



TANGGAPAN NG KALIHIM NG SANGGUNIANG PANLALAWIGAN

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION NO. 2004-23
 OF THE SANGGUNIANG PANLALAWIGAN OF BULACAN HELD AT
 MAX's RESTAURANT, CITY OF MALOLOS,
 ON MONDAY, DECEMBER 13, 2004**

PRESENT:

Hon. Aurelio S. Plamenco - - - - Provincial Vice Governor and
 Presiding Officer

BOARD MEMBERS

FIRST DISTRICT
 Hon. Pacifico B. Aniag
 Hon. Raul V. Mendoza

THIRD DISTRICT
 Hon. Ernesto S. Sulit
 Hon. Enrique V. Viudez II

SECOND DISTRICT
 Hon. Daniel R. Fernando
 Hon. Warlito G. Trinidad

FOURTH DISTRICT
 Hon. Enrique A. Delos Santos
 Hon. Glenn B. Santos
 Hon. Primitivo G. Tamayo

Hon. Joselito R. Mendoza - - - - (LnB Representative)
 Hon. Jaypee DL. Mendoza - - - - (SK Representative)

ABSENT:

Hon. Patrocinio F. Laderas - - - - Board Member (First District), and
 Hon. Rodrigo S. Santos - - - - Board Member (PCL Representative)

* * * * *

RESOLUTION NO. 221-S'04

**RESOLUTION APPROVING THE ENACTMENT OF THE
 REVISED PROVINCIAL REVENUE CODE OF BULACAN**

WHEREAS, Provincial Ordinance No. C-002, otherwise known as the Provincial Revenue Code of Bulacan has been approved on December 16, 1996 by virtue of Resolution No. 660;

WHEREAS, local taxes generated by the Provincial Government may be revised at least once in every five (5) years and the above-mentioned Revenue Code has been in existence and implemented for the past nine (9) years;

WHEREAS, to support infrastructure projects and the delivery of basic services, it is necessary that revenue generation shall be undertaken;

WHEREAS, public hearings from all concerned sectors has been undertaken and there was no objection on the proposed amendments to the revenue code but instead they have given their assent to the proposed Revised Revenue Code;

----- x

WHEREAS, the Revenue Code Committee and the Provincial Counterpart Technical Committee, respectfully headed by Hon. Vice Governor Aurelio S. Plamenco, and Hon. Glenn B. Santos, and the Provincial Treasurer, Miss Belinda B. Bartolome, respectively, have come up with the draft of the proposed Revised Revenue Code and subsequently referred to the Committee on Ways and Means, Chaired by Hon. Glenn B. Santos, who after the public hearings in depth studies conducted by said committees considered the Revised Revenue Code in accordance with law, ordinances and statutes concerning the matter;

NOW THEREFORE, on unanimous motion of Hon. Glenn B. Santos, Chairman of the Committee on Ways and Means, and duly seconded by all Board Members,

RESOLVED, as it is hereby resolved, to approve the following Revised Provincial Revenue Code of Bulacan:

PROVINCIAL ORDINANCE NO. C-003

**“AN ORDINANCE ENACTING THE REVISED
PROVINCIAL REVENUE CODE OF BULACAN”**

Be it ordained by the Sangguniang Panlalawigan of Bulacan, that:

CHAPTER I - GENERAL PROVISIONS

ARTICLE A. - SHORT TITLE AND SCOPE

Section 1.A.01. Short Title. - This Ordinance shall be known as the *“Revised Revenue Code of Bulacan”*.

Section 1.A.02. Scope and Application. - This Revenue Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of Bulacan.

ARTICLE B. CONSTRUCTION OF PROVISIONS

Section 1.B.01. Words and Phrases Not Herein Expressly Defined. - Words and phrases embodied in this Revenue Code not herein specifically defined shall have the same definitions as found in Republic Act 7160, otherwise known as the Local Government Code of 1991.

Section 1.B.02. Rules of Construction - In interpreting the provisions of this Revenue Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provision;

(a) *General Rules.* All words and phrases shall be construed and understood according to common and approved usage of the language but the technical words and phrases and such other words in this Revenue Code which may have acquired a peculiar

----- x

or appropriate meaning, shall be construed and understood according to such technical, peculiar or appropriate meaning.

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

(c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

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

(e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles, or Sections in this Revenue Code unless otherwise specified.

(f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

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

ARTICLE C. DEFINITION OF TERMS

Section 1.C.01. Definition of Terms - When used in this Revenue Code, the term:

- (a) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun;
- (b) *Amusement places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain one's self by seeing or viewing the show or performances. They also include those places where one seeks admission to entertain himself by direct participation;
- (c) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (d) *Capital Investment* is the capital which a person employs in any undertaking, or which he contributes to the capital of a single proprietorship, partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction;

- (e) *Charges* refer to pecuniary liability as rents or fees against persons or property;
- (f) *Corporation* includes partnerships, no matter how created or organized, joint stock companies, joint accounts (cuentas en participacion), association or insurance companies but does not include general professional partnerships and joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations pursuant to an operating or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

The term “resident foreign” when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines;

- (g) *Fee* means a charge fixed by law or ordinance for the regulation and inspection of a business or activity;
- (h) *Levy* means an imposition or collection of an assessment, tax, tribute, or fine;
- (i) *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;
- (j) *Operator* includes the owner, manager, administrator or any other person who operates or is responsible for the operation of a business establishment or is responsible for the operation of a business establishment or undertaking;
- (k) *Persons* mean every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations;
- (l) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor;
- (m) *Rental* means the value of the consideration, whether in money or otherwise, given for the advantage or use of a thing;
- (n) *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, city or municipality. In the absence of such law, juridical persons are residents of the province, city or municipality where they have their legal residence or principal place of business their residence in a particular province. In the absence of such law, juridical persons are residents of the province, city or municipality where they have legal residence or principal place of business or where they conduct their principal business or occupation;
- (o) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes;
- (p) *Services* mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government as the case may be;

- (q) *Tax* means an enforced contribution, usually monetary in form levied by the law making body on persons and property subjects to its jurisdiction for the precise purpose of supporting governmental needs.

CHAPTER II – PROVINCIAL TAXES

ARTICLE A. *REAL PROPERTY TAXATION*

Section 2.A.01. *Scope.* - This Article shall govern the administration, appraisal, assessment, levy and collection of the real property tax in the Province of Bulacan.

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

- (a) Real property shall be appraised at its current and fair market value;
- (b) Real property shall be classified for assessment purposes on the basis of its actual use;
- (c) Real property shall be assessed on the basis of a uniform classification within each local government unit;
- (d) The appraisal, assessment, levy and collection of real property tax shall not be let to any private person; and
- (e) The appraisal and assessment of real property shall be equitable.

Section 2.A.03. *Definitions.* - When used in this Article, the term:

- (a) *Acquisition Cost* for newly-acquired machinery not yet depreciated and appraised within the year of its purchase refers to the actual cost of the machinery to its present owner plus the cost of transportation, handling, and installation at the present site;
- (b) *Actual Use* refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
- (c) *Ad Valorem Tax* is a levy on real property determined on the basis of a fixed proportion of the value of the property;
- (d) *Agricultural Land* is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt-making, inland fishing and similar aqua-agricultural cultural activities, and other agricultural activities, and is not classified as mineral, timber, residential, commercial or industrial land;
- (e) *Appraisal* is the act or process of determining the value of property as of a specific date for a specific purpose;
- (f) *Assessment* is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties;
- (g) *Assessment Level* is the percentage applied to the fair market value to determine the taxable value of the property;

- (h) *Assessed Value* is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;
- (i) *Commercial Land* is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land;
- (j) *Depreciated Value* is the value remaining after deducting depreciation from the acquisition cost;
- (k) *Economic Life* is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized;
- (l) *Fair Market Value* is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
- (m) *Improvement* is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor which is intended to enhance its value, beauty or utility or to adapt it for new or further purposes;
- (n) *Industrial Land* is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral, or residential land;
- (o) *Machinery* embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily to the real property. It includes physical facilities for production, installations and appurtenant service facilities, those which are mobile, self-powered or self propelled, and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary for its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

Machinery which are of general purpose or use including but not limited to office equipment, typewriters, telephone equipment, breakable or easily damaged containers (glass or cartons), microcomputers, facsimile machines, telex machine, cash dispensers, furniture and fixtures, freezers, refrigerators, display cases or racks, fruit juice or automatic dispensing machines which are not directly and exclusively used to meet the needs of a particular industry, business or activity shall not be considered within the definition of machinery under this Revenue Code.

Residential machinery shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvements or those immovable by destination;

- (p) *Mineral Lands* are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials;

----- x

- (q) *Reassessment* is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property;
- (r) *Remaining Economic Life* is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
- (s) *Remaining Value* is the value corresponding to the remaining useful life of the machinery;
- (t) *Replacement or Reproduction Cost* is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable property, or the cost of reproducing a new replica of the property on the basis of the current prices with the same or closely similar material; and
- (u) *Residential Land* is land principally devoted to habitation.

Section 2.A.04. Administration of Real Property Tax. - The province of Bulacan shall be primarily responsible for the proper, efficient and effective administration of the real property tax subject to the rules and regulations governing the classification, appraisal and assessment of real property issued by the Department of Finance.

Section.2.A.05. Appraisal of Real Property. - All real 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 provisions of the Local Government Code.

Section.2.A.06. Declaration of Real Property by the Owner or Administrator. - (a) 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 Bulacan 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 or properties 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 the Municipal Assessor to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the Provincial Assessor, through the Municipal Assessor, once every three (3) years during the period from January first (1st) to June (30th) commencing with the calendar year 1992.

For this purpose, the Municipal Assessor, upon instruction of the Provincial Assessor, shall use the standard form known as Sworn 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.

Property owners or administrators who fail to comply with this provision shall be subject to a Fine of Five Hundred Pesos (P500.00).

Section 2.A.07. Duty of Person Acquiring Real Property or Making Improvement Thereon. - The following are the duties of person or persons acquiring real property in this province or making improvement thereon:

----- x

(a) It shall be the duty of any person, or his authorized representative, acquiring at any time real property situated in this province or making any improvement on real property, 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 subject property, within sixty (60) days after the acquisition of such property or upon completion or occupancy of the improvement, whichever comes earlier;

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

(c) In the case of machinery, the sixty-day period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the Provincial Assessor or his authorized deputy Municipal Assessor. For this purpose, the Provincial Assessor or Municipal Assessor may secure the certification of the building official or engineer or other appropriate official stationed in the municipality concerned;

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

Section 2.A.08. Declaration of Real Property by the Provincial Assessor. -

(a) When any person, natural or juridical, by whom real property is required to be declared under Section 2.A.06 and Section 2.A.07 of this code refuses or fails for any reason to make such declaration within the time prescribed, the Provincial Assessor or the Municipal Assessor shall himself declare the property in the name of the defaulting owner and shall assess the property for taxation in accordance with the provisions of this Article.

(b) In the case of real property discovered whose owner or owners are unknown, the Provincial Assessor or the Municipal Assessor shall likewise declare the same in the name of "Unknown Owner", until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either Section 2.A.06 or Section 2.A.07 of this Revenue Code, as the case may be.

(c) No oath shall be required of any declaration made by the Provincial Assessor or the Municipal Assessor.

Section 2.A.09. Listing of Real Property in the Assessment Roll. -

(a) The Provincial Assessor shall prepare and maintain an assessment roll wherein all real property shall be listed whether taxable or exempt, located within the territorial jurisdiction of this province. Real property shall be listed, valued and assessed in the name of the owner or administrator, or anyone having legal interest in the property.

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

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

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

Section 2.A.10. Proof of Exemption of Real Property from Taxation. - Every person by or for whom real property is declared, who shall claim tax exemption for such property under Chapter 2, Article A, Section 2.A.37 of this Provincial Revenue Code shall file with the Provincial Assessor or the Municipal Assessor within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate charters, title of ownership, articles of incorporations, by laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

Section 2.A.11. Real Property Identification System. - All declarations of real property made under the provisions of this Code shall be kept and filed under a uniform classification system to be established by the Provincial Assessor and/or his duly authorized deputy Municipal Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

Section 2.A.12. Notification of Transfer of Real Property Ownership. -

(a) Any person who shall transfer real property ownership to another shall notify the Provincial Assessor or the Municipal Assessor of the Municipality where the property is located within sixty (60) days from the date of such transfer. The notification shall include the mode of transfer, the description of the property alienated, the name and address of the transferee together with the tax clearance and the transfer tax receipt.

(b) In addition to the notice of transfer, the previous property owner shall likewise surrender to the Provincial Assessor or the Municipal Assessor of the municipality where the property is located the tax declaration covering the subject property in order that the same may be cancelled from the assessment records. If, however, said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty-day (60) period, file with the Provincial Assessor or the Municipal Assessor, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of Section 2.A.06 and Section 2.A.07 of this Code.

Section 2.A.13. Duty of the Registrar of Deeds to Apprise the Provincial Assessor of Real Property Listed in Registry. -

(a) On or before the thirtieth day of June of every year, the Registrar of Deeds in accordance with Sec. 209, RA 7160, shall prepare and submit to the Provincial Assessor the abstract of his Registry of Property which shall include brief but sufficient description of real properties entered therein, their present owners, and the dates of their most recent transfer or alienation accompanied by copies of corresponding deeds of sale, donation, or partition or other forms of alienation.

(b) It shall be the duty of the Registrar of Deeds to require every person who shall present for registration a document of transfer, alienation or encumbrance of real property, to accompany the same with a certificate to the effect that the real property subject of the transfer, alienation or encumbrance, as the case may be, has been fully paid of all real property taxes due thereon. Failure to provide such certificate shall be a valid cause for the Registrar of Deeds to refuse the registration of the document. In the absence of such certificate or tax clearance, the registration is null and void.

(c) The Registrar of Deeds and Notaries Public shall furnish the Provincial Assessor with copies of all contracts, selling, transferring or otherwise conveying, leasing or mortgaging real property registered by, or acknowledged before them, within thirty (30) days from the date of registration or acknowledgement.

Section 2.A.14. Duty of Official Issuing Building Permit or Certificate of Registration of Machinery to Transmit Copy to the Provincial/Municipal Assessor. -

(a) Any public official or employee who may now or hereafter be required by law or regulation to issue to any person a permit for the construction, addition, repair, or renovation of a building, or permanent improvement on land or a certificate of registration for any machinery, including machines, mechanical machines contrivances, and apparatus attached or affixed on land or to another real property, shall transmit a copy of such permit or certificate within thirty (30) days of its issuance to the Provincial Assessor.

(b) Any official referred to in paragraph (a) hereof shall likewise furnish the Provincial Assessor with copies of the building floor plans and/or certificates of registration or installation of other machineries which may not be permanently or temporarily attached to land or another real property but falling under the definition of the term machinery under Sec. 2.A.03 (o) of this Revenue Code and the rules and guidelines issued by the Department of Finance.

Section 2.A.15. Duty of the Geodetic Engineers to Furnish Copies of Plans to Provincial Assessor. - It shall be the duty of all geodetic engineers, public or private, to furnish free of charge the Provincial Assessor with a white or blue print copy of each of all approved original or subdivision plans or maps of surveys executed by them within thirty (30) days from receipt of such plans from the Land Management Bureau, the Land Registration Authority, or the Housing and Land Use Regulatory Board, as the case may be.

Section 2.A.16. Preparation of Schedule of Fair Market Values. -

(a) Before any general revision of property assessment is made pursuant to the provisions of this Article, there shall be prepared by the Provincial Assessor or the Municipal Assessor a schedule of fair market values for the different classes of real property situated in every municipality. The Provincial Assessor shall review, consolidate and submit the schedule of fair market values of all municipalities to the Sangguniang Panlalawigan for enactment of a separate ordinance. The provincial ordinance adopting the schedule of fair market values shall be published in a newspaper of general circulation in the province or in the absence thereof, shall be posted in the provincial capitol and municipal halls and in two other conspicuous places in every municipality.

(b) In the preparation of schedules of fair market values, the Provincial Assessor or the Municipal Assessor shall be guided by the rules and regulations issued by the Department of Finance.

Section 2.A.17. Authority of the Provincial Assessor to Take Evidence. - For the purpose of obtaining information on which to base the market value of any real property, the Provincial Assessor or the Municipal Assessor may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths and take deposition concerning the property, its ownership, amount, nature and value.

Section 2.A.18. Amendment of Schedule of Fair Market Values. - The Provincial Assessor may recommend to the Sangguniang Panlalawigan amendments to correct errors in valuation in the schedule of fair market values. The Sangguniang Panlalawigan shall, by ordinance, act upon the recommendation within ninety (90) days from receipt thereof.

Section 2.A.19. Classes of Real Property for Assessment Purposes. - For purposes of assessment, real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland, or special by the Provincial Assessor or the Municipal Assessor as approved by the Sangguniang Panlalawigan.

Section 2.A.20. Special Classes of Real Property. - All lands, buildings, and other improvements thereon actually, directly and exclusively used for hospitals, cultural, or scientific purposes, and those owned and used by local water districts, and government-owned or controlled corporations rendering essential public services in the supply and distribution of water and/or generation and transmission of electric power shall be classified as special.

Section 2.A.21. Actual Use of Real Property as Basis for Assessment. - Real Property shall be classified, valued and assessed on the basis of its actual use regardless of where located, whoever owns it, and whoever uses it.

Section 2.A.22. Assessment Levels. - The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be as follows:

(a) On Lands

Class	Assessment Levels
Residential	10%
Agricultural	15%
Commercial	40%
Industrial	40%
Mineral	20%
Timberland	20%

(b) On Buildings and Structures

(1) Residential

Fair Market Value		
Over	Not Over	Assessment Levels
	P 175,000.00	0%
P 175,000.00	P 300,000.00	10%
300,000.00	P 500,000.00	15%
500,000.00	P 750,000.00	20%
750,000.00	P 1,000,000.00	25%
1,000,000.00	P 2,000,000.00	30%
2,000,000.00	P 5,000,000.00	35%
5,000,000.00	P 10,000,000.00	40%
10,000,000.00		50%

(2) Agricultural

Fair Market Value		
Over	Not Over	Assessment Levels
	P 300,000.00	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%

----- x

(3) Commercial/Industrial

Fair Market Value		Assessment Levels
Over	Not Over	
	P 300,000.00	30%
300,000	500,000.00	35%
500,000	750,000.00	40%
750,000	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

Fair Market Value		Assessment Levels
Over	Not Over	
	P 300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%

(c) On Machineries

Class	Assessment Levels
Agricultural	40%
Residential	50%
Commercial	80%
Industrial	80%

(d) On Special Classes – the assessment levels for all lands, buildings, machineries and other improvements shall be as follows:

Actual Use	Assessment Levels
Educational	15%
Cultural	15%
Scientific	15%
Hospital	15%
Local Water Districts	10%
Government owned or Controlled Corporations Engaged in the Supply and Distribution of Water and/or Generation and Transmission of Electric power	10%

Section 2.A.23. General Revision of Assessments and Property Classification. -

(a) The Municipal Assessor upon instruction of the Provincial Assessor shall undertake a general revision of real property assessments once every three (3) years.

(b) For this purpose, the Municipal Assessor shall prepare the schedule of fair market values for the different kinds and classes of real property located within the territorial jurisdiction of the municipality in accordance with such rules and regulations issued by the Department of Finance.

(c) The general revision of assessments and property classification shall commence upon the enactment of an ordinance by the Sangguniang Panlalawigan adopting the schedule of fair market values.

Section 2.A.24. Valuation of Real Property. - In cases where: (a) real property is declared and listed for taxation purposes for the first time; (b) there is an ongoing general revision of property classification and assessment; or (c) request is made by the person in whose name the property is declared, the Provincial Assessor or the Municipal Assessor shall, in accordance with the provisions of this Article, make a classification, appraisal and assessment of the real property listed and described in the declaration irrespective of any previous assessment or taxpayer's valuation thereon: *Provided, however, That* the assessment of real property shall not be increased oftener than once every three (3) years except in case of new improvements substantially increasing the value of said property or of any change in its actual use.

