to a condition suitable for agricultural or other economic activities.
- f. **Surety Bond.** To guarantee faithful compliance with the terms and conditions stated in the permit, a surety bond in the amount of Twenty Thousand Pesos (**Php 20,000.00**) per application shall be posted by the applicant with surety acceptable/ Accredited to the Provincial Treasurer, or his/her authorized representative.

- g. **Corporate Social Responsibility.** The permittee shall commit to undertake Corporate Social Responsibility (CSR) through the delivery of sand, gravel and filling materials to sustain environment and provide meaningful support and services to the community. Including but not limited to minor road maintenance.
- h. **“No Hauling Pass/Plate Number, No Loading” Policy.** Quarry permittees shall not allow entry of vehicles not having the Provincial Hauling & Loading Stickers that signifies their payment of taxes and fees due to the government. It must be the duty of quarry operators to advise truck owners who have not complied with these regulations to settle their obligations to the Provincial Government. Likewise, motor vehicles without plate numbers are deemed technically impounded and should not be allowed to load, haul or transport quarry materials.
- i. **Safety Regulations.** Motor vehicles used for hauling, transporting and delivery of quarry resources shall be securely covered with **tarpaulin or canvass** materials to avoid spillage which may cause harm and/or accident.

Section 16. SURVEY PLAN. -All applications under these rules and regulations shall be accompanied by a survey plan duly prepared, signed and sealed by a deputized License Geodetic Engineer. Such plan shall contain general information including technical description, reference point, location map and operational plan which shall contain a rehabilitation of the area applied for when necessary.

SECTION 17. ASSIGNMENT AND TRANSFER. -An application or a permit can be assigned or transferred by the applicant or permittee to any qualified individual/entity in an instrument duly notarized registered and approved by with the Office of the Governor upon the payment of the required registration fee of One Thousand Pesos (Php 1,000.00). No succeeding transfer maybe allowed anymore.

ARTICLE III QUARRYING AND MINING OPERATIONS

Section 18. COMMERCIAL PERMIT. -A commercial permit shall be issued for the extraction, removal and disposition of sand and gravel and other loose or unconsolidated materials which are taken in their natural or original state without undergoing processing covering an area of not more than five (5) hectares for a term of one (1) year renewable subject to submission. of the following requirements:

- a. Application Form (MGB Form No. 8-3, 8-4);
- b. Survey plan signed by Deputized License Geodetic Engineer;
- c. Barangay Certification;
- d. Zoning Certification;
- e. Mayor’s Certification;
- f. Certificate of Projection from Mines & Geo-Sciences Bureau (MGB); R-02 and
- g. Environmental Compliance Certificate (ECC) from Environmental Management Bureau (EMB)

Section 19. INDUSTRIAL PERMIT. -An industrial permit shall be issued for the extraction, removal and disposition of sand and gravel and other loose or

unconsolidated materials that necessitate the use of mechanical processing covering an area of not more than five (5) hectares at any one time for a term of five (5) years renewable but not to exceed twenty five (25) years. The permittee should have the technical and financial capability and shall be allowed until after the processing machinery or crushing equipment shall be installed by the permittee. Provided, further, that failure of the permittee to install the required equipment within one (1) year from the grant of the permit may cause the revocation of permit.

Section 20. GRATUITOUS PERMIT. -This permit shall be applied by any government entity/instrumentality in need of quarry, sand and gravel or loose/unconsolidated materials with the corresponding program of work in the construction of building(s) and/or infrastructure for public use or other purposes for a period coterminous with the construction stage of the project but not to exceed one (1) year in public land(s) covering an area of not more than two (2) hectares.

Section 21. SMALL-SCALE MINING PERMIT. - The applied area for small-scale mining permit should not be more than twenty (20) hectares and shall be exclusively issued by the Provincial Government with permit duration of two (2) years with the following required documents:

- a. Sketch plan/map duly surveyed by deputized Geodetic Engineer by the Mines & Geo-Sciences Bureau (MGB) R-02;
- b. Certificate of projection from MGB;
- c. Barangay Certification;
- d. Zoning Certification;
- e. Mayor Certification;
- f. Clearance from the Office of the National Commission of Indigenous Peoples;
- g. Two (2) year development plan and work program;
- h. Proof of Technical Competence – Submit bio-data of the Mining Engineer;
- i. Proof of Financial Capability – Latest Audited Financial Report;
- j. Photocopy of Articles of Incorporation and By-Laws duly certified by Securities and Exchange Commission (SEC) if Corporation & Company;
- k. Environmental Compliance Certificate (ECC) from DENR-EMB; and
- l. Environmental Management Plan.

Section 22. EARTH MOVING PERMIT WITH COMMERCIAL DISPOSITION. –This applies to areas subjected to Scrapping and Hauling for Commercial Purposes with the following requirements;

- a. Letter of Intent with limit to up to two (2) hectares;
- b. Sketch plan with vicinity map;
- c. Title, tax declaration of the site;
- d. Barangay Certification;
- e. Municipal Certification;
- f. List of Equipment to be used;
- g. Volume to be extracted; and
- h. Environmental Compliance Certificate (ECC) from EMB

Section 23. DESILTING/DREDGING PERMIT WITH COMMERCIAL DISPOSITION. -

Applies to areas with heavily built-up sediments, alluvial piles, and other related mineral residues within river channels in the province of Isabela, Requirements:

- a. Letter of Intent addressed to the LCE;
- b. Survey plan with mineral product estimates; and
- c. Dredging/Desilting Work Plan with Environmental Protection and Enhancement Program (EPEP).

Section 24. LIMITATIONS ON THE ISSUANCE OF PERMITS-Only one (1) permit shall be granted to an applicant in a municipality at any one time under such terms and conditions as provided therein.

a) Commercial/Industrial Permit

The issuance of commercial and industrial permits are subject to the following requirements:

- a.1. Duly accomplished Application Form, reviewed, notarized and approved.
- a.2. Special Power of Attorney if applicant is represented by another person. Special Power of Attorney should be notarized and registered in the local government unit
- a.3. In case of Industrial Permit, program of work, project study by a registered engineer stating among others, the nature and kind of materials applied for, production rate, equipment and machineries to be used, estimated volume of the deposit.
- a.4. Tax Clearance from the Office of the Provincial Treasurer
- a.5. Official Receipt covering payment of corresponding application fees
- a.6. Consent of landowner in case the area of extraction is within private properties, and
- a.7. Sand and Gravel Tax should be paid in advance before extraction is made

b) Gratuitous Permit :

The issuance of gratuitous permit shall be subject to the following conditions:

- b.1. That the grant shall be coterminous with the term of the project.
- b.2. That the office of the municipal, provincial and district engineer shall use its trucks or other government vehicles in transporting materials.
- b.3. That the government office concerned shall submit a project proposal where the material to be taken shall be used and the estimated volume needed.
- b.4. That the material extracted shall be used exclusively for government projects and in no case shall be disposed of commercially, otherwise, person responsible therefor shall be liable for prosecution under appropriate laws, and

b.5. That the district, provincial and municipal engineer shall submit monthly reports to the Provincial Governor, copy furnished the Provincial Treasurer on the quantity of Sand and Gravel and other construction materials extracted and the specific projects where they were used.

**ARTICLE IV
PENAL CLAUSE**

Section 25. UNLAWFUL ACTS. -The following shall constitute unlawful acts under these rules, to wit:

- a. Any extraction or removal of quarry and mineral resources without the permit duly issued.
- b. Any extraction or removal of quarry and mineral resources in excess of the allowed quantity specified in the permit.
- c. Extraction or removal of quarry and mineral resources outside the permitted area.
- d. Collection of quarry fees and taxes by unauthorized individuals and other assessments which are not prescribed in this ordinance are deemed illegal and shall be penalized for imprisonment, to be determined by the court of law.
- e. Any other acts committed in violation of the terms and conditions of the Permit issued.

Section 26. PENALTIES FOR UNLAWFUL ACTS - Commission of any of the unlawful acts referred to in the preceding section shall subject the offender to penalties provided for under these provisions:

- a. Extraction and removal or sale of quarry and mineral resources without permit and/or outside permitted area shall be prosecuted for violation of this Article punishable by a fine and cancellation of their accreditation as follows:

First Offense	=Php 2,500.00
Second Offense	= 3,000.00
Third Offense	= 5,000.00 and cancellation of Accreditations

- b. Truck drivers and haulers of quarry resources who fail to present the required official receipt and/or monitoring ticket upon demand shall pay the corresponding penalty per truckload for materials being transported as follows:

First Offense	= Php 2,500.00
Second Offense	= 3,000.00
Third Offense	= 5,000.00

Failure to pay the penalty shall be a cause for the impounding of materials and vehicles by the Province to be released only upon payment of the required amount to the PTO, and if not, the transported quarry materials and mineral resources shall be **forfeited in favor of the Province**.

- c. Non-payment by the quarry operators of the required taxes and fees mentioned in the above Articles prior to extraction and hauling of the quarry materials and/or by the truckers or haulers (under the Article on Taxes & Fees on Delivery Trucks and/or Vans) shall cause the impounding of the motor vehicle used in the hauling and transporting of the quarry resources, which shall be released only upon full payment of the required taxes and fees and the penalty of **One Thousand Pesos (Php 1,000.00)** per truck.
- d. Non-payment of the required penalties shall be without prejudice to the impounding by the province of the equipment and vehicles used in violation of the above Articles and/or the filing of the appropriate charges before courts of competent jurisdictions.
- e. Collection of taxes and fees by unauthorized persons or collecting agency shall be prosecuted before courts of competent jurisdiction

ARTICLE V MANPOWER REQUIREMENT

Section 27. MONITORING OF SAND, GRAVEL AND OTHER QUARRY AND MINERAL RESOURCES. -Pursuant to Section 138 of RA 7160, the Provincial Government thru the ENR Office as its implementing arm on ENR concerns is tasked to effectively carry out the enforcement of pertinent laws on small scale mining and quarrying operations for the proper collection of taxes and fees on sand, gravel and other quarry resources by the Provincial Treasurer's Office.

- a) **Duty of the Provincial Mining Regulatory Board** – It shall be the responsibility of the PMRB to accept and evaluate and conduct a preliminary study of all applications for quarry permit, to determine compliance of all requirements and conditions and to recommend to the Governor the approval or disapproval of the application as the case may be. Determine appropriate fair market value of the sand and gravel and other quarry resources
- b) **Duty of the Environment and Natural Resources Officer (ENRO)** It shall be the duty of the ENRO to monitor the quarry, quarrying activities and the actual extraction of quarry materials to determine activities that may endanger the environment. If the quarrying will be detrimental to the ecology then it shall recommend to the Governor through the Board disapproval of the application or recall of the permit already issued.

It shall be responsible in monitoring the volume of extraction from the quarry and shall submit periodic report to the Provincial Treasurer for validation as a

basis for collection of dues and taxes and to conduct periodic inspection of the quarry area to determine compliance of all the conditions of the permit and report regularly to the Governor.

- c) **Duty of the Provincial Treasurer**– it shall be the duty of the Provincial Treasurer to collect taxes, fees and other charges due by virtue hereof.
- d) **Sharing of the proceeds of the Tax** – the proceeds of the tax on sand, gravel earth and other quarry resources applied for, shall be distributed as follows:
- 1) Province – Thirty percent (30 %)
 - 2) Component City or municipality where the stones, gravel, earth and other quarry resources are extracted – Thirty percent (30 %)
 - 3) Barangay where the stones, sand gravel, earth and other quarry resources are extracted – Forty percent (40 %)

Section 28. CREATION AND HIRING OF ADDITIONAL MANPOWER. -The province has an existing **22 municipalities** with potential quarry sites. In order to effectively safeguard these resources and to efficiently collect the corresponding fees and taxes due to the Provincial Government of Isabela, the following positions are hereby required, to wit:

- a. One (1) Geodetic Engineer I
- b. Forty two (42) Watchers

ARTICLE V MISCELLANEOUS PROVISIONS

Section 29. RECOGNITION OF EXISTING MINING RIGHTS. -All existing and valid mining claims, perfected and non-perfected, registered under the provisions of Commonwealth Act No. 157 as amended, Presidential Decree No. 4643 as amended, and the other laws relating to mining shall be recognized and the rights acquired there under respected.

Section 30. PREFERENTIAL RIGHT. -Owners/lessees of private lands shall have the preferential right to extract and remove sand and gravel materials that may be found in their land. Lands with imperfect title shall be recognized if supported by up-to-date payment of realty taxes. Provided, that any extraction of sand and gravel and other earth materials for commercial purposes shall be subject to tax.

Section 31. FAILURE TO KEEP BOOK OF ACCOUNTS. -Failure of the Permittee, as required in this Ordinance to keep a book of accounts containing the records of transactions related to the materials removed and disposed of, shall be sufficient ground for the suspension or revocation of the permit, the confiscation of the bond and forfeiture of all payments made by the permittee.

Section 32. REPEALING CLAUSE/PROVISIONS. -All ordinances, resolutions, executive orders and other issuances related to sand, gravel and mining operations or parts thereof, inconsistent with this Ordinance are hereby repealed or modified accordingly.

Section 33. SEPARABILITY CLAUSE. –If for any reason a provision or application of this Ordinance is declared invalid or unconstitutional, all other provisions hereof not affected thereby shall continue to be in full force and effect.

Section 34. EFFECTIVITY. -This Ordinance shall take effect fifteen(15) days following the completion of its full publication.

ARTICLE VI PUBLICATION

Section 35. FUNDING.- An amount of Two Hundred Thousand Pesos shall be allocated and is hereby appropriated for the publication of this Ordinance which shall be sourced from any available funds and/or General Fund.

Section 36. PERIOD OF PUBLICATION. – This Ordinance shall be published in two consecutive issues of a Local newspaper of general circulation within the Province of Isabela.

ENACTED and APPROVED, April 8, 2014

**I HEREBY ATTEST TO THE GENUINENESS AND
AUTHENTICITY of the foregoing Ordinance:**

(SGD.) MANUEL R. SANTOS
Secretary, Sangguniang Panlalawigan

ATTESTED:

(SGD.) ANTONIO T. ALBANO
Provincial Vice Governor & Presiding Officer

APPROVED:

(SGD.) HON. FAUSTINO G. DY, III
Provincial Governor

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Excerpt from the minutes of the regular session of the Sangguniang Panlalawigan of Isabela held at the Sangguniang Session Hall, Provincial Capitol, Alibagu, Ilagan, Isabela, on January 26, 2001

PRESENT:

Hon. Simplicio N. Domingo II	Majority Floor Leader (2 nd District Presiding Officer Protempore
Hon. Venancio O. Villarta	Minority Floor Leader (3 rd District)
Hon. Antonio C. Ladera, Jr.	Member (3 rd District)
Hon. Ysmael G. Atienza	Member (3 rd District)
Hon. Nicholas P. Baggao	Member (1 st District)
Hon. Nicasio B. Bautista, Jr.	Member (4 th District)
Hon. Ferdinand P. Bielgo	Member, President, PFSK

ABSENT:

Hon. Giorgidi B. Aggabao	Member, (4 th District)
Hon. Rosa P. Alindada	Member, (4 th District)-O.B.- San Isidro
Hon. Jose C. Neyra	Member (2 nd District)
Hon. Joaquin A. Ramos	Member, President, PCL-Isabela Chapter
Hon. Eduardo H. Cunanan	Member, President, LMB-Isabela Chapter

RESOLUTION NO. 0014

A RESOLUTION APPROVING AN ORDINANCE ENACTING THE PROVINCIAL REVENUE CODE OF ISABELA 2000

Introduced by: HON. EDWIN C. UY

WHEREAS, by virtue of Resolution No. 04, Series of 2000, the Preparatory Committee, had been convened, for the purpose of enacting the Provincial Revenue Code of Isabela and for Other Purposes, composed of the vice governor as chairman, the chairpersons of the committee on finance and appropriations and the committee on rules of the sangguniang panlalawigan, as vice chairmen, the provincial treasurer, provincial accountant, provincial assessor, provincial planning & development coordinator, provincial administrator, environment and natural resources officer and the secretary to the sangguniang panlalawigan, as members;

WHEREAS, said Preparatory Committee had come up with a draft of the proposed revenue code, based from a collation of provincial tax ordinances, which was referred to the committee on laws on January 28, 2000, and had subsequently been found out to be well-taken and by construction sufficiently conforms to both form and style;

WHEREFORE, upon the joint motion of the chairmen, committee on rules and committee on finance, duly seconded, this august Body has -

RESOLVED, as it hereby resolves, to approve the following ordinance enacting the Provincial Revenue Code of Isabela and for Other Purposes.

**ORDINANCE NO. 0001
Series of 2001**

AN ORDINANCE ENACTING THE PROVINCIAL REVENUE CODE OF ISABELA 2000

1
2
3 By it ordained by the Sangguniang Panlalawigan of the Province of Isabela, to wit:
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5

6 CHAPTER I

7 GENERAL PROVISIONS

8 ARTICLE A. SHORT TITLE AND SCOPE

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12 SEC. 1. A. 01 **Short Title** . - This ordinance shall be known as the Provincial Revenue
13 Code of the Province of Isabela 2000;

14
15 SEC. 1.A.02 **Scope and Application**.- This Code shall govern the levy, assessment
16 and collection of the real property tax, provincial taxes, fees, charges, and other impositions
17 enforced within the territorial jurisdiction of the Province of Isabela;
18

19 ARTICLE B. DEFINITIONS AND CONSTRUCTION OF PROVISIONS

20
21
22 SEC. 1.B.01 **Definition of terms**.- When used in this Code:

23
24 a) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to
25 recreation, relaxation, avocation, pastime or fun;

26 Amusement places include theaters, cinemas, concert halls, circuses and other places
27 of amusement where one seeks admission to entertain oneself by seeing or viewing the show
28 or performances. They also include those places where one seeks admission to entertain
29 himself by direct participation;
30

31 b) *"Business"* means trade or commercial activity regularly engaged in as a means of
32 livelihood or with a view to profit.
33

34 c) *"Capital investment"* is the capital which a person employs in any undertaking, of
35 which he contributes to the capital of a single proprietorship, partnership, corporation, or any
36 other juridical entity, or association in a particular taxing jurisdiction.
37

38 d) *"Charges"* refer to pecuniary liability as rents or fees against persons or property;
39

40 e) *Corporation*" includes partnerships, no matter how created or organized, joint-stock
41 companies, joint accounts (cuentas en participacion), association or insurance companies but
42 does not include general professional partnerships and joint venture or consortium formed for
43 the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and
44 other energy operations pursuant to an operating or consortium agreement under a service
45 contract with the government. General professional partnerships are partnerships formed by
46 persons for the sole purpose of exercising their common profession, no part of the income of
47 which is derived from engaging in any trade or business .
48

49 The term *"resident foreign"* when applied to a corporation means a foreign corporation
50 not otherwise organized under the laws of the Philippines but engaged in trade or business
51 within the Philippines.
52

53 f) *"Fee"* means a charge fixed by law or ordinance for the regulation and inspection of
54 a business or activity.
55

56 g) *"Franchise"* is a right, privilege, or power of a public concern which ought not to be
57 exercised by a private individual at his will and pleasure but should be preserved for public control
58 or administration either by the government directly or by public agents under such conditions and
59 regulations as the government may impose in the public interest and for public security. **(PTO92-
60 01)**

61
62 h) *Gross Receipts* - include all monies and properties received in consideration of
63 services rendered or articles sold, exchanged or leased, without any deduction; or the whole
64 amount of the receipt of the business before the cost of production is deducted therefrom.
65 **(PTO92-01)**

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

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

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

l) "Persons" mean every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations.

m) "Privilege" means a right or immunity granted as a peculiar benefit, advantage or favor.

n) "Profession" means a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc., **(PTO92-01)**

o) "Rental" means the value of consideration, whether in money or otherwise, given for the enjoyment or use of a thing.

p) "Residents" refer to natural persons who have their habitual residence in the province, 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. In the absence of such law, juridical persons are residents of the province where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

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

r) "Services" means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

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

t) "Wholesale Dealer of Fermented Liquor" - means anyone who for himself or on commission sells or offers for sale fermented liquors in larger quantities than five liters at anyone time, or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy, and similar domestic fermented liquors) for the purpose of **resale**, regardless of quantity. **(PTO92-01)**

u) "Wholesale dealer of distilled spirits and wines" comprehends every person who for himself or on commission sells or offers for sale wines or distilled spirits in larger quantities than five liters at any one time, or who sells or offers the same for sale for the purpose of resale irrespective of quantity. **(PTO92-01)**

v) "Wholesale tobacco dealer of distilled spirits and wines" - comprehends every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than 200 cigars, 800 cigarettes or 5 kilos of manufactured tobacco at any one time, or who sells or offers the same for purposes of resale, regardless of quantity; retail tobacco dealer comprehends every person who for himself or on commission sells or offers for sale not more than 200 cigars. Not more than 800 cigarettes, or not more than 5 kilos of manufactured tobacco at any one time and not for resale.

SEC. 1.B.02 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. 7160, otherwise known as the Local Government Code of 1991.

SEC. 1.B.03 Rules of Construction.- In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provision, or when applied, would lead to absurd or high improbable results:

1 a) *General Rule.*- All words the phrases shall be construed and understood according to
2 the common and approved usage of the language; but technical words and of phrases and such
3 other which may have acquired a peculiar appropriate meaning in this Code shall be construed
4 and understood according to such technical, peculiar or appropriate meaning.

5
6 b) *Gender and Number.*- Every word in this Code importing the masculine gender shall
7 extend to both female and male. Every word importing the singular number shall extend and
8 apply to several persons or things, and every word importing the plural number shall extend and
9 apply to one person or thing as well.

10
11 c) *Computation of Time.* The time within which an act is to be done as provided in this
12 Code or in any rule or regulation issued pursuant to the provisions thereof, when expressed in
13 days, shall be computed by excluding the first day and including the last day, except if the last
14 day falls on a Sunday or a holiday in which case the same shall be excluded from the
15 computation, and the next business day shall be considered the last day.

16
17 d) *Conflicting Provisions of Chapters.*- If the provisions of different chapters conflict with
18 or contravene each other, the provisions of each chapter shall prevail as to all specific matters
19 and questions involved therein.

