

Republic of the Philippines  
**PROVINCE OF PANGASINAN**  
Lingayen

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**THE  
1998 REVENUE CODE  
OF THE  
PROVINCE OF PANGASINAN**

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**Republic of the Philippines**  
**PROVINCE OF PANGASINAN**  
**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

An Ordinance enacting the Revenue Code of the Province of Pangasinan.

Be it ordained by the sangguniang panlalawigan of the Province of Pangasinan, that

**TAX ORDINANCE NO. 2-98**

**CHAPTER I – GENERAL PROVISIONS**

**Section 1. Short Title and Scope of this Code** – This ordinance shall be known as the 1998 REVENUE CODE OF THE PROVINCE OF PANGASINAN. This Code shall govern the levy, assessment, and collection of all provincial taxes, fees, charges, and other impositions within the territorial jurisdiction of the province.

**Section 2. Construction Provisions** – In constructing the provisions of this Code, the following rules of constructions shall be observed unless inconsistent with the manifest intent of the provisions or when applied, would lead to absurd or improbable results:

(a) *General Rule* – All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such others which may have acquired a peculiar appropriate meaning in this Code shall be construed and understood according to such technical, peculiar and appropriate meaning.

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

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

(d) *Reference* – All references to chapters, articles, sections, are to chapters, articles, sections in this Code, unless otherwise specified.

(e) *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.

(f) *Conflicting Provisions of Sections* – If the provisions of different sections in the same article conflict with each other, the provisions of the section that is last in point of sequence shall prevail.

**Section 3. Definition of Terms** – The following terms when used in this Code shall mean:

(1) *Amusement* – is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun.

(2) *Amusement Place* – includes theaters, cinematographers, concert halls, circuses, and other places of amusement where one seeks admission to entertain himself by seeing or viewing the show or performance. It includes those places where one seeks admission to entertain by direct participation.

(3) *Business* – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.

(4) *Capital Investment* – is the capital which a person employs in any undertaking or contributes to the capital of a partnership, corporation or any other judicial entity or association in a particular taxing jurisdiction.

(5) *Charge* – refers to any particular liability, as rent or fee against property, person, or organization.

(6) *Commercial Sand and Gravel Permit* – may be issued to a qualified person for the removal of sand and gravel and other loose and unconsolidated materials which are used in their natural state, without undergoing processing, covering an area of not more than five (5) hectares and in such quantities as may be specified in the permit approved and granted by the Provincial Governor, Provided, that only one (1) permit shall be granted to a person in the municipality at any one time for a period of one year renewable for like period under such terms and conditions provided therein.

(7) *Concession Privilege Fee* – refers to a fee charged for each type of business or commercial activity within the property of the provincial government separate from the charges for rentals of land spaces and buildings.

(8) *Corporation* – includes partnerships, no matter how created or organized, joint-stock companies, joint accounts associations or insurance companies but does not include general professional partnership and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal geothermal, and other energy operations pursuant to an operating or consortium agreement under a service contract with the government. General professional partnership are partnership 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.

(9) *Exclusive Sand and Gravel Permit* – may be issued and granted by the Provincial Governor to a qualified person for the extraction and utilization of sand and gravel and other loose and unconsolidated materials from public land for his own use covering an area of not more than one (1) hectare for a non-renewable period of sixty (60) days and a maximum volume of fifty (50) cubic meters; Provided, that it shall be illegal to have a commercial disposition of the resources extracted under permit.

(10) *Fee* – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

(11) *Franchise* – is a right or privilege, affecting 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 service, security, and safety.

(12) *Fair Market Value* – is the price at which the property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

(13) *Gemstone Gathering Permit* – may be granted and issued by the Provincial Governor to a qualified person for the extraction and utilization of loose materials useful as gemstone provided the removal/gathering of gemstone shall be conducted manually without the aid of any tool or mechanized equipment.