Section 2.A.25. Date of Effectivity of Assessment or Reassessment. - All assessments or reassessments made after the first (1st) day of January of any year shall take effect on the first (1st) day of January of the succeeding year: *Provided, however, That* the reassessment of real property due to its partial or total destruction, or to a major change in its actual use, or to any great sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made or to any other abnormal cause, shall be made within ninety (90) days from the date any such cause or causes occurred, and shall take effect at the beginning of the quarter next following the reassessment.

Section 2.A.26. Assessment of Property Subject to Back Taxes. - Real property declared for the first time shall be assessed for taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment: *Provided, however, That* such taxes shall be computed on the basis of the applicable schedule of values, in force during the corresponding period.

If such taxes are paid on or before the end of the quarter following the date the notice of assessment was received by the owner or his representative, no interest for delinquency shall be imposed thereon; otherwise, such taxes shall be subject to an interest at the rate of two percent (2%) per month or a fraction thereof from the date of the receipt of the assessment until such taxes are fully paid.

Section 2.A.27. Notification of New or Revised Assessment. - When real property is assessed for the first time or when an existing assessment is increased or decreased, the Provincial Assessor thru the Municipal Assessor shall, within thirty (30) days, give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally or by registered mail or through the assistance of the punong barangay to the last known address of the person to be served.

Section 2.A.28. *Appraisal and Assessment of Machinery.* -

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

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

Section 2.A.29. *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 may be, for each year of use: *Provided, however, That* the remaining value of all kinds of machinery shall be fixed at not less than twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

ASSESSMENT APPEALS

Section 2.A.30. *Provincial Board of Assessment Appeals.* - Any owner or person having legal interest in the property who is not satisfied with the action of the Provincial Assessor or the Municipal Assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the province by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

Section 2.A.31. *Organization, Powers, Duties, and Functions of the Provincial Board of Assessment Appeals.* -

(a) The Provincial Board of Assessment Appeals shall be composed of the Registrar 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 Revenue Code. They shall take an oath or affirmation of office in the manner herein set forth:

----- x

“I _____, after having been appointed to the position of _____, in the Province of Bulacan and now assuming my position as _____ of the Provincial Board of Assessment Appeals of the province of Bulacan, hereby 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 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 _____, A.D.
_____ at _____ Philippines.

Signature of Officer Administering Oath”

Section 2.A.32. 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.

Section 2.A.33. 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) days from the date of receipt of the written notice of assessment, appeal to the Provincial Assessor who shall decide within fifteen (15) days from receipt of written appeal. 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.

Section 2.A.34. 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 and 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 Assessor or the 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 by 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 (CBAA). The decision of the Central Board of Assessment Appeals shall be final and executory.

Section 2.A.35. Effect of Appeal on the Payment of Real Property Tax. - Appeal on assessments of real property made under the provisions of this Revenue Code shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the Provincial Assessor or the Municipal Assessor, without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

IMPOSITION OF REAL PROPERTY TAX

Section 2.A.36. Imposition of Real Property Tax. - There is hereby levied an annual ad valorem tax at the rate of one percent (1%) on the assessed value of real property such as land, buildings, machinery and other improvements affixed or attached to real property located in the province of Bulacan.

Section.2A.37. Exemptions from the Real Property Tax. - The following are exempted from payment of the basic real property tax and the Special Education Fund tax:

- (a) Real Property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) All charitable institutions, churches, parsonages or convents appurtenant thereto including mosques, non-profit or religious cemeteries and all lands, buildings and improvements which are actually, directly and exclusively used for religious, charitable or educational purposes;
- (c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;

- (d) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and
- (e) Machinery and equipment exclusively used for pollution control and environmental protection.

Except as provided herein, any exemption from payment of real property tax previously granted to, or previously enjoyed by, all persons, whether natural or juridical, including government-owned or controlled corporations are hereby withdrawn upon the effectivity of this Revenue Code.

Section 2.A.38. *Withdrawal of Tax Exemption.* - Any exemption from payment of the real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government owned or controlled corporations are hereby withdrawn effective January 1, 1992, except as provided herein.

SPECIAL LEVIES ON REAL PROPERTY

Section 2.A.39. *Additional Levy on Real Property for the Special Education Fund (SEF).* - There is hereby levied an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF).

Section 2.A.40. *Additional Ad Valorem Tax on Idle Lands.* - There is hereby levied an annual tax on idle lands at the rate of (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

Section 2.A.41. *Idle Lands, Coverage.* - For purposes of real property taxation, idle lands shall include all lands located in this province, more than one thousand (1,000) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein.

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

Section 2.A.42. *Idle Lands Exempt from Tax.* - The idle land tax shall not apply to idle lands wherein the land owner 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.

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.

Section 2.A.43. *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, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 2.A.44. *Ordinance Imposing a Special Levy.* - A tax ordinance imposing a special levy on lands shall not exceed sixty percent (60%) of the actual cost of the projects and improvements, including the cost of acquiring land and such other real property in connection therewith and provided further that the special levy shall not apply to land exempt from the basic real property tax and the remainder of the land, portions of which have been donated to the Provincial Government of Bulacan for the construction of such projects or improvements.

Section 2.A.45. *Definition.* - When used in this Article, the term “Special levy” is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvement introduced by the government.

Section 2.A.46. *Description of Proposed Projects or Improvement Subject to Special Levy.* - The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public works projects or improvement to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installment for the payment of the special levy which in no case shall not be less than five (5) nor more than ten (10) years. The Sangguniang Panlalawigan may establish a uniform percentage of all lands subject to the payment of special levy for the entire district or it may fix different rates for different parts or section thereof, depending on whether such land is more or less benefited by the proposed work, whichever is more appropriate or applicable.

Section 2.A.47. *Exemption.* - The special levy shall not apply to lands exempt from the basic real property tax. It shall not also apply to the remainder of the land portions of which have been donated to the province for the construction of projects or improvements subject to special levy.

Section 2.A.48. *Publication of Proposed Ordinance Imposing a Special Levy.* - Before the enactment of an ordinance imposing a special levy, the Sangguniang Panlalawigan shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.

Section 2.A.49. *Fixing the Amount of Special Levy.* - The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the Provincial Assessor, or its current assessed value as fixed by the said Provincial Assessor if the property does not appear of record in his books. Upon the effectivity of this “Provincial Revenue Code” imposing special levy, the Provincial Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service, or publication in appropriate cases.

Section 2.A.50. *Accrual of Special Levy.* - The special levy shall accrue on the first day of the quarter next following the effectivity of this Revenue Code.

Section 2.A.51. Taxpayer's Remedies Against Special Levy. - Any owner of real property affected by a special levy or any person having legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided under Section 2.A.30 this Revenue Code.

Section 2.A.52. Penalty. - Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand (P1,000.00) Pesos but not exceeding Five Thousand Pesos, (P5,000.00) or imprisonment of not less than one (1) month but not exceeding six (6) months, or both such fine and imprisonment, at the discretion of the court.

COLLECTION OF REAL PROPERTY TAX

Section 2.A.53. Date of Accrual of Tax. - The real property tax for any year shall accrue on the first (1st) day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

Section 2.A.54. Collection of Real Property Tax. - The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable law shall be the responsibility of the Provincial Treasurer and the Municipal Treasurer 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.

Section 2.A.55. Collection and Accrual of Proceeds of the Idle Land Tax. - The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the general fund of the province.

Section 2.A.56. Provincial Assessor to Furnish Municipal Treasurer, through 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 Unit shall be strictly made in the Provincial Assessor's Office.

Section 2.A.57. Notice of Time for Collection of Tax. - The Provincial Treasurer and the Municipal Treasurers of the province 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 Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place at the provincial capitol building and municipal halls. Said notice shall likewise be published in a newspaper of general circulation once a week for two (2) consecutive weeks.

Section 2.A.58. Payment of Real Property Taxes in Full and Installments. - The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for SEF due thereon without interest in four (4) equal installments;

- the first installment to be due and payable on or before the thirty-first (31st) of March;
- the second installment, on or before the thirtieth (30th) of June;
- the third installment, on or before the thirtieth (30th) of September; and
- the last installment on or before the thirty-first (31st) of December, except the special levy the payment of which shall be governed by ordinance of the Sangguniang Panlalawigan.

The date for the payment of any other tax imposed under this Revenue Code without interest shall be prescribed by the Sangguniang Panlalawigan.

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

Section 2.A. 59. Tax Discount for Advanced and Prompt Payment. - If the basic real property tax and the additional tax accruing the SEF are paid on time or in advance in accordance with the schedule of payments as provided in Section 2.A.58, the taxpayer shall be granted discounts in the manner as follows:

Prompt payment shall be given a discount of 10% of the annual tax due while advanced payment shall be entitled to a discount of 15% of the annual tax due. Payments shall be considered as prompt when paid within the quarter it falls due and payments are considered advanced if paid before the quarter it falls or becomes due.

Section 2.A.60. Payment under Protest. -

(a) No protest shall be entertained unless the taxpayer first pays the tax. There shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within thirty (30) days from payment of the tax to the Provincial Treasurer, who shall decide the protest within sixty (60) days from receipt.

(b) The tax or a portion thereof paid under protest shall be held in trust by the Provincial Treasurer. However, fifty percent (50%) of the tax paid under protest shall be distributed in accordance with the provisions of Sections Nos. 2.A.79 and 2.A.80 of this Revenue Code.

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

(d) In the event that the protest is denied or upon the lapse of the sixty-day period prescribed in subparagraph (a), the taxpayer may avail of the remedies provided for in Sec.2.A.30 and Sec.2.A.31, Article A, Chapter II of this Revenue Code.

Section 2.A.61. Repayment of Excessive Collections. - When an assessment of basic real property tax, or any other tax levied under Chapter II, Article A of this Revenue Code is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the Provincial Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

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

Section 2.A.62. Notice of Delinquency in the Payment of Real Property Tax. -

(a) When the real property tax or any other tax imposed under this Article becomes delinquent, the Provincial Treasurer, through the Municipal Treasurer, shall immediately cause a notice of delinquency to be posted at the main entrance of the municipal hall and in publicly accessible and conspicuous place in the barangay where the delinquent real property is located. The notice of delinquency shall also be published one a week for two (2) consecutive weeks in a newspaper of general circulation in the province.

(b) Such notice shall specify the date upon which the tax became delinquent and shall state that personal property may be distrained to effect payment. It shall likewise state that at any time before the distraint of personal property, payment of tax with surcharges, interests and penalties may be made in accordance with Section 2.A.64 of this Revenue Code, unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due except when the notice of assessment or special levy is contested administratively or judicially pursuant to Sec. 2.A.30 of this Revenue Code, the delinquent real property will be sold at public auction and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

Section 2.A.63. Interest on Unpaid Real Property Tax. - Failure to pay the basic real property tax or any other tax levied in this Article upon the expiration of the periods prescribed in Section 2.A.58, hereof, or when due, as the case may be, shall subject the taxpayer to the payment of interest at the rate of the two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid: *Provided, however, That* in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 2.A.64. Remedies for the Collection of Real Property Tax. - For the collection of real property tax and any other tax levied under this Revenue Code, the Province may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

Section 2.A.65. Provincial Government Lien. - The basic real property tax and any other tax levied under this Revenue Code constitutes a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interests and expenses.

Section 2.A.66. Levy on Real Property. - After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The Provincial Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent property owner or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall be mailed to or served upon the delinquent real property owner or person having legal interest therein or in case he is out of the country or cannot be located, to the administrator or occupant of the subject property. At the same time, written notice of levy with the attached warrant shall be mailed to or served upon the Provincial Assessor, Municipal Assessor and the Registrar of Deeds of Bulacan, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

Section 2.A.67. Penalty for Failure to Issue and Execute Warrant. - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Provincial Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax becomes delinquent or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

Section 2.A.68. Advertisement and Sale. - Within thirty (30) days after service of the warrant of levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the Provincial Capitol Building, and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) weeks in a newspaper of general circulation in the province. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or persons having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the provincial capitol building, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the Provincial Treasurer or his deputy shall make a report of the sale to the Provincial Governor and the Sangguniang Panlalawigan, and which shall form part of his records. The Provincial Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings: *Provided, however, That* proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

The Provincial Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection through the remedies provided for in this Article, including the expenses of advertisement and sale.

Section 2.A.69. *Redemption of Property Sold.* - Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of sale to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the Provincial Treasurer or his deputy.

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

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

Section 2.A.70. *Final Deed to Purchaser.* - In case the owner or person having legal interest therein fails to redeem the delinquent property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

Section 2.A.71. *Purchase of Real Property by the Provincial Government for Want of Bidder.* - In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and costs of the sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the provincial government to satisfy the claim and within two days (2) thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. The said report shall be submitted to the Provincial Governor and the Sangguniang Panlalawigan. It shall be the duty of the Registrar of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the province of Bulacan without the necessity of an order from a competent court.

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

Section 2.A.72. *Resale of Real Estate Taken for Taxes, Fees, or Charges.* - The Sangguniang Panlalawigan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired under the preceding section at public auction. The proceeds of the sale shall accrue to the general fund of the Provincial Government of Bulacan.

Section 2.A.73. *Further Distraint or Levy.* - Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

Section 2.A.74. Collection of Real Property Tax Through the Courts. - The Provincial Government of Bulacan may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction. The civil action shall be filed by the Provincial Treasurer within the period prescribed in SEC 2.A.78 of this Revenue Code.

(a) The Provincial Treasurer shall furnish the Provincial Attorney a certified statement of delinquency who, within fifteen days (15) after receipt shall file the civil action in the name of the province in the proper court of competent jurisdiction. The jurisdiction of the court is determined by the amount sought to be recovered exclusive of interest and costs. Thus, where the delinquent tax due does not exceed ten thousand pesos (P10,000), the competent court is the municipal trial court, and where the amount is in excess of Ten Thousand Pesos (P 10,000.00), the proper court is the regional trial court.

(b) In both cases, that is, where the claim is either cognizable by an inferior court or by the regional trial court, the Provincial Treasurer shall furnish the Provincial Attorney the exact address of the defendant where he may be served with summons.

Section 2.A.75. Action Assailing Validity of Tax Sale. - No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Revenue Code until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

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

Section 2.A.76. Payment of Delinquent Taxes on Property Subject of Controversy. - In any action involving the ownership or possession of, or succession to, real property, the court may *motu proprio* or upon representation of the Provincial Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

Section 2.A.77. Provincial Treasurer to Certify Delinquencies Remaining Uncollected. - The Provincial Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit the same to the Provincial Governor and the Sangguniang Panlalawigan on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

Section 2.A.78. Periods Within Which to Collect Real Property Taxes. - The basic real property tax and any other tax levied under this Chapter shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

- (a) The Provincial/Municipal Treasurer is legally prevented from collecting the tax;
- (b) The owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; and
- (c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

DISTRIBUTION OF PROCEEDS

Section 2.A.79. *Distribution of Proceeds.* - The proceeds of the basic real property tax, including interest thereon, and proceeds from the use and fifty percent (50%) of the tax paid under protest, lease or disposition, sale or redemption of property acquired at a public auction in accordance with the provisions of this Article shall be distributed as follows:

- (a) Province – thirty five percent (35%) shall accrue to the general fund;
- (b) Municipality – forty percent (40%) shall accrue to the general fund of the municipality where the real property is located; and
- (c) Barangay – twenty five percent (25%) shall accrue to the general fund of the barangay where the real property is located.

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

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

Section 2.A.80. *Distribution/Application of the Proceeds of the SEF Tax.* - The proceeds from the additional one percent (1%) tax on real property accruing to the SEF shall be automatically released and shall be divided equally between the Provincial School Board and Municipal School Board for the operation and maintenance of public schools; construction and repair of school buildings; facilities and equipment; educational research; purchase of books and periodicals and sports development as determined and approved by the local school board concerned.

Section 2.A.81. *Proceeds of the Tax on Idle Lands.* - The proceeds of the additional real property tax on idle lands shall accrue to the general fund of the province.

Section 2.A.82. *Proceeds of the Special Levy.* - The proceeds of the special levy on lands benefited by the public works, projects and other improvements shall accrue to the general fund of the province which financed such public works, projects or other improvements. Accordingly, all income derived from this special levy shall be treated in the income statement as revenue from taxation.

SPECIAL PROVISIONS

Section 2.A.83. *General Assessment Revision; Expenses Incident Thereto.* - The Sangguniang Panlalawigan shall provide the necessary appropriation to defray the expenses incident to the general revision of real property assessment. The barangays may be required by the Sangguniang Panlalawigan to share in the expenses to be incurred for the conduct of a general revision of real property assessment.

Expenses incident to the general revision of real property assessment shall be shared proportionately by the municipalities and the province, which shall be provided in their respective appropriation ordinance.

Section 2.A.84. *Condonation or Reduction of Real Property Tax and Interest.* - In case of calamity in the province, the Sangguniang Panlalawigan shall, by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Provincial or Municipal Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the areas affected by the calamity.

Section 2.A.85. *Condonation or Reduction of Tax by the President of the Philippines.* - The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the province.

Section 2.A.86. *Duty of Registrar of Deeds and Notaries Public to Assist the Provincial Assessor.* - It shall be the duty of the Registrar of Deeds and Notaries Public to furnish the Provincial Assessor with copies of all contracts selling, transferring or otherwise conveying, leasing or mortgaging real property received by, or acknowledged before them.

Section 2.A.87. *Duty of Insurance Companies to Furnish Information.* - Insurance companies are hereby required to furnish the Provincial Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

Section 2.A.88. *Fees in Court Actions.* - As provided in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the Provincial Treasurer or Assessor shall be exempt from the payment of court and sheriff's fees.

Section 2.A.89. *Fees in Registration of Papers or Documents on Sale of Delinquent Real Property.* - As provided in Sec. 281 of the Local Government Code, all certificates, documents and papers covering the sale of delinquent property to the Provincial Government of Bulacan, if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

Section 2.A.90. *Sale and Forfeiture Before Effectivity of the Provincial Revenue Code of Bulacan.* - Tax delinquencies incurred, and sales and forfeitures of delinquent real property effected before the effectivity of the Provincial Revenue Code of Bulacan (Provincial Ordinance No. C-002, series of 1996) shall be governed by the provisions of applicable ordinances or laws then in force.

PENAL PROVISIONS

SECTION 2.A.91. *Omission of Property from Assessment or Tax Rolls by Officers and Other Acts.* - Any officer charged with the duty of assessing real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by laws relating to the assessment of taxable real property shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment and fine, at the discretion of the court.

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

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

Section 2.A.92. *Government Agents Delaying Assessment of Real Property and Assessment Appeals.* - Any government official or employee, national or local, who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by imprisonment of not less than one (1) month nor more than six (6) months, or by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

Section 2.A.93. *Failure to Dispose of Delinquent Real Property at Public Auction.* - The Provincial Treasurer and the Municipal Treasurer who fail to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Revenue Code and any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject to imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or both such imprisonment and fine, at the discretion of the court.

OTHER PROVINCIAL TAXES (Except Real Property Tax)

Fundamental Principles. - The assessment, levy and collection of provincial taxes shall be guided by the following fundamental principles:

- (a) Taxation shall be uniform in the province of Bulacan;
- (b) Taxes, fees, charges and other impositions shall:
 - 1) be equitable and based as far as practicable on the taxpayer's ability to pay;

----- x

- 2) be levied and collected only for public purposes;
 - 3) not be unjust, excessive, oppressive or confiscatory;
 - 4) not be contrary to law, public policy, national economic policy, or in restraint of trade;
- (c) The collection of taxes, fees, charges and other impositions shall in no case be let to any private person;
- (d) The revenue collected pursuant to the provisions of the Provincial Revenue Code of Bulacan shall inure solely to the benefit of, and be subject to disposition by, the Provincial Government of Bulacan;
- (e) The Province of Bulacan, shall as far as practicable, evolve a progressive system of taxation.

ARTICLE B. - TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

Section 2.B.01. Imposition of Tax. - There is hereby imposed a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of fifty-five percent (55%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. In computing this tax, fair market value of lands prevailing at the time of the execution of the instrument transferring the property shall be used.