20
21 e) *Conflicting Provision of Sections.*-If the provisions of different sections in the same
22 article conflict with each other, the provisions of the section which is last in point of sequence
23 shall prevail.

24 25 **CHAPTER II**

26 **REAL PROPERTY TAXATION**

27 **ARTICLE A. GENERAL PROVISIONS**

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31 **SEC. 2.A.01 Scope.** - This Chapter shall govern the administration appraisal,
32 assessment, levy and collection of the real property tax in the Province of Isabela.

33
34 **SEC. 2.A.02 Fundamental Principles.**- The appraisal, assessment, levy and collection
35 of real property tax shall be guided by the following fundamental principles:

- 36
37 a) Real property shall be appraised at its current and fair market value;
38
39 b) Real property shall be classified for assessment purposes on the basis of its actual use;
40
41 c) Real property shall be assessed on the basis of a uniform classification within the province;
42
43 d) The appraisal, assessment, levy and collection of real property tax shall not be let to any
44 private person; and
45
46 e) The appraisal, assessment, levy and collection of real property shall be equitable.

47
48 **SEC. 2.A.03 Definition of Terms.**- When used in this Article:-

49
50 a) *Acquisition Cost for newly-acquired machinery not yet depreciated and appraised* within
51 the year of its purchase refers to the actual cost of the machinery to its present owner, plus the
52 cost of transportation, handling, and installation at the present site.

53
54 b) *Actual Use* refers to the purpose for which the property is principally or predominantly utilized
55 by the person in possession thereof.

56
57 c) *Ad Valorem* Tax is a levy on real property determined on the basis of a fixed proportion of
58 the appraised value of the property.

59
60 d) *Agricultural Land* is land devoted principally to the planting of trees, raising of crops,
61 livestock and poultry, dairying, salt-making, inland fishing and similar aqua-cultural activities,
62 and other agricultural activities, and is not classified as mineral, timber, residential commercial
63 or industrial land.

64
65 e) *Appraisal* is the act or process of determining the value of property as of a specific date for a
66 specific purpose.

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2 f) *Assessment* is the act or process of determining the value of a property, or proportion thereof
3 subject to tax, including the discovery listing, classification, and appraisal of properties.
4
5 g) *Assessment Level* is the percentage applied to the fair market value to determine the
6 taxable value of the property.
7
8 h) *Assessed Value* is the appraised value of the real property multiplied by the assessment
9 level, it is synonymous to taxable value.
10
11 i) *Commercial Land* is land devoted principally for the object of profit and it not classified as
12 agricultural, industrial, mineral, timber, or residential land.
13
14 j) *Depreciated Value* is the value remaining after deducting depreciation from the acquisition
15 cost.
16
17 k) *Economic Life* is the estimated period over which it is anticipated that a machinery or
18 equipment may be profitably utilized.
19
20 l) *Fair Market Value* is the price at which a property may be sold by a seller who is not compelled
21 to sell and bought by a buyer who is not compelled by to buy.
22
23 m) *Improvement* is a valuable addition made to a property or an amelioration in its condition,
24 amounting to more than a mere repair or replacement of parts involving capital expenditures and
25 labor, which is intended to enhance its value, beauty or utility or to adapt it for new or further
26 purposes.
27
28 n) *Industrial Land* is land devoted principally to industrial activity as capital investment and is not
29 classified as agricultural, commercial timber, mineral or residential land.
30
31 o) *Machinery* embraces machines, equipment, mechanical contrivances, instruments, appliances
32 or apparatus which may or may not be attached., permanently or temporarily, to the real
33 property. It includes the physical facilities for production, the installations and appurtenant
34 service facilities, those which are mobile, self-powered or self-propelled, and those not
35 permanently attached to the real property which are actually, directly, and exclusively used to
36 meet the needs of the particular industry, designed for, or necessary to its manufacturing,
37 mining, logging, commercial, industrial or agricultural purposes. Machinery which are of general
38 purpose or use including but not limited to office equipment, typewriters, telephone equipment,
39 breakable or easily damaged containers (glass or cartons), microcomputers, facsimile machines,
40 telex machine, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or
41 racks, fruit juice or beverage automatic dispensing machines which are not directly and
42 exclusively used to meet the needs of a particular industry, business or activity shall not be
43 considered within the definition of machinery under this rule. Residential machinery shall include
44 machines, equipment, appliances or apparatus permanently attached to residential land and
45 improvements or those immovable by destination.
46
47 p) *Mineral Lands* are lands in which minerals metallic or non-metallic exist in sufficient quantity
48 or grade to justify the necessary expenditures to extract and utilize such materials.
49
50 q) *Reassessment* is the assigning of new assessed values to property, particularly real estate,
51 as the result of a general, partial, or individual reappraisal of the property.
52
53 r) *Remaining Economic Life* is the period of time expressed in years from the date of appraisal
54 to the date when the machinery becomes valueless.
55
56 s) *Remaining Value* is the value corresponding to the remaining useful life of the machinery.
57
58 t) *Replacement or Reproduction Cost* is the cost that would be incurred, on the basis of current
59 prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new
60 replica of the property on the basis of current prices with the same or closely similar material.
61
62 u) *Residential Land* is land principally devoted to habitation.
63

64 **ARTICLE B. IMPOSITION OF REAL PROPERTY TAX**

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66 **SEC. 2.B.01 Basic Real Property Tax.** - There is hereby levied an annual ad valorem
67 tax at the rate of one percent (1%) on the assessed value of real property such as land,

1 buildings, machinery and other improvements affixed or attached to real property located in the
2 province of Isabela.

3
4 **SEC. 2.B.02 Additional Levy on Real Property Tax** for the Special Education Fund
5 (SEF).- There is hereby levied an annual tax of one percent (1%) on the assessed value of
6 real property which shall be in addition to the basic real property tax. The proceeds thereof shall
7 exclusively accrue to the Special Education, Fund (SEF) .

8
9 **SEC. 2.B.03 Exemptions from the Real Property Tax.**- The following are exempted
10 from payment of the basic real property tax and the SEF tax.

11
12 a.) Real property owned by the Republic of the Philippines or any of its political
13 subdivisions except when the beneficial use thereof has been granted for consideration or
14 otherwise to a taxable person;

15
16 b) Charitable institutions , churches, and personages or convents appurtenant thereto,
17 mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually,
18 directly, and exclusively used for religious, charitable or educational purposes;

19
20 c) All machinery and equipment that are actually, directly and exclusively used by local
21 water districts and government-owned or controlled corporations engaged in the supply and
22 distribution of water and/or generation and transmission of electric power.

23
24 d) All real property owned by duly registered cooperatives as provided for under R.A
25 No. 6938; and

26
27 e) Machinery and equipment used for pollution control and environment protection.

28
29 All the properties mentioned in this Section shall be valued for the purpose of
30 assessment and record shall be kept thereof as in other cases.

31
32 **SEC. 2.B.04 Proof of Exemption of Real Property From Taxation.**- Every person, by
33 or for whom real property is declared, who shall claim tax exemption for such property under
34 this Article, shall file with the Municipal Assessor within thirty (30) days from the date of the
35 declaration of real property sufficient documentary evidence in support of such claim including
36 corporate charters, title of ownership, articles of incorporation, by-laws, contracts, affidavits,
37 certifications and mortgage deeds, and similar documents.

38
39 If the re required evidence is not submitted within the period herein prescribed the
40 property shall be listed as taxable in the assessment roll. However, if the property shall be
41 proven to be tax exempt, the same be dropped from the assessment roll.

42
43 **SEC. 2. B. 05 Withdrawal of Tax Exemption.**- Any exemption from payment of the real
44 property tax previously granted to, by the provincial government of Isabela, or presently enjoyed
45 by, all persons, whether natural or juridical, including all government-owned or-controlled
46 corporations, **after the effectivity of the Local Government Code** are hereby withdrawn
47 effective **January 1, 2001**, except as provided herein.

48 49 50 **ARTICLE. C IDLE LAND TAX**

51
52 **SEC. 2.C.01 Additional Ad Valorem Tax on Idle Lands.**- There is hereby levied an
53 annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property
54 which shall be in addition to the basic real property tax.

55
56 **SEC. 2.C. 02 Idle Lands, Coverage.** - For purposes of real property taxation, idle lands
57 shall include the following:

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59
- 60 • Agricultural Lands more than one hectare in area, suitable for cultivation, dairying,
61 inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated
62 or unimproved by the owner of the property or person having legal interest therein.
63 Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees
64 to a hectare shall not be considered idle lands. Lands actually used for grazing
65 purposes shall likewise not be considered idle lands;
 - 66 • Lands other than agricultural, located in a municipality, more than one thousand
67 (1000) square meters unutilized or unimproved by the owner of the property or
68 person having legal interest therein;

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- Regardless of land area, this section shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which have 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 have not been transferred to the buyer shall be considered as part of the subdivision and shall be subject to the additional tax payable by the subdivision owner or operator.

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SEC. 2.C.03 Idle Lands Exempt from Tax.- The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same by reason of force majeure, civil disturbance, natural calamity or any justifiable cause or circumstance.

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

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SEC. 2.C.04 Collection and Accrual of Proceeds of the Idle Land Tax. - The real property tax for any year shall accrue on the first (1st) day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

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SEC. 2.C.05 Listing of Idle Lands by the Provincial Assessor.- The Provincial Assessor shall make and keep an updated record of all idle lands located within the province. For purposes of collection, the Provincial Assessor shall furnish a copy thereof to the Provincial Treasurer who shall notify the owner of the property or person having legal interest therein of the imposition of the additional tax.

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SEC. 2.C.06 Penalty for Tax Delinquency.- Failure to pay the tax on idle lands upon the expiration of the periods provided in Sec.2F.05 shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

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ARTICLE D. APPRAISAL AND ASSESSMENT OF REAL

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SEC. 2.D.01 Appraisal of Real Property., - All property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the province in accordance with the rules and regulations promulgated by the Department of Finance for the classification, appraisal and assessment of real property pursuant to the provision of the Local Government Code.

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SEC. 2.D.02 Declaration of Real Property by the Owner or Administrator.- It shall be the duty of all persons, natural or juridical, or their duly authorized representative, owning or administering real property, including the improvements, within the province of Isabela to prepare or cause to be prepared, and file with the provincial assessor or the municipal assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the provincial assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the provincial assessor thru the municipal assessor once every three (3) years during the period from January first (1st) to June thirtieth (30th) commencing with the calendar year.

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For this purpose, the municipal assessor upon instruction of the provincial assessor shall use the standard form known as Sworn Statement Declaration of Property Values prescribed by the Department of Finance. The procedures in filing and safekeeping thereof shall be in accordance with the guidelines issued by the said Department.

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Property owners or administrators who fail to comply with this provision shall be subject to a fine of Five Hundred Pesos (P500.)

1 **SEC. 2.D.03 Duty of Person Acquiring Real Property or Making Improvement**
2 **Thereon.-** (a) It shall be the duty of any person, or his authorized representative, acquiring at
3 any time real property situated in the province or making any improvement on real property, to
4 prepare, or cause to be prepared, and file with the provincial assessor or the municipal
5 Assessor, a sworn statement declaring the true value of subject property, within sixty (60) days
6 after the acquisition of such property or upon completion or occupancy of the improvement,
7 whichever comes earlier.

8
9 b) In the case of houses, buildings, or other improvements acquired or newly
10 constructed which will require building permits, property owners or their authorized
11 representatives shall likewise file a sworn declaration of the true value of the subject house,
12 building, or other improvement within sixty (60) days after: (1) the date of a duly notarized
13 final deed of sale, contract, or other deed of conveyance covering the subject property executed
14 between the contracting parties; (2) the date of completion or occupancy of the newly
15 constructed building, house, or improvement whichever comes earlier; and (3) the date of
16 completion or occupancy of any expansion, renovation, or additional structures or improvements
17 made upon any existing building house, or other real property, whichever comes earlier.

18
19 c) In the case of machinery, the sixty-day period for filing the required sworn
20 declaration of property values shall commence on the date of installation thereof as determined
21 by the Provincial Assessor or his authorized deputy municipal assessor. For this purpose, the
22 provincial or municipal assessor may secure certification of the building official or engineer or
23 other appropriate official stationed in the municipality.

24
25 d) Property owners or administrators who fail to comply with the above provision shall
26 be subject to a fine of Five Hundred Pesos (P500.00).

27
28 **SEC. 2.D.04 Declaration of Real Property by the Provincial/Municipal Assessor. -**

29 (a) When any person, natural or juridical, by whom real property is required to be declared
30 under Sec. 2D.03 of this Code refuses or fails for any reason to make such declaration within the
31 time prescribed, the provincial assessor or the municipal assessor concerned shall himself
32 declare the property *in the name of the defaulting owner*, and shall assess the property for
33 taxation in accordance with the provisions of this Article.

34
35 b) In the case of real property discovered whose owner or owners are unknown, the
36 provincial assessor or the municipal assessor concerned shall likewise declare the same in
37 the name of the unknown owner until such time that a person, natural or juridical comes
38 forth and files the sworn declaration of property values required under either Sec.2D.02 or
39 Sec.2D.03 of this Code. As the case may be.

40
41 c) No oath shall be required of a declaration thus made by the provincial or municipal
42 Assessor.

43
44 **SEC. 2.D.05 Listing of Real Property in the Assessment Roll.** (a) The Provincial
45 Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed
46 whether taxable or exempt, located within the territorial jurisdiction of the province/municipality.
47 Real property shall be listed, valued and assessed in the name of the owner or administrator
48 or anyone having legal interest in the property.

49
50 (b) The undivided real property of a deceased person may be listed, valued and
51 assessed in the name of the estate or of the heirs and devisees without designating them
52 individually, and undivided real property other than that owned by a deceased may be listed,
53 valued and assessed in the name of one or more co-owners; Provided, However, That such heir,
54 devisee or co-owner shall be liable severally and proportionately for all obligations imposed
55 under this Chapter and the payment of the real property tax with respect to the undivided
56 property.

57
58 (c) The real property of a corporation, partnership, or association shall be listed, valued
59 and assessed in the same manner as that of an individual.

60
61 d) Real property owned by the Republic of the Philippines, its instrumentalities and
62 political subdivisions, the beneficial use of which has been granted, for consideration or
63 otherwise, to a taxable person, shall be listed, valued and assessed in the name of the
64 possessor, grantee or of the public entity if such property has been acquired or held for resale
65 or lease.

66
67 **SEC. 2.D.06 Real Property Identification System.-** All declarations of real property,
68 made under the provisions of this Article shall be kept and filed under a uniform classification

1 system to be established by the provincial assessor and/or his authorized deputy municipal
2 assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the
3 purpose.
4

5 **SEC. 2.D.07 Notification of Transfer of Real Property Ownership.** a) Any person
6 who shall transfer real property ownership to another shall notify the provincial assessor or
7 the municipal assessor where the property is located within sixty (60) days from the date of
8 such transfer. The notification shall include the mode of transfer, the description of the property
9 alienated, the name and address of the transferee .
10

11 b) In addition to the notice of transfer, the previous property owner shall likewise
12 surrender to the provincial assessor or the municipal assessor where the property is located
13 the tax declaration covering the subject property in order that the same may be cancelled from
14 the assessment records. If, however, said previous owner still owns property other than the
15 property alienated, he shall, within the prescribed sixty-day (60) period, file with the provincial
16 assessor or the municipal assessor, an amended sworn declaration of the true value of the
17 property or properties he retains in accordance with the provisions of Sections 2D.02 and 2D.03
18 of this Code.
19

20 **SEC. 2.D.08 Duty of Register of Deeds to Apprise Provincial/Municipal Assessor of**
21 **Real Property Listed in Registry.-** (a) To ascertain whether or not any real property entered in
22 the Registry of Property has escaped discovery and listing for the purpose of taxation, the
23 Register of Deeds shall prepare and submit to the provincial assessor and municipal assessor
24 concerned, within six (6) months from the date of effectivity of the Local Government Code
25 (January 1, 1992) and every year thereafter, an abstract of his registry, which shall include brief
26 but sufficient descriptions of real properties entered therein, their present owners, and the dates
27 of their most recent transfer or alienation accompanied by copies of corresponding deeds of
28 sale, donation, or partition or other forms of alienation.
29

30 (b) It shall be the duty of the Register of Deeds to require every person who shall present
31 for registration a document of transfer, alienation or encumbrance of real property, to accompany
32 the same with a certificate to the effect that the real property subject to the transfer, alienation, or
33 encumbrance, as the case may be, has been fully paid of all real property taxes due thereon.
34 Failure to provide such certification shall be a valid cause for the Register of Deeds to refuse
35 the registration of the document;
36

37 (c) The Register of Deeds and Notaries Public shall furnish the provincial assessor and
38 the municipal assessor concerned with copies of all contracts, selling, transferring, or otherwise
39 conveying, leasing, or mortgaging real property registered by, or acknowledged before them,
40 within thirty (30) days from the date of registration or acknowledgment.
41

42 **SEC. 2.D.09 - Duty of Official Issuing Building Permit or Certificate of Registration**
43 **of Machinery to transmit copy to the Provincial/Municipal Assessor.-** (a) Any public official
44 or employee who may now or hereafter be required by law or regulation to issue to any person a
45 permit for the construction, addition, repair, or renovation of a building, or permanent
46 improvement on land, or a certificate of registration for any machinery, including machines,
47 mechanical contrivances, and apparatus attached or affixed on land or to another real property,
48 shall transmit a copy of such permit or certificate within thirty (30) days of its issuance to the
49 provincial assessor or the municipal assessor.
50

51 b) Any official referred to in paragraph (a) hereof shall likewise furnish the provincial
52 assessor or the municipal assessor with copies of the building floor plans and/or certificates of
53 registration or installation of other machinery which may not be permanently or temporarily
54 attached to land or another real property but falling under the definition of the term machinery
55 and the rules and guidelines issued by the Department of Finance (DOF).
56

57 **SEC. 2.D.10 Duty of Geodetic Engineers to Furnish Copy of Plans to the**
58 **Provincial/Municipal Assessor.** It shall be the duty of all Geodetic Engineers, public or
59 private, to furnish free of charge the provincial assessor or the municipal assessor with a white or
60 blueprint copy of each of all approved original of subdivision plans or maps of surveys executed
61 by them within thirty (30) days from receipts of such plans from the Land Management Bureau,
62 the Land Registration Authority , or the Housing and Land Use Regulatory Board, as the case
63 may be.
64

65 **SEC. 2.D.11 Preparation of Schedule of Fair Market Values.-** (a) Before any general
66 revision of property assessment is made pursuant to the provisions of this Chapter, there shall be
67 prepared a schedule of fair market values by the municipal assessor to be submitted to the
68 provincial assessor for the different classes of real property situated in the municipality. The

1 provincial assessor shall review, consolidate and submit the schedule of fair market values in all
2 municipalities to the sangguniang panlalawigan for enactment of a separate ordinance. The
3 provincial ordinance adopting the schedule of fair market values shall be published in a
4 newspaper of general circulation in the province or in the absence thereof, shall be posted in the
5 provincial and municipal halls and in two other conspicuous public places in every municipality.

6
7 (b) In the preparation of schedules of fair market values, the provincial/municipal
8 assessor shall be guided by the rules and regulations issued by the Department of Finance.

9
10 **SEC. 2.D.12 Authority of the Provincial/Municipal Assessor to Take Evidence.** - For
11 the purpose of obtaining information on which to base the market value of any real property, the
12 provincial/municipal assessor or his deputy may summon the owners of the properties to be
13 affected or persons having legal interest therein and witnesses, administer oaths, and take
14 deposition concerning the property, its ownership, amount, nature, and value.

15
16 **SEC. 2.D.13 Amendment of Schedule of Fair Market Values.**- The provincial assessor
17 may recommend to the sangguniang panlalawigan amendments to correct errors in valuation in
18 the schedule of fair market values. The sangguniang panlalawigan shall act upon the
19 recommendation within ninety (90) days from receipt thereof.

20
21 a. The schedules of fair market values for all kinds and classes of lands situated within the
22 territorial jurisdiction of the Province of Isabela to be used in the year 2002 general revision of
23 property assessments and every general revision year thereafter, shall include but not
24 limited, to the items specified by municipality under Annex "A" hereof;

25
26 b. The schedule of building cost and values of extra items as component part of buildings to be
27 used in the general revision of values for building components in the year 2002, shall include
28 but not limited, to the criterion enumerated by municipality under Annex B hereof;

29
30 c. For purpose of appraisal and assessment of machinery as provided for in Section 214 and
31 225 of the Local Government Code of 1991 and Article 315 and 316 of the Implementing
32 Rules and Regulations (IRR), the schedules of Economic Lives of Machinery and Schedule of
33 Depreciation of Machinery hereto attached, respectively marked as Annex "C" and "D"
34 shall be used in the 2002 general revision of property assessment;

35
36 d. For purpose of appraisal and assessment of miscellaneous improvements (Productive) of
37 lands, the hereto attached schedule of Basic Unit Market Value for Miscellaneous
38 Improvements (Productive) and Base Value of Plants and Trees Per hectare marked as
39 Annex "D" and "D-1" respectively shall be used in the 2002 general revision of property
40 assessment.

41
42 **SEC. 2.D.14 Classes of Real Property for Assessment Purposes.** - For purposes of
43 assessment, real property shall be classified as residential, agricultural commercial, industrial or
44 special by the provincial and municipal assessors.

45
46 **SEC. 2.D.15 Special Classes of Real Property.**- All lands, buildings, and other
47 improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific
48 purposes, and those owned and used by local water districts, and government-owned or
49 controlled corporations rendering essential public services in the supply and distribution of
50 water and/or generation and transmission of electric power shall be classified as special.

51
52 **SEC. 2.D.16 Actual Use of Real Property as Basis for Assessment.**- Real property
53 shall be classified, valued and assessed on the basis of its actual use regardless of where
54 located, whoever owns it, and whoever uses it.