(14) *Government Gratuitous Permit* – may be issued and granted by the Provincial Governor to any government entity/instrumentality in need of quarry, sand and gravel and other loose/unconsolidated materials in the construction of buildings and/or infrastructure for public use covering an area of not more than two (2) hectares for a period co-terminus with the project; Provided, however, that no permit of this nature shall be issued when the project is bidded out to a private contractor and an amount for the payment of quarry, sand and gravel and other loose or unconsolidated materials have been set aside from the contract price.

(15) *Guano Permit* – may be granted and issued by the Provincial Governor to a qualified person to extract and utilize loose or unconsolidated guano and other organic fertilizer deposits in specific caves and/or confined sites to exclude phosphatic rocks.

(16) *Industrial Sand and Gravel Permit* – may be issued and granted by the Provincial Governor to a qualified person for the removal of sand and gravel and other loose or unconsolidated materials that necessitate the use of mechanical processing covering an area of not more than five (5) hectares at any one time for a term of five (5) years renewable for the period but not to extend twenty-five (25) years.

(17) *Levy* – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

(18) *License* – a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or engage in some transaction.

(19) *Livestock* – refers to domestic animals kept for use on a farm and raised for sale and profit. It includes horse, cattle, carabao, sheep, goat, swine, rabbits, poultry, and such other animals.

(20) *Livestock By-Product* – means all unprocessed foods derived from livestock such as meat, egg, and the like.

(21) *Livestock Merchant* – means any person, firm, partnership, association, or corporation engaged in the business of buying and/or selling and shipping of livestock and its by-products.

(22) *Livestock Raiser* – means any person, firm, partnership, association, or corporation engaged in the business of raising livestock.

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

(24) *Permit* – see License.

(25) *Person* – means every natural or juridical being susceptible to rights and obligations or of being the subject of legal relations.

(26) *Privilege* – means right or immunity granted as a peculiar benefit, advantage or favor.

(27) *Private Gratuitous Permit* – may be granted by the Provincial Governor to a landowner applying to extract sand and gravel, quarry or loose and unconsolidated materials from his land provided there is adequate proof of ownership and that the materials will be for personal use. The permit shall be for a non-renewable term of sixty (60) days.

(28) *Profession* – means a calling that requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountant, engineering, etc.

(29) *Provincial Building* – refers to any building owned by the provincial government of Pangasinan.

(30) *Provincial Lot* – refers to any land owned by the provincial government of Pangasinan within or around the provincial capitol building subject to occupancy by person.

(31) *Quarry Resources* – refers to stones, sand, gravel, and others such as, but not limited to, marble, granite, volcanic cinders, basalt, tuff, and rock phosphate extracted from public lands or from beds of seas, lakes, rivers, streams, creeks and other public waters within the territorial jurisdiction of the province.

(32) *Rental* – means the value of consideration whether in money or otherwise, given for the enjoyment of use of a thing.

(33) *Resident* – refers to a natural person who has his habitual residence in the province, city or municipality where he exercises his civil rights and fulfills his civil obligations, and to juridical persons for which the law or any other provisions 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 or occupation.

(34) *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.

(35) *Revenue* – includes taxes, fees, and charges that a state or its political subdivision collects and receives into treasury for public purpose.

(36) *Service* – means the duties, work, or functions performed or discharged by a government office or by a private person contracted by the government, as the case may be.

(37) *Small Scale Mining Permit* – may be granted by the Provincial Governor to qualified persons for the extraction and utilization of materials/minerals such as kaolin, feldspar, bull quartz or silica, pebbles, bentonite, talc, asbestos, barite, gypsum, bauxite, magnetic, dolomite, mica, stones, semi-precious stones and other non-metallic minerals.

(38) *Socialized Housing* – refers to housing programs and projects covering houses and lots or homelots duly undertaken by the government or the private sector for the underprivileged and homeless citizens which shall include sites and services development, long term financing, liberalized terms on interest payments, and such other benefits in accordance with the provision of RA No. 7279, otherwise known as the Urban Development and Housing Act of 1992.