Section 2.B.02. Definitions. - When used in this Article, the term:

- (a) *Real Property* refers only to lands, buildings, and machineries intended by the owner of the land or building for an industry or works which may be carried on in a building or on a piece of land and which tend directly to meet the needs of the said industry or works;
- (b) *Building* refers to all kinds of structure more or less permanently attached to a piece of land, excluding those which are merely superimposed on the soil;
- (c) *Fair Market Value* refers to the amount reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlalawigan.

Section 2.B.03. Exemption. - The sale, transfer, or other disposition of real property pursuant to Republic Act No. 6657 shall be exempt from this tax.

Section 2.B.04. Time of Payment. - The tax herein imposed shall be paid by the seller, donor, transferor, executor or administrator to the Provincial Treasurer or his deputy within sixty (60) days from the date of the execution of the deed or from the date of the decedent's death.

Section 2.B.05. 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 as the tax due.

Section 2.B.06. 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.

Section 2B.07. Administrative Provisions. -

(a) The Registrar of Deeds of the province shall require the presentation of evidence of payment of this tax before registering any document, instrument or deed transferring real property ownership. The Provincial Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one in place thereof.

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

(c) It shall be the duty of the seller, donor, transferor, executor, or administrator to pay the tax herein imposed within sixty (60) days from the date of the execution of the deed or from the date of the property owner's death.

Section 2.B.08. 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.

ARTICLE C. - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 2.C.01. Imposition of Tax. - There is hereby imposed a tax at the rate of fifty-five percent (55%) of one percent (1%) of the gross annual receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other printed materials of similar nature.

Section 2.C.02. Newly Started Business of Printing and Publication. - The tax for newly-started business of printing and publication shall be five and one-half percent (5.5%) of one percent (1%) of the capital investment.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof as provided in Section 2.C.01 hereof.

Section 2.C.03. Exemption. - The receipts from the printing and/ or publishing of books or other reading materials prescribed by the Department of Education (DepEd) as school texts or references shall be exempt from the tax herein imposed.

Section 2.C.04. Time of Payment. - The tax shall be paid to the Provincial Treasurer or his deputy within the first twenty (20) days of January or of each subsequent quarter, as the case may be.

Section 2.C.05. 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 as the tax due.

Section 2.C.06. 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.

Section 2.C.07. 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.

ARTICLE D. – FRANCHISE TAX

Section 2.D.01. Definition of Franchise. - It is a right or privilege, affected with public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.

Section 2.D.02. Imposition of Tax. - There is hereby imposed a tax at the rate of fifty-five percent (55%) of one percent (1%) on businesses enjoying a franchise based on the gross annual receipts which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial jurisdiction of the province.

Section 2.D.03. Newly-started Business Enjoying a Franchise. - The tax for newly-started business enjoying a franchise shall be five and one-half percent (5.5%) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof as provided in Section 2.D.02 hereof.

In the case of newly-started business, the owner or operator of the same shall pay the corresponding tax prescribed in Section 2.D.02 hereof before the business starts or continues to operate.

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

- (a) If the principal office of the business is located in this province, the paid-up capital stated in the articles of incorporation in the case of a corporation, or in any similar document, in case of other types of business organizations or enterprises, shall be considered as the capital investment;
- (b) Where there is a branch or sales office which commences business operations during the same year as the principal office but which is located outside the province, the paid-up capital referred to above shall be reduced by the amount of the capital investment made for the said branch or sales office which shall be taxable instead by the province or city where it is located;
- (c) Where the newly-started business located in the province is a branch or sales office commencing business operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

Section 2.D.04. Exemption. - Transportation companies or operators of public utility vehicles operating under a “certificate of public convenience” granted by the Land Transportation Franchising and Regulatory Board (LTFRB) are exempted from the provisions of this Article.

Section 2.D.05. *Time of Payment.* - The tax shall be paid to the Provincial Treasurer or his deputy within the first twenty (20) days of January of the ensuing year or of each subsequent quarter as the case may be.

Section 2.D.06. *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 as the tax due.

Section 2.D.07. *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.

Section 2.D.08. *Penalty.* - Any violation of the provisions 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.

ARTICLE E. - TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

Section 2.E.01. *Imposition of Tax.* - There is hereby imposed a tax of ten percent (10%) of the local fair market value to be determined by the Environment and Natural Resources Office of Bulacan based on the prevailing market price per cubic meter or tonnage of the mineral commodity which includes but not limited to marble, limestone, basalt, granite, feldspar, siliceous clay, kaolin, rock phosphate, salt, ordinary earth, escombros/volcanic tuff, sand and gravel, iron ore and other quarry/mineral resources extracted from public lands or from the beds of seas, lakes, rivers, streams, creeks and other public waters within the territorial jurisdiction of the province.

Section 2.E.02. *Time and Place of Payment.* - The tax shall be due and payable to the Provincial Treasurer or his deputy, upon approval by the Provincial Governor of the permit to extract the above mentioned materials and the issuance of the Governor's Permit before materials are taken or removed.

Section 2.E.03. *Surcharge for Late Payment.* - Failure to pay the tax unpaid in this article shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 2.E.04. *Interest on Unpaid Tax.* - In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two (2) percent per month from the due date until the time 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.

Section 2.E.05. *Administrative Provisions.* -

(a) Application for a Governor's Permit to extract sand, gravel and other quarry resources in any part of this province shall be accompanied by an "environmental impact assessment (EIA) and an "environmental clearance certificate" (ECC) from the DENR which shall be filed with the Office of the Governor.

(b) The permittee or licensee is hereby required to submit a monthly report within ten (10) days at the end of each calendar month to the Provincial Treasurer a sworn statement in triplicate copies which shall include information on the quantity of materials extracted, taken by him or his agent; the amount of tax or fees paid; and the selling price, per cubic meter, the names and addresses of persons to whom the same were sold and such other relevant information that may later be required from him.

(c) The Provincial Treasurer shall, within ten (10) days upon receipt of the said tax & the corresponding disbursement voucher from the Provincial Accountant, remit or cause the remittance of the share of the municipality and the barangay where the sand, gravel, or other quarry resources are extracted.

(d) The Provincial Governor, through his department head concerned, shall issue additional rules and regulations for the proper implementation of this Article.

Section 2.E.06. *Distribution of Proceeds.* - The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

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

Section 2.E.07. *Penalty.* - Any violation of the provisions of this articles shall be punished by a fine of not less than one thousand pesos (P1,000.00) nor more than Five Thousand (P5,000.00) or an imprisonment of not less than two months nor more than six (6) months, or both, at the discretion of the court.

ARTICLE F. - PROFESSIONAL TAX

Section 2.F.01. *Imposition of Tax.* - There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination at the rate of Three Hundred Thirty Pesos (P330.00).

Section 2.F.02. *Coverage.* - All professionals who passed the bar examinations, or any board, or other examinations conducted by the Professional Regulation Commission (PRC) and other government agencies shall be subject to the professional tax.

Section 2.F.03. *Exemption.* - Professionals exclusively employed in the government shall be exempt from the payment of this tax.

Section 2.F.04. *Payment of the Tax.* - The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

Section 2.F.05. *Time and Place of Payment.* - The professional tax shall be paid to the Provincial Treasurer or his deputy annually on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

Every person legally authorized to practice his profession shall pay the professional tax to the Provincial Treasurer of Bulacan or his deputy, when he practices his profession in the municipalities of the province or where he maintains his principal office, in case he practices his profession in several places.

Section 2.F.06. 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 as the tax due.

Section 2.F.07. 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.

Section 2.F.08. Administrative Provisions. -

(a) Every person who has paid the corresponding professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, license, or fee for the practice of such profession.

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

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

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

(d) For the purpose of collecting the tax, the Provincial Treasurer or his deputy shall require from such professionals their current annual registration cards issued by competent authority before accepting payment of their professional tax for the current year. The Professional Regulation Commission (PRC) shall likewise require the professionals' presentation of proof of payment of this tax before registration of the professional or renewal of their licenses.

Section 2.F.09. Penalty. - Any violation of the provisions of this articles shall be punished by a fine of not less than one thousand pesos (P1,000.00) nor more than Five Thousand (P5,000.00) or an imprisonment of not less than two months nor more than six (6) months, or both, at the discretion of the court.

ARTICLE G. - AMUSEMENT TAX

Section 2.G.01. Imposition of Tax. - There is hereby imposed an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at the rate of twenty percent (20%) of the gross receipts from admission fees.

Section 2.G.02. Manner of Computing the Tax. - In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the Provincial Treasurer or his deputy before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

Section 2.G.03. Exemptions. - The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempted from the payment of the tax imposed herein but subject to permits and regulatory fees imposed in this Revenue Code.

Section 2.G.04. Time and Manner of Payment. - The tax imposed herein on the gross receipts realized during the month shall be paid to the Provincial Treasurer or his deputy within fifteen (15) days of the succeeding month.

A monthly amusement tax return indicating the gross receipts for the month duly certified by the proprietor, owner, operator, or lessee under oath shall be submitted to the Provincial Treasurer within ten (10) calendar days of the succeeding month before payment of the amusement tax. The Provincial Treasurer or his deputy shall compare the return with the corresponding record of inspectors assigned during the month and verify the correctness of the return before acknowledging the tax payment.

Section 2.G.05. Surcharge for Failure to File or Fraudulent Filing of the Monthly Amusement Tax Return. - Any owner or operator of an amusement place who fails to file the Monthly Amusement Tax Return or who files a fraudulent return shall be subject to a surcharge of fifty percent (50%) of the tax due which shall be in addition to the interest and penalties prescribed in this Article.

Section 2.G.06. 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 as the tax due.

Section 2.G.07. 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.

Section 2.G.08. Distributions of Proceeds of the Tax. - The proceeds from the amusement tax shall be divided equally between the province and the municipality where the amusement place is located.

Section 2.G.09. Administrative Provisions. -

(a) All admission tickets of amusement places subject to the tax imposed in this Article shall be registered with the Provincial Treasurer without charge who shall mark said tickets properly by the word *REGISTERED* and keep a record thereof. The Provincial Treasurer shall likewise issue a certification to the owner, proprietor, operator or lessee to the effect that such quantity, denomination and serial numbers of admission tickets were duly registered with his office. A color scheme and numbering system shall be prescribed by the Provincial Treasurer for control purposes.

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

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

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

Section 2.G.10. Penalty. - Any violation of the provisions of this articles shall be punished by a fine of not less than one thousand pesos (P1,000.00) nor more than Five Thousand (P5,000.00) or an imprisonment of not less than two months nor more than six (6) months, or both, at the discretion of the court.

ARTICLE H. - ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALERS OF, DEALERS OR RETAILERS IN, CERTAIN PRODUCTS

Section 2.H.01. Imposition of Tax. - There is hereby imposed an annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars, and cigarettes, and other products to sales outlets, or consumers, whether directly or indirectly within the province in the amount of Five Hundred Fifty Pesos (P550.00).

----- x

Section 2.H.02. *Time and Place of Payment.* - The tax shall be paid to the Provincial Treasurer or his deputy within the first twenty (20) days of January or in case of those making deliveries to the Province for the first time, at any time thereafter before any delivery of goods is made within the Province.

Section 2.H.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 as the tax due.

Section 2.H.04. *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.

Section 2.H.05. *Administrative Provisions.* -

(a) The Provincial Treasurer shall keep a registry of trucks, vans or vehicles subject to the tax showing the name of the owner or proprietor, name of manager or president in the case of partnership or corporation, address and location of principal office, plate number, certificate of registration number, engine number, sticker number assigned for the year and other information.

(b) The owner or proprietor of the truck, van, or vehicle shall be required to file an application in a prescribed form in three (3) copies showing the needed information with the Provincial Treasurer for processing and approval.

(c) The Provincial Treasurer or his deputy shall collect the taxes and fees, register the vehicle involved and issue the corresponding sticker and the receipt acknowledging payment, date of payment and the amount paid.

(d) The failure of the owner or proprietor of a truck, van or vehicle to pay the taxes and fees required to be paid to the Provincial Treasurer's Office within the proper period required by law or as set by the Sangguniang Panlalawigan and upon timely demand through proper notice indicating the tax liability and appropriate penalties, interest and surcharges by the Provincial Treasurer shall be sufficient ground for the seizure and impounding of the goods and delivery vehicle containing said goods.

Section 2.H.06. *Penalty.* - Any violation of the provisions 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 III - PERMITS AND REGULATORY FEES

ARTICLE A. - GOVERNOR'S PERMIT FEE

Section 3.A.01. *Imposition of Fee.* - There shall be collected on annual fee at the rates provided hereunder for the issuance of a Governor's permit to every person that shall conduct a business, or activity within the Province of Bulacan.

- | | |
|--|------------|
| a) On those engaged in the business of
printing and publication | P 1,000.00 |
|--|------------|

----- x

- | | |
|---|------------|
| b) On business enjoying a franchise | P 1,000.00 |
| c) On proprietors, leases, or operators of amusement places | P 1,500.00 |
| d) On owners or operators of delivery trucks or vans regardless of the number of trucks or vans | P 1,500.00 |

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.

Section 3.A.02. Time of Payment. - The fee imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy upon application for a Governor's permit before any business activity can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

Section 3.A.03. Surcharge for Late Payment. - Payment of fees after the prescribed periods shall subject the offender to a surcharge of twenty five percent 25% of the original amount of fees, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 3.A.04. Interest on Unpaid Fee. - 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 fees is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 3.A.05. 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; and (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 its contents. – 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.

----- x

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 show the name and residence of the applicant, his nationality and marital status, nature of the organization, e.g. whether sole proprietorship, corporation or partnership, etc; location of the business, date of issue and expiration thereof; and other information as may be necessary.

The Provincial Governor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of the corresponding fee of Two Hundred Pesos (P 200.00)

(c) Duration and renewal of permit. – The Governor's permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance thereof unless revoked or surrendered earlier.

The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuity validity only upon renewal thereof and payment of the corresponding fee.

(d) Posting of permit. – Every permittee shall keep his permit posted at all times in his place of business or office or in the absence of any fixed place of business or office he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Provincial Governor, or his duly authorized representative.

(e) Revocation of permit. – When a person doing business or engaging in an activity under the provisions of this ordinance violates any provisions of this Article; refuses to pay an indebtedness or liability to the province; abuses his privilege to do business in the province to the injury of the public morals or peace, or when a place where such business is established is being conducted in a disorderly, or unlawful manner, a nuisance or permitted to be used as resort for disorderly characters, criminals, or women of ill repute, the Provincial Governor may, after investigation, revoke the Governor's permit. Such revocation shall operate to forfeit all sums which may have been paid with respect of said privilege, in addition to the fines and imprisonment that may be imposed by the court for the violation of any provision of this Revenue Code or ordinances governing the establishment and maintenance of business or the conduct of activities and to prohibit and exercise thereof by the person whose privilege is considered revoked until restored by the Sangguniang Panlalawigan.

(f) Expiration of permit upon revocation or surrender. – Every permit shall cease to be in force upon revocation or surrender thereof.

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

Section 3.A.06. Regulatory Provisions. -

(a) *On the business or printing or publication.* – No permit shall be issued to a person engaged in the business of printing or publication unless he presents certification from the authorized representative of the Provincial Governor that all safety requirements in connection with the installation of the printing machines have been complied with.

----- x

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

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

CHAPTER IV - SERVICE FEES

ARTICLE A. *SECRETARY'S FEE, CLEARANCE/CERTIFICATION FEE AND ANNOTATION/CERTIFICATION FEE*

Section 4.A.01. *Imposition of Fees.* - There shall be collected the following fees for the issuances of certificate/clearance, annotation/certification and copies of government records and documents by the Provincial Government Offices of Bulacan, listed below:

A. Provincial Assessor's Office:

1. Certified Xerox/true copies of tax declaration and other assessment records (expenses for Xerox copying to be borne by the requesting party)	50.00
2. Certification of ownership and other kinds of certification	50.00
3. Transfer fee, per transfer of a Tax Declaration	100.00
4. Verification fee, per real property unit	50.00
5. Reclassification fee, per real property unit	100.00
6. Inspection fee per visit or request for re-classification/re-assessment upon request of property owner	200.00
7. Annotation Fee	50.00
8. Others not mentioned above	50.00

B. Provincial Treasurer's Office:

1. Certificate of Posting/Petition	50.00
2. Certificate of Tax Exemption/ Payment of Transfer tax	50.00
3. Tax Clearance	50.00
4. Others not mentioned above	50.00

C. Provincial Secretary's Office:

a. Xeroxed copy of minutes or resolution and other related documents (per page)	10.00
---	-------

D. Provincial Health Office:

1. Certified true copies of any document (per page)	10.00
2. Certificates for insurance clearance	50.00
3. Birth certificate registered	50.00
4. Birth certificate unregistered	50.00

Section 4.A.02. Exemption. - The fee 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 schedule in Section 4.A.01.

Section 4.A.03. Time of Payment. - The fee imposed in this Article shall be paid to the Provincial Treasurer or his deputy at the time of the request, written or otherwise, or before the issuance of a copy of any provincial records or documents are made.

Section 4.A.04. Duty of the Officer Issuing the Copies. - It shall be the duty of the officer-in-charge issuing the copies of the documents, papers and certificates specified in Section 4.A.01 to have the corresponding fees collected and to annotate the number and date of issuance of the official receipt for the payment, as well as the amount paid, at the bottom of the same documents, papers and certificates.

Section 4.A.05. Penalties for Violation, and Effect on Documents, Papers and Certificates Not Duly Issued. - Any officer violating the provisions of this Article shall be fined not less than Five Hundred Pesos (P 500.00) but not more than One Thousand Pesos (P 1,000.00), 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 B. PROVINCIAL AGRICULTURE OFFICE SERVICE FEES

Section 4.B.01. Imposition of Provincial Agriculture Service Fees. - The following schedule of fees is hereby imposed for services rendered by the Provincial Agriculture Office:

(a)	Veterinary Services	Amount of Fee
1)	Animal Health Certificate issued	P 100.00 per certificate
2)	Shipping Permit	
a.	Swine, sheep, goat	P 100.00 per shipment for animals transported between 1 to 10 heads. Additional P 10.00 per animal will be charged in excess of ten (10) heads.
b.	Cattle, carabao	P 100.00 per shipment for animals transported between 1 to 5 heads. Additional P 20.00 per animal will be charged in excess of five (5) heads.

----- x

- c. Poultry, poultry products and by products –
 - c.1 For poultry P 100.00 per shipment will be charged for birds transported between 1 – 200 heads. Additional P 10.00 per 20 birds or a fraction thereof will be charged for additional birds in excess of 200 heads.
 - c.2 Day old chicks P 100.00 per shipment will be charged for chicks transported between 1 – 500. Additional P 10.00 per 50 chicks or a fraction thereof will be charged in excess of 500 heads.
 - c.3 Eggs/balut P 100.00 per shipment will be charged for eggs transported between 1 – 500. Additional P 10.00 per 50 pieces or a fraction thereof will be charged in excess of 500 pieces.
 - c.4 Poultry by products P 150 per shipment will be charged for by products transported between 1 – 1,000 kilos. Additional P15.00 per 100 kilos or a fraction thereof will be charged in excess of 1,000 kilos.
- 3) Yearly registration fees of commercial and semi-commercial pig farms, poultry, quail, cattle, goat farms, boar for hire operators, bull/carabull services operators, dog breeders/stud services operators as follows:
 - a. Commercial {51 sow level and above} P 500.00 per farm plus
and Semi Commercial {20– 0 sow level} P 10.00 per sow level above
pig farms 50.
 - b. Poultry
 - b.1 Layers P 300.00 per layer farm below 300 heads. Additional P1.00 per layer for farms with more than 300 layers.
 - b.2 Broilers P 250.00 per farm with a population of 500 and below. Additional P 0.50 centavos per bird in excess of 500. The computation for broilers will be based on one production cycle only or the average yield per cycle for the previous year.