55
56 **SEC. 2.D 17 Assessment Levels.** The assessment levels to be applied to the fair
57 market value of real property to determine its assessed value shall be as follows:

58
59 (a) **On Lands:**

Class	Assessment Levels
<u>Residential</u>	<u>7%</u>
<u>Agricultural</u>	<u>7%</u>
<u>Commercial</u>	<u>14%</u>
<u>Industrial</u>	<u>14%</u>
<u>Mineral</u>	<u>14%</u>
<u>Timberland</u>	<u>7%</u>

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b). On Buildings and Other Structures:

1) Residential

Fair Market Value

Over	Not Over	Assessment Levels
	P175,000.00	0%
P 175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%

2. Agricultural

Fair Market Value

Over	Not Over	Assessment Levels
	P300,000.00	25%
300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

3) Commercial/Industrial

Fair Market Value

Over	Not Over	Assessment Levels
	P 300,000.00	30%
300,000.00	500,000.00	35%
500,000.00	750,000.00	40%
750,000.00	1,000,000.00	50%
1,000,000.00	2,000,000.00	60%
2,000,000.00	5,000,000.00	70%
5,000,000.00	10,000,000.00	75%
10,000,000.00		80%

4) Timberland buildings and other structures

Fair Market Value

Over	Not Over	Assessment Levels
	P300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

c) On Machineries:

Class Assessment Levels

Agricultural	20%
Residential	30%
Commercial	50%
Industrial	50%

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SEC. 2.D.24 Appraisal and Assessment of Machinery.- (a) The fair market value of a brand-new machinery shall be the acquisition cost. In all other cases, the fair market value shall be determined by dividing the remaining economic life of the machinery by its estimated economic life and multiplied by the replacement or reproduction cost.

(b) If the machinery is imported, the acquisition cost includes freight, insurance, back and other charges, brokerage, arrastre and handling, duties and taxes, plus cost of inland transportation, handling, and installation charges at the present site. The cost in foreign currency of imported machinery shall be converted to peso cost on the basis of foreign currency exchange rates as fixed by the Central Bank.

SEC. 2.D.25 Depreciation Allowance for Machinery.- For purposes of assessment, a depreciation allowance shall be made for machinery at a rate of five percent (5%) of its original cost or its replacement or reproduction cost, as the case maybe, for each year of use: Provided, However, That the remaining value for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation

ARTICLE E. ASSESSMENT APPEALS

SEC. 2.E.01 Organization, Powers, Duties and Functions of the Provincial Board of Assessment Appeals. - (a) The Provincial Board of Assessment Appeals shall be composed of the *Register of Deeds* of the province, as Chairman, the *Provincial Prosecutor* and the *Provincial Engineer* as members who shall serve as such in an ex-officio capacity without additional compensation.

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

(c) The chairman and members of the Provincial Board of Assessment Appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of this Code. They shall take an oath or affirmation of office in the manner herein setforth:

"I _____, after having been appointed to the position of _____, in the province of Isabela, am now assuming my position as _____ of the Provincial Board of Assessment Appeals, solemnly swear that I will faithfully discharge to the best of my ability the duties of this position and of all others that I am holding, or may hereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines, and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines, and that I will well and truly hear and determine all matters and issues between taxpayers and the Provincial/Municipal Assessor submitted for my decision, and that I impose this obligation upon myself voluntarily, without mental reservation or purpose of evasion.

So help me God"

Signature

Subscribed and sworn to before me on this ____ day of _____, _____ at _____Philippines.

Signature of Officer
Administering Oath

SEC. 2.E.02 Meetings and Expenses of the Provincial Board of Assessment Appeals. - (a) The Provincial Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases. No member of the Board shall be entitled to per diems or traveling expenses for his attendance in Board meetings, except when conducting an ocular inspection in connection with a case under appeal.

(b) All expenses of the Board shall be charged against the General Fund of the province. The Sangguniang Panlalawigan shall appropriate the necessary funds to enable the Board to operate effectively.

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SEC. 2.E.03 Filing of Assessment Appeals.- Any owner or person having legal interest in the property who is not satisfied with the action of the municipal assessor in the assessment of his property may, within thirty (30) thirty days from the date of receipt of the written notice, appeal to the provincial assessor. If the real property taxpayer is not satisfied with the decision of the provincial assessor, he may within fifteen (15) days from the date of receipt of the decision of the provincial assessor, 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 declaration and such affidavits or documents submitted in support of the appeal.

SEC. 2.E.04 Action by the Provincial Board of Assessment Appeals.-(a) The Board shall decide the appeal within *one hundred twenty* (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

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

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

SEC. 2.E.05 Effect of Appeal on the Payment of Real Property Tax. Appeal on assessment of real property made under the provisions of this Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the provincial/municipal assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

ARTICLE F. COLLECTION OF REAL PROPERTY TAX

SEC. 2.F.01 Date of Accrual of Tax.- Tax real property tax for any year shall accrue on the first (1st) day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

SEC. 2.F.02 Collection of Tax.- The collection of the real property tax with interest thereon and related expenses shall be the responsibility of the *provincial treasurer* and the *municipal treasurers* concerned.

Upon recommendation of the provincial treasurer the provincial governor shall authorize the municipal treasurer concerned to 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 purposes; Provided, Further, That the premium on the bond shall be paid by the municipal government concerned.

SEC. 2.F.03 Provincial Assessor to Furnish Municipal Treasurer thru Provincial Treasurer with Assessment Roll. On or before the thirty first (31st) day of December of each year, the provincial assessor shall submit an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties to the provincial treasurer and in order to comply with this obligation the assigning of ARP No. (Assessment of Real Property Number) of every real property use shall be strictly made in the provincial assessor's office.

SEC. 2.F.04 Notice of Time for Collection of Tax.- The provincial treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the 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 Chapter, post the *notice of the dates* when the tax may be paid without interest at a conspicuous and publicly accessible place at the

1 municipal hall. Said notice shall likewise be published in a newspaper of general circulation in the
2 locality once a week for two (2) consecutive weeks.

3
4 **SEC. 2.F.05 Time of Payment.**- The real property tax herein levied together with the
5 additional levy on real property for the Special Education Fund shall be due and payable on the
6 first (1st) day of January. The same may, however, at the discretion of the taxpayer, be paid
7 without interest/penalty in four (4) equal installments; the first installment, on or before March 31;
8 the second installment, on or before June 30; the third installment, on or before September 30;
9 and the last installment, on or before December 31.

10
11 Both the basic tax and the additional one percent (1%) SEF tax must be collected
12 simultaneously. Payments of real property taxes shall first be applied to prior years
13 delinquencies, interests and penalties, if any, and only after said delinquencies are settled may
14 tax payments be credited for the current period.

15
16 **SEC. 2.F.06 Tax Discount for Advanced and Prompt Payment.**- If the basic real
17 property tax and the additional tax accruing the SEF are paid on time or in advance in
18 accordance with the schedule of payments as provided in Sec.2F.05, the taxpayer shall be
19 granted discounts, in the manner provided as follows:

20
21 (a) Prompt payment shall be given a discount of **10%** while advance payment shall be
22 entitled to **15%** of the tax due. Payments shall be considered as prompt when paid within the
23 quarter it falls due and payments are considered advance if paid before the quarter it falls or
24 becomes due.

25
26 **SEC. 2.F.07 Payment under Protest.** - (a) No protest shall be entertained unless the
27 taxpayer first pays the tax. There shall be annotated on the tax receipts the words "*paid under*
28 *protest*". The protest in writing must be filed within thirty (30) days from payment of the tax to the
29 provincial treasurer who shall decide the protest within sixty (60) days from receipt.

30
31 (b) The tax or portion thereof paid under protest shall be held in trust by the provincial
32 treasurer or his deputy. However, fifty percent (50%) of the tax paid under protest shall be
33 distributed in accordance with the provision of **Sec. 2.G.01** of this Code

34
35 (c) In the event that the protest is finally decided in favor of the taxpayer, the amount or
36 portion of the tax protested shall be refunded to the protestant, or applied as tax credit against
37 his existing or future tax liability.

38
39 (d) In the event that the protest is denied or upon the lapse of the sixty-day period
40 prescribed in subparagraph (a), the taxpayer may, within sixty (60) days from the date of receipt
41 of the written notice of assessment, appeal to the Provincial Board of Assessment Appeals by
42 filing a petition under oath in the standard form prescribed therefor, together with copies of the
43 tax declaration and such affidavits or documents in support of the appeal.

44
45 **SEC. 2.F.08 Repayment of Excessive Collections.**- When an assessment of basic real
46 property tax, or any other tax levied under this Chapter, is found to be illegal or erroneous and the
47 tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for
48 taxes and interest with the provincial treasurer within two (2) years from the date the taxpayer is
49 entitled to such reduction or adjustment.

50
51 The provincial treasurer shall decide the claim for tax refund or credit within sixty (60)
52 days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may,
53 within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the
54 Provincial Board of Assessment Appeals by filing a petition under oath in the standard form
55 prescribed therefor, together with copies of the tax declaration and such affidavits or documents
56 in support of the appeal.

57
58 **SEC. 2.F.09 Notice of Delinquency in the Payment of the Real Property Tax.** (a)
59 When the real property tax or any other tax imposed under this Chapter becomes delinquent, the
60 provincial treasurer thru the municipal treasurer shall immediately cause a notice of delinquency
61 to be posted at the main entrance of the municipal hall and in a publicly accessible and
62 conspicuous place in each barangay. The notice of delinquency shall also be published once a
63 week for two (2) consecutive weeks in a newspaper of general circulation in the municipality.

64
65 (b) Such notice shall specify the date upon which the tax became delinquent and shall
66 state that personal property may be distrained to effect payment. It shall likewise state that at any
67 time before the distraint of personal property, payment of tax with surcharges, interest and
68 penalties may be made in accordance with Sec. **(2F.10)** of this Code, and unless the tax,

1 surcharges and penalties are paid before the expiration of the year for which the tax is due,
2 except when the notice of assessment or special levy is contested administratively or judicially,
3 the delinquent real property will be sold at public auction, and the title to the property will be
4 vested in the purchaser, subject, however, to the right of the delinquent owner of the property or
5 any person having legal interest therein to redeem the property within one (1) year from the
6 date of sale.

7
8 **SEC. 2.F.10 - Interest on Unpaid Real Property Tax** - In case of failure to pay the
9 basic real property tax or any other tax levied under this Ordinance upon the expiration of the
10 periods provided in Section 2.F.05, or when due, as the case may be, shall subject the tax payer
11 to the payment of interest at the rate of two (2%) percent per month on the unpaid amount or
12 fraction thereof, until the delinquent tax shall have been fully paid; Provided, however, That in no
13 case shall the total interest on the unpaid tax or [portion thereof exceed thirty-six (36) months.

14
15 **SEC. 2.F.11 - Remedies for the Collection of Real Property.**- For the collection of the
16 basic real property tax and any other tax levied under this Chapter, the province may avail of
17 the remedies by administrative action through levy on real property and sale of real property by
18 public auction or by judicial action.

19
20 **SEC. 2.F.12 - Remedies Against Special Levy** - Any owner of real property affected by
21 a special levy or any person having a legal interest therein may upon receipt of the written notice
22 of assessment of the special levy, avail of the remedies provided for in Chapter 3, Title Two, Book
23 Two of R.A. 7160.

24
25 **SEC. 2.F.13 - Provincial Government's Lien.**- The basic real property tax and any
26 other tax levied under this Chapter, constitutes a lien on the property subject to tax, superior to
27 all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor
28 thereof, enforceable by administrative or judicial action, and may only be extinguished upon
29 payment of the tax and the related interest and expenses.

30
31 **SEC. 2.F.14 - Levy on Real Property.**- After the expiration of the time required to pay
32 the basic real property tax or any other tax levied under this Chapter, real property subject to
33 such tax may be levied upon through the issuance of a warrant on or before, or simultaneously
34 with, the institution of the civil action for the collection of the delinquent tax. The provincial
35 treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing
36 the name of the delinquent owner of the property or person having legal interest therein, the
37 description of the property, the amount of the tax due and the interest thereon. The warrant
38 shall be mailed to or served upon the delinquent owner of the real property or person having
39 legal interest therein, or in case he is out of the country or cannot be located, to the administrator
40 or occupant of the property. At the same time, written notice of the levy with the attached warrant
41 shall be mailed to or served upon the provincial and municipal assessor concerned and the
42 Register of Deeds of the municipality, who shall annotate the levy on the tax declaration and
43 certificate of title of the property, respectively.

44
45 The levying officer shall submit a report on the levy to the provincial governor and the
46 sangguniang panlalawigan within ten (10) days after receipt of the warrant by the owner of the
47 property or person having legal interest therein.

48
49 **SEC. 2.F.15 - Penalty for Failure to Issue and Execute Warrant.**- Without prejudice to
50 criminal prosecution under the Revised Penal Code and other applicable laws, the provincial
51 treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from
52 the time the tax becomes delinquent or within thirty (30) days from the date of the issuance
53 thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial
54 proceeding shall be dismissed from the service.

55
56 **SEC. 2.F.16 - Advertisement and Sale.**- Within thirty (30) days after service of the
57 warrant of levy, the provincial treasurer shall proceed to publicly advertise for sale or auction the
58 property or a usable portion thereof as may be necessary to satisfy the tax delinquency and
59 expenses of sale. The advertisement shall be effected by posting a notice at the main entrance
60 of the provincial building, and in a publicly accessible and conspicuous place in the municipality
61 where the real property is located, and by publication once a week for two (2) weeks in a
62 newspaper of general circulation in the province. The advertisement shall specify the amount of
63 the delinquent tax, the interest, due thereon and expenses of sale, the date and place of sale,
64 the name of the owner of the real property to be sold. At any time before the date fixed for the
65 sale, the owner of the real property or person having legal interest therein may stay the
66 proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The
67 sale shall be held either at the main entrance of the municipal building, or on the property to be
68 sold, or at any other place as specified in the notice of the sale.

1
2 Within thirty (30) days after the sale, the provincial treasurer or his deputy shall make a
3 report of the sale to the municipal mayor and the sangguniang panlalawigan, and which shall
4 form part of his records. The provincial treasurer shall likewise prepare and deliver to the
5 purchaser a certificate of sale which shall contain the name of the purchaser, a description of
6 the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale
7 and a brief description of the proceedings: Provided, however, That proceeds of the sale in
8 excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be
9 remitted to the owner of the real property or person having legal interest therein.

10
11 The Provincial Treasurer may advance an amount sufficient to defray the costs of
12 collection through the remedies provided for in this Article, including the expenses of
13 advertisement and sale.

14
15 **SEC. 2.F.17 Redemption of Property Sold.** Within one (1) year from the date of sale,
16 the owner of the delinquent real property or person having legal interest therein, or his
17 representative, shall have the right to redeem the property upon payment to the provincial
18 treasurer of the amount of the delinquent tax, including the interest due thereon, and the
19 expenses of sale from the date of delinquency to the date of sale, plus interest of two percent
20 (2%) per month on the purchase price from the date of redemption. Such payment shall
21 invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real
22 property or person having legal interest therein shall be entitled to a certificate of redemption
23 which shall be issued by the provincial treasurer or his deputy.

24
25 From the date of sale until the expiration of the period of redemption, the delinquent
26 real property shall remain in the possession of the owner or person having legal interest therein
27 who shall be entitled to the income and other fruits thereof.

28
29 The provincial treasurer or his deputy, upon receipt from the purchaser of the certificate
30 of sale, shall forthwith return to the latter the entire amount paid by him plus interest of two
31 percent (2%) per month. Thereafter, the property shall be free from the lien of such delinquent
32 tax, interest due thereon and expenses of sale.

33
34 **SEC. 2.F.18 Final Deed to Purchaser.**- In case the owner or person having legal
35 interest fails to redeem the delinquent property as provided herein, the Provincial Treasurer shall
36 execute a deed conveying to the purchaser said property, free from lien of the delinquent tax,
37 interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon
38 which the validity of the sale rests.

39
40 **SEC. 2.F.19 Purchase of Property by the Provincial Government for Want of Bidder.**
41 - In case there is no bidder for the real property advertised for sale as provided herein, or if the
42 highest bid is for an amount insufficient to pay the real property tax and the related interest and
43 cost of sale, the provincial treasurer conducting the sale shall purchase the property in behalf of
44 the provincial government to satisfy the claim and within two (2) days thereafter shall make a
45 report of his proceedings which shall be reflected upon the records of his office to the provincial
46 governor and the sangguniang panlalawigan. It shall be the duty of the Register of Deeds upon
47 registration with his office of any such declaration of forfeiture to transfer the title of the forfeited
48 property to the province without the necessity of an order from a competent court.

49
50 Within one (1) year from the date of such forfeiture, the taxpayer or any of his
51 representative, may redeem the property by paying to the provincial treasurer the full amount of
52 the real property tax and the related interest and the costs of sale. If the property is not
53 redeemed as provided herein, the ownership thereof shall be fully vested on the province.

54
55 **SEC. 2.F.20 Resale of Real Estate Taken for Taxes, Fees or Charges.**- The
56 sangguniang panlalawigan may, through a *separate ordinance* and upon notice of not less than
57 twenty (20) days, sell and dispose of the real property acquired under the preceding section at
58 public auction. The proceeds of the sale shall be distributed in accordance with **Sec.2G.01**.

59
60 **SEC. 2.F.21 Further Distraint or Levy.**- Levy may be repeated if necessary until the
61 full amount due, including all expenses, is collected.

62
63 **SEC. 2.F.22 Collection of Real Property Tax Through the Courts.** - The provincial
64 government may enforce the collection of the basic real property tax or any tax levied under this
65 Article by civil action in any court of competent jurisdiction. The following civil action shall be filed
66 by the provincial treasurer within the period prescribed in Sec. 2.F.26.

1 a) The provincial treasurer shall furnish the provincial attorney a certified statement of
2 delinquency who, within fifteen (15) days after receipt shall file the civil action in the name of
3 the province in the proper court of competent jurisdiction. The jurisdiction of the court is
4 determined by the amount sought to be recovered exclusive of interests and costs. Thus, where
5 the delinquent tax due does not exceed Ten Thousand Pesos (P10,000.00) the competent court
6 is the municipal trial court, and where the amount due is in excess of Ten Thousand Pesos
7 P10,000.00, the proper court is the regional trial court.

8
9 b) In both cases, that is, where the claim is either cognizable by an inferior court or by
10 the regional trial court, the provincial treasurer shall furnish the provincial attorney the exact
11 address of the defendant where he may be served with summons.

12
13 **SEC. 2.F.23 Action Assailing Validity of Tax Sale.** - No court shall entertain any action
14 assailing the validity of any sale at public auction of real property or rights therein under this
15 Article until the taxpayer shall have deposited with the court the amount for which the real
16 property was sold, together with interest of two percent (2%) per month from the date of sale to
17 the time of the institution of the action. The amount so deposited shall be paid to the purchaser
18 at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the
19 action fails.

20
21 Neither shall any court declare a sale at public auction invalid by reason of irregularities
22 or informalities in the proceedings unless the substantive rights of the delinquent owner of the
23 real property or the person having legal interest therein have been impaired.

24
25 **SEC. 2.F.24 Payment of Delinquent Taxes on Property Subject of Controversy.**- In
26 any action involving the ownership or possession of, or succession to, real property, the court
27 may motu proprio or upon representation of the provincial treasurer or his deputy, award such
28 ownership, possession or succession to any party to the action upon payment to the court of the
29 taxes with interest due on the property and all other costs that may have accrued, subject to the
30 final outcome of the action.

31
32 **SEC. 2.F.25 Provincial Treasurer to Certify Delinquencies Remaining Uncollected.**
33 The provincial treasurer or his deputy shall prepare a certified list of all real property tax
34 delinquencies which remained uncollected or unpaid for at least one (1) one year, and a
35 statement of the reason or reasons for such non-collection or non-payment, and shall submit the
36 same to the provincial governor and the sangguniang panlalawigan on or before the thirty-first
37 (31st) of December of the year immediately succeeding the year in which the delinquencies were
38 incurred with a request for assistance in the enforcement of the remedies for collection provided
39 herein.

40
41 **SEC. 2.F.26 Periods Within Which to Collect Real Property Taxes.** - The basic real
42 property tax and any other tax levied under this chapter shall be collected within five (5) years
43 from the date they become due. No action for the collection of the tax, whether administrative or
44 judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade
45 payment of the tax, such action may be instituted for the collection of the same within ten (10)
46 years from the discovery of such fraud or intent to evade payment.

47
48 The period of prescription within which to collect shall be suspended for the time being
49 during which: (a) the provincial/municipal treasurer is legally prevented from collecting the tax;
50 (b) the owner of the property or the person having legal interest therein requests for
51 reinvestigation and executes a waiver in writing before the expiration of the period within which
52 to collect; or (c) The owner of the property or the person having legal interest therein is out of
53 the country or otherwise cannot be located.