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

(40) *Urban Area* – refers to all cities, regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

## CHAPTER II – PROVINCIAL TAXES

### Section 4. Tax on Business of Printing and Publication.

(a) *Impositions:*

1. The tax imposed on the business of printing and publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other similar in nature, shall be fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding calendar year.

2. In case of a newly started business the tax shall be one-twentieth ( $\frac{1}{20}$ <sup>th</sup>) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

(b) *Specific Administrative Provisions:*

1. The tax shall be paid within the first twenty (20) days of January of each year.

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

### Section 5. Franchise Tax.

(a) *Impositions:*

1. The tax on the business of enjoying franchise shall be fifty percent (50%) of one percent (1%) of the annual receipts for the preceding calendar year based on the incoming receipts or realized, within its territorial jurisdiction.

2. In the case of a newly started business the tax shall be one-twentieth ( $\frac{1}{20}$ <sup>th</sup>) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

(b) *Specific Administrative Provision:*

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 the province, the paid-up capital stated in the articles of incorporation in case of corporations, or in any similar document in case of other types of business organizations, shall be considered 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 in another province or in a city outside the province, the paid-up capital referred to in (a) hereof 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 6. Tax on Sand, Gravel, and Other Quarry Resources.**

(a) *Imposition* – The tax shall be ten percent (10%) of fair market value in the locality per cubic meter and/or metric ton of ordinary stones, sand, gravel, earth, and other quarry resources extracted from public and private land or from the beds of seas, lakes, rivers, streams, creeks, and other public waters within the territorial jurisdiction of the province; the fair market values are the following:

Materials/Minerals	Fair Market Value
Ordinary earth	P 25.00/cu. m.
Sand	130.00/cu. m.
Gravel	150.00/cu. m.
Boulder	160.00/cu. m.
Mixed Sand and Gravel	130.00/cu. m.
Silica Limestone	180.00/cu. m.
White Clay, Kaolin, Feldspar	550.00/m. t.
Pebbles	300.00/cu. m.
Tuff/Zeolite	800.00/m. t.
Guano	244.00/m. t.
Rock Phosphate	368.00/m. t.
Shale	160.00/m. t.

(b) *Specific Administrative Provisions:*

1. The tax shall be due and payable upon removal of the sand and other quarry resources from the locality where mined.
2. The provincial treasurer may authorize the municipal treasurers concerned to collect the tax herein imposed.
3. The proceeds of the tax shall be distributed as follows:
  - i) Province 30%
  - ii) Component city or municipality 30%
  - iii) Barangay where the quarry resources are extracted 40%
4. A contractor with a quarry permit shall not be allowed to bring in the province quarry resources taken from outside the province.
5. Failure to carry delivery receipt from the ENRO-LGU for the transport of the sand and gravel and other mineral resources, shall constitute a fine of One hundred pesos (P 100.00) for every cubic meter or metric ton, as the case may be, of the mineral being transported.
6. Failure to pay the fine shall cause the mineral conveyance used in the illegal transport to be impounded at the nearest police station until such time that the fine is paid in full to the provincial treasurer or his duly authorized representative.
7. Equipment such as loaders, bulldozers, backhoes, and the like used in quarrying without the necessary permit shall be imposed a fine of Two thousand pesos (P 2,000.00) for each equipment used in the illegal activity. Failure to pay the fine shall cause the said equipment to be impounded at the nearest police station until such time that the corresponding fines have been paid in full.
8. Operators of illegal quarries and mines, together with those involved in the said illegal operation, shall be charged with **theft** of minerals and shall be punishable under the provision stated in RA No. 7942 and other applicable laws.
9. Failure to submit monthly production report and/or non-payment of extraction fees thereof shall be enough reason for the cancellation and/or suspension of the permit issued under this Code.
10. Failure to completely fill the information required in the delivery receipt shall be punishable with a fine of One hundred pesos (P 100.00) for the first offense and the cancellation of the permit on the second offense.
11. The contractor or holder of any of the quarry resources permit is required to submit a monthly production report every 5<sup>th</sup> day of the succeeding month.