----- x

- | | | |
|-----|---|--|
| c. | Ducks | P 250.00 per duck farm with a layer population of 500 and below. Additional P 0.50 centavos per layer for farms with a population in excess of 500 layers. |
| d. | Quail | P 300.00 per farm with a layer population of 2,000 heads and below. Additional P 15.00 per 100 heads in excess of 2,000 |
| e. | Cattle | P 300.00 per cattle farm with a population of 20 heads and above. Additional P 15.00 per head will be charged in excess of 20 heads. |
| f. | Boar for hire operators | P 250.00 |
| g. | Bull and carabull for hire operator | P 500.00 |
| h. | Dog breeder or stud services provider | P 500.00 |
| (b) | Plants (Ornamental and Fruit Trees) | |
| | 1) Shipping permits upon transport | P 100.00 per shipment |
| (c) | Laboratory Examinations | |
| | 1) Rabies Examination | |
| | a) Direct Microscopic Examination | P 180.00 per sample |
| | b) Fluorescent Antibody Test | P 200.00 per sample |
| | 2) Bacteriology | |
| | a) Antibiotic Sensitivity Test | P 150.00 per organism |
| | b) Bacterial Isolation and Identification | P 250.00 per organism |
| | c) Water Coliform Count | P 300.00 per sample |
| | d) Fungal Isolation/Identification | P 250.00 per sample |
| | e) Salmonella Isolation in Feeds | P 450.00 per sample |

----- x

- 3) Serology
 - a) Rapid Plate Test
 - a.1 Cattle/swine/dog/carabao
 - a.1.1 Brucella spp. P 150.00 per sample
 - a.1.2 Leptospira spp. P 150.00 per sample
 - a.2 Poultry
 - a.2.1 Mycoplasma Gallisepticum P 150.00 per sample
 - a.2.2 Mycoplasma Synoviae P 150.00 per sample
 - a.2.3 Salmonella pullorum P 150.00 per sample
- 4) Parasitology
 - a) Blood Parasite Examination
 - a.1 Direct Smear P 15.00 per sample
 - a.2 Stained Smear P 25.00 per sample
 - b) Fecalalysis
 - b.1 Flotation P 20.00 per sample
 - b.2 Sedimentation P 20.00 per sample
 - b.3 Larval Culture P 35.00 per sample
- 5) Body Fluids Examination
 - a.) Sperm Count P 100.00 per sample
 - b.) Sperm Motility P 100.00 per sample
- (d) Soils Laboratory
 - 1) Using STK P 60.00 per sample
 - 2) Refilling of STK from the MLGU/
Private individuals P 200.00 per sample

Section 4.B.02. Time and Manner of Payment. - The fee imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy after rendering the service requested or required.

Section 4.B.03. Administrative Provisions. - The Provincial Veterinary Officer shall keep records of the veterinary certificates issued, indicating therein the names of the owners of the animals examined/treated, the date, the purpose for which the examination was made and other data that are important.

ARTICLE C. PROVINCIAL ENGINEER'S OFFICE SERVICE FEES

Section 4.C.01. Imposition of Provincial Engineer's Service Fees. - The following schedule of fees is hereby imposed for services rendered by the Provincial Engineer's Office:

SERVICES	AMOUNT OF FEE
A. SOIL	
1. Grading	P160.00
2. Liquid Limit	100.00
3. Plastic Limit	100.00
4. Shrinkage Limit	120.00
5. Moisture Content	50.00
6. Compaction (Proctor)	470.00
7. Compaction (Modified)	530.00
8. Field Density	310.00
9. Specific Gravity	130.00
10. Unit Weight	
Disturbed Samples	100.00
Undisturbed Samples	100.00
B. AGGREGATES	
1. Grading	P160.00
2. Material Finer than No. 200 Sieve	140.00
3. Unit Weight, Loose and Rodded	120.00
4. Liquid Limit	100.00
5. Plastic Limit	100.00
6. Specific Gravity and Absorption	200.00
7. Absorption	100.00
8. Specific Gravity	110.00
9. Moisture Content	70.00
10. Trial Mix (Concrete design) given cement factor	920.00
11. Trial Mix (Concrete design) given strength	
a) First Trial	880.00
b) Each Extra Trial	680.00
C. CONCRETE AND CEMENT PRODUCTS	
1. Compressive strength of concrete cylinders	
1.6" x 12"	P80.00
2.8" x 16"	100.00
2. Flexural strength of concrete beams	
6" x 6" in cross-section	120.00
3. Compressive strength of hollow blocks	120.00
D. MISCELLANEOUS SERVICES	
1. Concrete core drilling	
a) Rental of equipment per day or fraction	420.00
b) Per core drilled	790.00

----- x

Section 4.C.02. Time and Manner of Payment. - The fees imposed in the preceding Section shall be paid to the Provincial Treasurer or his deputy after rendering the services requested or required.

Section 4.C.03. Administrative Provisions. - The Provincial Engineer shall keep records of the certificate issued, indicating therein the names of the taxpayers, the date and other data that are important.

ARTICLE D. PROVINCIAL HOSPITAL SERVICE FEES

Section 4.D.01. Imposition of Provincial Hospital Service Fees. - The following schedule of fees is hereby imposed for services of facilities rendered by the Bulacan Provincial and District Hospitals:

SERVICES	AMOUNT OF FEE	
	PHO Tertiary	DISTRICT Secondary
A. ROOMS		
1. Charity Service Ward	P 130.00	P 130.00
2. Medicare Ward	400.00	300.00
3. Payward 4 beds	700.00	360.00
4. Semi-private 2 beds	600.00	450.00
5. Private	1,000.00	500.00
6. Suite	1,200.00	
7. ICU	1,000.00	
8. Delivery Room	1,060.00 – 1,350.00	
9. Operating Room		
a) RUV – 30 & below	P 1,060.00	P 670.00
b) RUV – 31 to 80	1,350.00	1,140.00
c) RUV – 81 & above	3,490.00	2,160.00
B. OPD		
Out-patient Services		
1. Consultation OPD Card		
a) New Patient	P 50.00	P 50.00
b) Old Patient (Lost Card)	50.00	50.00
2. Physical Therapy	50.00	50.00
3. Dental – extraction per tooth	150.00	150.00
4. ECG	120.00	120.00
C. SURGICAL MATERIALS		
1. Surgical Gauze	P4.00/pc	P4.00/pc
2. Cotton Balls	1.00/pc	1.00/pc
3. Plaster/Dressing	5.00/pc	5.00/pc
4. Disposable Syringes, any size	7.00/pc	7.00/pc
5. Surgical Blade, any size	12.50/pc	12.50/pc
6. Surgical Gloves	28.00/pair	28.00/pair
7. Cotton 3-0	1.00/pc	1.00/pc

----- x

D. LABORATORY PROCEDURES

1. CBC (Platelet, HGB, HCT)	P 150.00	P 150.00
3. Amylase	210.00	210.00
4. B1, B2	160.00	160.00
5. Blood Typing + Rh factor typing	150.00	150.00
6. BUN	100.00	100.00
7. Cholesterol	150.00	150.00
8. Chloride	150.00	150.00
9. Creatinine	120.00	120.00
10. Cross Matching (Broad Spectrum Compatibility Test)	270.00	270.00
11. CT, BT	100.00	100.00
12. FBS	150.00	150.00
13. RBS	150.00	150.00
14. HBS' Ag(Quali) One Step	200.00	200.00
15. HGB, HCT	80.00	80.00
16. Magnesium	150.00	150.00
17. Occult blood	60.00	60.00
18. OGTT (Oral Glucose Tolerance Test)	350.00	350.00
19. OGCT (Oral Glucose Challenge Test)	150.00	150.00
20. HBsAg (Quantitative)	270.00	270.00
21. Pap Smear	150.00	150.00
22. Peripheral Smear	120.00	120.00
23. Pro-time	400.00	400.00
24. SGOT	150.00	150.00
25. SGPT	150.00	150.00
26. Sodium, Potassium Calcium	150.00	150.00
27. T3, T4 TSH	750.00	750.00
28. TMG	60.00	60.00
29. TPAG	160.00	160.00
30. Triglycerides	150.00	150.00
31. Troponia I	400.00	400.00
32. Uric Acid	100.00	100.00
33. Widal	150.00	150.00
34. Drug Testing	300.00	300.00
35. Hemoglobin Only	50.00	50.00
36. Blood Culture & Sensitivity	300.00	300.00
37. Blood Culture & Sensitivity w/ ARD	1,100.00	1,100.00
38. HEMATOCRIT Count	50.00	50.00
39. WBC – Different Count	50.00	50.00
40. Platelet Count	100.00	100.00
42. Malarial Smear	120.00	120.00
43.ESR(Sedi-Rate) Westergen Techniques	120.00	120.00

----- x

44. Saline Phase	110.00	110.00
46. Clotting Time	50.00	50.00
47. Bleeding Time	50.00	50.00
49. Tryglycides	150.00	150.00
50. LDL	150.00	150.00
51. HDL	150.00	150.00
52. Urinalysis	50.00	50.00
53. Fecalalysis	50.00	50.00
54. Pregnancy Test	150.00	150.00
55. Acid fast specimen sputum	100.00	100.00
56. Gram stain specimen	120.00	120.00
57. Culture and sensitivity specimen (urine, stool aspirate, etc)	260.00	260.00
58. Acid phosphates	100.00	100.00
59. Alkaline phosphates	160.00	110.00
60. Total Protein	100.00	100.00
61. Albumin	100.00	100.00
62. A/C RATIO	100.00	100.00
63. T3	225.00	225.00
64. T4	225.00	225.00
65. HBS ag	150.00	150.00
66. Blood RPR	120.00	120.00
67. FNAB	160.00	160.00
68. ASO	150.00	150.00
69. Hgbaic	250.00	250.00
70. Globulin	100.00	100.00
71. Coomb test	100.00	100.00
72. PTT/APTT	330.00	330.00
73. Troponin I	400.00	400.00
74. Sperm Analysis	200.00	200.00
75. TSH	225.00	225.00
76. Hepa Profile	950.00	950.00
77. Anti HAV	240.00	240.00
78. Water Testing	300.00	300.00
E. X-RAY AND OTHER RADIOLOGIC PROCEDURES		
1. One shot	P150.00	P150.00
2. Extremities APL	300.00	300.00
3. KUB only	150.00	150.00
4. Abdomen PA	150.00	150.00
5. Ribs t-Cage	150.00	150.00
6. Skull APL	300.00	300.00
7. Cervical APL	300.00	300.00
8. Abdomen UP/SVP	300.00	300.00
9. PMJ	150.00	150.00
10. Pelvis	150.00	150.00
11. Scoliosis Series APL	300.00	300.00
12. Ba. Enema	1,050.00	1,050.00
13. Esophagram	450.00	450.00
14. UGIS	1,350.00	1,350.00
15. IVP KUB	1,050.00	1,050.00
16. T-TUBE	450.00	450.00
17. Cystogram	390.00	390.00

----- x

17. Cystogram	390.00	390.00
18. Colonogram	390.00	390.00
19. Chest(adult)	150.00	150.00
20. Chest(pedia)	300.00	300.00
21. Abdomen(adult)	150.00	150.00
22. Abdomen(pedia)	300.00	300.00
23. Fracture	300.00	300.00
24. Lumbo – sacral	300.00	300.00
25. Thoraco – Lumbar	300.00	300.00
26. Leg	240.00	240.00
27. Knee	240.00	240.00
28. Hand AP	240.00	240.00
29. Elbow	240.00	240.00
30. ECG	120.00	120.00
31. 2D ECHO	2,000.00	

F. ULTRASOUND

1. HBT	P480.00	P480.00
2. Liver	220.00	220.00
3. Gall bladder	220.00	220.00
4. Pancreas	220.00	220.00
5. Spleen	220.00	220.00
6. Kidney	220.00	220.00
7. Pelvic	220.00	220.00
8. Breast	480.00	480.00
9. Thyroid	480.00	480.00
10. K.U.B.	590.00	590.00
11. B.P.S.	220.00	220.00
12. Whole Abdomen	980.00	980.00
13. Transvaginal	440.00	440.00

G. AMBULANCE CHARGES

1. Within Bulacan	P 700.00
2. Outside Bulacan	P1,500.00

The above rates shall apply only if the ambulance service is requested by a patient. In case the ambulance is used at the instance of the Provincial or District Hospital, the ambulance service will be rendered free of charge.

H. AFFILIATION FEES

1. Midwifery/Caregivers	P 140/student	P 140/student
2. Nursing students	150/student	150/student
3. Medical Tech. Interns	300/student	300/student

Section 4.D.02. Time and Manner of Payment. - The fee imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy upon application or after the rendering of service requested or required.

Section 4.D.03. Administrative Provisions. -

(a) The fees herein imposed shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention.

(b) For purposes of efficient delivery of goods and services, the classifying of patients/clientele as to "ability to pay" is hereby provided:

Classification:

A – Can pay in full the costs of goods and services to be rendered;

B – Can pay in full the costs of laboratory examination conducted and medicines;

C – Can donate an amount proportionate to the costs of goods/services provided;

D – Full indigent.

(c) The Provincial Social Welfare and Development Officer shall be responsible for the classification of patients as to "ability to pay" for the costs of goods/services rendered. A certificate pertinent thereto shall be issued by him.

(d) Granting Discounts – Heads of the Provincial Hospitals shall be guided by the certificates issued by the PSWDO in determining the discounts to be granted to patients.

(e) The cashiers of the Provincial and District Hospitals shall require the presentation of the said certificates before receiving payments.

(f) Affiliation fees are payable in full upon admission of students to the hospitals owned and operated by the province.

Section 4.D.04. Accrual of Fees. - The fee herein imposed shall accrue to the general fund of the province.

Section 4.D.05. Exemptions. - Residents who are certified by the Provincial Social Welfare and Development Officer as indigent and upon approval by the Provincial Governor or Provincial Administrator may be exempted from the payment of any or all fees in this schedule.

An indigent is one who belongs to a family whose family income is below the poverty threshold established by National Statistics Office.

ARTICLE E. SERVICE FEE FOR HEALTH EXAMINATION

Section 4.E.01. Imposition of Fee. - There will be collected a fee from any person who is given a physical or health examination by the Provincial or District Health Officer, or his duly authorized representative, as follows:

- (1) A fee of fifty pesos (P50.00) shall be collected for:
 - (i) the issuance of a medical certificate that will be used as evidence in court litigation;
 - (ii) the subsequent issuance of the initial medical certificate issued by the Provincial Health Officer;
 - (iii) the issuance of a medical certificate that will be used for school examination, test and similar services.

----- x

- (2) A fee of fifty (50) pesos shall be collected for the issuance of a medical, physical or health examination certificate that shall be used for any legal purpose.

Section 4.E.02. *Time and Manner of Payment.* - The fee imposed in this Article shall be paid to the Provincial Treasurer or his deputy before the examination is made or before the medical certificate is issued.

Section 4.E.03. *Administrative Provisions.* -

(a) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examination have been issued the necessary medical certificates by the Provincial Health Officer.

(b) The Provincial Health Officer shall keep records of physical, health and other medical examinations conducted, and file copies of medical certificates issued.

Section 4.E.04. *Penalty.* - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the court.

ARTICLE F. *SERVICE CHARGE FOR CONTRACT IN GOVERNMENT PROJECT*

Section 4.F.01. *Service Charge.* - There shall be collected from the contracting private party a service charge of one tenth of one percent (1/10 of 1%) of the total consideration of the contract in a government project whether bid or negotiated.

Section 4.F.02. *Time and Manner of Payment.* - The service charge is payable to the Provincial Treasurer or his deputy by the private contracting party upon consummation of the contract.

Section 4.F.03. *Administrative Provisions.* - The Provincial Legal Officer shall prepare the contract to be entered between the Governor and the Contractor of the project, to determine its legality and correctness of information and content.

Section 4.F.04. *Penalty.* - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the court.

CHAPTER V – PROVINCIAL CHARGES

ARTICLE A. – *RENTAL OF REAL PROPERTIES OWNED BY THE PROVINCE*

Section 5.A.01. *Imposition of Fees.* - The following rates of rental fees for the use of real properties of this province shall be collected:

A. RECREATIONAL FACILITIES OF THE BULACAN SPORTS COMPLEX AND THE PROVINCIAL GYMNASIUM

1. Provincial Capitol Gymnasium

----- x

- a) Ordinary Games and Practices
 - a.1 Day Time - P 100.00 per hour (6am – 5pm)
 - a.2 Night Time - P 150.00 per hour (5pm – 6am)

 - b) Tournaments
 - b.1 Day Time - P 200.00 per hour (6am – 5pm)
 - b.2 Night Time - P 300.00 per hour (5pm – 6am)

 - c) Fund Raising - P 7,000.00

 - d) Non-Fund Raising - P 4,000.00

 - e) Sound System - P 2,000.00
2. Bulacan Sports Complex
- a) Swimming Pool
 - a.1 Public Use
 - P 30.00/head (adult)
 - P 20.00/head (children)
 - a.2 School P.E. Classes - P 20.00/head
 - a.3 Reserved for Exclusive Use - P 2,000.00 (8:00 am – 5:00 pm)

 - b) Football – Soccer Field
 - b.1 Students Fee - P 50.00/per hour (practice and training)
 - b.2 School P.E. Classes - P 5.00/student
 - b.3 Private Groups - P 100.00/per hour (practice and ordinary games)

 - c) Track Oval and Athletics
 - c.1 School P.E. Classes and Ordinary Practice - P 5.00/student
 - c.2 Public Use (practice only) - P 10.00/head
 - c.3 Exclusive use
 - P 6,000.00 (Including Grandstand & Football Field) 8:00am – 5:00pm
 - P 8,000.00(Including Grandstand & Football Field) 5:00pm – 12 MN

 - d) Grandstand
 - d.1 Day Rate - P 4,000.00 first 5 hours (P 800.00/succeeding hour)
 - d.2 Night rate - P 6,000.00 first 5 hours (P 1,000.00/succeeding hour)

 - e) Bleacher - P 1,000.00/day

----- x

- f) Tennis Court (Hard Court)
 - f.1. Public Use (8:00 am – 12:00 nn and 1:00 pm – 5:00 pm)
 - Weekdays - P 20.00/half day
 - Weekends and Holidays - P 30.00/half day
 - f.2 School P.E. Classes (Weekdays Only) - P 10.00/student
 - f.3 Exclusive Use (4 courts -8:00 am-5:00 pm) - P 2,000.00

- g) Basketball, Volleyball, Sepak Takraw and Badminton Court
 - g.1 Public Use – Practices and Ordinary Games - P 50.00/per hour
 - g.2 P.E. Classes - P 5.00/student
 - g.3 Tournament – Exclusive Use (8:00 am – 5:00pm)- P 500.00/per court

- h) Rooms Rental
 - h.1 Conference Room with Air Condition - P 700.00 (8:00am-5:00pm)
 - h.2 Conference Room without Air Condition - P 400.00(8:00am-5:00pm)
 - h.3 Sleeping Quarters (8 wooden beds) - P 500.00/day per room

- i) Promo Package (all facilities) - P 10,000.00/day

B. BUILDINGS

- 1. Bulacan Storage P 100/sq.m.

- 2. Capitol Warehouse P 100/sq.m.

- 3. Panlalawigang Kainan
 - a) Ground Floor P 350/sq.m.
 - b) Second Floor 300/sq.m.
 - c) Xerox Copy 600/mo.

- 4. Bulacan Commercial Building
 - a) Building A
 - a.1 Ground Floor P 350/sq.m.
 - a.2 Second Floor 300/sq.m.

 - b) Building B
 - b.1 Ground Floor P 450/sq.m.
 - b.2 Second Floor 350/sq.m.

- 5. Hiyas ng Bulacan Convention Center
 - a) Offices
 - a.1 Ground Floor P 450/sq.m.
 - a.2 Second Floor 350/sq.m.

----- x

b) Facilities

b.1	Restaurant	P 45,000/mo.
b.2	Small Conference Room	1,500/day
b.3	Big Conference Room	2,500/day
b.4	Suite Room	2,500/day
b.5	Dormitory	4,000/day
b.6	Pavilion	6,000/day

6. Bulacan Trade House P 180/sq.m.

7. Slaughter House P 200,000/mo.

8. Mini-Stall P 1,200/mo.

C. LANDS

1. Capitol Compound P 260/sq.m.

2. Ornamental Garden

a) Tabang P 3.00/sq.m.

b) Bulihan 3.00/sq.m.