54 55 56 **ARTICLE G. DISPOSITION OF PROCEEDS**

57
58 **SEC. 2.G.01 Distribution of Proceeds.**- The proceeds of the basic real property tax,
59 including interest thereon, and proceeds from the use, lease or disposition, sale or redemption
60 of property acquired at a public auction, and fifty percent (50%) of the tax paid under protest in
61 accordance with the provisions of this Chapter, shall be distributed as follows:

- 62
63 a) **Province** - thirty five percent (35%) shall accrue to the General Fund;
64 b) **Municipality** - forty percent (40%) shall accrue to the General Fund of the municipality
65 where the real property is located; and
66 c) **Barangay** -twenty five percent (25%) shall accrue to the General Fund of the
67 barangay where the real property is located;
68

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

6 The proceeds of the real property tax due prior to the effectivity of the Local Government
7 Code of 1991 (RA 7160) shall be distributed in accordance with the scheme prevailing at the
8 time the said taxes were due and payable.
9

10 **SEC. 2.G.02 Application of the Proceeds of the SEF Tax.**- The proceeds of the
11 additional one percent (1%) SEF tax shall be automatically released and shall be divided
12 equally between the provincial and municipal school boards for the operation and maintenance
13 of public schools, construction and repair of school buildings, facilities and equipment,
14 educational research, purchase of books and periodicals, and sports development as determined
15 by the local school board concerned.
16

17 **SEC. 2.G.03 Proceeds of the Tax on Idle Lands.**- The proceeds of the additional real
18 property tax on idle lands shall accrue to the general fund of the province and the municipality
19 where the idle land is located.
20

21 **ARTICLE H. SPECIAL PROVISIONS**

22
23
24

25 **SEC. 2.H.01 Condonation or Reduction of Real Property Tax and Interest.**- In case
26 of *calamity* in the province, the sangguniang panlalawigan shall, by ordinance passed prior to
27 the first (1st) day of January of any year and upon recommendation of the *Provincial Disaster*
28 *Coordinating Council*, may condone or reduce, wholly or partially, the taxes and interest thereon
29 for the succeeding year or years in the areas affected by the calamity.
30

31 **SEC. 2.H.02 Condonation or Reduction of Tax by the President of the Philippines.**-
32 The President of the Philippines may, when public interest so requires, condone or reduce the
33 real property tax and interest for any year in the province.
34

35 **SEC. 2.H.03 Duty of Register of Deeds and Notaries Public to Assist the**
36 **Provincial/Municipal Assessor.** It shall be the duty of the Register of Deeds and Notaries
37 Public to furnish the Provincial/Municipal Assessor with copies of all contracts selling,
38 transferring, or otherwise conveying, leasing, or mortgaging real property received by, or
39 acknowledged before them.
40

41 **SEC. 2.H.04 Insurance Companies to Furnish Information.**- Insurance companies are
42 hereby required to furnish the provincial/municipal assessor copies of any contract or policy
43 insurance on buildings, structures and improvements insured by them or such other documents
44 which may be necessary for the proper assessment thereof.
45

46 **SEC. 2.H.05 Fees in Court Actions.**- As provided in Sec. 280 of the Local Government
47 Code, all court actions, criminal or civil, instituted at the instance of the provincial/municipal
48 treasurer or assessor shall be exempt from the payment of court sheriff's fees.
49

50 **SEC. 2.H.06 Fees in Registration of Papers or Documents on Sale of Delinquent**
51 **Real Property.**- As provided in Sec. 281 of the Local Government Code, all certificates
52 documents, and papers covering the same of delinquent property to the Provincial Government
53 if registered in the Registry of Property shall be exempt from the documentary stamp tax and
54 registration fees.
55

56 **SEC. 2.H.07 Real Property Assessment Notices or Owner's Copies of Tax**
57 **Declaration to be Exempt from Postal Charges or Fees.**- As provided in Sec. 282 of the
58 Local Government Code, all real property assessment notices or owner's copies of tax
59 declaration sent through the mails by the provincial assessor shall be exempt from the payment
60 of postal charges or fees.
61

62 **SEC. 2.H.08 Sale and Forfeiture Before Effectivity of the Local Government Code.**
63 Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected before
64 the effectivity of the Local Government Code of 1991 (R.A. 7160) shall be governed by the
65 provisions of applicable ordinances or laws then in force.
66

67 **SEC. 2.H.09 Penalties for Omission of Property from Assessment or Tax Rolls by**
68 **Officers and Other Acts.** - Any officer charged with the duty of assessing a real property who

1 willfully fails to assess or who intentionally omits from the assessment or tax roll any real
2 property which he knows to be taxable, or who willfully or negligently under assesses any real
3 property or who intentionally violates or fails to perform any duty imposed upon him by law
4 relating to the assessment of taxable real property shall, upon conviction, be punished by
5 imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not
6 less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or
7 both such imprisonment and fine, at the discretion of the court.
8

9 The same penalty shall be imposed upon any officer charged with the duty of collecting
10 the tax due on real property who willfully or negligently fails to collect the tax and institute the
11 necessary proceedings for the collection of the same.
12

13 Any other officer required in this Chapter to perform acts relating to the administration
14 of the real property tax or to assist the Assessor or Treasurer in such administration, who
15 willfully fails to discharge such duties shall, upon conviction, be punished by imprisonment of not
16 less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred
17 Pesos (P500.00) nor more than Five Thousand (P5,000.00) or both such imprisonment and
18 fine, at the discretion of the court.
19

20 **SEC. 2.H.10 Penalties for Delaying Assessment of Real Property and Assessment**
21 **Appeals.** Any government official or employee, national or local who intentionally and
22 deliberately delays the assessment of real property or the filing of any appeal against its
23 assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month
24 nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor
25 more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the
26 discretion of the court.
27

28 **SEC. 2.H.11 Penalties for Failures to Dispose of Delinquent Real Property at Public**
29 **Auction.-** The provincial/municipal treasurer who fails to dispose of delinquent real property at
30 public auction in compliance with the pertinent provisions of this Chapter and any other local
31 official whose acts hinder the prompt disposition of delinquent real property at public auction
32 shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than
33 six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five
34 Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.
35

36 37 **CHAPTER III**

38 **PROVINCIAL TAXES**

39 **ARTICLE A. TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP**

40
41
42
43
44
45 Conformably with Chapter II, Book II of R.A. 7160, this article shall govern the levy,
46 assessment and collection of the tax on transfer of real property within the territorial jurisdiction
47 of the province of Isabela:
48

49 **SEC. 3A.01 Imposition of Tax** - There is hereby levied a tax on the sale, donation,
50 barter, or on any other mode of transferring ownership or title of real property at the rate of fifty
51 (50%) of one (1%) percent of the total consideration involved in the acquisition of the property or
52 of the fair market value in case the monetary consideration involved in the transfer is not
53 substantial, whichever is higher. For purposes of determining the fair market value of lands, the
54 prevailing schedule of fair market value enacted by the sangguniang panlalawigan shall be used,
55 subject to the exemption provided by R. A. 6657, otherwise known as "An Act instituting a
56 comprehensive agrarian reform program to promote social justice and industrialization, providing
57 the mechanism for its implementation and for other purposes".
58

59 **SEC. 3.A.02 Time of Payment.-** The tax herein imposed shall be paid by the seller,
60 donor, transferor, executor, or administrator to the provincial treasurer within sixty (60) days from
61 the date of the execution of the deed or from the date of the decedent's death.
62

63 **SEC. 3.A.03 Surcharge for Late Payment.-** Failure to pay the levied tax on time shall be
64 subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such
65 surcharge to be paid at the same time and in the same manner as the tax due.
66

1 **SEC. 3.C.02 Imposition of Tax** - There is hereby levied a tax at the rate of fifty percent
2 (50%) one percent (1%) on businesses enjoying a franchise based on the gross annual
3 receipts which shall include both cash sales and sales on account realized during the
4 preceding calendar year within the territorial jurisdiction of the province.
5

6 In the case of a newly-started business, the tax shall be five percent (5%) of one
7 percent (1%) of the capital investment. In the succeeding calendar year, regardless of when
8 the business started to operate, the tax shall be based on the gross receipts for the
9 preceding calendar year, or any fraction thereof.
10

11 The capital investment to be used as basis of the tax of a newly started business as
12 herein provided shall be determined in the following manner:
13

14 (a) If the principal office of the business is located in the province, the paid-up capital
15 stated in the articles of incorporation in case of corporations, or in any similar document in case
16 of other types of business organization, shall be considered as the capital investment.
17

18 (b) Where there is a branch or sales office which commences business operations
19 during the same year as the principal office but which is located in another province or city, the
20 paid-up capital referred in (a) shall be reduced by the amount of the capital investment made
21 for the said branch or sales office which shall be taxable instead by the province or city where it
22 is located.
23

24 (c) Where the newly started business located in the province is a branch or sales
25 office commencing business operations at a year later than that of the principal office, capital
26 investment shall mean the total funds invested in the branch or sales office.
27

28 **SEC. 3.C.03 Exclusion-** This article does not apply to operators of cockpits and the
29 holding of "pintakasis" in the province of Isabela; nor is the term business enjoying franchise to
30 include holders of certificates of public convenience for the operation of public utility vehicles
31 for reason that such certificates are not considered as franchise.
32

33 **SEC. 3.C.04 Time of Payment** - The tax shall be paid within the first twenty (20) days
34 of January of each subsequent quarter, as the case may be.
35

36 **SEC. 3.C.05 Surcharge for Late Payment** - Failure to pay the levied tax on time shall
37 be subject to a surcharge of twenty-five per cent (25%) of the original amount of tax due, such
38 surcharge to be paid at the same time and in the same manner as the tax due.
39

40 **SEC. 3.C.06 Interest on Unpaid Tax** - In addition to the surcharge for late payment,
41 there shall be imposed upon the unpaid amount an interest of two percent (2%) per month
42 from the due date until the tax is fully paid but in no case shall the total amount on the unpaid
43 amount or portion thereof exceed thirty-six (36) months.
44

45 **SEC. 3.C.07.- Penalty** - Any violation of the provision of this Article shall be punishable
46 by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand
47 Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6)
48 months, or both, at the discretion of the court.
49
50

51 **ARTICLE D. TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES**

52
53

54 Conformably with Chapter II, Book II of R.A. 7160, this article shall govern the levy,
55 assessment and collection of the Tax on sand and gravel and other quarry resources within the
56 territorial jurisdiction of the province of Isabela:
57

58 **SEC.3.D.01 Imposition of Tax.** There is hereby levied a tax of ten (10%) percent of the
59 fair market value in the locality per cubic meter of ordinary sand or any of such quarry
60 resources extracted or removed from public lands, or from beds of seas, lakes, rivers, streams,
61 creeks and other public waters within the territorial jurisdiction of the province of Isabela.
62 **(superceding SP Res. No. 09 enacting Ord. No. 02, s.97)**
63

64 **SEC. 3.D.02 Time and Place of Payment** - The tax shall be due and payable to the
65 provincial treasurer or his authorized representatives, upon approval of the provincial governor of
66 the permit to extract the above mentioned materials and the issuance of the governor's permit
67 and before materials are taken or removed.
68

1 SEC. 3.E.01 - Imposition of Tax. - There is hereby levied an annual professional tax on
2 each person engaged in the exercise or practice of his profession requiring government
3 examination at the rate of Three Hundred Pesos (P300.00).

4
5 SEC. 3.E.02- **Coverage.**- The following professionals who passed the bar
6 examinations, or any board, or other examinations conducted by the Professional Regulation
7 Commission (PRC) and other government agencies shall be subject to the professional tax, to
8 wit: Actuaries; architects: land and naval; aviators; certified public accountants; chemists;
9 criminologists; customs brokers; dentists; dietitians; engineers: aeronautical, agricultural,
10 chemical, chief motor, civil, electrical, electronics, geodetic, marine, mechanical (including
11 mechanical plant engineers unless they are professional engineers and certified plant
12 mechanical engineers); mining, sanitary, etc.; food technologists; foresters; insurance agents,
13 sub-agents brokers, or adjusters; geologists; and surveyors; lawyers; marine officers; third
14 mates, second mates, chief mates, ship masters; marine surveyors; master mariners; medical
15 practitioners; medical technologists; midwives; morticians, nurses, nutritionists; opticians;
16 optometrists; pharmacists; physical and occupational therapists; real estate brokers; registered
17 electricians; stockbrokers; sugar technologists; and veterinarians.

18
19 **SEC. 3.E.03 Exemption.- Professionals exclusively employed in the government**
20 **but are legally authorized to practice their profession shall not be exempt from the**
21 **payment of this tax**

22
23 SEC. 3.E.04 **Payment of the Tax.**- The professional tax shall be paid before any
24 professional herein specified can be lawfully pursued. A line of profession does not become
25 exempt even if conducted with some other profession for which the tax has been paid.

26
27 SEC. 3.E.05 **Time of Payment.**- The professional tax shall be payable annually on or
28 before the thirty-first (31st) day of January. Any person first beginning to practice a profession
29 after the month of January must, however, pay the full tax before engaging therein.

30
31 SEC. 3.E.06 **Surcharge for late Payment.**- Failure to pay the levied tax on time shall
32 be subject to a surcharge of twenty five percent (25%) of the original amount of tax due, such
33 surcharge to be paid at the same time and in the same manner as the tax due.

34
35 SEC. 3.E.07 **Interest on Unpaid Tax.**- In addition to the surcharge for late payment,
36 there shall be imposed upon the unpaid amount an interest of two percent (2%) per month
37 from the due date until the tax is fully paid but in no case shall the total amount on the unpaid
38 amount or portion thereof exceed thirty-six (36) months.

39
40 SEC. 3.E.08 **Place of Payment.** Every person legally authorized to practice his
41 profession shall pay the professional tax to the province of Isabela, where he practices
42 profession or where he maintains his principal office, in case he practices his profession in
43 several places.

44
45 SEC. 3.E.09 **Administrative Provisions.**- (a) Every person who has paid the
46 corresponding professional tax shall be entitled to practice his profession in any part of the
47 Philippines without being subjected to any other national or local tax, license, or fee for the
48 practice of such profession.

49
50 (b) Any individual, association, organization, partnership or corporation employing a
51 person subject to professional tax shall: (1) require payment by that person of the tax on his
52 profession before employment and annually thereafter, and (2) submit a list of professionals
53 under his/their employ to the provincial treasurer including the following information on or
54 before the last day of March of every year:

- 55
56 (i) Name of professional
57 (ii) Profession
58 (iii) Amount of tax paid
59 (iv) Date and number of official receipt
60 (v) Year covered and place of payment

61
62 (c) Any person subject to the professional tax shall write in deeds, receipts,
63 prescriptions, reports, books of account, plans and design, surveys and maps, as the case may
64 be, the number of the official receipt issued to him.

65
66 (d) For the purpose of collecting the tax, the provincial treasurer or his duly authorized
67 representative shall require from such professionals their current annual registration cards
68 issued by competent authority before accepting payment of their professional tax for the

1 current year. The PRC shall likewise require the professional's presentation of proof of
2 payment before registration of profession or renewal of their licenses.

3
4 **SEC. 3.E.10 Penalty.**- Any violation of the provision of this Article shall be punishable
5 by a fine of not less than One Thousand (P1,000.00) nor more than Five Thousand Pesos
6 (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or
7 both, at the discretion of the court.

8 9 10 **ARTICLE F. AMUSEMENT TAX**

11
12 Conformably with Chapter II, Book II of R.A. 7160, this article shall govern the levy,
13 assessment and collection of the Amusement Tax within the territorial jurisdiction of the province
14 of Isabela:

15
16 **SEC. 3.F.01 Imposition of Tax.** There is hereby levied a tax to be collected from the
17 proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadium,
18 and other amusement places at the rate of thirty percent (30%) of the gross receipts from
19 admission fees.

20
21 **SEC. 3. F.02 Manner of Computing the Tax.**- In the case of theaters or cinemas, the
22 tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to
23 the provincial treasurer before the gross receipts are divided between said proprietors, lessees,
24 or operators and the distributors of the cinematographic films.

25
26 **SEC. 3.F.03 Exemptions.**- The holding of operas, concerts, dramas, recitals, painting
27 and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except
28 pop, rock or similar concerts shall be exempt from the payment of the tax imposed herein but
29 subject to permits and regulatory fees imposed in this Code.

30
31 **SEC. 3.F.04 Disposition of Proceeds of the Tax.**- The proceeds from the amusement
32 tax shall be divided equally between the province and the municipality where the amusement
33 place is located.

34
35 **SEC. 3.F.05 Time and Manner of Payment.**-The tax imposed herein on the gross
36 receipts realized during the month shall be paid to the provincial treasurer within fifteen (15)
37 days of the succeeding month.

38
39 A monthly amusement tax return indicating the gross receipts for the month duly certified
40 by the proprietor, owner, operator, or lessee under oath shall be submitted to the provincial
41 treasurer within ten (10) calendar days of the succeeding month before payment of the
42 amusement tax. The provincial treasurer shall compare the return with the corresponding
43 record of inspectors assigned during the month and verify the correctness of the return before
44 acknowledging the tax payment.

45
46 **SEC. 3.F.06 Surcharge For Failure To File Or Fraudulent Filing Of The Monthly**
47 **Amusement Tax Return.**- Any owner or operator of an amusement place who fails to file the
48 Monthly Amusement Tax Return or who files a fraudulent return shall be subject to a
49 surcharge of fifty percent (50%) of the tax due which shall be in addition to the interest and
50 penalties prescribed in this Article.

51
52 **SEC. 3.F.07 Surcharge for Late Payment.**- Failure to pay the levied tax on time shall
53 be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such
54 surcharge to be paid at the same and in the same manner as the tax due.

55
56 **SEC. 3.F.08 Interest On Unpaid Tax.**- In addition to the surcharge for late payment,
57 there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from
58 the due date until the tax is fully paid but in no case shall the total amount on the unpaid
59 amount or portion thereof exceed thirty-six (36) months.

60
61 **SEC. 3.F.09 Administrative Provisions.** (a) All admission tickets of amusement places
62 subject to the tax imposed in this Article shall be serially numbered and registered with the
63 provincial treasurer without charge who shall mark said tickets properly by the word
64 REGISTERED and keep a record thereof. The provincial treasurer shall likewise issue a
65 certification to the owner, proprietor, operator or lessee to the effect that such quantity,
66 denomination and serial numbers of admission tickets were duly registered with his Office. A
67 color scheme and numbering system shall be prescribed by the provincial treasurer for control
68 purposes.

1
2 (b) The provincial treasurer shall require owners, proprietors, operators or lessees of
3 amusement places to provide their establishments with two boxes, one box marked with letter
4 "O" for operator and the other marked with letter "G" for government in the place where tickets
5 are presented by customers. Duly registered admission tickets shall be cut in halves upon
6 presentation of the same by customers. One-half of the ticket shall be deposited in the box
7 marked with letter "O" and the other half shall be deposited in the box marked with letter "G".
8

9 (c) The boxes for used admission tickets shall be provided with two lock devices. One
10 lock device shall be provided with padlock by the management while the other lock device
11 shall be provided by the provincial government. Both boxes shall be opened daily in the
12 presence of representatives from the management and the provincial government who shall
13 certify the number of admission tickets by denomination in the daily count sheet. The daily count
14 sheets of admission tickets shall be attached to the Monthly Amusement Tax Return to be
15 submitted to the provincial treasurer. The municipal treasurer of the municipality where the
16 amusement place is located shall be furnished a copy of such return.
17

18 (d) Owners or operators of every amusement place shall post in a conspicuous place in
19 front of the ticket booth a notice, printed in big bold letters or numbers, showing the amount
20 of admission price. When there is a change in the admission price, the owner or operator of the
21 said amusement place shall, within ten (10) days from the effectivity of such change, inform in
22 writing the provincial treasurer the details of the changes in admission price.
23

24 **SEC. 3.F.10 Penalty.**- Any violation of the provision of this Article shall be punishable
25 by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand
26 Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6)
27 months, or both, at the discretion of the Court.
28

29
30 **ARTICLE F-1-01. PROVINCIAL TAX ON THE OPERATION OF CABLE TELEVISION**
31 **NETWORK**
32

33
34 **SEC. 3.F-1.01 Imposition of Tax.** There shall be levied a tax to be collected from the
35 proprietors, lessees, or operators of cable television network at the rate of twenty five percent
36 (25%) of the gross receipts from their subscription/membership base;
37

38 **SEC. 3.F-1.02 Exemptions.**- The operation of cable television network by duly registered
39 cooperatives shall be exempt from the payment of the tax imposed herein pursuant to R.A.3098
40 subject to permits and regulatory fees imposed in this Code.
41

42 **SEC. 3.F.1.04 Disposition of Proceeds of the Tax.**- The proceeds from this cable TV
43 operator's tax shall be divided equally between the province and the municipality where the
44 cable TV network is located.
45

46 **SEC. 3.F.1.05 Time and Manner of Payment.**-The tax imposed herein on the gross
47 receipts realized during the month shall be paid to the provincial treasurer within fifteen (15)
48 days of the succeeding month.
49

50 A monthly cable TV operator's tax return indicating the gross receipts for the month duly
51 certified by the proprietor, owner, operator, or lessee under oath shall be submitted to the
52 provincial treasurer within ten (10) calendar days of the succeeding month before payment of the
53 amusement tax. The provincial treasurer shall compare the return with the corresponding
54 record of inspectors assigned during the month and verify the correctness of the return before
55 acknowledging the tax payment.
56

57 **SEC. 3.F.1.06 Surcharge For Failure To File Or Fraudulent Filing Of The Monthly**
58 **Cable Operator's Tax Return.**- Any owner, lessee or operator of a cable TV network who fails
59 to file the monthly cable TV operator's tax return or who files a fraudulent return shall be
60 subject to a surcharge of fifty percent (50%) of the tax due which shall be in addition to the
61 interest and penalties prescribed in this Article.
62

63 **SEC. 3.F.1.07 Surcharge for Late Payment.**- Failure to pay the levied tax on time shall
64 be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such
65 surcharge to be paid at the same and in the same manner as the tax due.
66

67 **SEC. 3.F.1.08 Interest On Unpaid Tax.**- In addition to the surcharge for late payment,
68 there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from

1 the due date until the tax is fully paid but in no case shall the total amount on the unpaid
2 amount or portion thereof exceed thirty-six (36) months
3

4 **SEC. 3.F.1.09 Penalty.-** Any violation of the provision of this Article shall be punishable
5 by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand
6 Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6)
7 months, or both, at the discretion of the Court.
8
9

10 **ARTICLE G. ANNUAL FIXED TAX FOR EVERY** 11 **DELIVERY TRUCK OR VAN** 12

13 Conformably with Chapter II, Book II of R.A. 7160, this article shall govern the levy,
14 assessment and collection of the Annual Fixed Tax for Every Delivery Truck or Van within the
15 territorial jurisdiction of the province of Isabela:
16

17 **SEC. 3.G.01 Imposition of Tax.-** There is hereby levied an annual fixed tax for every
18 truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in
19 the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes,
20 and other products to sales outlets or consumers, whether directly or indirectly within the
21 province in the amount of Five Hundred Pesos (P500.00).
22

23 **SEC. 3.G.02 Time of Payment.-** The tax shall be paid within the first twenty (20) days
24 of January or of each subsequent quarter, as the case may be.
25

26 **SEC. 3.G.03 Surcharge For Late Payment.-** Failure to pay the levied tax on time shall
27 be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such
28 surcharge to be paid at the same time and in the same manner as the tax due.
29

30 **SEC. 3.G.04 Interest on Unpaid Tax.-** In addition to the surcharge for late payment,
31 there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from
32 the due date until the tax is fully paid but in no case shall the total amount on the unpaid
33 amount or portion thereof exceed thirty - six (36) months.
34

35 **SEC. 3.G.05 Administrative Provisions.-** (a) The provincial treasurer shall keep a
36 register of trucks, vans or vehicles subject to the tax showing the name of the owner or proprietor,
37 name of manager or president in the case of partnership or corporation, address and location of
38 principal office, plate number, certificate of registration number, engine number, sticker number
39 assigned for the year and other information.
40

41 (b) the owner or proprietor of the truck, van or vehicle shall be required to file an
42 application in a prescribed form in three (3) copies showing the needed information with the
43 provincial treasurer for processing and approval.
44

45 (c) The provincial treasurer shall collect the taxes and fees, register the vehicle involved
46 and issue the corresponding sticker and the receipt acknowledging payment, date of payment
47 and the amount paid.
48

49 **SEC. 3.G.06 Penalty.-** Any violation of the provision of this Article shall be punishable by
50 a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos
51 (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or
52 both, at the discretion of the court.
53

54 **ARTICLE H. TAX ON STORES/ESTABLISHMENTS ENGAGED IN VIDEO TAPE, VIDEO** 55 **COMPACT DISK, DIGITAL VERSATILE DISK, KARAOKE /VIDEOKE RENTALS** 56

57 This article shall govern the levy, assessment and collection of the Tax on
58 Stores/Establishments Engaged in Video Tape, Video Compact Disk, Digital Versatile Disk
59 Karaoke/Videoke Rentals within the territorial jurisdiction of the province of Isabela (BASED ON
60 ARTICLE 9, CHAPTER II, ORDINANCE NO 92-01):
61

62 **SEC. 3.H.01 - Imposition of Tax.** There is hereby imposed a tax on all
63 stores/establishments engaged in the renting out of video tapes, movie compact disks, video
64 compact disks (VCD), digital versatile disk (DVD), as well as videoke/karaoke used as sing-along
65 implement, or other similar usage, at the rate of 10% of their total gross receipts of the preceding
66 calendar year.
67

1 violation of the provisions of this tax ordinance. (**superceding/amending provincial tax**
2 **ordinance no. 09, s. 92)**

3
4
5 **ARTICLE J. PROVINCIAL TAX ON THE UTILIZATION OF SURFACE AND GROUND WATER**
6 **RESOURCES**

7
8
9 **SEC. 3.J.01 Imposition of Tax.** There shall be levied a tax to be collected from
10 owners operators, or lessees of entities utilizing surface and/or ground water resources at the
11 rate of P05.00 per cent of gross annual receipts.