12. In case of late or non-submission of Monthly Production Extraction Report by the holder of any quarry resources permit within the prescribed period, the following shall be imposed:

i) Late submission of any of the required reports:

	Basic Fine	Daily Fine
1 <sup>st</sup> violation	P 1,000.00	P 10.00
2 <sup>nd</sup> violation	2,000.00	20.00
3 <sup>rd</sup> violation and subsequent violations	3,000.00	30.00

ii) Non-submission of any if the required reports after one month:

	Basic Fine	Daily Fine
1 <sup>st</sup> violation	P 2,000.00	P 20.00
2 <sup>nd</sup> violation	3,000.00	30.00
3 <sup>rd</sup> violation and subsequent violations	5,000.00	50.00

\* Provided that a late report classified under non-submission category shall not pay the accumulated fine in (i) above, but instead pay the fines imposed in (ii) hereof.

\* Provided, further, that the total fine for non-submission of any of the required reports at any one fine shall not exceed Ten thousand pesos (P 10,000.00).

13. Failure of the contractor or holder of any of the quarry resources permit or its operator to submit any of the required reports prescribed in the preceding numbers (9) and (10) hereof three (3) months after the third violation or failure to pay the fines within six (6) months shall be sufficient ground for cancellation or non-renewal of permit.

#### Section 7. Professional Tax.

(a) *Imposition* – The annual professional tax on each person engaged in the exercise or practice of his profession requiring government examination shall be Three hundred pesos (P 300.00).

(b) *Specific Administrative Provisions:*

1. Every person legally authorized to practice his profession shall pay the professional tax to the provincial treasurer before practicing his profession.

2. Any 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 other national or local tax license for the practice of his profession.

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

4. The professional tax shall be paid annually on or before the thirty-first (31<sup>st</sup>) day of January. Any person who first begins to practice a profession after the month of January must, however, pay the full tax before engaging therein.

5. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

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

7. Any person who fails to pay for his professional tax for at least two (2) consecutive years shall be barred from practicing his profession in the province.

8. For the purpose of collecting the tax, the provincial treasurer or his duly authorized representative shall require from such professional his current annual registration cards issued by a competent authority before accepting payment of their professional tax for the current year.

9. Professionals exclusively employed in the government shall be **exempt** from the payment of this tax.

### **Section 8. Amusement Tax.**

(a) *Imposition* – The amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement shall be Thirty percent (30%) of the gross receipts from admission fees.

(b) *Specific Administrative Provisions:*

1. In the case of theaters or cinemas, the tax shall be deducted first and withheld by their proprietors, lessees, or operators and paid to the provincial treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

2. The sangguniang panlalawigan shall prescribe the time, manner, terms and conditions for the payment of tax. In case of fraud or failure to pay the tax, the sangguniang panlalawigan shall impose such surcharge, interests, and penalties it may deem appropriate.

3. The proceeds from the amusement tax shall be shared equally by the province and the municipality where such amusement places are located.

4. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations shall be exempt from the payment of the tax imposed, except pop, rock, or similar concerts.

### **Section 9. Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers, Dealers, or Retailers in Certain Products.**

(a) *Imposition* – An annual fixed tax of Five hundred pesos (P 500.00) shall be collected 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.

(b) *Specific Administrative Provisions:*

1. All manufacturers, producers, wholesalers, dealers, or retailers within the territorial jurisdiction of Pangasinan shall be required to submit a list of their delivery trucks or vans, including their plate numbers, to the provincial treasurer before the payment of the tax to be paid.

2. Manufacturers, producers, wholesalers, dealers, and retailers herein referred to shall be exempt from the tax on peddlers.

**Note:** Private vehicles owned or contracted by stallholders to augment their stocks in their stalls are exempt from the tax.