Section 5.A.02. Time and Manner of Payment. -

(a) Recreational Facilities of the Bulacan Sports Complex, Provincial Gymnasium and the Meycauayan Sports Complex - The fees imposed in this Article on recreational facilities shall be paid to the Provincial Treasurer or his deputy upon admission to the recreation places.

(b) Buildings -

b.1 The monthly rental fee imposed in this Article on provincial buildings shall be paid to the Provincial Treasurer or his deputy within five (5) days after the end of each month.

b.2 Hiyas ng Bulacan Convention Center - the rental fee per hour imposed in this Article for the use of these facilities, Small Conference Room, Big Conference Room, Suite Room, Dormitory and Pavilion of the Hiyas ng Bulacan Convention Center shall be paid to the Provincial Treasurer or his deputy within the day of its use.

(c) Lands - the rental fee imposed in this Article on lands owned by the province shall be paid to the Provincial Treasurer or his deputy within five (5) days after the end of each month.

Section 5.A.03. Surcharge for Late Payment. - Payment of fees after the prescribed periods shall subject the offender to surcharge of twenty five percent 25% of the original amount of fees, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 5.A.04. Interest on Unpaid Fee. - 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 fees is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 5.A.05. Administrative Provisions. -

(a) The Provincial Treasurer shall, in consultation with the Provincial Youth and Sports Development Office (PYSDO), promulgate and recommend the necessary rules and regulations for approval of the Provincial Governor to implement the provisions of this Article.

(b) The use of any facilities of the Sports Complex, Gymnasium and Meycauayan Sports Complex before and after office hours will be charged an additional fee of:

- 1) Practice, Work outs, Training, Official game
Day - P100/hour
Night - P150/hour

2) P 50.00/hour for the honorarium of each Service Attendant who may be assigned thereat.

(c) Buildings and Lots - Upon signing/approval of the lease contract the lessee shall pay to the Provincial Treasurer or his deputy the following:

- Two (2) months deposit
- One (1) month advance payment

(d) Lands and Buildings:

1) The lease contract period shall not exceed:

- for residential lots - five (5) years
- for lots use for eatery, refreshment, canteen or similar establishment - one (1) year
- for lots and buildings use for educational, industrial and commercial purposes - ten (10) years
- for spaces at the capitol building and Hiyas ng Bulacan Convention Center - one (1) year

2) The areas or spaces subject to lease contract shall not exceed:

- for a residential lot - 180 sq. m.
- for a lot used for eatery canteen etc. - 50 sq. m.
- for a lot use for commercial or industrial purpose - 500 sq. m.

3) The provincial government reserves the right to revoke or cancel the lease contract for violation of any part or portion thereof or for any other justifiable reason or cause.

4) The rental of lands and buildings is subject to ten percent (10%) increase annually.

5) Additional rental fee for the use of audio visual room and convention hall of the Hiyas ng Bulacan Convention Center shall be P500.00 per hour in excess of four (4) hours.

6) Failure of the lessee to pay the fee/s including surcharges and interest for three (3) consecutive months shall be sufficient ground for the termination of the contract.

----- x

7) Existing contracts shall not be sooner terminated, cancelled or revoked. The Provincial Treasurer or his deputy shall keep an updated list of all persons natural or juridical, occupying government owned lots, buildings and spaces.

Section 5.A.06. Penalty. - Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P 5,000.00) or imprisonment of not less than One (1) month nor more than six (6) months, or both, at the discretion of the court.

**ARTICLE B. - FEES FOR THE USE OF PROVINCIAL LIBRARY,
MUSEUM AND AUDITORIUM**

Section 5.B.01. Imposition of fees. - The following schedule of fees is hereby imposed for the use of the facilities of Provincial Library, Museum and Auditorium:

A. PROVINCIAL LIBRARY

1.	Library Card	Amount of Fee
	a) New Member	- P 30.00/yr.(All types of customers)
	b) Renewal	- P 15.00/yr.(All types of customers)
2.	Overdue Fines	
	a) Special Customers (PGB employees and children)	- P 30.00/day
	b) Public (OSY, Professionals, Senior Citizen, etc.)	- P 20.00/day
	c) Students (Elementary, Secondary, College)	- P 10.00/day
3.	E-Library Fees	
	a) Internet Surfing/Downloading/E-mailing	Minimum P 10.00 P 15.00/hr
	b) Printing	
	b.1. Colored:	
	Long Plain Text	- P 7.00/page
	Short Plain Text	- P 6.00/page
	Long Graphics	- P 17.00/page
	Short Graphics	- P 15.00/page
	b.2 Black:	
	Long Plain Text	- P 5.00/page
	Short Plain Text	- P 4.00/page
	Long Graphics	- P 17.00/page
	Short Graphics	- P 15.00/page
	c) Scanning	- P 10.00/document
	d) CD Burning	- P 35.00

----- x

B. MUSEUM

- a) Entrance Fee
 - P 20.00/students
 - P 30.00/non-students
 - P 50.00/foreigners/tourist
- b) Tour agencies shall be charged with 15% service fee.

C. AUDITORIUM

- a) Venue - P 5,000.00/day
- b) Technical Equipment - P 10,000.00/day

Section 5.B.02. *Time and Manner of Payment.* - The fees imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy upon issuance of application for the library card and use of the facilities of the Provincial Library/Museum/Auditorium.

Section 5.B.03 *Administrative Provisions.* -

- (a) The Provincial Librarian shall keep record of all applications/issuances of Provincial Library Cards (Original & Renewal), issued during a year.
- (b) Provincial Library Cards should be renewed yearly.
- (c) Non returning of borrowed books on the scheduled date is subject to fines prescribed under Section 5.B.01 {A (2)}.
- (d) Three (3) consecutive commissions of the act of non-returning of borrowed books on schedule dates, shall be sufficient ground for cancellation of library cards issued.

Section 5.B.04. *Penalties.* - Any violation of the provisions of this Article shall be punished a fine of not less than one thousand pesos (P 1,000) or an imprisonment of not less than two (2) months or both at the discretion of the court.

CHAPTER VI – GOVERNOR’S PERMIT, ACCREDITATION, FEES AND CHARGES ON BUSINESS OR TRADE ACTIVITY RELATED TO ENVIRONMENT AND NATURAL RESOURCES

ARTICLE A. – GOVERNOR’S PERMIT AND FEE ON EXTRACTION OF SAND AND GRAVEL AND OTHER QUARRY/MINERAL RESOURCES

Section 6.A.01. *Definition of Terms.* - Unless otherwise specified, the following term and phrases used in this article shall have the corresponding meaning:

- (a) *Boulders* are fragments of rock which are retained on a 75mm (3 inches) U.S. standard mesh sieve;
- (b) *Development* refers to steps necessarily taken to reach an ore body or quarry resources so that it can be mined;

----- x

- (c) *Direct Permission* is the act of giving written permission by the land owner and/or barangay official to any person conducting illegal quarrying activities;
- (d) *ENRO* refers to the Environment and Natural Resources Office;
- (e) *Exploitation* means the extraction and utilization of mineral deposits and quarry resources;
- (f) *Exploration* is the examination and investigation of lands supposed to contain valuable minerals by drilling, treching shaft sinking, tunneling test pitting and other means for the purpose of probing the presence of mineral deposits and quarry resources and the extent thereof;
- (g) *Extraction* is the act or process of taking, excavating and removing;
- (h) *Foreshore* is the area offshore beyond 100 meters from the water mark at the mean low tide extending seaward or lakeward;
- (i) *Governor* means the Governor of Bulacan;
- (j) *Gravel* refers to particles of rock passing 75 sieve;
- (k) *Indirect Permission by the Landowner* is the act of receiving of any monetary consideration by the landowner or his/her representatives from any person conducting illegal quarrying activities in exchange for such permission;
- (l) *Mining or to Mine* means to extract, remove, utilize quarry resources and include operations necessary for the purpose;
- (m) *Ordinary Earth* refers to ordinary soil (lupa);
- (n) *Permittee* is one to whom a permit is issued under these regulations;
- (o) *Permit to Quarry* shall mean the right to extract, remove and dispose of all quarry resources found on or underneath the surface of privately owned lands or public lands;
- (p) *Priority Rights* shall mean the right given to an individual or corporation who is first to file and had already complied with all the requirements in the application;
- (q) *Private Lands* shall mean the ownership of titled property. (A property with tax declaration and approved plan shall not be considered as private land);
- (r) *Project Study* states, among others, the nature and kind of the materials applied for, production rate equipment (loader and backhoe) and other machineries to be used, estimated volume of deposit, financial scheme, marketing, technical personnel, operation and rehabilitation plans and the economic feasibility of the proposed operations;
- (s) *Provincial ENRO* means the Provincial Environment and Natural Resources Officer;

----- x

(t) *Public Waters* shall mean bodies of waters belonging to the public domain such as but not limited to seas, bays, lakes, ponds, creeks, streams, rivers, and swamps;

(u) *Puka* refers to portions of shell that are sometimes found mixed with sand and gravel;

(v) *Qualified Person* means a Filipino citizen of legal age and with technical and financial capacity to mine or a corporation or partnership registered with the Securities and Exchange Commission at least 60% of the capital of which is owned by Filipino citizens;

(w) *Quarry resources* means any common stone, or other common mineral substances as, andesite, basalt, conglomerate, coral, sand, diatomaceous earth, diorite, decorative stones, gabbro, granite, limestone, marble, marl, red burning clays for potteries and bricks, rhyolite, rock phosphate, sandstone, serpentine, shale, tuff, volcanic cinders, volcanic glass and kaolin;

(x) *Regulations* means the rules and administrative orders promulgated by the Governor to implement the provisions of the provincial resolutions or issued by the Provincial ENRO as to such matters as maybe delegated to him by the Governor;

(y) *Riverbed* – bed or creeks, streams, barroks, etc. refers to the ground covered by water during its highest flood without causing inundation;

(z) *Sand* refers to particles of rock passing 2mm sieve;

(aa) *Treasurer* refers to the City or Provincial Treasurer.

Section 6.A.02. Imposition of Fee. - There is hereby imposed a fee for the issuance of Governor's Permit to every person, natural or juridical, who shall conduct a business or trade activity which is environment and natural resources related.

Extraction of Sand, Gravel and Other Quarry/Mineral Resources

- (a) Regular Permit/Small-Scale - P 1,000.00 plus P20.00 (PD 1856 as amended)
Mining Permit
- (b) Special Permit/ - P 500.00 plus P20.00 (PD 1856 as amended)
Gratuitous Permit

Section 6.A.03. Time and Manner of Payment. - The fee imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy upon application for a permit, Governor's accreditation, Governor's Clearance before any quarry/business activity can be lawfully begun or pursued. For business activity, payment for the renewal shall be within the first twenty (20) days of January of each year. For quarry/mining activity, the payment shall be upon filing of renewal thereof.

Section 6.A.04. Administrative Provisions. -

(a) Application for permit to quarry shall be filed only with the Provincial Environment and Natural Resources Officer using the prescribed form together with the required filing fee: *Provided*, that all such applications shall be forwarded to the Governor for approval.

----- x

(1) *Applicants for Permit to Quarry.* – An applicant for permit to quarry shall possess the following qualifications:

(1.1) In case of individual, he should be of legal age and a citizen of the Philippines. In the case of married woman, she should state in her application the name and citizenship of her husband, whose written marital consent should accompany the application unless it can be shown by her affidavit, supported by two (2) disinterested witnesses, that good and sufficient causes, satisfactory to the Provincial ENRO, exist that such consent is not legally necessary and/or can be dispensed with.

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

(2) *Filing, Processing and Evaluation of Application and Issuance of Permit to Quarry.* – After the required application and verification fees have been paid to the Provincial Treasurer and the mandatory requirements thereof have been fully complied with and found to be in order and the application for permit to quarry/mine shall have been processed and properly evaluated, the Governor shall issue the permit to quarry on the prescribed form.

(3) *Survey of Area Applied for Permit.* – No application or permit to quarry shall be approved unless the area covered thereby has been surveyed: *Provided*, that if the area applied for has already been the subject of any public, private or mineral land survey, it need not be surveyed again.

If the area applied for or any portion thereof has been the subject of a public, private or mineral land survey, the applicant shall submit together with his application one (1) white print copy of the approved survey plan duly certified by the agency concerned or two (2) white print copies of the survey plan, duly certified, as a true and correct copy of survey plan by a geodetic engineer deputized by the Provincial ENRO and the technical description of the area duly certified by the agency concerned: *Provided*, that in lieu of the aforesaid technical description of the area duly certified by the agency concerned, a xerox copy of the certificate of title of the land shall suffice if it contains the technical description of said land: *Provided, further, That* even if only a portion of the surveyed area covered by the approved survey, in which case, it shall be sufficient if the application is accompanied by two (2) copies of the approved survey plan showing the portion of the area being applied for and the computation sheet of the said area: *Provided, finally, That* if the area applied for overlaps or encroaches upon existing mining rights, an application for survey order shall be filed within thirty (30) days after receipt of notice of conflict, the limitation of thirty (30) days within which to do so to the contrary notwithstanding.

(4) *Documentation to Accompany Application for Survey.* – The application shall be accompanied by:

(4.1) The required filing fee of P 100.00 per hectare;

----- x

(4.2) Five (5) copies of the application for permit to quarry;

(4.3) Pertinent documents such as deed of assignment and power of attorney duly registered with the Provincial ENRO, and in the case of partnership or incorporation, duly certified by the Securities and Exchange Commission;

(4.4) A duly notarized survey service contract executed by and between the applicant and the authorized geodetic engineer which shall stipulate, among others, the following:

(4.4.1) The name of the contracting parties;

(4.4.2) The assigned number and date of filing of the Permit to Quarry application and location of the area sought to be surveyed;

(4.4.3) The consideration or contract price and mode of payment of the same.

(4.5) Affidavit of the proposed deputy geodetic engineer presenting that he can execute the survey of the claims and submit the same within the period prescribed by the executive order or provincial resolution unless prevented by *force majeure*, and admitting payment by the applicant of not less than 20% nor more than 50% of the agreed professional fee paid in advance in consideration of such representation;

(4.6) A surety bond filed by the deputy geodetic engineer in the amount of P 100.00 per hectare but not less than P 500.00 per application for survey which bond shall be approved by the Provincial ENRO and be subject to forfeiture to execute the survey and/or comply with his obligation under these regulations.

(5) *Specific Conditions Under Which Permit May Issue.* – Permit for the exploitation to quarry resources shall be issued subject, among others, to the following terms and conditions:

(5.1) The permit shall be for the exclusive use of the permittee only.

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

(5.3) The area applied for shall not be more than five (5) hectares for an individual and twenty (20) for a corporation in any one province the boundaries of which shall be established with prominent marks on the ground. However, a corporation may apply for four (4) permits depending on their financial and technical capability.

(5.4) The permittee shall file with the Provincial ENRO a sworn statement of the quantity of materials removed or extracted under the permit.

(5.5) The applicant has not violated any ordinance or regulation governing permits granted;

(5.6) The applicant has no unpaid quarry tax obligations, has no unsettled mine/quarry-related fines/penalties, has not been charged or no pending case in any court related to illegal quarry/mining activities and other unsettled financial obligations to the Provincial Government of Bulacan.

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

(6) *Duration of Permit.* –

(6.1) *Permit to Quarry Permit to Mine* - The permit shall be for a term of one (1) year from the date of issuance, renewable for one or more terms but in no case shall the total exceed twenty-five (25) years. Permit to mine shall be issued for small-scale extraction of metallic minerals in the province, and shall be governed by the same rules and processing procedures as prescribed for Permit to Quarry. The right of the permittee to apply for the renewal of his permit shall be given top priority. Provided, that the application for renewal shall be filed before the expiration date of the permit and the permittee has complied with the mandatory requirements and shall not have been charged or found guilty of any violation of the Executive Order or Provincial Ordinance and these Regulations.

Pending the issuance of a permit to quarry, a special permit may be granted to an applicant to extract quarry/mineral resources for test and experimental purpose in such quantity as the Provincial ENRO may determine.

(6.2) *Commercial Sand and gravel Permit* - This permit shall have a term of one (1) year, renewable for a like period but not to exceed a total term of twenty-five (25) years.

(6.3) *Industrial Sand and Gravel Quarry Permit* - This permit shall have a term of five (5) years, renewable for a like period but not to exceed a total term of twenty-five (25) years.

(6.4) *Special Permit* - This permit maybe issued for a maximum period of ninety (90) days, and maybe renewed for a similar period depending on the specific volume of materials to be extracted or removed, subject, however, to the payment of monthly verification fees.

----- x

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

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

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

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

(10) *Verification of Area Applied For.* – Prior to the acceptance of the application for permit to quarry, the mining claims covered thereby shall be verified in the field by a licensed geologist and licensed geodetic engineer duly designated by the Provincial ENRO after payment of the required verification fee in the amount of P 3,000.00 to confirm if the claims are mineralized, surveyed and duly monumented. Within five (5) days from the date of completion of verification the geologist and geodetic engineer shall each submit their respective findings in quintuplicate to the Provincial ENRO.

(11) *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 (P 20,000.00) shall be posted by the applicant with a surety acceptable to the Provincial ENRO.

(12) *Specific Requirements for the Issuance of Commercial, Foreshore, Gratuitous and Special Permits.* -

(12.1) Commercial Permits. - A commercial permit covering an area of not more than five (5) hectares for an individual and twenty (20) hectares for a partnership/corporation shall be issued for the removal of sand and gravel and other loose or unconsolidated materials.

(12.1.1) The application for commercial permit shall be supported by the following documents:

(12.1.1.1) Plan of the area duly surveyed by transit and tape by a deputized geodetic engineer of the Bureau;

(12.1.1.2) Clearances from the government agencies concerned that may be affected by the operation, or written permission from the owner of the area applied for;

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

(12.1.1.4) Project Description Outline;

(12.1.1.5) Bureau of Land certification as to whether the area is public or private property;

(12.1.1.6) Clearance from the local chief executive of the city/municipality and barangay who has the jurisdiction over the area stating, among others, that they interpose no objection over the proposed quarry/mining activity and that the concerned constituents/sectors were all consulted;

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

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

(12.1.2) 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 (P 10,000.00) per hectare with a surety acceptable to the Governor and to the terms and conditions provided therein.

(12.2) Foreshore Permit. - A foreshore permit is issued covering an offshore area beyond one hundred (100) meters from the watermarks at the mean low tide extending seaward or lakeward 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.

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

(12.2.2) 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.

(12.2.3) Surety Bond. – To guarantee compliance with the terms and conditions stated in the permit, a surety bond in the amount of Fifty Thousand Pesos (P 50,000.00) shall be posted by the applicant with a surety acceptable to the Governor or his deputies.

(12.3) Gratuitous Permit

A. Government Gratuitous Permit. - Privilege Granted to Government Offices and Instrumentalities. – The conditions, limitations and/or requirements prescribed in his order may be suspended or dispensed with by the Governor, the ENRO or his deputy in cases of gratuitous permits granted to government offices/entities, or instrumentalities in need of materials for infrastructure projects, for public use or other purposes.

(12.3.1) Conditions and Limitations. – A gratuitous permit may be issued under the following conditions:

(12.3.1.1) that the period of the grant shall be coterminous with the duration of the project (construction stage) but not to exceed one (1) year or unless otherwise amended, the permit shall *ipso facto* terminate after the whole quantity and kind of materials specified therein have been removed or taken;

(12.3.1.2) that the applicant shall submit a project proposal where the materials to be taken shall be used and the estimated volume needed;

(12.3.1.3) 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;

(12.3.1.4) that the materials authorized to be removed shall be strictly for infrastructure projects of the applicant (government offices, entities or instrumentalities) in need of materials and in no case shall the same be disposed of commercially, otherwise, the person responsible therefor shall be liable for prosecution under appropriate laws;

(12.3.1.5) that the permittee shall submit to the ENRO a monthly report in the prescribed form, copy furnished the Governor and Provincial Treasurer of the province, and

(12.3.1.6) in exceptional cases, more than one (1) permit may be granted to the applicant depending upon the volume of materials needed, project proposal proximity, size and other factors.

(12.3.1.7) The permit/permit area can be inspected and examined at all times by the Provincial Governor or the Provincial ENRO; and

(12.3.1.8) in exceptional cases, more than one (1) permit may be granted to the applicant depending upon the volume of materials needed as contained in the project proposal, proximity and other acceptable factors.