12
13 **SEC. 3.J.02 Exemptions.-** The operation of local water utilities created under special
14 laws and enjoying a franchise shall be exempt from the payment of the tax imposed herein.

15
16 **SEC. 3.J.03 Disposition of Proceeds of the Tax.-** The proceeds from this surface and/or
17 ground water utilization tax shall be divided equally between the province and the municipality
18 where the water utilizing entity is located.

19
20 **SEC. 3.J.04 Time and Manner of Payment.-**The tax imposed herein on the gross
21 consumption realized during the month shall be paid to the provincial treasurer within fifteen
22 (15) days of the succeeding month.

23
24 A monthly surface and/or ground water utilization tax return indicating the gross
25 consumption for the month duly certified by the proprietor, owner, operator, or lessee under oath
26 shall be submitted to the provincial treasurer within ten (10) calendar days of the succeeding
27 month before payment of the amusement tax. The provincial treasurer shall compare the return
28 with the corresponding record of inspectors assigned during the month and verify the
29 correctness of the return before acknowledging the tax payment.

30
31 **SEC. 3.J.05 Surcharge for Late Payment.-** Failure to pay the levied tax on time shall
32 be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such
33 surcharge to be paid at the same and in the same manner as the tax due.

34
35 **SEC. 3.J.06 Interest On Unpaid Tax.-** In addition to the surcharge for late payment,
36 there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from
37 the due date until the tax is fully paid but in no case shall the total amount on the unpaid
38 amount or portion thereof exceed thirty-six (36) months

39
40 **SEC.3.J.07 - Administrative Provisions -** The Provincial Planning & Development
41 Coordinator jointly with the Provincial Treasury, shall formulate and implement the setting up of
42 metering system for owners, operators, or lessees of all entities utilizing surface and/or ground
43 water resources;

44
45 **SEC.3.J.08 Penalty.-** Any violation of the provision of this Article shall be punishable
46 by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand
47 Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6)
48 months, or both, at the discretion of the Court

49
50
51 **ARTICLE K. MISCELLANEOUS ADMINISTRATIVE PROVISIONS**

52
53
54 **SEC. 3.J.01 - Registration of Business. -** Every business subject to tax under this
55 ordinance shall be registered with the provincial treasurer directly or thru the municipal treasurer
56 of the municipality where the same is located before it is actually began. Business already in
57 operation at the time of the approval of this ordinance has also be so registered within thirty (30)
58 days therefrom. The provincial treasurer shall formulate and make available the form for this
59 registration.

60
61 **SEC. 3.J.02 - Permit to Operate.** All persons subject to tax under this ordinance shall
62 secure an annual permit to operate within the first twenty (20) days of January. Persons
63 engaging in business for the first time shall secure the permit before the start of the business.
64 Persons already operating their businesses at the time of the approval of this ordinance shall
65 secure the permit within thirty (30) days therefrom;

66
67 Permit to operate a business shall be granted only, if
68

- 1 a. The applicant therefor has no unsettled tax obligation whatsoever to the government;
- 2
- 3 b. The business establishment, if any, conforms with the zoning regulations, safety and
- 4 health requirements of the municipality wherein the same is located, and
- 5
- 6 c. The applicant is not disqualified under any provisions of law to establish, maintain
- 7 and operate the business.
- 8

9 The provincial treasurer shall recommend the issuance of, and the provincial
 10 governor shall issuance the permit to operate. However, for purpose of expediency, they
 11 may delegate these duties to the municipal treasurers and municipal mayors. When a
 12 business is not confined to one municipality, permit thereof to operate shall be
 13 recommended by the provincial treasurer and granted by the provincial governor, both
 14 personally.

15
 16 The provincial treasurer shall formulate the application form for permit to operate,
 17 providing therein a space where his recommendation will appear as well as another
 18 space where the approval of the provincial governor will appear.

19
 20 The provincial treasurer or his deputies as the case may be , shall collect five pesos
 21 (P5.00) for every permit issued to defray printing and other incidental costs. The number
 22 and date of issue of the official receipt, as well as the amount collected shall be indicated
 23 in the application form for permit to operate.

24
 25 **SEC. 3.J.03 - Display of official receipt evidencing payment of the tax or fees.** - the
 26 official receipt showing payment of the taxes, fees and other impositions provided by this
 27 ordinance shall be displayed on a conspicuous place in the establishment or office used in
 28 connection with the conduct of the business or the exercise of privilege

29
 30 **SEC. 3.J.04 - Duty of a person retiring from business, practice or profession,**
 31 pursue of a calling or exercise of privilege. Any person retiring from business, practice or
 32 profession, or calling or exercise of privilege, shall surrender to the provincial treasurer or the
 33 municipal treasurer concerned the official receipt evidencing his last payment of the tax, fee or
 34 imposition. A person required by this Code and/or the Bureau of Internal Revenue Code, to keep
 35 books of accounts shall also surrender the same for purpose of determining if he has still unpaid
 36 obligation. The official receipt and the back of accounts shall be stamped "RETIRED" and
 37 forthwith returned by the provincial treasurer of the municipal treasurer concerned to the retiring
 38 taxpayer.

39
 40 Retirement made within the first twenty (20) days of a calendar quarter, and within the
 41 period when the annual tax or fee may be paid without any surcharge, in the case of a taxpayer
 42 required to pay the tax or fee by the year, shall not subject the retiring taxpayer to any further
 43 obligation, save for any deficiency that may be found pursuant to the preceding paragraph.
 44 Otherwise the taxpayer shall be subject to the next quarterly or annual tax as the case may be,
 45 plus twenty five percent surcharge thereon and fourteen percent annual interest on the unpaid tax
 46 and surcharge.

47
 48 **SEC. 3.J.05 - Tax or fee for fraction of a quarter or year.** Unless otherwise provided by
 49 this Ordinance, a person shall pay the full quarterly or annual tax or fee, as the case may be,
 50 notwithstanding the fact that he starts the business, the practice of the profession, the pursuit of
 51 the calling or the exercise of the privilege at any time other than the beginning of the quarter of
 52 the year.

53
 54 **CHAPTER IV**

55
 56 **PERMITS AND REGULATORY FEES**

57
 58 **ARTICLE A. GOVERNOR'S PERMIT**

59
 60 **SEC. 4.A.01 Imposition of Fee.** - There shall be collected on annual fee at the rates
 61 provided hereunder for the issuance of a governor's permit to every person that shall conduct a
 62 business, or activity within the province of Isabela.

- 63
 64 a) On those engaged in the business of
 65 printing and publication P100.00

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- b) On business enjoying a franchise P200.00
- c) On proprietors, leases, or operators of amusement places P200.00
- d) Each contractor of sand, gravel, earth or other quarry resources P200.00
- e) Exercise of profession P 50.00
- f) On owners or operators of delivery trucks or vans regardless of the number of trucks or vans. P 50.00

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

SEC. 4.A.02 Time of Payment.- The fee imposed in the preceding section shall be paid to the provincial treasurer upon application for a governor's permit before any business or activity can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

SEC. 4.A.03 Surcharge for Late Payment.- Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner of the tax due.

SEC. 4.A.04 Administrative provisions.-

a) *Application for permit; false statement.*- A written application for a permit to operate a business or engage in an activity shall be made in four (4) copies and filed with the Office of the Governor. The application form shall set forth the name and residence of the applicant, the description of the business or activity, the place where it shall be conducted, and such other pertinent information or data as may be required.

The permit shall be granted only if (1) the applicant therefore has no unsettled tax obligation whatsoever to the provincial government; (2) zoning regulation and/or safety, health and other requirements under existing laws or ordinances have been complied with; (3) the applicant is not disqualified under any provision of law or ordinance to establish or undertake the business or activity applied for; (4) the applicant has not violated any ordinance or regulation governing permits granted.

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

b) *Issuance of permits; limitations.*- Upon approval of the application for a governor's permit four (4) copies of the application duly signed by the governor shall be returned to the applicant. One (1) copy shall be presented to the provincial treasurer as basis for the collection of the governor's permit fee and the corresponding tax.

The governor's permit shall be issued by the provincial governor upon presentation of receipt for the payment of the governor's permit fee and the tax, if any.

Every permit issued in accordance with this article shall contain the number of said permit, the date of issue and expiration, the name and residence of the person or persons to whom issued and the sufficient description of the business and the place where the same is to be carried. No person shall conduct more than one kind of business, trade, occupation, or calling, without first having obtained the permit for any other such kind of business, trade, occupation or calling. All permits shall be strictly limited to the time, and person or thing named therein. No permit shall be transferable or assignable.

c) *Lost Copy of Permit* - The provincial governor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of the corresponding fee of Two Hundred Pesos (P200.00).

1 d) *Duration and renewal of permit.*- The governor's permit shall be granted for a period
2 of not more than one (1) year and shall expire on the thirty-first (31st) of December following the
3 date of issuance thereof unless revoked or surrendered earlier. The permit issued shall be
4 renewed within the first twenty (20) days of January. It shall have a continuing validity only
5 upon renewal thereof and payment of the corresponding fee.

6
7 (e) *Posting of permit.*- Every permittee shall keep his permit posted at all times in his
8 place of business or office or in the absence of any fixed place of business or office he shall keep
9 the permit in his person. The permit shall be immediately produced upon demand by the
10 provincial governor, or his duly authorized representative.

11
12 f) *Revocation of permit.*- When a person doing business or engaging in an activity under
13 the provisions of this ordinance violates any provisions of this Article; refuses to pay an
14 indebtedness or liability to the province; abuses his privilege to do business in the province to the
15 injury of the public morals or peace, or when a place where such business is established is
16 being conducted in a disorderly, or unlawful manner, a nuisance or permitted to be used as a
17 resort for disorderly characters, criminals, or women of ill repute, the provincial governor may,
18 after investigation, revoke the governor's permit. Such revocation shall operate to forfeit all sums
19 which may have been paid with respect to said privilege, in addition to the fines and
20 imprisonment that may be imposed by the court for the violation of any provision of this Code or
21 ordinances governing the establishment and maintenance of business or the conduct of activities
22 and to prohibit the exercise thereof by the person whose privilege is considered revoked until
23 restored by the sangguniang panlalawigan.

24
25 g) *Expiration of permit upon revocation or surrender.*- Every permit shall cease to be in
26 force upon revocation or surrender thereof.

27
28 h) *Surrender of Permit by Reason of Revocation/Expirations* - Every person holding a
29 permit shall surrender the same upon revocation or upon closure of the business for which the
30 permit was issued. The business shall be deemed finally closed only upon payment of all
31 taxes or fees or charges due thereon.

32
33 **SEC. 4.A.05 Regulatory Provisions.** a) *On the business of printing or publication.*- No
34 permit shall be issued to a person engaged in the business of printing or publication unless he
35 presents certification from the authorized representative of the Governor that all safety
36 regulations in connection with the installation of the printing machines have been complied with.

37
38 b) *On business with a franchise.*- The franchise grantee shall submit a certified copy of
39 the grant of franchise from the proper authority and a certification from the authorized
40 representative of the Department of Labor that all safety requirements in connection with the
41 business and other matters related thereto have been complied with.

42
43 c) *On delivery trucks or vans.* - Manufacturers or producers having more than one (1)
44 truck or van delivering or distributing their products within the provincial limits shall provided all
45 trucks or vans with xerox or similar copies of their respective permits which shall be posted
46 and displayed on the vehicles' windshields.

47 48 49 **ARTICLE B. FEES/CHARGES FOR MINES AND MINING OPERATIONS**

50
51 **SEC. 4.B.01 Definition of Terms.**- Unless otherwise specified, the term and phrases
52 used in this article shall have the corresponding meaning:

53
54 "*Quarry resources*"- means any common stone, or other common mineral substances
55 as, andesite, basalt, conglomerate, coral sand, diatomaceous earth, diorite, decorative stones,
56 baggro, granite, limestone, marble, marl, red burning clays for potteries and bricks, rhyolite, rock
57 phosphate, sandstone, serpentine, shale, tuff, volcanic cinders, volcanic glass and kaolin.

58
59 "*Governor*"- means the Governor of Isabela.

60
61 "*Provincial ENRO*"- means the Environment and Natural Resources Officer of the
62 province of Isabela

63
64 "*Exploration*" - is the examination and investigation fo lands supposed to contain
65 valuable minerals by drilling, treching shaft sinking, tunnelling test pitting and other means for
66 the purpose of probing the presence of mineral deposits and quarry resources and the extent
67 thereof.

1 *"Exploitation"* means the extraction and utilization of mineral deposits and quarry
2 resources.
3
4 *"Mining or To mine"* means to extract, remove, utilize quarry resources and include
5 operations necessary for the purpose.
6
7 *"Qualified Persons"* means Filipino citizen of legal age and with technical and financial
8 capacity to mine or a corporation or partnership registered with the Securities and Exchange
9 Commission at least 60% of the capital of which is owned by Filipino citizens.
10
11 *"Permit to Quarry."* shall mean the right to extract, remove and dispose of all quarry
12 resources found on or underneath the surface of a privately owned lands or public lands.
13
14 *"Regulations"*- means the rules and administrative orders promulgated by the governor
15 to implement the provisions of the provincial resolutions or issued by the Provincial ENRO as to
16 such matters as maybe delegated to him by the governor.
17
18 *"Development"*- refers to steps necessarily taken to reach an ore body or quarry
19 resources so that it can be mined.
20
21 *"Private Lands"*- shall mean the ownership of titled property. (All property with tax
22 declaration and approved plan shall not be considered as private land).
23
24 *"Priority Rights"*- shall mean the right given to an individual or corporation who are first
25 to file and had already complied with all the requirements in the application.
26
27 *"ENRO"* the Environment and Natural Resources Office.
28
29 *"Forest Charges"* - fees paid by a TLA holder, permit holder of a certain volume of logs,
30 lumber, to the government, e.g., narra, apitong, @ environment fee - P5,000/cu.m./forest charges
31 P3,000.00 /cu.m.
32
33 *"Treasurer"*- City or provincial treasurer.
34
35 *"Sand"* particles of rock passing 2mm sieve.
36
37 *"Gravel"* particles of rock passing 75 sieve.
38
39 *"Boulders"* are fragments of rocks which are retained on a 75mm (3 inches) U.S
40 standard mesh sieve.
41
42 *"Ordinary Earth"*- Ordinary soil (lupa)
43
44 *"Extraction"*- the act or process of taking, excavating and removing.
45
46 *"Public Waters"*- bodies of waters belonging to the public domain such as but not limited
47 to seas, bays, lakes, ponds, creeks, streams, rivers and swamps.
48
49 *"Permittee"*- one to whom a permit is issued under these regulations.
50
51 *"Foreshore"* the area offshore beyond 100 meters from the water mark at the mean low
52 tide extending seaward or lakeward.
53
54 *"Puka"* - portion of shell that are sometimes found mixed with sand and gravel.
55
56 *"Riverbed"* Bed of creeks, streams, barroks, etc.- The ground covered by water during
57 its highest flood without causing inundation.
58
59 *"River"*- These are rivers that run dry during summer and navigable during rainy
60 season.
61
62 *"Project Study"*- Stating among others the nature and kind of the materials applied for,
63 production rate, equipment (loader and backhoe) and other machineries to be used, estimated
64 volume of deposit, financial scheme, marketing, technical personnel, operation and rehabilitation
65 plans and the economic feasibility of the proposed operations.
66

1 SEC. 4.B.02 *Ownership of Mineral Resources.*- Mineral resources are owned by the
 2 State and the exploration, development utilization and processing hereof shall be under its full
 3 control and supervision.

4
 5 SEC. 4.B.03 *Scope of Application.*- This article shall govern the exploration,
 6 development, utilization and processing of all quarry resources. Subject to any existing rights
 7 or reservations and prior agreements of all parties, all quarry resources in public or private
 8 lands, shall be open to mining/quarrying permit application.

9
 10 SEC.4.B.04 Areas closed to mining/quarrying applications Mining/Quarrying Application:

11
 12 a) Near or within a radius of five hundred (500) meters distance from municipal or
 13 barangay bridges or under public or private buildings, cemeteries, archeological and historical
 14 sites, highways, waterways, roads, reservoir, or other infrastructure projects, public valuable
 15 crops, without written consent of the government agency or private entity concerned;

16
 17 b) In areas covered by valid and existing mining rights;

18
 19 c) In areas expressly prohibited by law.

20
 21 d) Old growth or virgin forest, mossy forest, protected watershed, forest reserves,
 22 wilderness areas, mangrove forest, national parks, greenbelts, game refuge, bird sanctuaries as
 23 defined by law and areas expressly prohibited under the National Integrated Protected Areas
 24 System (NIPAS) under R.A. 7586, DAO 25, s. 1992 and other laws.

25
 26 SEC. 4.B.05 **Imposition of Fees and Other Charges.**- There shall be collected the
 27 following on any individual, partnership or corporation for the exploitation of quarry resources.

28
 29 1) For registering of mini-instruments and documents.

30
 31

a) Per Special Power of Attorney	P	200.00
b) Transfer or other assignments		1,000.00
c) All other instrument affecting mining rights		1,000.00
d) Additional per P.D. 1856 as amended		20.00

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 39 2) For application of quarry permit and renewal.

40
 41

a) Filing Fee	P	500.00
b) Verification Fee		2,000.00
c) Governor's Fee		500.00
d) Project Description Outline Fee		310.00
e) Extraction Fee (P5.00/cu.m.) or a fraction thereof the first 1,000 cu.m. to be paid in full or the equivalent of		5,000.00

42
 43
 44
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 49
 50 3) Others (for filing of applications, approval of assignments, operating agreements, and service.

51
 52 For FIELD VERIFICATION,

VALIDATION		1,000.00/Man Day
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53
 54
 55
 56 4) Gratuitous Permit Application

57

a) Filing Fee		500.00
b) Verification Fee		=====
c) PD 1586 (Legal Research Fee)		500.00

58
 59
 60
 61 5) Small Scale Mining Permit

62
 63 A Gold Panning/Sluicing

64

a) Filing Fee	P	500.00
b) Project Description Outline Fee		310.00
c) Governor's Fee		500.00
d) PD 1586 (Legal Research Fee)		20.00
e) Others ((Field Verification/Investigation		

1		by technical personnel at	1,000.00 Man Day
2		but not to exceed P5,000.00	
3			
4	B - Guano		
5	a) Filing Fee		500.00
6	b) Project Description Outline Fee.....		310.00
7	c) Governor's Fee.....		500.00
8	d) PD 1586 (Legal Research Fee).....		20.00
9	e) Others ((Field Verification/Investigation		
10	by technical personnel at		1,000.00 Man Day
11	but not to exceed P5,000.00		
12			
13	6) Letter Request for Certification.....	P	40.00
14			
15	7) <u>Fees taxes and or revenues as provided</u>		
16	<u>in this code is subject to changes/</u>		
17	<u>increases to be determined by the</u>		
18	<u>Sangguniang Panlalawigan by such</u>		
19	<u>percentage to the mining public for</u>		
20	<u>every three years upon promulgation of</u>		
21	<u>this Code.</u>		
22			

23 **SEC. 4.B.06** Administrative Provision.- Application for permit to ****quarry**** shall be filed
 24 only with then Environment and Natural Resources Officer using the prescribed form together
 25 with the required filing fee; Provided, that all such applications shall be forwarded to the
 26 governor for approval.

27
 28 **A) Applicant For Permit To Quarry.-** Applicant for permit to quarry shall possess the
 29 following qualifications.

30
 31 a.1) In case of individual, he should be of legal age and a citizen of the Philippines. In the
 32 case of married woman, she should state in her application the name and citizenship of her
 33 husband, whose written marital consent should accompany the application unless it can be
 34 shown by her affidavit, supported by two (2) disinterested witnesses; that good and sufficient
 35 causes satisfactory to the Environment and Natural Resources Officer that such consent is not
 36 legally necessary and/or can be dispensed with.