## CHAPTER III – PERMITS/LICENSES AND SERVICE FEES

### Article A – GOVERNOR'S PERMIT /LICENSE

**Section 10. Governor's Permit on Business** – There is hereby collected an annual Governor's Permit fee on all business activities registered in the Office of the provincial treasurer, within the territorial jurisdiction of Pangasinan, at the rates provided hereunder, to wit:

(a) *Imposition of Governor's Permit Fees:*

1. On the business of printing and publication	P	100.00
2. On the business of enjoying franchise		200.00
3. On the business of extraction of sand, gravel, and other quarry resources		100.00
4. On proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement		500.00
5. On the business of operating delivery trucks or vans regardless of number of trucks or vans		100.00
6. Quarry Permit		1,500.00
7. Commercial Sand and Gravel Permit		1,500.00
8. Industrial Sand and Gravel Permit		2,500.00
9. Exclusive Sand and Gravel Permit		1,500.00
10. Government Gratuitous Permit		1,500.00
11. Private Gratuitous Permit		1,500.00
12. Guano Permit		2,500.00
13. Gemstone Gathering Permit		2,500.00
14. Small Scale Mining Permit		2,500.00
15. Issuance of Duplicate Copy of Lost Permit		30.00

(b) *Specific Administrative Provisions:*

1. The permit fees for sand and other quarry resources from the locality where mined or extracted shall be due and payable upon the removal of sand and gravel, etc.

2. The permit fee is payable for every separate or distinct establishment or place where the business or activity is conducted.

3. The fee imposed in this Section shall be paid to the provincial treasurer upon application for a Governor's Permit before any business or activity can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

4. A written application for the permit to operate a business or engage in an activity shall be made in two (2) 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.

5. The permit shall be granted only if: (a) the applicant has no unsettled tax obligation whatsoever to the provincial government; (b) zoning regulation and/or safety, health, and other requirements under existing laws or ordinances have been complied with; (c) the applicant is not disqualified under any law or ordinance to establish or to undertake the business applied for; and (d) the applicant has not violated any ordinance or regulation governing the permit granted.

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

7. The Governor's permit shall be issued by the provincial governor upon presentation of receipt for the payment of permit fee, and the tax, if any. Every permit issued in accordance with this Section shall show the name and residence of the applicant, his nationality and marital status, nature of the organization, e.g. whether it is sole proprietorship, corporation, or partnership; location of business, date of issue and expiration thereof, including other information, as may be necessary.

8. In case the permit is lost, the provincial governor shall issue a duplicate of the permit, upon presentation of satisfactory proof that the original permit is lost, stolen, or destroyed.

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

10. 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 appointed representative.

11. 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 thereon.

**Article B – SERVICE FEES**

**Section 11. Secretary’s Fees** – There is hereby collected from every person requesting for copies of official records and documents from the office of the provincial government, to wit:

(a) *Impositions:*

- |  |         |
|--|---------|
| 1. For every typewritten page or fraction thereof (not including the certificate and any notations)  | P 20.00 |
| 2. Where the copy to be furnished is in a printed form, in whole or in part, for each page   | 20.00   |
| 3. For each certificate of correctness, with office seal written on or attached to the copy  | 30.00   |
| 4. For certified copies of any paper, record, decree, judgment, or entry of which any person is entitled to demand and receive a copy (in connection to judicial proceedings) for every page | 50.00   |
| 5. Photocopy or any other copy produced by copying machine, per page   | 30.00   |

(b) *Specific Administrative Provisions:*

1. The fee shall be paid to the provincial treasurer upon request, written or otherwise, for the issuance of a copy of any record or document.

2. The record, certification and other similar papers issued in violation of the Section shall be null and void, and therefore, without force and effect for the intended purpose.)

3. The fee imposed herein shall not be collected for copies furnished the other offices of the government for official business, except for those copies required by the Court at the request of the litigants, in which case, the fees shall be in accordance with the above schedule.

**Section 12. Prosecutor’s Clearance Fees** – There is hereby imposed a fee for every clearance certificate issued by the Office of the Provincial Prosecutor from every person requesting clearance.