B. Private Gratuitous Permit. - Any landowner may apply for a Private Gratuitous Permit with the Provincial Governor through the Provincial ENRO for the extraction, removal and utilization of quarry, sand and gravel or loose/unconsolidated materials from his/her land for a non-renewable period of sixty (60) calendar days: *Provided, That* there is adequate proof of ownership and that the materials shall be for personal use.

(12.3.1) Conditions and Limitations. – A private gratuitous permit may be issued under the following conditions:

(12.3.1.1) that the period of the grant shall be coterminous with the duration of the project (*construction stage*) but not to exceed one (1) year;

(12.3.1.2) that the applicant shall submit a project proposal stating where the materials to be taken shall be used and the estimated volume needed;

(12.3.1.3) that the materials authorized to be removed shall be strictly for the personal use of the applicant in need of materials and in no case shall the same be disposed of commercially, otherwise, person responsible thereof shall be liable for prosecution under appropriate laws;

(12.3.1.4) that the permittee shall submit to the ENRO a monthly report in the prescribed form, copy furnished the Governor and Provincial Treasurer of the province, and

(12.4) Special Permit. - A special permit shall be issued to extract/remove specific volume of ordinary earth or sand and gravel or other quarry materials/mineral resources from a parcel of land in order to enhance its productive conditions or for personal use.

A special permit may be issued also to a regular permit applicant whose permit application is pending approval by the Governor

(12.4.1) The application for special permit shall be supported by the following requirements:

(12.4.1.1) survey plan/sketch plan of the area applied for;

(12.4.1.2) clearance from the local chief executive of the city/municipality and barangay who has jurisdiction over the area stating, among others, that they interpose no objection over the proposed land enhancement project and that the concerned constituents/sectors were all consulted;

(12.4.1.3) written consent from the land owner/waiver of the claimant;

(12.4.1.4) certified true copy of the land title;

(12.4.1.5) a notarized Site Development Plan to include an estimate of the volume to be removed/extracted from the area, timetable of activities, etc. and using the format prescribed by the Provincial ENRO.

(12.4.2) Conditions. – A special permit shall be issued under the following conditions:

(12.4.2.1) the removal or extraction of ordinary earth, sand and gravel and other quarry materials/mineral resources under the permit shall be confined within the area applied for;

(12.4.2.2) the transport of extracted earth or sand and gravel materials shall be subject to the provisions of DENR AD #20 s. 1971 and Section 130 of R.A.7160 and applicable provincial ordinances;

(12.4.2.3) the permittee shall assume full responsibility and shall be liable for any untoward damage to private and/or public property that may be occasioned by the extraction or operation under the permit;

(12.4.2.4) the special permit may be issued from a maximum period of ninety (90) days, and may be renewed for a similar period depending on the specific volume of materials to be extracted or removed, subject, however, to the payment of monthly verification fees;

(12.4.2.5) the permit may be suspended or revoked at any time by the Provincial ENRO when in his opinion, public interest so requires or upon failure of the permittee to comply with the terms and conditions stated in the permit or upon violation of any provision of applicable provincial ordinances;

(12.4.2.6) the applicant has not violated any ordinance or regulation governing permits granted;

(12.4.2.7) the applicant has no unpaid quarry tax obligations, has no unsettled mine/quarry-related fines/penalties, has not been charged or has no pending case in any court related to illegal quarry/mining activities and other unsettled financial obligations to the Provincial Government of Bulacan.

(13) *Specific Conditions for the Issue of a Commercial, Foreshore, Gratuitous and Special Permit.* – Permits for the exploitation of quarry resources shall be issued subject, among others, to the following terms and conditions:

- (13.1) The permit shall be for the exclusive use of the permittee only;
- (13.2) The permittee shall file with the Provincial ENRO a sworn statement of the quantity of materials removed or extracted under the permit;
- (13.3) The permit shall be made available at all times for the inspection and examination by the representative of the Governor or the Provincial ENRO;
- (13.4) The removal or taking of quarry resources under the permit shall be confined within the area specified therein, the boundaries of which have been well established according to survey rules and regulations;
- (13.5) The permittee shall assume full responsibility relative to the operation, and all liabilities for any damage to private and/or public property that may be occasioned by the operation or extraction under the permit;
- (13.6) The permit may be suspended, or revoked at any time by the Provincial Governor when, in his opinion, public interest so requires or upon failure of the permittee to comply with the terms and conditions in the permit or for ecological reasons or for any violation of applicable laws and provincial ordinances;
- (13.7) The permit shall be inoperative over areas covered by existing quarry permits;
- (13.8) No extraction or removal shall be allowed within the distance of one (1) kilometer from the boundaries of reservoirs established for public water supply and any private or public works or structures unless the prior clearance from the agency or owner concerned is obtained.

(14) *Delivery Receipts; Requirements, Penalty.* – The permittee shall, at all times, issue to truck drivers engaged in hauling sand, gravel, marble and other quarry resources from the permit area, delivery receipt for every trip duly issued by the Provincial ENRO in the prescribed form for the purpose of inspection by the duly authorized representatives of the Governor or his deputies. The original shall be issued to and carried by the truck drivers which shall be showed upon demand. The duplicate copy shall be attached to the quarterly report to be accomplished by the permittee and the triplicate copy shall be kept by the permittee and made available at all times for inspection by proper authorities.

The absence of a delivery receipt shall be considered *prima facie* evidence of illegal quarrying/mining and shall be cause for the confiscation/seizure of the quarry/mineral products and the tools and equipment including conveyance used in the commission of the offense in favor of the government. Truck drivers and haulers of marble, sand, gravel and other quarry/mineral materials who fail to present the required delivery receipts upon demand shall pay a fine in the amount of Five Thousand Pesos (P 5,000.00) plus confiscation of the quarry materials/mineral resources on board. Failure to pay the fine shall be sufficient cause for the impounding of the materials and vehicles/conveyances.

(15) *Unlawful Acts; Revocation of Permit.* -

A. The following shall constitute unlawful acts under this article:

(15.1) Any extraction and removal or sale of marble, sand, gravel and other quarry/mineral resources from its source without an existing valid permit;

(15.2) Any extraction and removal of marble, sand, gravel and other quarry/mineral resources in excess of the allowed quantity/volume/tonnage specified in the permit;

(15.3) Any extraction and removal of marble, sand, gravel and other quarry/mineral resources outside the permit area;

(15.4) Any hauling/shipment/transportation of marble, sand, gravel and other quarry/mineral resources without the appropriate/valid delivery receipts/transport slips; and

(15.5) Any hauling/shipment/transportation of marble, sand, gravel and other quarry/mineral resources with expired/altered/tampered delivery receipts/transport slips;

(15.6) Any hauling/shipment/transportation of processed mineral/mineral by-products without the required valid transport slip or carrying an expired/altered/ tampered transport slip;

(15.7) Recycling/tampering of used delivery receipts/transport slips.

(15.8) Any buying and/or receiving of the extracted/removed quarry/mineral resources without the required appropriate/valid delivery receipts/transport slip;

(15.9) Any buying/selling or misuse of delivery receipts/transport slip;

(15.10) The volume or weight/tonnage of quarry/mineral resources on board or carried by the hauling vehicle is more than the volume/ weight/tonnage indicated on the delivery receipt/transport slip;

(15.11) Any processor, trader, hauler, dealer, or retailer found to possess the quarry/mineral/mineral products and by-products without the required Governor's Accreditation;

----- x

(15.12) Any collection of whatever fees for the use of the road, private or public, without the prior accreditation from the ENRO;

(15.13) Any person who refuses, obstructs or hampers lawful inspections of the quarry/mining areas, stockpile or any premises where quarry/mineral/mineral products and by-products are being stored, stockpiled or dumped; and

(15.14) Persons or firms who are continuously operating and hauling quarry resources without permit, despite Cease and Desist Order shall be liable/charged for with "Theft of Minerals" and the provisions of Sec. 53 and 103 of Republic Act No. 7942 are hereby adopted.

B. *Revocation/Suspension of permits.* - After due notice and hearing, the Governor may suspend or revoke any existing and valid permit on any of the following grounds:

(15.1) if the quarry/mining operation inflicted serious damage to the environment like destruction of foundation of bridges, roads, public buildings or private residence or properties;

(15.2) non-compliance with, or violation of any provisions of existing laws and ordinances and/or permit conditions;

(15.3) false or inaccurate information in the application for permit that led to the issuance of the permit;

(15.4) refusal to allow lawful inspection;

(15.5) refusal to pay an indebtedness or liability to the province; and

(15.6) abuse of privilege to do business in the province or business is being conducted in a disorderly and unlawful manner.

Such revocation shall operate to forfeit all sums which may have been paid with respect to said privilege, in addition to the fines and imprisonment that may be imposed by the court for the violation of any provision of applicable laws and provincial ordinances. Every permit shall cease to be in force upon revocation thereof.

(16) *Fines and Penalties* - Any violation or non-compliance with the provisions of this Article shall subject the offender/ violator to payment of fines and penalties provided hereunder without prejudice to confiscation of conveyance and equipment used in the perpetration of the illegal activity after three convictions in the same offense by the same person.

1) Illegal Transport of Quarry/ Mineral resources or failure to carry delivery receipt/ transport slip or carrying tampered/ altered/expired DR/TS imposable against the owner and driver of the apprehended trucks	P 5,000.00 fine per vehicle plus payment of corresponding tax and/or impounding of the apprehended vehicle and materials to be released only upon payment of the required amount to Provincial Treasurer without prejudice to filing of appropriate charges in court against the driver and the owner of the truck apprehended.
---	---

----- x

- | | |
|--|--|
| 2) Extraction of Quarry/Mineral resources outside the Permit Area | P 5,000.00 per violation plus payment of corresponding tax and/or seizure/confiscation of materials, tools and equipment used in the commission of the offense in favor of the government without prejudice to the filing of appropriate charges in court and revocation of permit. |
| 3) Buying/Selling of illegally-sourced quarry/mineral resources | P 5,000.00 per violation plus payment of tax due on the subject mineral/quarry materials and/or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the court |
| 4) Over extraction (based on volume and type of material computed on actual) | P 5,000.00 plus payment of corresponding tax without prejudice to filing of appropriate charges and revocation of permit. |
| 5) Any buying/selling/recycling/misuse of delivery receipts/transport slips | P 5,000.00 fine per violation plus payment of corresponding tax and/or impounding of the apprehended vehicle and seizure/confiscation of materials to be released only upon payment of the required amount to the Provincial Treasurer without prejudice to the revocation of the permit and filing of appropriate charges in court against the driver and the owner of the truck apprehended. |
| 6) Any processor, trader, hauler, dealer, or retailer found to possess or transporting quarry/mineral/mineral products and by-products without the required Governor's accreditation | P 5,000.00 fine per violation plus payment of corresponding quarry tax and/or seizure/ confiscation of quarry/mineral products and by-products and and impounding of apprehended hauling vehicle or |

- | | |
|---|--|
| | closure of processing plant without prejudice to filing of appropriate charges in court and/or recommendation to the LTO of of the non-renewal of the vehicle's registration and non- renewal of the driver's license. The fines imposed hereof shall also mean the payment of the processor, trader, hauler, dealer of the required accreditation fee for the current year. |
| 7) Any transportation of processed mineral/mineral products/by-products without the required valid transport slip or carrying an expired/altered/ tampered transport slip; | P5,000.00 fine per violation plus payment of quarry tax due and/or seizure of vehicle without prejudice to the filing of appropriate charges in court and recommendation to the LTO of non-renewal of vehicle's registration and non-renewal of the driver's license |
| 8) Any collection of whatever fees for the use of the road, private or public without the prior accreditation from the ENRO. | P 5,000.00 fine per violation without prejudice to the filing of appropriate charges in court. |
| 9) Any person who refuses, obstructs or hampers lawful inspections inspections of the quarry/mining areas, stockpile or any premises where quarry/mineral/mineral products and by-products are being stored, stockpiled or dumped | P 5,000.00 fine per violation without prejudice to filing of appropriate charges in court. |

ARTICLE C. – GOVERNOR'S PERMIT AND FEE TO CONSTRUCT AND OPERATE POLLUTION CONTROL DEVICES

Section 6.C.01. Definition of Terms. - As used in and for the purpose of this Revenue Code, the following terms and phrases shall have the corresponding meaning:

- (a) *Activity* means any act or combination of sound;
- (b) *Advance Wastewater Treatment* means treatment that employs methods which remove or reduce nutrients, residual organics, residual solids and pathogens by, but not limited to, sand filtration, carbon absorption, ammonia stripping, electro dialysis and reverse osmosis;
- (c) *Air Pollutant* means any matter found in the atmosphere other than oxygen, nitrogen, water vapor, carbon dioxide and the inert gases in their natural and normal concentrations, and includes smoke, dust, soot, cinders, fly ash, solid particles of any kind, gases, fumes, mists, odors and radioactive substances;

----- x

(d) *Ambient Noise* means the all encompassing noise associated with a given environment, being usually composed of sounds from sources near and far;

(e) *Analysis* means any test or examination of any matter, substance or process for the purpose of determining its composition, qualities or its effects upon any segment of the environment (whether physical, chemical or biological);

(f) *Animal Matter* means any product or derivative of animal life;

(g) *Apparatus* means any mechanism which prevents, controls, detects, measures or records the production of sound;

(h) *Authority to Construct* is the legal authorization granted by the Governor to construct, expand, modify or make alterations to any installation and to temporarily operate and test such new or modified installations;

(i) *BOD (Bio Chemical Oxygen Demand)* means a measure of the approximate quantity of dissolve oxygen that will be required by bacteria to stabilize organic matter in wastewater or surface water. It is semi-quantitative measure of the wastewater organic that are oxidizable by bacteria. It is also a standard test in assessing wastewater strength;

(j) *Beneficial Use* means the use of the environment or any element or any segment thereof conducive to public or private welfare, safety or health;

(k) *Coastal Water* means an open body of water along the province's coastline starting from the shoreline and extending outward up to the 200-meter isobath or three kilometer distance, whichever is farther;

(l) *COD (Chemical Oxygen Demand)* means a measure of the oxygen equivalent of that portion of the organic matter in a sample that is susceptible to oxidation by a strong chemical oxidant. It is an important, rapidly measured parameter for stream and industrial waste studies and control of waste treatment plants;

(m) *Control Equipment* means:

- (1) any apparatus for separating any air impurities from the gas medium in which they are carried;
- (2) any device used for securing the more efficient operation of any fuel-burning equipment;
- (3) any other device used for the purpose of limiting air pollution, and
- (4) any device to indicate or record air pollution to give warning of excessive pollution, provided that such device is used in conjunction with equipment as defined in items (1), (2) and (3) above;

(n) *Criteria* are qualities and quantities, base on scientific determination which must be identified and must be controlled. Goals and objectives are synonymous with criteria;

----- x

(o) *Decibels* is a measure of sound level and is equal to 10 times the logarithm of the square of a measured sound pressure level (SPL) divided by a reference sound pressure. The sound pressure is given in microbars, with a reference pressure taken as 0.0002 microbar which is generally the minimum human ear can sense. Decibel "A" (dBA) is the measure of the total sound level when using the "A" Level network;

(p) *Device* means any mechanism which is intended to produce or which actually produces sound when operated or handled;

(q) *Discharger* means the owner, operator or plant manager, or a person in equivalent position in an industrial or manufacturing plant, or municipality or portion thereof which discharges liquid or other wastes into the environment;

(r) *Effluent* is a general term denoting any wastewater, partially or completely treated, or in its natural state, flowing out of a manufacturing plant industrial plant or treatment plant;

(s) *ENRO* refers to the Environment and Natural Resources Office of the Provincial Government of Bulacan;

(t) *Environment* means the physical factors of the total surroundings of human beings, including the land, water, atmosphere, climate, sound, odors, taste, the biological factor of animals and plants, and the social factors of aesthetics, social, cultural, political and historic factors;

(u) *Environmental Compliance Certificate* refers to the document issued by the Governor, certifying that the project under consideration will not bring about an unacceptable environmental impact and that the proponent has complied with the requirements of P.D. 1586 and Section 33 hereof;

(v) *Existing Source* means any source in operation or a source for which approval has been given and construction has commenced on the date of initial adoption of this Ordinance;

(w) *Fly Ash* means any solid particulate matter capable of being gas-borne and consisting essentially of fused ash and/ or partially burned materials like coal, wood, bagasse or other combustible matters;

(x) *Food-Service Establishment* means any fixed or mobile restaurant, coffee shop, cafeteria, short order café, luncheonette, grill, tea room, sandwich shop, soda fountain, tavern, bar, cocktail lounge, night club, roadside stand, industrial feeding establishment, private, public or non-profit organization or institution routinely serving food; catering kitchen, commissary or similar place in which food or drink is placed for sale or for service on the premises or elsewhere; and any other eating or drinking establishment or operation where food is served or provided for the public with or without charge;

(y) *Fuel-Burning Equipment* means any equipment, device or contrivance and all appurtenances thereto, including ducts, breechings, fuel feeding equipment, ash removal equipment, combustion controls, stacks and chimneys, used primarily, but not exclusively, to burn any fuel for the purpose of direct process applications or indirect heating such as in the production of hot air, hot water, or steam;

----- x

(z) *Fugitive Particulate* means particulate matter which escapes and become airborne from an unenclosed or partly enclosed operations, and which is then emitted into the atmosphere without passing or being conducted through a flue pipe, stack or other structure designed for the purpose of conveying air pollutants into the atmosphere;

(aa) *Industrial Waste* means any liquid gaseous or solid matter, or other waste substance or a combination thereof resulting from any process of industry, manufacturing trade or business or from the development, processing or recovery of any natural resources which may cause or tend to cause pollution, or contribute to the pollution of the water, air and land resources of the Philippines;

(bb) *Industrial Wastewater* means liquid wastes resulting from any process of industry, manufacture, trade or business or from the development of any natural resources;

(cc) *Inland Water* means an interior body of water or water course such as lakes, reservoirs, streams, creeks, etc., that has beneficial usage other than public water inland waters for purpose of these regulations;

(dd) *Installation* is any structure, equipment, facility or appurtenances thereto, operation of which may be a source of pollution or a means to control the same;

(ee) *Level* means the total sound level of all noise as measured with a sound level meter using "A" weighting network. The unit of measurement is the Decibel "A";

(ff) *Mixing Zone* is the place where the effluent discharge from a point source mixes with a receiving body of water. The area of extent of the zone shall be determined by the discharger and approved by the ENRO on a case-to-case basis;

(gg) *New Source* means any source other than existing source;

(hh) *Noise* means an erratic, intermittent, or statistically random oscillation, or any untoward sound;

(ii) *NPI* means New/Proposed Industry or wastewater treatment plans to be constructed;

(jj) *Objectionable Odor* means any odor present in the outdoor atmosphere which by itself or in combination with other odors, is or may be harmful or injurious to human health or welfare, which unreasonably interferes with the comfortable use and enjoyment of life and property, or which creates a nuisance;

(kk) *OEI* means Old or Existing Industry;

(ll) *Opacity* means a state which renders materials partially or wholly impervious to rays of light, causing obstruction of the observer's view;

(mm) *Other Waste* means garbage, refuse, wood residues, sand, lime, ciders, ashes, offal, night-oil, dye stuffs, acids, chemicals and other substances not sewage or industrial waste which may cause or tend to cause pollution or contribute to the pollution of water, air and land resources of the Province;

----- x

(nn) *Outlet* means the terminus of a sewage works or point of emergence into the waters and/or atmosphere air of province of any sewage, industrial waste or other wastes;

(oo) *Particulate Matter* means any material, other than uncombined water, which exists in a finely divided form as a liquid or solid;

(pp) *Permit* is the legal authorization to engage in or conduct any construction, operation, modification or expansion of any installation, operation or activity which will reasonably be expected to be a source of pollution;

(qq) *Permit Condition* is a statement or stipulation issued with a permit, compliance which is necessary for continued validity of the permit;

(rr) *Permit to Operate* is the legal authorization granted by the Governor to operate or maintain any installation for a specified period of time;

(ss) *Person or Persons* includes any being, natural, juridical, susceptible of rights and obligations or of being the subject or legal relations;

(tt) *Pollutant* means any substance, whether solid, liquid or gaseous, which directly or indirectly:

- 1) alters the quantity of any segment of the receiving environment so as to affect or tend to affect adversely any beneficial use thereof;
- 2) is hazardous or potentially hazardous to health;
- 3) impacts objectionable odor, noise, temperature change, or physical, chemical, or biological change to any segment of the environment; or
- 4) is in excess of the allowable limits or concentrations or quality standard, or in contravention of the condition, limitation or restriction herein prescribed;

(uu) *Pollution* means any alternation of the physical, chemical and biological properties of any water, air and/or land resources of the Province of Bulacan, or any discharge thereto of any liquid, gaseous or solid wastes, or any production of unnecessary noise, or any emission of objectionable odor as will or is likely to create or to welfare, or which will adversely affect their utilization for domestic, industrial, agricultural, recreational or other legitimate purpose;

(vv) *Primary Contact Recreation* means any form of recreation where there is intimate contact of the human body with the water, such as swimming, water skiing, or sky diving;

(ww) *Protected Water* means a watercourse or a body of water, or any segment thereof, that is classified as a source of public water supply.