37
 38 a.2) In case of a corporation or partnership, it should be organized under the laws of
 39 the Philippines and duly registered with the Securities and Exchange Commission and at least
 40 sixty percent (60%) of the capital stock of which is owned and held by citizens of the
 41 Philippines. A certified copy of its duly registered articles of incorporation or partnership should
 42 be submitted in support of the application.

43
 44 **B) Filing, Processing and Evaluation of Application and Issuance of Permit to Quarry.-**
 45 After the application for permit to quarry shall have been processed and properly evaluated
 46 and the requirements thereof fully complied with, the governor shall issue the permit to quarry
 47 on the prescribed form.

48
 49 **C) Survey of Area Applied For Permit.-** No application or permit to quarry shall be
 50 approved unless the area covered thereby has been surveyed; Provided, that if the area
 51 applied for has already been the subject of any public, private or mineral land survey it need
 52 not be surveyed again.

53
 54 If the area applied for or any portion thereof has been the subject of a public, private
 55 or mineral land survey, the applicant shall submit together with his application one (1) white
 56 print copy of the approved survey plan duly certified by the agency concerned or two (2) white
 57 print copies of the survey plan, duly certified, as a true and correct copy of survey plan by a
 58 geodetic engineer deputized by the Provincial ENRO and the technical description of the area
 59 duly certified by the agency concerned; Provided, that in lieu of the aforesaid technical
 60 description of the area duly certified by the agency concerned, a xerox copy of the certificate of
 61 title of the land shall suffice if it contains the technical description of said land; Provided, further,
 62 that even if only a portion of the surveyed area covered by the approved survey, in which case,
 63 it shall be sufficient if the application is accompanied by two (2) copies of the approved survey
 64 plan showing the portion of the area being applied for and the computation sheet of the said
 65 area; Provided Finally, that if the area applied for overlaps or encroaches upon existing mining
 66 rights, an application for survey order shall be filed within thirty (30) days within which to do so
 67 to the contrary notwithstanding.

1 D) *Documentation to Accompany Application for Survey* to.- The application shall be
2 accompanied by:

3
4 I. The required filing fee of P500.00 per hectare;

5
6 2. Five (5) copies of the applications for permit to quarry;

7
8 3. Pertinent documents such as deed of assignment and power of attorney duly
9 registered with the Provincial ENRO, and in the case of partnership or incorporation duly
10 certified by the Securities and Exchange Commission;

11
12 4. A fully notarized survey service contracts executed by and between the applicant
13 and the authorized geodetic engineer which shall stipulate among others, the following.

14
15 i) The name of the contracting parties;

16
17 ii) the assigned number and date of filing of the
18 Permit to Quarry application and location of the
19 area sought to be surveyed.

20
21 iii) The consideration or contract price and mode of
22 payment of the same.

23
24 5. Affidavit of the proposed deputy geodetic engineer presenting that he can execute the
25 survey of the claims and submit thereof within the period prescribed by the executive order or
26 provincial resolution unless prevented by force majeure, and admitting payment by the applicant
27 of not less than 20% nor more than 50% of the agreed professional fee paid in advance in
28 consideration of such representation;

29
30 6. For purposes of this section, Geodetic Engineers within the province of Isabela are
31 hereby deputized to undertake land survey to be approved by the provincial governor, upon
32 recommendation of the Environment and Natural Resources Officer with an assignment fee of
33 FIVE HUNDRED PESOS (P500.00) PER APPLICATION and or an equivalent of ONE
34 HUNDRED PESOS (P100.00) per hectare.

35
36 A surety bond filed by the deputy geodetic engineer in the amount of P100.00 per
37 hectare but not less than P500.00 per application for survey which bond shall be approved by
38 the Provincial ENRO and be subject to forfeiture for failure to execute the survey and/or
39 comply with his obligation under these Regulations. **(original provision)**

40
41 **E) *Specific Condition Under Which Permit May Issue.***- Permit to quarry resources shall
42 be subject, among others, to the following terms and conditions:

43 I. The permit shall be for the exclusive use of the permittee.

44
45 2. The applicant for a permit to quarry shall apply for a survey of the area within thirty
46 (30) days from the date of filing of the application. Failure on the part of the applicant to do so
47 within the said period shall cause the application to lapse automatically. The completion of
48 survey order. If the area applied for has previously been surveyed and approved by proper
49 authorities, the survey thereof may be considered sufficient for the survey requirements.

50
51 3. The area applied for shall not be more than *five (5) hectares for an individual and
52 twenty (20) for a corporation in any one province the boundaries of which shall be established
53 with prominent marks on the ground; however a corporation may apply for four (4) permits
54 depending on their financial and technical capability.

55
56 4. The permittee shall file with the Provincial ENRO a sworn statement of the quantity of
57 materials removed or extracted under the permit.

58
59 5. The permit shall be made available at all times for the inspection and examination
60 by the representatives of the Governor or the Provincial ENRO.

61
62 **F) *Duration of Permit.***- The permit shall be for a term of one (1) year from the date of
63 issuance, renewable for one or more terms but in no case shall the total exceed twenty-five (25)
64 years. The right of the permittee to apply for the renewal of his permit shall be given top priority;
65 Provided, that the application for renewal shall be filed before the expiration date of the permit
66 and the permittee has complied with the requirements and shall not have been guilty of any
67 violation of the Executive Order or provincial resolutions and these regulations.

1 Pending the issuance of a permit to quarry a special permit may be granted to an
2 applicant to extract quarry resources for test and experimental purpose in such quantity as the
3 provincial ENRO may determine.
4

5 **G). Records of Quarry Resources Removed or Disposed.-** The permittee shall keep
6 books of accounts wherein there shall be entered everyday the quantity of quarry resources
7 removed or extracted from the area as well as the quantity disposed of or sold during the day,
8 their selling prices, the names and addresses of the persons or parties to whom the same were
9 sold or disposed of.
10

11 All books of accounts and records required to be kept in the preceding paragraph shall
12 be at all times ready for the inspection of the representative of the governor or the provincial
13 ENRO. The refusal of the permittee to allow the authorities concerned to inspect the same,
14 without justifiable reason, shall be sufficient ground for the cancellation of the permit.
15

16 **H). Monthly Reports.-** The permittee shall submit to the Provincial ENRO within ten (10)
17 days after the end of each month a sworn report containing the quantity of quarry materials
18 removed or extracted, the amount of fees paid, the quantity sold or disposed of during the
19 period covered by the report, the selling price, the names and address of the person or
20 persons to whom the same were sold.
21

22 **I) Processing and Evaluation of Application for Permit to Quarry.-** After processing and
23 evaluation of the application, and upon submission by the applicant of a project study and plan
24 for the rehabilitation, the governor may issue the permit in the prescribed form for a period of
25 not more than one (1) year for which permit is renewable for a total period not exceeding twenty-
26 five years conditioned upon compliance with obligations and requirements incidental thereto;
27 Provided, that a field verification shall be conducted on the permit area to determine among
28 others the identity of minerals, the propriety of survey conducted, and reserves and/or existing
29 stockpile of ores prior to the issuance of the permit.
30

31 **J) Verification of Area Applied For.** Prior to the acceptance of application for permit to
32 quarry, the mining claims covered thereby shall be verified in the field by a licensed geologist
33 and licensed geodetic engineer duly designated by the provincial ENRO after payment of the
34 required verification fee in the amount of **P2,000.00** to confirm if the claims are mineralized,
35 surveyed and duly monumented. Within five (5) days from the date of completion of
36 verification the Geologist and Geodetic Engineer shall each submit their respective findings in
37 quintuplicate to the Provincial ENRO.
38

39 **K) Surety Bond.-** To guarantee faithful compliance with the terms and conditions stated in
40 the permit, a surety bond in the amount of of Twenty Thousand Pesos (**P20,000.00**) shall be
41 posted by the applicant with surety acceptable to the provincial ENRO.
42

43 **L) Specific Requirements For the Issuance of Commercial, Foreshore, Gratuitous** 44 **and Special Permits.** 45

46 **I. Commercial Permits.** 47

48 1.1 Requirements.- A commercial permit covering an area of not more than **five (5)**
49 **hectares for an individual** and **twenty (20) hectares for a partnership/corporation** shall be
50 issued for the removal of sand and gravel and other loose or unconsolidated materials;
51

52 1.2. To answer for a guarantee payment for whatever damages that may result in the
53 extraction of quarry resources or operation of quarry equipment, the applicant shall post a surety
54 bond in the amount of TWENTY THOUSAND (P20,000.00) PESOS per application with a surety
55 acceptable to the governor and to the terms and conditions therein provided;
56

57 The application for commercial permit shall be supported by the following documents:

58 1.1.1 Plan of the area duly surveyed by transit and tape by a deputized geodetic
59 engineer of the Bureau;
60

61 1.1.2 Clearances from the government agencies concerned that may be affected by the
62 operation, or written permission from the owner of the area applied for;
63

64 1.1.3 Project study proposed signed and sealed by a registered engineer stating, among
65 others, the nature and kind of the materials applied for production rate, equipment (loader and
66 backhoe) and machinery to be used, estimated volume of the deposit, financing scheme,
67 marketing, technical personnel, operation and rehabilitation plans and the economic feasibility
68 of the proposed operation;

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1.1.4 Project Description Outline;

1.1.5. Bureau of Land Certification as to whether the area is public or private property;

1.1.6 Certification by Barangay Captain attesting to the fact of survey conducted.

1.1.7 Proof of financial and technical capability of the applicant to develop and exploit the materials applied for and to rehabilitate excavated area; and

1.1.8 Written authority of the agent or representative stated in a public instrument registered with the ENRO.

1.2 To answer for a guarantee payment for whatever damages that may result in the extraction/operation, the applicant shall post a surety bond in the amount of Ten Thousand Pesos (P10,000.00) per hectare with a surety acceptable to the governor and to the terms and conditions provided therein.

2. Foreshore Permit.

2.1. Requirements.- A foreshore permit is issued covering an offshore area beyond one hundred (100) meters from the watermarks at the mean low tide extending seaward to extract and dispose materials consisting of rounded or flat, and fragment or rocks, limestone quartz, including materials commonly known as "wash-out" or "gravitals" that have been detached from, their source, carried and transported by waves and accumulated in the beds of seas and lakes.

The application shall be supported by a survey plan prepared by a licensed geodetic engineer, initial environment examination report and an operational plan.

2.2 Limitation and Conditions of the Permit.- Only one (1) permit embracing not more than one (1) hectare shall be granted to an applicant in every municipality.

The taking of "puka" is not covered by these rules.

The foreshore area shall be marked with vertical poles of distinct colors at the corners visible at all times above the water. Unauthorized removal or transfer of the said poles by the permittee or his agent shall be sufficient ground for the suspension or revocation of the permit.

2.3 Surety Bond. To guarantee compliance with the terms and conditions stated in the permit, a surety bond in the amount of Twenty Thousand Pesos (P20,000.00) shall be posted by the applicant with a surety acceptable to the governor or his deputies.

3. Gratuitous Permit.

3.1. Privileges Granted to Government Offices and Instrumentalities.- The condition, limitations and/or requirements prescribed in his Order may be suspended or dispensed with the governor, the ENRO or his deputy in cases or gratuitous permits granted to government offices/entities, or instrumentalities in need of materials for infrastructure projects.

3.2. Conditions and Limitations.- A gratuitous permit may be issued under the following conditions:

a) That the period of the grant shall be coterminous with the term of the project but not to exceed one (1) year;

b) That the applicant shall submit a project proposal where the materials to be taken shall be used and the estimated volume needed;

c) That the government office concerned shall, whenever practicable, use and utilize its own vehicles and equipment in extracting, hauling and transporting the materials; Provided, however, that the permittee may enter into a contract with a private person/entity for the purpose of hauling and transporting such materials;

d) That the materials authorized to be removed shall be strictly for infrastructure projects and in no case the same be disposed of commercially, otherwise, person responsible thereof shall be liable for prosecution under appropriate laws;

1 e) That the permittee shall submit to the ENRO a monthly report in the prescribed form,
2 copy furnished the governor and provincial treasurer of the province; and
3

4 f) In exceptional cases, more than one (1) permit may be granted to the applicant
5 depending upon the volume of materials needed, project proposal proximity, size and other
6 factors.
7

8 4. Special Permit. 9

10 4.1. A special permit shall be issued to extract/remove specific volumes of ordinary
11 earth or sand and gravel materials from a parcel of land in order to enhance its productive
12 conditions or for personal use.
13

14 The application for special permit shall be supported by the following requirements:
15

16 4.1.1. Sketch plan of the area applied.
17

18 4.1.2. Clearance from the local officials who has the jurisdiction over the area.
19

20 4.1.3 Written consent from the land owner.
21

22 4.1.4 Copy of the land title.
23

24 4.1.5 An estimate of the volume to be removed/extract from the area
25

26 4.2 Conditions.- A special permit shall be issued under the following
27 conditions.
28

29 4.2.1 The removal or extraction of ordinary earth, sand and gravel materials
30 under the permit shall be confined within the area applied for;
31

32 4.2.2 The transport of extracted earth or sand and gravel materials shall be
33 subject to the provision of **DENR AD #20 s. 1971 and Section 130 of**
34 **R.A. 7160;**
35

36 4.2.3 The permittee shall assume full responsibility and shall be liable for any
37 untoward damages to private and/or public property that may be
38 occasioned by the extraction or operation under the permit;
39

40 4.2.4 The permit is limited to a period of 30 days, or depending on the
41 estimated volume of materials to be extracted or removed;
42

43 4.2.5 The permit may be suspended or revoked at any time by the provincial
44 governor upon the recommendation of the provincial ENRO or the
45 sangguniang panlalawigan thru the vice governor or the chairman,
46 committee on natural resources, when in his opinion, public interest so
47 requires or upon failure of the permittee to comply with the terms and
48 conditions stated in the permit.
49

50 **M) Specific Conditions For the Issuance of a Commercial, Foreshore, Gratuitous and**
51 **Special Permit.- Permits for the exploitation of quarry resources shall be issued subject among**
52 **others to the following terms and conditions:**
53

54 a) The permit shall be for the exclusive use of the permittee.
55

56 b) The permittee shall file with the provincial ENRO a sworn statement of the quantity of
57 materials removed or extracted under the permit;
58

59 c) The permit shall be made available at all times for the inspection and examination by
60 the representative of the governor or the provincial ENRO.
61

62 d) The removal or taking of quarry resources under the permit shall be confined within
63 the area specified therein, the boundaries of which have been well established according to
64 survey rules and regulations.
65

66 e) The permittee shall assume full responsibility relative to the operation, and liabilities
67 for any damages to private and/or public property that may be occasioned by the operation or
68 extraction under the permit.

1
2 f) The permit may be suspended or revoked at any time by the provincial governor when
3 in his opinion, public interest so requires or upon failure of the permittee to comply with the
4 terms and conditions in the permit or for ecological reasons or upon recommendation of the
5 sangguniang panlalawigan thru the vice governor or the chairman of the committee on natural
6 resources;

7
8 g) The permit shall be inoperative over areas covered by existing quarry permits.
9

10 h) No extraction or removal shall be allowed within the distance of one (1) kilometer
11 from the boundaries of reservoirs establish for public water supply and any private or public
12 works or structures unless the prior clearance from the agency or owner concerned is
13 obtained.
14

15 **N) Delivery Receipts; Requirements, Penalty.-** The permittee shall at all times issue to
16 truck driver engaged in hauling sand, gravel, marble and other quarry resources from the
17 permit area, delivery receipts duly issued by the provincial ENRO in the prescribed form for
18 the purpose of inspection by the duly authorized representatives of the governor or his
19 deputies. The original shall be issued to and carried by the truck drivers which shall be showed
20 upon demand. The duplicate copy shall be attached to the quarterly report to be accomplished
21 by the permittee and the triplicate copy shall be kept by the permittee and made available at all
22 times for inspection by proper authorities.
23

24 Truck drivers and haulers of marble, sand, gravel and other quarry materials who fail to
25 present the required receipts upon demand shall pay a fine in the amount of P500.00 plus
26 confiscation of the quarry materials on board. Failure to pay the fine shall be sufficient cause
27 for the impounding of the materials and vehicles/conveyances.
28

29 **O) Unlawful Act; Revocation of Permit.** The following shall constitute unlawful act under
30 this Article.
31

32 a) Any extraction and removal of marble, sand, gravel and other quarry resources
33 from its source without permit duly issued;
34

35 b) Any extraction and removal of marble, sand, gravel and other quarry resources in
36 excess of the allowed quantity specified in the permit;
37

38 c) Any extraction and removal of marble, sand, gravel and other quarry resources
39 outside the permit area;
40

41 d) Hauling/shipment of marble, sand, gravel and other quarry resources without the
42 required delivery receipts (issued by the provincial ENRO or DENR); and
43

44 e) Recycling/tampering of used delivery receipts.
45

46 f) Revocation of permits if they inflicted serious damage to the environment like
47 destruction of foundation of bridges, roads, public buildings or private residence or properties;
48

49 g) Persons or firms who are continuously operating and hauling of quarry resources
50 without permit, despite a Cease and Desist Order shall be liable/charged for "Theft of Minerals"
51 and the provisions of Sec. 653 and 103 of RA No. 7942 are hereby adopted.
52

53 **SEC. 4.B.07 Penalty.-** Any violation of the provisions of this Article shall be punishable
54 by a fine of not less than one thousand (P1,000.00) but not to exceed Ten Thousand Pesos
55 (P10,000.00) or imprisonment not less that three months (03) months but not exceeding 6
56 months, or both at the discretion of the court.
57

58
59 **ARTICLE C. GOVERNOR'S ACCREDITATION FEE OF PROCESSORS, TRADERS,
60 DEALERS AND RETAILERS OF MINERAL PRODUCTS AND BY-PRODUCTS**
61

62 **SEC. 4.C.01 Definition.-**
63

64 A. "Mineral" includes all minerals and ores including materials such as raw sand, gravel,
65 wash out pebbles and filling materials. Semi-processed mineral products such as but not
66 limited to rock or concrete aggregates, unpolished decorative stones (such as marble, granite, or
67 limestone) tiles, and slabs, metallic ore concentrates or tailings, agricultural and industrial lime.
68

1 SEC. 4.C.02 **Imposition of fee.** There shall be collected from a processor, trader, dealer
2 and retailer of minerals/mineral products and their by-products a Governor's Accreditation fee of
3 Five Hundred Pesos (P500.00).
4

5 **SEC. 4. C.03 Administrative Provisions.**
6

7 I. Requirements for Accreditation. The following documents shall be submitted by the
8 applicants:
9

10 a) Duly accomplished and notarized prescribed application forms;
11

12 b) Copy of the permit/duly registered operating agreement of the supplier/source of
13 minerals products and by-products or copy of the Governor's Accreditation in case the source
14 of materials as a processor, trader, dealer or retailer.
15

16 c) Proof of legal source or supply as supported by any of the following:
17

18 c.1) Supply contract/agreement/with a permittee/accredited processors/dealer producing
19 the specified minerals/mineral products and by-products.
20

21 c.2) Affidavit executed by a permittee/accredited processors/dealer to the effect that
22 he/she is willing or currently selling and will continue to sell or supply the applicant with the
23 minerals/mineral products and by-products specified in the application; and
24

25 c.3) Delivery or purchase receipts issued by the concerned government agency to the
26 permittee for the transportation of minerals or previously accredited processor/dealer.
27

28 d) Environment compliance certificate issued by the concerned government agency.
29

30 e) Mayor's Business Permit and Department of Trade and Industry's Certificate of
31 Registration.
32

33 2. Procedure for Accreditation. The following procedure shall be observed on the
34 issuance of the Governor's Accreditation by all concerned:
35

36 a) Standard Operating Procedure for Processing of Applications:
37

38 a.1) Provincial Environment and Natural Resources Office (ENRO) receives and dates
39 application upon payment of the required regulatory fees;
40

41 a.2) ENRO evaluates application and validates supporting documents;
42

43 a.3) ENRO recommends the issuance of the Governor's Accreditation or rejects
44 application based on the merits.
45

46 An application and processing fee of Five Hundred Pesos (P500.00) on Governor's
47 accreditation of processors, traders, dealers and retailers of minerals/minerals products and by-
48 products shall be collected from each applicant.
49

50 3. Miscellaneous Provision.
51

52 a) Effectivity and validity of the Governor's Accreditation.- The Governor's Accreditation
53 shall be effective from the date of its issuance and shall be valid for a period of one (1) year,
54 renewable for the same period.
55

56 b) Monthly Production, Purchases and Sales Report. Processors, traders, dealers or
57 retailers accredited hereunder shall submit a duly notarized monthly productions purchases and
58 sales report to the ENRO for statistical and monitoring references.
59

60 c) Administrative Sanctions.- Any processor, trader, dealer or retailer found to possess
61 the minerals/mineral products without the required Governor's Accreditation shall be liable to
62 pay the quarry/mineral tax due thereof and shall pay a fine of Two Thousand Pesos (P2,000.00)
63 for the first offense; Three Thousand Pesos (P3,000.00) for the second offense without prejudice
64 to the closure of the establishment until compliance herewith.
65
66

67 **ARTICLE D. ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL**
68

1 SEC. 4.D.01 Definitions of Terms.- As used in and for the purpose of this Code, the
2 following terms and phrases shall have the corresponding meaning:

3
4 A. Ambient Levels or Standards - refer to the allowance of maximum levels of selected
5 pollutants in a water body or the surrounding air, with an adequate margin of safety that will
6 protect public health and environment;

7
8 B. BOD - means a measure of the approximate quantity of dissolved oxygen that will be
9 required by bacteria to stabilize organic matter in waste water or surface water. It is semi-
10 quantitative measure of the wastewater organic that are oxidizable by bacteria. It is also a
11 standard test in assessing wastewater strength.

12
13 C. Carrying Capacity - refers to the capacity of the natural and human environments to
14 accommodate and absorb change and attendant degradation.