(a) *Impositions:*

- |                                    |         |
|------------------------------------|---------|
| 1. For firearm license certificate | P 50.00 |
| 2. For other clearance             | 30.00   |

(b) *Specific Administrative Provisions:*

1. The fee shall be paid to the provincial treasurer upon request, written or otherwise, for the issuance of a copy of the clearance.

2. The number of the official receipt, date of issue, and the amount paid shall be indicated in the clearance certificate.

3. The fee imposed herein shall not be collected for clearance furnished to other offices of the government.

**Section 13. Assessment Service Fees** – There is hereby imposed a fee for the issuance of documents and certificates relative to real properties in the Office of the Provincial Assessor.

(a) *Rates of Impositions:*

- |  |   |       |
|--|---|-------|
| 1. For every certificate of correctness with seal of office, stamped | P | 20.00 |
| 2. For every new tax declaration                                     |   | 50.00 |
| 3. For every certificate of landholding or improvement               |   | 50.00 |
| 4. Verification by use of tax map                                    |   | 50.00 |
| 5. Verification of supporting documents                              |   | 50.00 |
| 6. Annotation fee on mortgages:                                      |   |       |

<b>Amount of Mortgage (in P)</b>		<b>Rate</b>
Less than	P 10,000.00	Exempt
P 10,000.00 to	50,000.00	P 100.00
50,000.00 to	100,000.00	200.00
100,000.00 to	200,000.00	300.00
200,000.00 to	300,000.00	400.00
More than	300,000.00	500.00

(b) *Specific Administrative Provisions:*

- The fee herein imposed shall be paid to the provincial treasurer and the receipt of which shall be shown before the release of the document or certificate mentioned in this Section.
- Annotation on the face of the tax declaration is required on lands being mortgaged to lending institutions.

**Section 14. Service Fee for Health Examination** – Any person who submits himself to a medical examination shall pay for the services rendered in the amounts indicated below:

(a) *Hospital Fees:*

1. **Hospital Charges**

		<b>Rate</b>
1. Accommodation and Subsistence	(Medicare/Pay)	P 150.00/day
	(SSS Members)	220.00/day
2. Operating Room Fee	(Medicare/Pay)	1,805.00/day
	(Charity)	500.00/day
3. Anesthesia	(SSS Members)	1,176.00/day
	(Charity)	100.00/day
4. Laboratories		
a. Complete Blood Count		60.00
b. Complete Blood Count with Platelet		90.00
c. Fasting Blood Sugar		90.00
d. Urinalysis		35.00
e. Widal Test		150.00
f. Blood Typing		40.00
g. Steel		30.00
h. Blood Urea Nitrogen		90.00
i. Uric Acid		90.00
j. Pregnancy Test		150.00
k. Histopath (Minimum)		250.00
l. Pap's Smear		75.00
m. Peripheral Smear		50.00
n. Erythrocyte Sedimentation Rate		50.00
o. Gram Stain		50.00

p. T3 T4	P	500.00
q. Hbs Ag Hepa-B		150.00
r. Creatinine		90.00
s. Other type of chemistries		
Serum Glutamic Oxalate Transaminase		90.00
Serum Glutamic Pyruvic Transaminase		90.00
Alkaline Phosphatase		90.00
Sodium		90.00
Chloride		90.00
Bilirubin 1		90.00
Bilirubin 2		90.00
Total Protein-Albumin/Globulin		150.00
5. Electrocardiogram		100.00
6. X-Ray (Any Size)		
7. Professional Fee (Surgeon)	(Medicare/Pay)	
(Others: Varies according to type of operation)		
8. Medical Certificate		30.00
9. Lost Hospital Card		10.00
10. Ambulance Fee (Back and Forth)		
11. Oxygen		
1 tank of Oxygen contains 1,800 psi		
1 tank costs P 390.00		
Cost per psi is 22 centavos		