Propagation and harvesting of shellfish for commercial purposes, or spawning areas for Chanos chanos (bangus) and similar species, or primary contact recreation, or that which is designed by competent government authority or by legislation as tourist zone, national marine park and reserve, including coral reef park and reserve;

----- x

(xx) *Public Waters* means all water or any river, stream, watercourse, pond, reservoir, lake, estuarine, marine and ground water within the Province of Bulacan;

(yy) *Reduction* means any process, including cooking, drying, dehydrating, digesting, evaporating and protein concentration;

(zz) *Ringellman Chart* means the chart described in the U.S. Bureau of Mines Information Circular No. 8333 and No. 7718 and used for measuring smoke density;

(aaa) *Sewage* means the water-carried human or animal wastes from residences, buildings, industrial establishments or other places, together with such water, infiltration and surface water as may be present. The admixture or sewage and industrial wastes or other wastes as hereafter defined shall also be considered "sewage";

(bbb) *Sewage System or Sewerage System* means pipeline, conduits, pumping stations, force mains, constructed drainage ditches, and other constructions, devices, and appurtenances used for collecting or conducting sewage, and industrial wastes or other wastes to a point of treatment, discharge or ultimate disposal;

(ccc) *Sewage Works* means individually or collectively those construction or devices used for collecting, pumping, treating, and disposing of sewage, industrial wastes or other wastes, or for the recovery of by-products from such sewage, industrial waste or other wastes;

(ddd) *Smoke* means gas-borne particulates resulting from incomplete combustion. Consisting predominantly but not exclusively of carbon, ashes, and other combustible materials;

(eee) *Solid Waste* means all outrescible, non outrescible and discarded materials (except human excrement), including but not limited to food waste, rubbish, ashes, street cleanings, dead animals, abandoned vehicles, sewage treatment sludge in non-liquid form, incinerator ash and residue, commercial, industrial and agricultural waste; and special wastes, whether combustible or non-combustible such as paper, rags, cartons, woods, tin cans, lawn clippings, glass, drokery or litter of any kind;

(fff) *Stack or Duct* means any flue, pipeline, chimney or other contrivance arrange to conduct emission into the open air;

(ggg) *Standard Cubic Meter (scm)* means the volume of dry gas which occupies a cubic meter at standard condition;

(hhh) *Standards* are definitions of acceptable quality related to a unique local situation, involving political, economic and social factors and including plans for implementation and questions of water use and management;

(iii) *Strong Waste* refers to wastewater whose initial BOD value before treatment is equal to or greater than 3,000 mg/L;

(jjj) *Treatment Works* means any method, construction, device or appliances appurtenant thereto, installed for the purpose of treating, neutralizing, stabilizing, disinfecting or disposing of sewage, industrial waste or other wastes, or for the recovery of by-product from such sewage, industrial wastes or other wastes.

Section 6.C.02. Imposition of Fee. - There shall be collected the following fees at the rates provided hereunder for the filing of application and issuance of Governor's permit to every person, natural or juridical, for the construction and operation of control devices within the Province of Bulacan.

a) Filing fee on application for Governor's Permit P 100.00

b) Schedule of Fees for Authority to construct Pollution Control Devices

1.) Wastewater Treatment Facilities

Discharge (Cu. m./day)	Fees
Up to 30	P 150.00
31 to 100	250.00
101 to 500	300.00
501 to 1,000	400.00
1,001 to 3,000	500.00
over 3,000	600.00

2) Air Pollution Sources and Control Facilities
Dust Collectors, Washers, Scrubbers, Bag Filter and Other Similar Equipment

Cu. m./minute	Fees
Up to 100	P 150.00
101 to 501	200.00
501 to 1,000	250.00
1,001 to 3,000	350.00
3,001 to 4,500	450.00
over 4,500	550.00

3) Ovens, Roasters, Incinerators Furnaces and Other Similar Equipment

Area (sq.m.)	Fees
Up to 2.0 sq.m.	P 150.00
2.1 to 4.5 sq.m	200.00
4.6 to 9.0 sq.m	250.00
9.1 to 11.5 sq.m	300.00
11.8 to 14.0 sq.m	350.00
14.9 to 16.5 sq.m	400.00
16.10 to 20.0 sq.m	450.00
over 20.0 sq.m	500.00

----- x

c) Schedule of Fees for Authority to Operate Control Devices

1) Wastewater Treatment Facilities

Discharge, m ³ /day		
Up	to 30	P 200.00
31	to 100	250.00
101	to 3,000	400.00
	over 3,000	500.00

2) Air Pollution Source and Control Facilities Dust Collectors, Washers, Scrubbers, Bag Filters and other similar equipment – cu.m./minute

Up	to 100	P 200.00
101	to 1,000	200.00
1,001	to 4,500	400.00
	over 4,500	500.00

Section 6.C.03. Time and Nature of Payment. - The permit fee to construct and operate pollution control devices shall be paid in the following instances:

- (a) For transfer of an existing and valid permit to operate by reason of transfer of location of the installation or change of permittee or both;
- (b) For revision of any existing and valid authority to construct or permit to operate involving alteration or replacement of the installation;
- (c) Renewal of an expired authority to construct or permit to operate; and
- (d) For any other application for permit not otherwise enumerated above.

Section 6.C.04. Administrative Provisions. -

(a) *Application for Authority to Construct.* – An application for an authority to construct shall be made on forms prescribed by the Governor or his duly authorized representative. It shall be filed in four (4) copies and supported by official receipt of the filing fee and by such documents, information and data as may be required by the Governor or his duly authorized representative, including the following:

- 1) An engineering report covering the plant description and operations, the types and qualities of all waste materials generated, whether liquid, gaseous or solid. The proposed waste control facilities, the treatment objectives, the design criteria, if warranted, shall be based on the results of laboratory and pilot plant scale studies. The design efficiencies of the proposed treatment facilities and the quantities and types of pollutants in the treated effluents or emission shall be indicated. Where confidential records are involved, the Governor or his duly authorized representative may limit the full disclosure of the same after personal discussion with the applicant;

----- x

- 2) The plan and specifications of the installations and its control facilities (in standard size of 50 cm by 90 cm) duly certified by a registered professional mechanical engineer, or its equivalent or a combination of any two or all of them as may be required by the Governor depending upon the nature of the construction, operation or activity sought to be covered by the authority to construct. The plans shall clearly show in adequate detail the proposed arrangement, location and size of the pollution control equipment or facilities, including their accessories, cross sections and construction details. The specifications shall be in sufficient detail so that when read in conjunction with the plans, they shall clearly reveal the proposed means and methods for the control of pollution and their expected performance efficiency; and
- 3) A vicinity map adequately identifying the street address, if any, and the location or premises of the installation.

Such application may, before its approval, be opposed in writing by any interested person, furnishing a copy thereof to the applicant. In such a case, the Governor or his duly authorized representative may conduct a public hearing on the application.

(b) *Action on the Application for Authority to Construct.* – The Governor or his duly authorized representative shall, within a reasonable time, act on the application for authority to construct either by issuing the corresponding authority to construct or by denying the application in writing stating the reason or reasons therefor.

The authority to construct shall be issued subject to such conditions as the Governor may deem reasonable to impose and upon payment of the fees in accordance with the approved schedule.

(c) *Application for Permit to Operate.* – Application for permit to operate may be filed upon compliance with the conditions of the authority to construct. It shall be made on forms prescribed by the Governor or his duly authorized representative, filed in four (4) copies and supported by the official receipt of the application and by such documents, information and data as may be required by the Governor or his duly authorized representative including the following:

- 1) A certificate duly signed by the applicant or his engineer attesting the completion of the construction, expansion, modification or alteration as the case may be, of the installations, and showing the deviation from the plans, if any;
- 2) A statement of the final cost of the installation; and
- 3) A signed copy of the appointment or designation of the pollution control officer of the applicant.

Such application may, before its approval, be opposed in writing by any interested party, furnishing a copy thereof to the applicant. In such a case, the Governor or his duly authorized representative may conduct a public hearing on the application.

(d) *Action on the Applicant for Permit to Operate.* – The Governor or his duly authorized representative shall, within a reasonable time, act on the application for permit to operate either by issuing the corresponding permit to operate upon showing of compliance with the requirements, or by denying the application in writing stating the reason or reasons therefor.

----- x

The permit to operate shall be issued or renewed for any year subject to such condition as the Governor may deem reasonable to impose, and upon payment of the permit fees in accordance with the approved schedule.

Failure to pay any fee for any year shall be sufficient ground for the revocation of the permit. In case the application is denied, the applicant may, within 10 days from notice of such denial, file a written petition for reconsideration. The decision on said petition shall become final after 10 days from receipt thereof.

(e) *Temporary Permit to Operate.* – An application for temporary permit to operate shall be made in forms prescribed by the Governor or his duly authorized representative within ten (10) days from completion of the installation. It shall be filed in four (4) copies and supported by an official receipt of the application fee and by such documents, information and data as may be required by the Governor or his duly authorized representative, including the following:

- 1) A certification that the proposed discharge or emission did not qualify for a regular permit to operate; and
- 2) Proof Showing:

(i) That the applicant is constructing, installing or placing into operation, or has submitted plans and reasonable schedule for constructing installing or placing into operation an approved pollution abatement facility or alternative waste disposal system, or that the applicant has a waste for which no feasible or acceptable method of treatment or disposal is known or recognized, but is making a *bona fide* effort, through research and other means, to discover and implement such a method;

(ii) That the applicant needs time to complete the research, planning, construction, installing or operation of an approved and acceptable pollution abatement facility or alternative waste disposal system;

(iii) That there is presently no reasonable alternative means of disposing of the wastes other than by discharging them into the water or atmospheric air of the province;

(iv) That the granting of a temporary permit to operate will be in the public interest; and/or

(v) That the discharge of wastes will not be reasonably destructive of the quality of the receiving water body or will not produce extremely objectionable odor or nuisance in the air or will not endanger public health.

(f) *Life and General Conditions of Permit.* – A permit duly issued by the Governor shall be valid for the period of one (1) year from the date of issuance unless sooner suspended or revoked. It may be renewed by filing an application for renewal at least thirty (30) days before its expiry date upon payment of the required fees and compliance with requirements.

----- x

Issuance of the permit shall not relieve the permittee from complying with the requirements of the provisions of this ordinance and that commencement of the work or operation under such permit shall be deemed acceptance of all the conditions therein specified.

(g) *Grounds for Modification of Permit Conditions.* – After due notice and public hearing, the Governor or his duly authorized representative may modify any existing and valid permit by imposing new or additional conditions, provided that the permittee is given reasonable time to comply with such new or additional conditions, upon showing:

- 1) That an improvement in effluent or emissions quality or quantity can be accomplished because of technological advancement without unreasonable hardship;
- 2) That a higher degree of treatment is necessary to effect the intents and purposes of the applicable provisions of Provincial Ordinance No. 95-01A;
- 3) That a change in the environment or surrounding conditions requires a modification of the installation covered by a permit to conform to applicable air or water quality standards, as the case may be;
- 4) That new or changed classification of water requires a modification of the discharge into any public water; and
- 5) That P.D. 984 and this Ordinance require the modification of the permit conditions.

(h) *Grounds for suspension or Revocation of Permits.* – After due notice and hearing, the Governor may suspend or revoke any existing and valid permit on any of the following grounds:

- 1) Non-compliance with, or violation of any provision of this Ordinance, and/or permit conditions;
- 2) False or inaccurate information in the application for permit that led to the issuance of the permit;
- 3) Refusal to allow lawful inspection clause under this ordinance; and
- 4) Other valid causes.

Under Provincial Ordinance No. 95-01A, backyard livestock and poultry shall be those consisting of a minimum of twenty (20) and one hundred (100) heads for the former and the latter, respectively and attributed to commercial purposes by the proponents thereof.

Section 6.C.05. Penalties and Final Provisions. -

A. Administrative Sanctions. -

- (a) No person shall throw, run, drain, or otherwise dispose into any of the water, air and/or land resources of Bulacan, or cause, permit, suffer to be thrown, run, drain, allow to seep or otherwise dispose thereto any organic or inorganic matter or any substance in gaseous or liquid form that shall cause pollution thereof.

----- x

- (b) No person shall discharge from any source whatsoever such quantities of air contaminant or other material which constitute a nuisance as defined under Articles 694 to 707 of R.A. 396, otherwise known as the New Civil Code of the Philippines.

The abatement of public nuisance as defined therein shall not affect or stay the proceedings before the Governor: *Provided, however, That* the Governor may, at this discretion, take appropriate steps in the interest of justice and public welfare.

- (c) No person shall operate and maintain any collection system, sewage disposal system or sewage treatment facility unless the same is provided with adequate and effective treatment and covered by a current and valid permit from the Governor pursuant to an application duly filed.
- (d) No person shall conduct land conversion without the Certificate of Acknowledgment of the Project issued by the Governor or his duly authorized representative as provided for under Section 33 of Provincial Ordinance No. 95-01A.
- (e) Any person found violating or failing to comply with any order or decision in furtherance of this ordinance, or any order issued by the Governor for the abatement of pollution shall pay a fine of Five Thousand Pesos (P 5,000.00) and Five Hundred Pesos (P500.00) per day for each day during which such violation or default continues but not to exceed Five Thousand Pesos (P 5,000.00), without prejudice to the penalty that may be imposed by law as hereunder prescribed.
- (f) Any person who refuses to allow lawful inspection of their premises, shall pay a fine of Five Thousand Pesos (P5,000.00) and Five Hundred Pesos (P 500.00) per day for each day during which such violation or default continues but not to exceed Five Thousand Pesos (P 5,000.00), without prejudice to the penalty that may be imposed by law as hereunder prescribed.
- (g) Any person found violating Section 28 of Provincial Ordinance No. 95-01A shall pay a fine of Five Hundred Pesos (P500.00) for the first offense, One Thousand Pesos (P1,000.00) for the second offense and Two Thousand Pesos (P2,000.00) for the third and final offense without prejudice to the recommendation of its vehicle's non-registration to the proper agency. The fines imposed herein shall also mean the submission of the subject vehicle to emission standard testing prior to release from administrative sanctions, and the Governor is hereby authorized and empowered to impose the fine after due notice and hearing.
- (h) Any municipal official or employee granting the municipal business mayor's permit to any project or business or allows the continuous operation thereof without the required Local Environment Compliance Certificate may be subject to appropriate sanctions for misconduct unbecoming of a public official or employee.

----- x

- (i) Any person who shall undertake land conversion without the Certificate of Acknowledgment of the Project issued by the Governor or his duly authorized representative shall pay a fine of Five Thousand Pesos (P 5,000.00) and Five Hundred (P 500.00) per day for each day during which such violation continues but not to exceed Five Thousand Pesos (P 5,000.00), without prejudice to the penalty that may be imposed by law as hereunder prescribed.

The fines so imposed shall be paid to the Provincial Treasurer of Provincial Government of Bulacan, through the ENRO, and failure to pay the fine in any case within the time specified in the above-mentioned order or decision shall be sufficient ground for him to order the closure or the stoppage of the operation of the establishment being operated and/or managed by said person or persons until payment of fines shall have been paid.

The Governor shall have the power and authority to issue corresponding writs of execution directing the Provincial Sheriff or other peace officers, through the City or Municipal Executives whom he may appoint, to enforce the fine or the order of closure or stoppage of operations.

B. Specific Provisions. –

- (a) No person shall perform any of the following activities without first securing a permit from the Governor or his duly authorized representative for the discharge of all industrial wastes and other wastes which could cause pollution:
 - 1) The construction, installation, modification or operation of any sewage works or any extension or addition thereto;
 - 2) The increase in volume or strength of any wastes in excess of the permissive discharge specified herein or under any existing permit; and
 - 3) The construction, installation, or operation of any industrial or commercial establishment or any extension or modification thereto or addition thereto, the operation of which could cause an increase in the discharge of waste directly into the water, air and/or land resources of Bulacan or would otherwise alter their physical, chemical or biological properties in any manner not already lawfully authorized.
- (b) All water pollution control facilities/installation shall be properly and consistently maintained and correctly and continuously operated in order to maintain an affluent quality that complies with Section 4 to 6 of Provincial Ordinance No. 95-01A.
- (c) No municipal official or employees shall grant or issue a business permit to any business or projects or allow the continuous operation thereof without the Local Environment Compliance Certificate as provided for under Section 33 of Provincial Ordinance No. 95-01A.
- (e) Any person found violating or not complying with the provisions of Article VII of Provincial Ordinance No. 95-01A on permit regulations, shall pay a fine of Five Thousand Pesos (P 5,000.00).

----- x

C. Penal Provisions. –

- (a) Payment of fines may also be enforced by appropriate action in a court of competent jurisdiction. The remedies provided in this sub-section shall not be a bar to nor shall affect any other remedies provided for in Provincial Ordinance No. 95-01A but shall be cumulative and additional to such remedies.
- (b) Any person who shall violate any of the provisions contained herein and of Article VII of Provincial Ordinance No. 95-01A or any order or decision of the Governor shall be liable to a penalty of Five Thousand Pesos (P 5,000.00) or by both fine and imprisonment, upon conviction of the court and in addition, such person may be required or enjoined from continuing such violation as hereinafter provided.
- (c) Any person who shall refuse, obstruct, or hamper the entry of the duly authorized representative of the Governor into any property of the industrial manufacturing, processing or commercial use during reasonable hours provided by law for the purpose of inspecting or investigating the imminent pollution, shall be liable to a fine not exceeding Five Thousand Pesos (P 5,000.00) or imprisonment not exceeding three months, or both.
- (d) In case the violator is a juridical person, the penalty shall be imposed on the managing head responsible for the violation.

D. Final Provisions

Persons who, before the effectivity of Provincial Ordinance No. 95-01A, have already complied with the requirements of, or have been issued permit to operate pursuant to the provisions of the Rules and Regulations of P.D. 984 shall, upon request and after due notices and evaluations, be given adequate period of time for compliance with the requirements of this Ordinance, which shall include the time of engineering studies, time of fabrications and time for construction or modification of the installation.

ARTICLE D. – OTHER OFFENSES AND PENALTIES

Section 6.D.01. Other Offenses and Their Penalties -

- (a) Smoke Belching
 - 1) 1st Offense P 500.00
 - 2) 2nd Offense 1,000.00
 - 3) 3rd Offense 2,000.00
- (b) Erring Establishments P 500.00/day of violation
Maximum of P 5,000.00
- (c) Violation of anti-pollution laws Closure of the establishment
or firm

----- x

- | | |
|--|--|
| (d) Any person who refuses, obstructs or hampers lawful inspection of the business establishment or its premises | P5,000.00 fine per violation without prejudice to the filing of appropriate charges in court |
|--|--|

ARTICLE E. – GOVERNOR’S ACCREDITATION AND FEE ON PROCESSORS, TRADERS, DEALERS AND RETAILERS OF MINERALS/MINERAL PRODUCTS AND BY PRODUCTS

Section 6.E.01. Definition of Terms. -

- (a) *Hauling Equipment* shall include any motorized truck with capacity of 4 cu. m. and above used for transport of minerals and quarry materials within the Province of Bulacan;
- (b) *Large Consumers* shall include all end users consuming 300 cu.m. and above of quarry materials which includes contractors of government projects, land developers and other firms and individuals who utilize semi-processed quarry and mineral products;
- (c) *Mineral* includes all minerals and ores including construction materials such as raw sand, gravel, wash out pebbles and filling materials;
- (e) *Mining Right of Way Owners* are those holders of valid and subsisting surface rights over a parcel of land used as an access for a fee to mining/quarry areas;
- (f) *Semi-processed mineral* means products such as but not limited to rock or concrete aggregates, unpolished decorative stone (such as marble, granite, or limestone) tiles, and slabs, metallic ore concentrates or tailing, agricultural and industrial lime;
- (g) *Quarry Equipment* shall include all motorized equipment used in quarrying/mining activities; these include pay loaders, bulldozers, backhoes, air compressors, drilling machines and winzes.