15
16 D. Cease and Decease Order - refers to an order issued by the Pollution Adjudication
17 Board requiring respondents to refrain from further operating their establishment, machines,
18 equipment or other facilities generating or causing pollution

19
20 E) Compliance Monitoring or Monitoring - refers the activities, usually inspections,
21 sampling or other means of evaluation designed to gauge the level of compliance with the
22 conditions stipulated in the ECC and permits issued and in the Environment Impact Statement
23 (EIS) submitted.

24
25 F. Effluent - is a general term denoting any waste water, partially or completely treated,
26 or in its natural state, flowing out of a manufacturing plant, industrial plant or treatment plant;

27
28 G. Environmental Guarantee Fund - a fund that proponents required or opting to submit
29 an EIS shall commit the DENR for projects or undertakings determined by the latter to pose
30 significant public risk to answer damage to life, health proper and the environmental caused by
31 such risk or requiring rehabilitation on restoration measures.

32
33 H. Environmental Impact Assessment Review Committee (EIARC) - a body of
34 independent technical experts and professionals of known probity from various fields organized
35 by the EMD/RED whose main tasks are to evaluate the EIS and other documents related,
36 thereto, and make appropriate recommendations to the EMB/RED regarding the issuance or non-
37 issuance of ECCs.

38
39 I. Environmental Impact Statement - (EIS) - the document(s) of the studies on
40 the environmental impacts of a project including the discussion on direct and indirect
41 consequences, upon human welfare and ecological and environmental
42 integrity The EIS my vary from project to project but shall contain in every case all relevant
43 information and details about the proposed project or undertaking, including the environmental
44 impacts of the project and the appropriate mitigating and enhancement measures.

45
46
47 J) Environmental Impact Statement (EIS) System - the entire process of organization,
48 administration, and procedures institutionalized for purposes of assessing the significance of the
49 effects of any projects or undertaking on the quality of the physical, biological and socio-economic
50 environment, and designing appropriate preventive, mitigating and enchancement measures.

51
52 K). Environment Monitoring Fund (EMF) - a fund that proponents required or opting to
53 submit an EIS shall commit to establish when an ECC is issued by the DENR for its project or
54 undertaking to be used to support the activities of the multi-partite monitoring team.

55
56 L. Environmental Monitoring Fund (EMF) - a section in the EIS that details the
57 prevention, mitigation, compensation, contingency and monitoring measures to enhance positive
58 impacts and minimize negative impacts of a proposed project or undertaking.

59
60 M. Environmental Compliance Certificate (ECC) - the document issued by the DENR
61 Secretary of the Regional Executive Director certifying that bases on the representations of the
62 proponent and the prepares, as reviewed and validated by the EIARC, the proposed project or
63 undertaking will not cause significant negative environmental impact; that the proponent has
64 complied with all the requirements of the EIS System and that the proponent is committed to
65 implement its approved Environmental Management Plan in the Environmental Impact Statement
66 or mitigation measured in the Initial Environmental Examination.

67

1 N. Environmentally Critical Area (ECA) - an area that is environmentally sensitive and is
2 so listed under Presidential Proclamation (Pres. Proc). No. 2146, Series of 1981 as well as other
3 areas which the President of the Philippines may proclaim as environmentally critical in
4 accordance with Section 4 of P.D. No. 1586.

5
6 O. Environmentally Critical Project (ECP) - a project that has high potential for significant
7 negative environmental impact and is listed as such under Pres. Proc. No. 02, 1746, series of
8 1981 and Pres. Proc. No. 803, Series of 1996, as well as other projects which the President may
9 proclaim as environmentally critical in accordance with Section 4 of P.D. 1586.

10
11 P.Environmental Management - for the purpose of this manual, Environmental
12 Management refers to the policies, regulations, system and procedures that the government has
13 adopted to prevent, control or minimize the occurrence of pollution and its adverse effects to the
14 air, water bodies, water sources, soil other environmental resources and humans.

15
16 Q). Environmental and Natural Resources Office (ENRO)

17
18 R). Environmental Risk Assessment (ERA) - the use of scientific methods and magnitude
19 of potentially adverse effects which can result from exposure to hazardous materials or situations.

20
21 S). Initial Environmental Examination (IEE) - the document required of proponents
22 describing the environmental impact of, and mitigation and enhancement measures for, projects
23 or undertakings located in an ECA. The IEE shall replace the Project Description required under
24 DAO 21, series of 1992.

25
26 T). Multipartite Monitoring Team (MMT) - a multi-sectoral team covered for the primarily
27 purpose of monitoring compliance by the proponent with the ECC, the EMP and applicable laws,
28 rules and regulations.

29
30 U). Pollution Adjudication Board (PAB) - refers to the quasi-judicial body created under
31 Executive Order No. 192 and the 1987 Administrative Code which receives, hears and
32 adjudicates complaints pertaining to violation of the pollution control laws. Some of its power are
33 summoning parties to a pollution complaint, the imposition of fine on erring establishment and the
34 issuance of cease and Desist orders against establishment or the operation of their equipment's
35 and facilities. Pursuant to Executive Order 192 it has replaced the National Pollution Control
36 Commission and is attached to the Department of Environmental and Natural Resources.

37
38 V). Permit - refers to a license issued by the DENR to project or program facilities that
39 limits emission/effluent discharges of individual sources in accordance with environmental
40 standards.

41
42 W). Preparer - the proponent's technical staff or a competent professional group
43 commissioned by the proponent to prepare the EIS/IEE and other related documents.

44
45 X). Project - refers to activities and actions of an undertaking characterized by several
46 components or a cluster of enterprises which may have significant impact on the environment.

47
48 Y). Proponent - any natural or juridical person intending to implement a project or
49 undertaking.

50
51 SEC.4.D.02 Standard and Fees for various service in the implementation of the
52 Philippines EIS system.

53
54 Pursuant to E.O. No. 192 and PD 1586, the following are the prescribed costs
55 and fees as provided for in DAO No. 2000-37 as addendum to Article VIII Section 1.0 of
56 DAO 96-37 to wit:

57
58 Fees and Charges (in Php non-refundable)

59
60 A. Application for ECC

61
62 A.1 Environmentally critical project P6,000.00 Single Project ECC

<u>A.1.1 Procedural Screening Fee</u>	<u>P 600.00/project</u>
<u>A.1.2 Filing Fee</u>	<u>P1,500.00</u>
<u>A.1.3 Processing Fee</u>	<u>P3,600.00</u>
<u>A.1.4 Legal Research Fee</u>	<u>P 240.00</u>

1	<u>A.2 Non-environmentally Critical Project (Non ECP)</u>	
2	<u>Requiring regular IEE/IEE Checklist</u>	<u>P3,00.00</u>
3		
4	<u>A.2.1 Procedural Screening Fee</u>	<u>P2,000.00/project</u>
5	<u>A.2.2 Filing Fee</u>	<u>P 460.00</u>
6	<u>A.2.3 Processing Fee</u>	<u>P2,100.00</u>
7	<u>A.2.4 Legal Research Fee</u>	<u>P 240.00</u>
8		
9	<u>B. Application for Certification of Non-Coverage (CNC)</u>	
10	<u>Filing/Processing Fee</u>	<u>P 600.00/applicant</u>
11		
12	<u>C. Post ECC Processing Services</u>	
13		
14	<u>C.1 Request for ECC Amendment</u>	<u>P1,200.00/request</u>
15		<u>Condition</u>
16		
17	<u>C.2 Request for Transfer/Change of</u>	
18	<u>ECC grantee</u>	<u>P 500.00</u>
19		
20	<u>C.3 Motion for Reconsideration/Appeal</u>	
21	<u>Against Decision</u>	<u>P 500.00/motion</u>
22		
23	<u>C.4 Review of post ECC Tech. Req.</u>	<u>P1,200.00/submission</u>
24		
25	<u>C.5 Legal Research</u>	<u>P 240.00</u>
26		
27	<u>D. Other Services</u>	
28		
29	<u>D.1 Request for Certification</u>	<u>P 25.00</u>
30	<u>D.2 Request for Certification True</u>	
31	<u>Photocopy</u>	<u>P 50.00/document</u>
32		

AIR QUALITY

SEC.4.D.03 Motor Vehicle Emission Test - The following are the prescribed inspection costs and fees for motor vehicle born pollutants as provided under the provisions of P.D. 1181, R.A. 8449 otherwise known as the "Clean Air Act", and Section 468 (I) of R.A. 7160, otherwise known as the Local Government Code:

1.	Annual Inspection Fee	P 100.00
2.	Legal Research Fee	20.00
	T o t a l	P 120.00

SEC. 4.D.04 Administrative Provisions - 1) The annual inspection fee shall form a requisite for motor registration with the Land Transportation Office. 2) Provincial Planning and Development Coordinator shall include in his annual economic development program the appropriate amount for the procurement of a gas emission testing equipment for this purpose. 3) A specific testing site shall be established within the provincial government grounds. Road site inspection sorties shall be conducted as may be found necessary and appropriate.

SEC. 4.D.05 Penalty.- Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court

CHAPTER V

SERVICE FEES AND PROVINCIAL CHARGES

ARTICLE A. SECRETARY'S FEE

1
2 SEC. 5.A.01 Imposition of Fees. - There shall be collected the following fees from every
3 person requesting for copies of official records and documents.

- 4
5 (a) Certificate of Posting - P20.00/page
6
7 (b) Certified copies of Resolutions - P20.00/page
8 and ordinances
9
10 (c) For each certificate of - P20.00/page
11 correctness (with seal of office)
12 written on the copy or attached
13 thereto
14
15 (d) Copies of documents requested - P40.00/page
16 for use in the courts of law
17
18 (e) Stenographic Notes - P60.00/page
19
20 (f) Copies furnished other bureaus,
21 offices and branches of the government
22 for official business will be free of charge
23

24 **SEC. 5.A.02 Exemption.** - The fees imposed in this Article shall not be collected for
25 copies furnished to other offices or branches of the government for official business except for
26 copies required by the Court at the request of the litigants, in which case charges shall be made
27 in accordance with the amount stated under Section 5.A.01 (d).
28

29 **SEC. 5.A.03 Time of Payment.** - The fees shall be paid to the provincial treasurer at the
30 time of the request, written or otherwise, for the issuance of the copy of any municipal record or
31 document is made.
32

33 **SEC. 5.A.04 Duty of the Officer Issuing the Copies.** - It shall be the duty of the officer-
34 in-charge of issuing the copies of the documents and papers and certificates specified in **Section**
35 **4.C.01** to have the corresponding fees collected and annotate the number and date of issue of
36 the official receipt for the payment, as well as the amount paid, at the bottom of the same
37 documents, papers and certificates.
38

39 **SEC.5.A.05 Penalties for Violation, Effect or Documents, Papers and Certificates Not**
40 **Duly Issued.** - Any officer violating the provisions of this Article shall be fined not less than
41 **P500.00** but not more than **P1,000.00** without prejudice to the filing of an administrative charge
42 against him for neglect of duty. The documents, papers and certificates issued in violation of this
43 Article cannot be validly used for the intended purpose or purposes thereof.
44
45

46 **ARTICLE B. ISABELA PROVINCIAL HEALTH OFFICE**

47
48 SEC. 5.B.01 Imposition of Fees. - There shall be collected the following fees from every
49 person requesting for copies of official records and documents.
50

51 1. OPD Card	P	20.00
52 2. Medico Legal Certificate		50.00
53 3. Medical Certificate		25.00
54 4. Certificate of Training		50.00
55 5. Other Certifications (Death/Birth)		50.00
56 6. Replacement of lost OPD Card		40.00

57
58 **SEC. 5.B.02 Time of Payment.** - The fees shall be paid to the provincial treasurer at the
59 time of the request, written or otherwise, for the issuance of the copy of any municipal record or
60 document is made.
61

62 **SEC. 5.B.03 Duty of the Officer Issuing the Copies.** - It shall be the duty of the officer-
63 in-charge of issuing the copies of the documents and papers and certificates specified in **Section**
64 **5.B.01** to have the corresponding fees collected and annotate the number and date of issue of
65 the official receipt for the payment, as well as the amount paid, at the bottom of the same
66 documents, papers and certificates.
67

1 SEC.5.B.04 Penalties for Violation, Effect or Documents, Papers and Certificates Not
2 Duly Issued. - Any officer violating the provisions of this Article shall be fined not less than
3 **P500.00** but not to exceed **P1,000.00** without prejudice to the filing of an administrative charge
4 against him for neglect of duty. The documents, papers and certificates issued in violation of this
5 Article cannot be validly used for the intended purpose or purposes thereof.

6
7
8 **ARTICLE C. PROVINCIAL ASSESSOR'S OFFICE**
9

10 SEC. 5.C.01 Imposition of Fees. - There shall be collected the following fees from every
11 person requesting for copies of official records and documents.

- 12
13 1. Certified true copy of tax declaration P40.00
14 2. Certified xerox copy of tax declaration P30.00
15 3. Certification of no property P40.00
16 4. Certification of real property ownership P40.00
17 5. Certified xerox copy of Deeds of Sale or P30.00
18 Similar documents
19 6. Annotation of encumbrance on tax declarations P40.00
20 7. Other certifications P40.00
21 8. Subdivision/Consolidation fee for the issuance
22 of a new tax declaration as a result of
23 change in ownership, segregation and
24 consolidation of real property P100.00
25

26 SEC. 5.C.02 **Exemption.** - The fees imposed in this Article shall not be collected for
27 copies furnished to other offices or branches of the government for official business except for
28 copies required by the Court at the request of the litigants, in which case charges shall be made
29 in accordance with the amount stated under Section 5.A.01 (d).
30

31 SEC. 5.C.03 **Time of Payment.** - The fees shall be paid to the provincial treasurer at the
32 time of the request, written or otherwise, for the issuance of the copy of any municipal record or
33 document is made.
34

35 SEC. 5.C.04 **Duty of the Officer Issuing the Copies.** - It shall be the duty of the officer-
36 in-charge of issuing the copies of the documents and papers and certificates specified in **Section**
37 **5.C.01** to have the corresponding fees collected and annotate the number and date of issue of
38 the official receipt for the payment, as well as the amount paid, at the bottom of the same
39 documents, papers and certificates.
40

41 SEC.5.C.05 **Penalties for Violation, Effect or Documents, Papers and Certificates**
42 **Not Duly Issued.** - Any officer violating the provisions of this Article shall be fined not less than
43 **P500.00** but not to exceed **P1,000.00** without prejudice to the filing of an administrative charge
44 against him for neglect of duty. The documents, papers and certificates issued in violation of this
45 Article cannot be validly used for the intended purpose or purposes thereof.
46
47

48 **ARTICLE D. FEES COMMON TO OTHER OFFICES**
49

50 SEC. 5.D.01 Imposition of Fees. - There shall be collected the following fees from every
51 person requesting for copies of official records and documents at provincial offices other than
52 above enumerated :

- 53
54 (a) Certifications - P20.00/page
55
56 (b) For each certificate of - P20.00/page
57 correctness (with seal of office)
58 written on the copy or attached
59 thereto
60
61 (c) Copies of documents requested - P40.00/page
62 for use in the courts of law
63
64 (d) Stenographic Notes - P5.00/page
65
66 (e) Copies furnished other bureaus,
67 offices and branches of the government
68 for official business will be free of charge

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SEC. 5.D.02 **Exemption.** - The fees imposed in this Article shall not be collected for copies furnished to other offices or branches of the government for official business except for copies required by the Court at the request of the litigants, in which case charges shall be made in accordance with the amount stated under Section 5.D.01.

SEC. 5.D.03 **Time of Payment.** - The fees shall be paid to the provincial treasurer at the time of the request, written or otherwise, for the issuance of the copy of any municipal record or document is made.

SEC. 5.D.04 **Duty of the Officer Issuing the Copies.** - It shall be the duty of the officer-in-charge of issuing the copies of the documents and papers and certificates specified in **Section 5.D.01** to have the corresponding fees collected and annotate the number and date of issue of the official receipt for the payment, as well as the amount paid, at the bottom of the same documents, papers and certificates.

SEC.5.D.05 **Penalties for Violation, Effect or Documents, Papers and Certificates Not Duly Issued.** - Any officer violating the provisions of this Article shall be fined not less than **P500.00** but not more than **P1,000.00** without prejudice to the filing of an administrative charge against him for neglect of duty. The documents, papers and certificates issued in violation of this Article cannot be validly used for the intended purpose or purposes thereof.

ARTICLE F. FEES FOR THE USE OF THE PROVINCIAL AMPHITHEATER , PROVINCIAL SPORTS COMPLEX RECREATIONAL FACILITIES AND ATHLETES' VILLAGE

SEC. 5.F.01 **Imposition of Fees.** - There shall be imposed and collected the following fees for the use of recreational facilities of the Isabela Sports Complex, provincial gymnasium, provincial amphitheater and the Athletes' dormitories to be used for the maintenance thereof.

- 1) *Swimming Pool*
 - a. Public Use
 - a.1 Weekdays
 - P15.00 /head (adult)
 - 15.00/head (children)
 - a.2 Saturdays, Sundays and Holidays
 - P15.00/head (adult)
 - 15.00/head (children)
 - b. When reserved for Exclusive use: (Sportsfest and others)
 - b.1 Private Groups – P100.00/hour
 - b.2 Swimming Lessons – P10.00/head/session
 - c. Schools P.E. Classes
 - Monday-Friday only P15.00/student
- 2. *Basketball and Volleyball Courts*
 - a. School P.E. classes and ordinary games
 - Student's Fee – P20.00/game/team (basketball)
 - 20.00/game/team (volleyball)
 - b. Private Groups
 - b.1 Ordinary Games-including team practice and workouts
 - P50.00/game/team
 - b.2 Tournaments (Not for fund raising)

- 1 - Exclusive use whole day (8:00 A.M. to 5:00 P.M. only)
2 P200.00 (basketball court only)
3 P200.00 (volleball court only)
4
5 - Half day use
6 P100.00 (basketball court only)
7 P 100.00 (volleyball court only)
8
9 3. *Football-Soccer Field*
10
11 a. School P.E. Classes and Ordinary games
12
13 a.1 Students Fee -
14 P10.00/hour (practice and training only during weekdays)
15 P20.00/game/team (ordinary games during weekdays)
16
17 b. Private Groups
18
19 b.1 Practice, training, work-outs – P20.00/hour
20 b.2 Ordinary Games – P30.00/game/team
21
22 c. Exclusive Use - Reservation – P50.00/hour
23
24 4) *Track Oval and Athletics:*
25
26 a. School P.E. Classes and Ordinary Practice – P10.00/student
27 b. Private Group – P15.00/head
28 c. Exclusive Use - Reservation – P20.00/head
29
30 5. *Grandstand*
31
32 a. For non-fund raising affair
33 8:00 AM - 5:00 P.M. only – P500.00/day
34
35 b. For fund raising activities
36 P1,000.00/day plus .03% on gross sales of tickets
37
38 6. *Provincial Amphitheater,* P1,500/day (8:00 a.m. to 5:00 p.m.)
39
40 7. *Provincial Gym*
41
42 a. Private Use
43
44 a.1 Basketball - P100.00/game
45 a.2 Valleyball - P 75.00/game
46 a.3 Tournaments - same rate for both events
47 a.4 Benefit Games – P500.00/game plus .03% on gross sales of tickets
48
49
50 8) *Table Tennis*
51
52 a. School PE classes and ordinary games – P5.00/hour
53 b. Private Groups – P10.00/hour
54 c. Reservation for Exclusive use –P20.00/hour
55
56 9) *Tennis Court*
57
58 a. Public Use (8:00-12:00 noon and 1:00 p.m. to 5:00 pm)
59
60 a.1 Weekdays – P20.00/court/hour
61
62 a.2 Week-ends and Holidays – P30.00/court/hour
63
64 b. Schools PE Classes (Weekdays only) P10.00/court/hour
65
66 10. *Other Facilities*
67
68 A . Dormitory -

- 1 a. Furnished with beddings - P30.00/day/per head
 2 b. Not furnished with beddings - P15.00/day/per head
 3
 4 B. Space rental for stalls within the
 5 provincial government center -
 6
 7 a. During Palaro ng Bayan, district P20.00/stall/per day
 8 meets, religious, sectarian or
 9 non-sectarian conventions, private
 10 sportsfests,
 11
 12 C. Restaurants and canteens - P25.00/per day
 13 a. Additional (for electric 200.00/per month
 14 consumption)
 15
 16 C. Use of water facilities by non-dwellers
 17 within the provincial government center
 18 shall be charged P10.00 / cu. M.
 19
 20 E. Xerox Machine Operators P 50.00/stall
 21 a. Additional (for electric 200.00/per month
 22 consumption)
 23

24 **SEC. 5.F.02 Exemption.** - Such lots as are covered by lease contracts entered into by
 25 the provincial governor, and as authorized by the sangguniang panlalawigan, shall be governed
 26 by exclusive stipulations that shall remain effective, until otherwise, earlier terminated, revised or
 27 renewed.
 28

30 CHAPTER VI

32 GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

34 ARTICLE A. COLLECTION AND ACCOUNTING OF PROVINCIAL REVENUES

35
 36
 37
 38 **SEC. 6.A.01 Tax Period and Manner of Payment.** - Unless otherwise provided in this
 39 Code, the tax period of all provincial taxes, fees and charges shall be the calendar year. Such
 40 taxes, fees and charges may be paid in quarterly installments in accordance with the provisions
 41 of this Code.
 42

43 **SEC. 6.A.02 Accrual of Tax.** - Unless otherwise provided in this Code, all provincial
 44 taxes, fees and charges shall accrue on the first day of January of each year, However, new
 45 taxes, fees or charges, or changes in the rates thereof, shall accrue on the first day of the quarter
 46 next following the effectivity of the ordinance imposing such new levies or rates.
 47

48 **SEC. 6.A.03 Time of Payment.** - Unless otherwise provided in this Code, all provincial
 49 taxes, fees and charges shall be paid within the first two days of January or of each subsequent
 50 quarter as the case may be. The sangguniang panlalawigan, may, for justifiable reason or cause,
 51 extend the time of payment of such taxes, fees, or charges without surcharges or penalties, but
 52 only for a period not exceeding six months.
 53

54 **SEC. 6.A.04 Surcharges and Penalties On Unpaid Taxes, Fees or Charges.** - There
 55 is hereby imposed a surcharge of twenty five **(25%)** of the amount of taxes, fees or charges not
 56 paid on time and an interest at the rate of **2%** per month of the unpaid taxes, fees or charges
 57 including surcharges, until such amount is fully paid but in no case shall the total interest on the
 58 unpaid amount or portion thereof exceed 36 months.
 59

60 **SEC. 6.A.05 Interests On the Other Unpaid Revenues** -Where the amount or any other
 61 revenue due to the province except voluntary contributions or donations, is not paid on the date
 62 fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the
 63 event which has given rise to its collection, there shall be collected as part of that amount an
 64 interest at the rate of two percent per month from the date it is due until it is paid, but in no case
 65 shall the total interest on the unpaid amount or a portion thereof exceed 36 months.