Section 6.E.02. Imposition of fees. - There shall be collected the following fees at the rates prescribed hereunder for the filing of application and issuance of Governor’s accreditation of processors, traders, dealers, retailers and haulers of quarry resources/minerals/mineral products and by-products and waste materials:

- (a) Printing cost of coded sticker in the amount of P50.00 shall be collected for every applied processing plant and hauling truck/equipment, dealers and traders.
- (b) Filing fee on Application for Governor’s Accreditation - P 100.00
- (c) Governor’s Accreditation fees:
 - 1) Cement Plants, Pulverizing Plants, Marble Plants, Crushing Plants, Batching Plants and similar plants - P 2,000.00

----- x

2)	Land Developments such as subdivisions, memorial parks, commercial centers, industrial parks, and the like that require earth and other materials	- P 2,000.00
3)	Potteries and cement products production	- P 500.00
4)	Hardwares and other retailers and traders	- P 500.00
5)	Quarry Toll Way Accreditation	- P 500.00
6)	Backhoes, Cranes, Bulldozers, Payloaders, and similar equipment	- P 1,000.00
7)	Hauling trucks with 10 cu.m. and above capacity	- P 1,000.00
8)	Hauling trucks with 6-9 cu.m. capacity	- P 750.00
9)	Hauling trucks with 5 cu.m. and below capacity	- P 500.00

Section 6.E.03. Administrative Provisions. -

(a) *Requirements for accreditation.* Upon payment of filing and processing fees, the applicant shall submit at least four (4) sets of the following documentary requirements:

- (1) Duly accomplished and notarized prescribed application forms;
- (2) Proof of legal source of supply as supported by any of the following:
 - (2.1) Supply contract/agreement with a permittee/accredited processor/dealer/hauler producing the specified minerals/mineral products and by-products.
 - (2.2) Affidavit executed by a permittee/accredited processor/dealer/hauler to the effect that she/he is willing or currently selling and will continue to sell or supply; and
 - (2.3) Delivery or purchase receipts issued by the concerned government agency to the permittee for the transportation of mineral or previously accredited processor/dealer/hauler.

(b) *Procedure for Accreditation.* The following procedures shall be observed in the issuance of the Governor's Accreditation by all concerned:

- (1) Standard Operating Procedure for Processing of Applications:
 - (1.1) Provincial Environment and Natural Resources Office (ENRO) receives and dates the application upon payment of the required regulatory fees;

----- x

- (1.2) ENRO evaluates the application and validates supporting documents; and
- (1.3) ENRO recommends the issuance of the Governor's Accreditation or rejects the application based on the merits or demerits, respectively.

(c) Miscellaneous Provisions.

- (1) Effectivity and validity of the Governor's Accreditation. – the Governor's Accreditation shall be effective from the date of its issuance until the last day of December of the same year and shall be renewed every beginning of the year thereafter (on or before the last working day of January of each year).
- (2) Monthly Production, Purchases and Sales Report. – Processors, traders, dealers or retailers accredited hereunder shall submit a duly notarized monthly productions purchases and sales report to the ENRO for statistical and monitoring references.

Administrative Sanctions. – Any processor, trader, dealer, or retailer found to possess the minerals/mineral products without the required Governor's Accreditation shall be liable to pay the quarry/mineral tax due and shall pay a fine of Five Thousand Pesos (P 5,000.00) without prejudice to the closure of the establishment until compliance herewith.

Any hauler transporting minerals/mineral products and by-products and waste materials without the required Governor's Accreditation shall pay a fine of Five Thousand Pesos (P 5,000.00) per violation plus payment of the tax due and seizure/impounding of vehicles and materials without prejudice to filing of appropriate charges in court and the recommendation of the non-renewal of vehicle's registration and non-renewal of the driver's license to the proper agency. The fines imposed hereof shall also mean the payment of the subject vehicle of the required accreditation fee for the current year.

ARTICLE F. – SECRETARY'S FEE, CLEARANCE/CERTIFICATE FEE AND ANNOTATION/CERTIFICATION FEE

Section 6.F.01. Imposition of Fees. - There is hereby imposed a Secretary's Fee, Clearance/Certification Fee and Annotation/Certification Fee for the issuance of copies of official government records, documents and clearances by the Provincial Environment Office (PENRO).

FEE

- | | |
|---|--|
| a) Transfer of rights, assignments and other registration of mining related agreements/ documents including mining and quarry permits | P 1,000.00/instrument plus
P 20.00 (PD 1856 as amended) |
|---|--|

----- x

- | | |
|---|---|
| b) Registration of Special Power of Attorney | P 200.00/SPA plus
P 20.00 (PD 1856 as amended) |
| c) Mining and Environment Related Certifications | P 50.00/document plus
P 20.00 (PD 1856 as amended) |
| d) Local Environment Compliance Certificate (LECC) | P 3,000.00 |
| e) Local Environment Compliance Certificate (LECC) application/ processing fee | P 500.00 |
| f) Certificate of Non-Coverage | P 500.00 |
| g) Governor's Certificate of Acknowledgment/ Acceptance of the project | P 2,000.00 |
| h) Application: | |
| 1) Filing Fee / | P 500.00 |
| 2) Processing Fee | P 500.00 |
| on the following: | |
| (i) Authority to construct Pollution Control Device | |
| (ii) Permit to operate Pollution Control Device | |
| (iii) Renewal of an expired authority to construct or permit to Pollution Control Device | |
| (iv) Transfer of an existing and valid permit to operate by reason of transfer of location of the installation or change of permittee or both | |
| (v) Revision of any existing and valid authority to construct or permit to operate involving alteration or replacement of the installation. | |
| i) Certified True Copy of Document | P 20.00/document |

Section 6.F.02. Exemption. - The fee 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 schedule in Section 6.C.01.

Section 6.F.03. Time of Payment. - The fee imposed in this Article shall be paid to the Provincial Treasurer or his deputy at the time of the request, written or otherwise, or before the issuance of a copy of any provincial records or documents is made.

Section 6.F.04. Duty of the Officer Issuing the Copies. - It shall be the duty of the officer-in-charge issuing the copies of the documents, papers and certificates specified in Section 6.C.01 to have the corresponding fees collected and to annotate the number and date of issuance of the official receipt for the payment, as well as the amount paid, at the bottom of the same documents, papers and certificates.

----- x

Section 6.F.05. Penalties for Violation and Effect on Documents, Papers and Certificates Not Duly Issued. - Any officer violating the provisions of this Article shall be fined not less than Five Hundred Pesos (P 500.00) but not more than One Thousand Pesos (P 1,000.00), 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.

Section 6.F.06. Penalty. - Any violation of the provisions of this Article shall be punished by fine of not more than Five Thousand Pesos (P 5,000.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

ARTICLE G. – ENVIRONMENTAL ENHANCEMENT

Section 6.G.01. Imposition of fees. - There shall be collected the following environmental enhancement fees prescribed hereunder on all industries and other development projects that contribute to pollution and major alteration of landforms such as but not limited to:

(a)	Extraction of ordinary earth and other loose unconsolidated materials	P 3.00 per cu.m.
(b)	Extraction of raw materials used for the manufacture of cement	5.00 per M.T.
(c)	Extraction of raw materials used for the manufacture of ceramics	10.00 per M.T
(d)	Extraction of blockable marbleized limestone	60.00 per cu.m.
(e)	Extraction of limestone for other purposes	10.00 per M.T.
(f)	Extraction of metallic minerals within small scale mining areas	25.00 per M.T.
(g)	Backfilling of low lying areas	1.00 per cu.m.
(h)	Disposal of wastewater	0.25 per cu.m.
(i)	Cutting of trees within communal forest and private lands	0.50 per bd.ft.

Section 6.G.02. Time of Payment. - The fee imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy upon application for a permit, Governor's accreditation, Governor's Clearance before any quarry/business activity can be lawfully begun or pursued. For business activity, payment for the renewal shall be within the first twenty (20) days of January of each year. For quarry/mining activity, the payment shall be upon filing of renewal thereof.

Section 6.G.03. Surcharge for Late Payment. - Payment of fees after the prescribed periods shall subject the offender to surcharge of twenty five percent (25%) of the original amount of fees, such surcharge to be paid at the same time in the same manner as the tax due.

Section 6.G.04. 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 fees is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

----- x

Section 6.G.05. Administrative Provisions. - The proceeds thereof shall exclusively accrue to the environmental enhancement fund to finance various environmental programs/projects/activities, conduct of environmental studies aimed to enhance, protect and rehabilitate the environment and natural resources.

**ARTICLE H. – FEES AND CHARGES FOR SERVICES RENDERED
BY THE PROVINCIAL ENVIRONMENT AND
NATURAL RESOURCES OFFICE**

Section 6.H.01. Imposition of Fees. - There is hereby imposed fees/charges for the services rendered by the Provincial Environment and Natural Resources Office (ENRO), in the following amounts:

(a)	MINING/QUARRYING	AMOUNT
	1) Verification	P 4,000.00
	2) Projection Fee	500.00
	3) Printing Cost of Delivery Receipts/ Transport Slips	3.00/pc.
(b)	ENVIRONMENT	
	1) Inspection Fee for Area/Projects covered by EIS/ LECC	P1,000.00
	2) Smoke Testing	
	(i) light, medium utility vehicles	P 150.00
	(ii) trucks	200.00
	(iii) additional if vehicle is garage tested	20.00

Section 6.H.02. Time of Payment. - The fee imposed in this Article shall be paid to the Provincial Treasurer or his deputy upon filing of the request for verification/inspection/smoke testing. DRs/TSS shall be issued to permittees only after payment of tax due and the corresponding printing cost.

Section 6.H.03. Penalty. - Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the court.

**CHAPTER VII - GENERAL ADMINISTRATIVE
AND PENAL PROVISION**

**ARTICLE A. - COLLECTION AND ACCOUNTING
OF PROVINCIAL REVENUES**

Section 7.A.01. Tax Period and Manner of Payment. - Unless otherwise provided in this Revenue Code, the tax period of all provincial taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments in accordance with the provisions of this code.

Section 7.A.02. *Accrual of tax.* - Unless otherwise provided in this Revenue Code, all provincial taxes, fees and charges shall accrue, on the first (1st) day of January of each year. However, new taxes, fees or charges in the rates thereof shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

Section 7.A.03. *Time of Payment.* - Unless otherwise provided in this Revenue Code, all provincial taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter as the case may be. The Sangguniang Panlalawigan may, for justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 7.A.04. *Surcharges and Interests on Unpaid Taxes, Fees or Charges.* - There is hereby imposed a surcharge of twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

Section 7.A.05. *Interests on Other Unpaid Revenues.* - Where the amount of any other revenue due to the province, except voluntary contributions or donations, is not paid on the date fixed on the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected, as part of that amount, an interest at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Section 7.A.06. *Collection of Provincial Revenues by the Provincial Treasurer.* - Unless otherwise specified, all provincial taxes, fees, or charges shall be collected by the Provincial Treasurer or his deputy.

The Provincial Treasurer may designate the Municipal/Barangay Treasurer as his deputy to collect provincial taxes, fees, or charges. In case a bond is required for the purpose, the provincial government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Code.

Section 7.A.07. *Examination of Books of Accounts and Pertinent Records of Businessmen by Provincial Treasurer.* - Upon the approval of the Provincial Governor, the Provincial Treasurer may, by himself or through any of his deputies duly authorized in writing, examine the books, accounts, and other pertinent records of any person, partnership, corporation, or association subject to provincial taxes, fees and charges in order to ascertain, assess, and collect the correct amount of the tax, fee, or charge. Such examination shall be made during regular business hours, only once for every tax period which shall be the year immediately preceding the examination, and shall be certified to by the examining official. Such certificate shall be made of record in the books of accounts of the taxpayer examined.

In case the examination herein authorized is made by a duly authorized deputy of the Provincial Treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayers whose books, accounts, and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

----- x

For this purpose, the record of the revenue district office of the Bureau of Internal Revenue shall be made available to the Provincial Treasurer, his deputy or duly authorized representative subject to the guidelines issued by the Department of Finance.

Section 7.A.08. Accounting of Collection. - Unless otherwise provided in this Revenue Code and other existing laws and ordinances, all moneys collected by virtue of this Code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the general fund of the provincial government.

Section 7.A.9. Accrual to the General Fund of Fines, Costs and Forfeitures. - Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any provincial ordinance shall accrue to the general fund of the province.

Section 7.A.10. Issuance of Receipts. - It shall be the duty of the Provincial Treasurer or his deputy to issue the necessary official receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

In acknowledging payment of provincial taxes, fees and charges, it shall be the duty of the Provincial Treasurer or his deputies to indicate on the official receipt issued for the purpose the number of the corresponding provincial tax ordinance.

Section 7.A.11. Records of Taxpayers. - It shall be the duty of the Provincial Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying provincial taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

ARTICLE B. - CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 7.B.01. Local Government's Lien. - Provincial taxes, fees, charges and other revenue constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent provincial taxes, fees and charges including related surcharges and interests.

Section 7.B.02. Civil Remedies. - The civil remedies for the collection of Provincial taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

Either or both of these remedies may be pursued concurrently or simultaneously at the discretion of the Provincial Treasurer upon approval of the Provincial Governor.

Section 7.B.03. *Distrain of Personal Property.* - The remedy by distraint shall proceed as follows:

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

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

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

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

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

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

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

----- x

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

Section 7.B.04. Levy on real property. - After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on before, simultaneously, or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Provincial Treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and the Register of Deeds of the municipality where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

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

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

Section 7.B.05. Penalty for Failure to Issue and Execute Warrant. - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the provincial Treasurer or any of his deputies who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

Section 7.B.06. Advertisement and Sale. - Within thirty (30) days after levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the of the provincial building and in a public and conspicuous place in the municipality or barangay where the real property is located and by publication once a week for three (3) weeks in a newspaper of general circulation in the province where the property is located. The advertisement shall contain the amount of taxes, fees, or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the provincial building, or on the property to be sold, or at any other place as determined by the Provincial Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Provincial Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlalawigan. The Provincial Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: *Provided, however, That any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property.* The Provincial Treasurer may advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Article, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereof.

Section 7.B.07. *Redemption of Property Sold.* - Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Provincial Treasurer the total amount of taxes, fees, or charges and related surcharges, interest or penalties from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Provincial Treasurer or his deputy.

The Provincial Treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him and said property hereafter shall be free from the lien of such taxes, fees or charges, related surcharges, interests and penalties.

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

Section 7.B.08. *Final Deed to Purchaser.* - In case the taxpayer fails to redeem the property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

Section 7.B.09. *Purchase of Property by the Provincial Government for Want of Bidder.* - In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and costs, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the province to satisfy the claim within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds, upon registration with his office of any such declaration of forfeiture, to transfer the title of the forfeited property to the provincial government without the necessity of an order from a competent court.

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

----- x

Section 7.B.10. Resale of Real Estate Taken For Taxes, Fees or Charges. - The Sangguniang Panlalawigan shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days sell and dispose of the real property acquired in section 7B.09 at public auction. The proceeds of the sale shall accrue to the General Fund of the province.

Section 7.B.11. Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. - The province may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Provincial Treasurer within the period prescribed in subsection (b) of Sec. 7.B.02 of this Code.

Section 7.B.12. Further Distraint or Levy. - The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses, is collected.

Section 7.B.13. Personal Property Exempt From Distraint or Levy. - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any provincial tax, fee or charge, including the related surcharge and interest:

- (a) Tools and the implements necessarily used by the delinquent taxpayer in his trade or employment;
- (b) One (1) horse, cow, carabao or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- (c) His necessary clothing, and that of all his family;
- (d) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00);
- (e) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- (f) The professional libraries of doctors, engineers, lawyers and judges;
- (g) Any material or article forming part of a house or improvement of any real property.

Section 7.B.14. Taxpayer's Remedies.-

- (a) *Periods of Assessment and Collection.* –

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

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

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

----- x

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

- (i) The Treasurer is legally prevented from making the assessment or collection;
- (ii) The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
- (iii) The taxpayer is out of the country or otherwise cannot be located.

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

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

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

ARTICLE C. - MISCELLANEOUS PROVISIONS

Section 7.C.01. Power to Levy Other Taxes, Fees or Charges. - The province shall exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: *Provided, That* the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: *Provided, further, That* the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7.C.02. *Publication of the Revenue Code.* - Within ten (10) days after its approval, a certified true copy of this Code shall be published in full for three (3) consecutive days in a newspaper of local circulation: *Provided, however, That* in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 7.C.03. *Public Dissemination of This Code.* - Copies of this Provincial Revenue Code shall be furnished to the Provincial Treasurer and the Provincial Administrator for public dissemination.

Section 7.C.04. *Promulgation of Rules and Regulations.* -

(a) Within thirty (30) calendar days after the approval of this Code, the Provincial Governor shall convene the Executive Committee as herein provided to formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of the provisions of this Code.

(b) The Executive Committee shall be made/composed of the Provincial Vice-Governor, as the Chairman, the Provincial Administrator, as the Vice-Chairman, and the following as members:

- (1) The Chairman, Ways and Means Committee, Sangguniang Panlalawigan;
- (2) The Secretary of the Sangguniang Panlalawigan;
- (3) The Provincial Treasurer;
- (4) The Provincial Assessor;
- (5) The Provincial Accountant;
- (6) The Provincial Budget Officer;
- (7) The Provincial Planning and Development Coordinator;
- (8) The Provincial Engineer; and
- (9) The Provincial Legal Officer.

(c) The Committee shall submit its recommendations to the Provincial Governor within two (2) months after each organization. Thereafter, the Committee shall monitor the implementation of the provisions of this Code and recommend from time to time additional rules and regulations or changes thereof.

Section 7.C.05. *Authority To Adjust Rates.* - The Sangguniang Panlalawigan shall have the sole authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under the Local Government Code (R.A. 7160).

Section 7.C.06. *Withdrawal Of Tax Exemption Privileges.* - Unless otherwise provided in this Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association or cooperatives registered under R.A. No. 6810; and printers and/or publishers of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 1, 1992.

ARTICLE D. - GENERAL PENAL PROVISION

Section 7.D.01. Penalty. - Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of One Thousand Pesos (P1,000.00), or imprisonment of not less than one (1) month nor more than six (6) months or both, at the discretion of the court.

CHAPTER VIII - FINAL PROVISIONS

ARTICLE A - Separability, Applicability, Repealing and Effectivity Clauses

Section 8.A.01. Separability Clause. - If, for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

Section 8.A.02. Applicability Clause. - All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

Section 8.A.03. Repealing Clause. - All ordinances, rules and regulations or part thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

Section 8.A.04. Appropriations for the Publication of the Code. - The amount of Five Hundred Thousand Pesos (P500,000.00) is hereby appropriated from unappropriated funds for the publication and printing of this Code.

Section 8.A. 05. Effectivity. - This Code shall take effect immediately.

UNANIMOUSLY APPROVED.

* * * *

I hereby certify to the correctness of the above resolution/ordinance.

ALICIA S. JAVIER
Secretary to the Sangguniang Panlalawigan

APPROVED:

AURELIO S. PLAMENCO
Provincial Vice Governor
and Presiding Officer

APPROVED:

JOSEFINA MENDOZA-DELA CRUZ
Provincial Governor