1
2 **SEC. 6.A.06 Collection of Provincial Revenues by the Provincial Treasurer.** - Unless
3 otherwise specified, all provincial taxes, fees or charges shall be collected by the provincial
4 treasurer and his duly authorized deputy.

5
6 The provincial treasurer may designate in writing, the municipal/barangay treasurer as his
7 deputy to collect provincial taxes, fees, or charges. In case a bond is required for the purpose,
8 the provincial government shall pay the premiums thereon in addition to the premiums of bond
9 that may be required under this Code.

10 **SEC.6.A.07 Examination of Books of Accounts and Pertinent Records of**
11 **Businessmen by Provincial Treasurer.** - Upon the approval of the provincial governor, the
12 provincial treasurer may, by himself or through any of his deputies duly authorized in writing,
13 examine the books, accounts, and other pertinent records of any person, partnership,
14 corporation, or association subject to provincial taxes, fees and charges in order to ascertain,
15 assess, and collect the correct amount of the tax, fee or charge. Such examination shall be made
16 during regular business hours, only once for every tax period which shall be the year immediately
17 preceding the examination, and shall be certified to by the examining official. Such certificate
18 shall be made of record in the books of accounts of the taxpayer examined.

19
20
21 In case the examination herein authorized is made by a duly authorized deputy of the
22 provincial treasurer, the written authority of the deputy concerned shall specifically state the
23 name, address and business of the taxpayers whose books, accounts, and pertinent records are
24 to be examined, the date and place of such examination, and the procedure to be followed in
25 conducting the same.

26
27 For this purpose, the record of the revenue district office of the BIR shall be made
28 available to the provincial treasurer, his deputy or duly authorized representative subject to the
29 guidelines issued by the Department of Finance.

30
31 **SEC. 6.A.08 Promulgation of Rules and Regulations.** - (a) Within **thirty (30) calendar**
32 **days** after the approval of this Code, the provincial governor shall convene the **Oversight**
33 **Committee** as herein provided to formulate and issue the appropriate rules and regulations
34 necessary for the efficient and effective implementation of the provisions of this Code.

35
36 (b) The Oversight Committee shall be composed of the provincial vice governor, as the
37 chairman, the provincial administrator as the vice-chairman, and the following members:

- 38
39 1. The Chairman, Ways and Means Committee, Sangguniang Panlalawigan
40 2. The Chairman, Committee on Rules, Sangguniang Panlalawigan
41 3. The Secretary to the Sangguniang Panlalawigan
42 4. The provincial treasurer
43 5. The provincial assessor
44 6. The provincial accountant
45 7. The provincial budget officer
46 8. The provincial planning and development coordinator;
47 9. The provincial engineer; and
48 10. The provincial legal officer

49
50 (c) The committee shall submit its recommendation to the provincial governor within **six (6)**
51 months after its organization. Thereafter, the Committee shall monitor the implementation of the
52 provisions of this Code and recommend from time to time additional rules and regulations or
53 changes/amendments thereof.

54
55 **SEC. 6.A.09 Accounting of Collection.** - Unless otherwise provided in this Code and
56 other existing laws and ordinances, all moneys collected by virtue of this Code shall be accounted
57 for in accordance with the provisions of existing laws, rules and regulations and credited to the
58 general fund of the provincial government.

59
60 **SEC. 6.A.10 Accrual to the General Fund of Fines, Costs and Forfeitures.** - Unless
61 otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities
62 imposed by the court for violation of any provincial ordinance shall accrue to the General Fund of
63 the province.

64
65 **SEC. 6.A.11 Issuance of Receipts.** - It shall be the duty of the provincial treasurer or his
66 duly authorized representative to issue the necessary receipt to the person paying the tax, fee or
67 charge, indicating therein the date, amount, name of the person paying and account for which it is
68 paid.

1
2 In acknowledging payment of provincial taxes, fees and charges, it shall be the duty of
3 the provincial treasurer or his deputies to indicate on the official receipt issued for the purpose,
4 the number of the corresponding provincial tax ordinance.
5

6 **SEC. 6.A.12 Record of Taxpayers.** - It shall be the duty of the provincial treasurer to
7 keep records, alphabetically arranged and open to public inspection of the names of all persons
8 paying provincial taxes, fees, and charges, as far as the practicable. He shall establish and keep
9 current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.
10

11 **ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUES**

12
13
14

15 **SEC. 6.B.01 Local Government Lien.** - Provincial taxes, fees, charges and other
16 revenue constitute a lien, superior to all liens, charges or encumbrances in favor of any person,
17 enforceable by appropriate administrative or judicial action, not only upon any property used in
18 business, occupation practice of profession or calling, or exercise of privilege with respect to
19 which the lien is imposed. the lien may only be extinguished upon full payment of the delinquent
20 provincial taxes, fees and charges including related surcharges and interests.
21

22 **SEC. 6.B.02 Civil Remedies.** - The civil remedies for the collection of provincial taxes,
23 fees or charges, and related surcharges and interest resulting from delinquency shall be:
24

25 a) By administrative action thru distraint of goods, chattel, or effects, and other personal
26 property of whatever character, including stocks and other securities, debts credits, bank
27 accounts and interest in and rights to personal property, and by levy upon real property and
28 interest in or rights to real property;
29

30 b) By judicial action. Either or both of these remedies may be pursued concurrently or
31 simultaneously at the discretion of the provincial treasurer upon approval of the provincial
32 governor.
33

34 **SEC. 6.B.03 Distraint of Personal Property.** - The remedy by distraint shall proceed as
35 follows:
36

37 (a) *Seizure* - Upon failure of the person owing any provincial tax or other impositions to
38 pay the same at the time required, the provincial treasurer or his deputy may upon written notice,
39 seize or confiscate any personal property belonging to that person of any personal property
40 subject to the lien, in sufficient quantity to satisfy the tax, fee or charges in question, together
41 with any increment thereto incident to delinquency and the expenses of seizure. In such case,
42 the provincial treasurer or his deputy shall issue a duly authenticated certificate based upon the
43 records of his office showing the fact of delinquency and the amount of the tax, fee or charge
44 and penalty due. This shall serve as sufficient warrant for the distraint of personal property
45 aforementioned, subject to the taxpayer's right to claim exemption under the provision of
46 existing laws. Distrainted personal property shall be sold at public auction in the manner
47 herein provided for.
48

49 b) *Accounting of Distrainted Goods.*- The officer executing the distraint shall make or
50 cause to be made an accounting of the goods, chattels or effects distrainted, a copy of which
51 signed by himself shall be left either with the owner or person from which possession of goods,
52 chattels or effects were taken, or at the dwelling or place of business of that person and with
53 someone of suitable age and discretion, to which list be added a statement of the sum
54 demanded and a note of the time and place of sale.
55

56 c) *Publication*- The officer executing the distraint shall forthwith cause a notification to
57 be exhibited in not less than three (3) public and conspicuous places in the territory of the
58 province where the distraint is made, specifying the time and place of sale, and the articles
59 distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or
60 possessor of the property as above specified and the publication or posting of the notice. One
61 place for the posting of the notice shall be at the provincial governor.
62

63 d) *Release of Distrainted Property Upon Payment Prior To Sale.*- If at any time prior to
64 the consummation of the sale all proper charges are paid to the officer conducting the sale, the
65 goods or effects distrainted shall be restored to the owner.
66

67 e) *Procedure Of Sale.* - At the time and place fixed in the notice, the officer conducting
68 the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for

1 case. Within five (5) days after the sale, the provincial treasurer, shall make a report of the
2 proceedings in writing to the governor.
3

4 Should the property distrained be not disposed of within one hundred and twenty (120)
5 days from the date of distraint, the same shall be considered as sold to the provincial
6 government for the amount of the assessment made thereon by the Committee on Appraisal
7 and to the extent of the same amount, the tax delinquencies shall be cancelled.
8

9 Said Committee on Appraisal shall be composed of the provincial treasurer as
10 chairman, with a representative of the Commission on Audit and the provincial assessor as
11 members.
12

13 f) *Disposition Of Proceeds.*- The proceeds of the sale shall be applied to satisfy the tax,
14 together with the increment thereto incident to delinquency, and the expenses of the distraint
15 and sale. Any balance over and above what is required to pay the entire claim shall be returned
16 to the owner of the property sold. The expenses chargeable upon the seizure and sale shall
17 embrace only the actual expenses of seizure and preservation of the property pending the sale,
18 and no charge shall be imposed for the services of the local officer or his deputy. Where the
19 proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be
20 distrained until the full amount due, including all expenses is collected.
21

22 **SEC. 6.B.04 Levy on Real Property.**- After the expiration of the time required to pay
23 the delinquent tax, fee, or charge, real property may be levied on, before, simultaneously, or
24 after the distraint of personal property belonging to the delinquent taxpayer. To this end, the
25 provincial treasurer shall prepare a duly authenticated certificate showing the name of the
26 taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate
27 shall operate with the force of a legal execution throughout the Philippines. Levy shall be
28 effected by writing upon said certificate the descriptions of the property upon which levy is
29 made. At the same time, written notice of the levy shall be mailed to or served upon the
30 Assessor and the Register of Deeds of the municipality where the property is located who shall
31 annotate the levy on the tax declaration and certificate of title of the property, respectively, and
32 the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of
33 the business in respect to which the liability arose, or if there be none, to the occupant of the
34 property in question.
35

36 In case the levy on real property is not issued before or simultaneously with the warrant
37 of distraint on personal property, and the personal property of the taxpayer is not sufficient to
38 satisfy his delinquency, the provincial treasurer shall within thirty (30) days after execution of
39 the distraint, proceed with the levy on the taxpayer's real property.
40

41 A report on any levy shall, within ten (10) days after receipt of the warrant, be
42 submitted by the levying officer to the sangguniang panlalawigan.
43

44 **SEC. 6.B.05 Penalty For Failure To Issue And Executive Warrant.**- Without prejudice
45 to criminal prosecution under the Revised Penal Code and other applicable laws, the provincial
46 treasurer or any of his deputies who fail to issue or execute the warrant of distraint or levy
47 after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof
48 by competent authority shall be automatically dismissed from the service after due notice and
49 hearing.
50

51 **SEC. 6.B.06 Advertisement And Sale.**- Within thirty (30) days after levy, the provincial
52 treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion
53 thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall
54 cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main
55 entrance of the provincial building and in a public and conspicuous place in the municipality or
56 barangay where the property is located and by publication once a week for three (3) weeks in a
57 newspaper of general circulation in the province where the property is located. The
58 advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon,
59 and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or
60 charges are levied, and a short description of the property to be sold. At any time before the
61 date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees,
62 charges, penalties and interest. If he fails to do so, the sale shall proceed and shall be held
63 either at the main entrance of the provincial building, or on the property to be sold, or at any
64 other place as determined by the provincial treasurer conducting the sale and specified in the
65 notice of sale.
66

67 Within thirty (30) days after the sale, the provincial treasurer or his deputy shall make a
68 report of the sale to the sangguniang panlalawigan. The provincial treasurer shall make and

1 deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing
2 the property sold, stating the name of the purchaser and setting out the exact amount of all
3 taxes, fees, charges, and related surcharges, interest, or penalties; **Provided, However,** That
4 any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to
5 the owner of the property. The provincial treasurer may advance an amount sufficient to defray
6 the costs of collection by means of the remedies provided for in this Article, including the
7 preservation or transportation in case of personal property, and the advertisement and
8 subsequent sale, in cases of personal and real property including improvements thereon.
9

10 **SEC. 6.B.07 Redemption of Property Sold.** Within one (1) year from the date of sale,
11 the delinquent taxpayer or his representative shall have the right to redeem the property upon
12 payment to the provincial treasurer or the total amount of taxes, fees, or charges, and related
13 surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest
14 of two percent (2%) per month on the purchase price from the date of purchase to the date of
15 redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the
16 owner shall be entitled to a certificate of redemption from the provincial treasurer or his deputy.
17

18 The provincial treasurer or his deputy, upon surrender by the purchaser of the
19 certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase
20 price paid by him plus the interest of two per cent (2%) per month herein provided for the
21 portion of the cost of sale and other legitimate expenses incurred by him, and said property
22 thereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interest,
23 and penalties.
24

25 The owner shall not, however, be deprived of the possession of said property and shall be
26 entitled to the rentals and other income thereof until the expiration of the time allowed for its
27 redemption.
28

29 **SEC. 6.B.08 Final Deed To Purchaser.-** In case the taxpayer fails to redeem the
30 property as provided herein, the provincial treasurer shall execute a deed conveying to the
31 purchaser so much of the property as has been sold, free from liens of any taxes, fees,
32 charges, related surcharges, interest, and penalties. The deed shall succinctly recite all the
33 proceedings upon which the validity of the sale depends.
34

35 **SEC. 6.B.09 Purchase Of Property By the Provincial Government For Want Of**
36 **Bidder.-** In case there is no bidder for the real property advertised for sale as provided herein, or
37 if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related
38 surcharges, interests, penalties and costs, the provincial treasurer conducting the sale shall
39 purchase the property in behalf of the province to satisfy the claim and within two (2) days
40 thereafter shall make a report of his proceedings which shall be reflected upon the records of
41 his office. It shall be the duty of the Register of Deeds upon registration with his office of any
42 such declaration of forfeited property to the provincial government without the necessity of an
43 order from a competent court.
44

45 Within one (1) year from the date of such forfeiture, the taxpayer or any of his
46 representative, may redeem the property by paying to the provincial treasurer the full amount of
47 the taxes, fees, charges, and related surcharges, interest, or penalties, and the costs of sale. If
48 the property is not redeemed as provided herein, the ownership thereof shall be fully vested
49 on the provincial government.
50

51 **SEC. 6.B.10 Resale Of Real Estate Taken For Taxes, Fees or Charges.-** The
52 sangguniang panlalawigan shall, by separate ordinance duly approved, and upon notice of not
53 less than twenty (20) days sell and dispose of the real property acquired in section 7.B.09 at
54 public auction. The proceeds of the sale shall accrue to the General Fund of the province.
55

56 **SEC. 6.B.11 Collection Of Delinquent Taxes, Fees, Charges Or Other Revenues**
57 **Through Judicial Action.-** The province may enforce the collection of delinquent taxes, fees,
58 charges or other revenues by civil action in any court of competent jurisdiction. The civil action
59 shall be filed by the provincial treasurer within the period prescribed in subsection **(b) of**
60 **Sec.6.B.02** of this Code.
61

62 **SEC. 6.B.12 Further Distraint Or Levy.-** The remedies by distraint and levy may be
63 repeated if necessary until the full amount due, including all expenses, is collected.
64

65 **SEC. 6.B.13 Personal Property Exempt From Distraint Or Levy.-** The following
66 property shall be exempt from distraint and the levy, attachment or execution thereof for
67 delinquency in the payment of any provincial tax, fee or charge, including the related surcharge
68 and interest;

1
2 (a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or
3 employment;

4
5 (b) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent
6 taxpayer may select, and necessarily used by him in his ordinary occupation;

7
8 (c) His necessary clothing, and that of all his family;

9
10 (d) Household furniture and utensils necessary for housekeeping and used for that
11 purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten
12 Thousand Pesos (P10,000.00).

13
14 (e) Provisions, including crops, actually provided for individual or family use sufficient for
15 four (4) months;

16
17 (g) Any material or article forming part of a house or improvement of any real property;

18
19 **SEC. 6.B.14 Taxpayer's Remedies.-** (a) *Periods of Assessment And Collection.-*

20
21 (1) Provincial taxes, fees, or charges shall be assessed within five (5) years from the
22 date they became due. No action for the collection of such taxes, fees, or charges, whether
23 administrative or judicial, shall be instituted after the expiration of such period: Provided, that
24 taxes, fees or charges which have accrued before the effectivity of the Local Government Code
25 (R.A.7160) may be assessed within a period of three (3) years from the date they became due.

26
27 (2) In case of fraud or intent to evade the payment of taxes, or charges, the same may
28 be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

29
30 (3) Provincial taxes, fees, or charges may be collected within five (5) years from the date
31 of assessment by administrative or judicial action. No such action shall be instituted after the
32 expiration of said period: Provided, however, That, taxes, fees or charges assessed before the
33 effectivity of the Local Government Code (R.A 7160) may be collected within a period of three
34 (3) years from the date of assessment.

35
36 (4) The running of the periods of prescription provided in the preceding paragraphs
37 shall be suspended for the time during which:

38
39 (i) The provincial treasurer is legally prevented from making the assessment of
40 collection;

41
42 (ii) The taxpayer requests for a reinvestigation and executes a waiver in writing before
43 expiration of the period within which to assess or collect; and

44
45 (iii) The taxpayer is out of the country or otherwise cannot be located.

46
47 (b) *Protest Of Assessment.-* When the provincial treasurer or his duly authorized
48 representative finds that correct taxes, fees, or charges have not been paid, he shall issue a
49 notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the
50 surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of
51 assessment, the taxpayer may file a written protest with the provincial treasurer contesting the
52 assessment otherwise, the assessment shall become final and executory. The provincial
53 treasurer shall decide the protest within sixty (60) days from the time of its filing. If the
54 provincial treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice
55 canceling wholly or partially the assessment. However, if the provincial treasurer finds the
56 assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice
57 to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the
58 protest or from the lapse of the sixty-day period prescribed herein within which to appeal
59 with the court of competent jurisdiction otherwise the assessment becomes conclusive and
60 unappealable.

61
62 (c) *Claim for Refund of Tax Credit.-* No case or proceeding shall be maintained in any
63 court for the recovery of any tax, or charge erroneously or illegally collected until a written claim
64 for refund or credit has been filed with the provincial treasurer. No case or proceeding shall be
65 entertained in any court after the expiration of two (2) years from the date of the payment of
66 such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

67

1 (d) *Question on Constitutionality.* Any question on the constitutionality or legality of this
2 Code may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary
3 of Justice who shall render a decision within sixty (60) days from the date of receipt of the
4 appeal: Provided, however, That such appeal shall not have the effect of suspending the
5 effectivity of this Code and payment of the tax; fee, or charge levied herein. Provided, that within
6 thirty (30) days after receipt of the decision or the lapse of the sixty-day period without the
7 Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate
8 proceedings with a court of competent jurisdiction.
9

10 **ARTICLE C. MISCELLANEOUS PROVISIONS**

11
12 **SEC. 6.C.01 Power To Levy Other Taxes, Fees or Charges.**-The province shall
13 exercise the power to levy taxes, fees or charges on any base or subject not otherwise
14 specifically enumerated herein or taxed under the provisions of the National Internal Revenue
15 Code as amended, or other applicable laws; Provided, That the taxes, fees, or charges shall not
16 be unjust, excessive, oppressive, confiscatory or contrary to declared national policy; Provided,
17 further, That the ordinance levying such taxes, fees or charges shall not be enacted without any
18 prior public hearing conducted for the purpose.
19

20 **SEC. 6.C.02 Publication of the Revenue Code.** - Within ten (10) days after its approval,
21 a certified true copy of this Code shall be published in full for three consecutive days in a
22 newspaper of local circulation; Provided, however, That in cases where there are no newspapers
23 of local circulation, the same may be posted in at least two conspicuous and publicly accessible
24 places.
25

26 **SEC. 6.C.03 - Public Dissemination of this Code** - Copies of this revised provincial
27 code shall be furnished the provincial treasurer and the provincial administrator, for
28 dissemination.
29

30 **SEC. 6.C.04 Authority To Adjust Rates.** - The sangguniang panlalawigan shall have
31 the sole authority to adjust the tax rates as prescribed herein not oftener than once every five (5)
32 years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the
33 Local Government Code (R.A. 7160).
34

35 **Sec. 6.C.05 Withdrawal Of Tax Exemption Privileges.** - Unless otherwise provided in
36 this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether
37 natural or juridical, including government-owned or controlled corporations, except local water
38 districts, cooperatives duly registered under R.A No. 6938, and educational institutions, business
39 enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of
40 six (6) and four (4) years, respectively, from the date of registration, business entity, association,
41 or cooperatives registered under RA 6810; and printer and/or publisher of books or other reading
42 materials prescribed by DECS as school texts or references, insofar as receipts from the printing
43 and/or publishing thereof are concerned, are hereby withdrawn effective **January 1, 1992**,
44 pursuant with R.A. 7160, **PROVIDED, That, non-stock and non-profit hospitals shall be classified**
45 **as special class of real property and are therefore subject to tax.**
46
47

48 **ARTICLE D. GENERAL PENAL PROVISION**

49
50
51 **SEC. 6.D.01 Penalty.** - Any violation of the provisions of this Code not herein otherwise
52 covered by a specific penalty, or of the rules and regulations promulgated under authority of this
53 Code, shall be punished by a fine of One Thousand Pesos (P1,000.00), or imprisonment of not
54 less than one (1) month nor more than six (6) months or both, at the discretion of the Court.
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60 **CHAPTER VII**

61 **FINAL PROVISIONS**

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(SGD) HON. FERDINAND P. BIELGO
Board Member - President
Provincial Federation of Sangguniang Kabataan

APPROVED:

(SGD) BENJAMIN G. DY
Provincial Governor

ATTESTATION

I hereby attest to the correctness of the above Resolution No. - 0014, enacting provincial Ordinance No. 0001 dated January 26, held at the sangguniang session hall, provincial capitol, Alibagu, Ilagan, Isabela.

(SGD) ATTY. PANFILO C. SORIANO, JR.,
Secretary to the Sangguniang Panlalawigan

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