	Period Use	Cost
1. 1 <sup>st</sup> minute – 1 hr @ 25 psi	72 hrs.	P 5.42/hr
2. 1 <sup>st</sup> minute – 1 hr @ 50 psi	36 hrs.	10.43/hr
3. 1 <sup>st</sup> minute – 1 hr @ 75 psi	24 hrs.	16.25/hr
4. 1 <sup>st</sup> minute – 1 hr @ 100 psi	18 hrs.	21.66/hr

**A. X-RAY PROCEDURES**

Skull X-Ray APL	P	200.00
Skull X-Ray		100.00
Humerus		100.00
Shoulder Joint		100.00
Radiu-Ulna		100.00
Elbow Joint		100.00
Wrist Joint		100.00
Hand		100.00
Femur		100.00
Tibia-Fibula		100.00
Hip Joint		100.00
Ankle Joint		100.00
Knee Joint		100.00
Foot		100.00
Cervical Spine	P	200.00
Thoracic Cage		100.00

Thoraco-Lumbar AP-Lateral	200.00
Lumbo-Sacral AP-Lateral	200.00
Pelvic	100.00
Nasal Bone AP-Lateral	200.00
Paranasal Sinuses	200.00
Mastoid	200.00
Maxilla	200.00
Mandible	200.00
Esophagram	300.00
Upper GI Series	1,000.00
Barium Enema	1,000.00
KUB-IVP	1,000.00
Plain KUB	100.00
T-Tube Cholangiogram	300.00
Chest PA	100.00
Chest AP-Lateral	200.00
Abdomen, Upright and Lying	200.00
Extremities	100.00

**B. LABORATORY PROCEDURES**

1. *BLOOD BANKING*

Blood Typing (ABO)	30.00
RH Blood Typing	30.00
Coomb's Test:	
Direct	75.00
Indirect	75.00

2. *BLOOD CHEMISTRY*

Fasting Blood Sugar	90.00
Blood Urea Nitrogen	90.00
Cholesterol	90.00
Creatinine	90.00
Uric Acid	90.00
ALT	90.00
AST	90.00
Alkaline Phosphatase	90.00
Total Protein	90.00
Total Bilirubin/B1 B2	90.00
Chloride	90.00
Carbon Dioxide	90.00
Sodium	90.00
Potassium	90.00
High Density Lipoprotein Cholesterol	120.00
Low Density Lipoprotein Cholesterol	120.00
Acid Phosphatase	90.00

3. *IMMUNOLOGY*

IgG	P 145.00
IgA	145.00
IgM	145.00



C3	145.00
C4	145.00
IgG (CSF Specimen)	155.00
CSF Protein Electrophoresis	245.00
COPT	40.00
Kato-Katz	22.00
ESR	50.00
Hematocrit	20.00
Reticulocyte Count	40.00
Platelet Count	80.00
L.E. Prep	110.00
Clot Retraction Time	120.00
Red Cell Indices	55.00
4. <i>CLINICAL MICROSCOPY URINALYSIS</i>	
Sperm Cell Count	120.00
Routine Analysis	30.00
Fecalalysis	30.00
Uribilinogen	20.00
Albumin	25.00
Sugar	25.00
Special Tests:	
a. Bile Test	30.00
b. Urinary Calculi (analysis)	50.00
5. <i>WATER ANALYSIS</i>	
Culture and Sensitivity	100.00
6. <i>STOOL EXAMINATION</i>	
Routine Fecalalysis	30.00
Uribilinogen	20.00
Albumin	25.00
Sugar	25.00
Concentrate Technique for Stool	50.00
Test for Blood	30.00
HBsAg	130.00
Anti-HBs (HBsAb)	130.00
Venereal Disease Research Laboratory (VDRL)	80.00
Fluorescent Treponema Antibody Absorption (FTA-ABS)	100.00
Widal Test	150.00
7. <i>HEPATITIS B BERUM MARKERS</i>	
HBsAg (ELA)	120.00
HBsAg (RPHA) with Adsorption	120.00
Anti-HBs	160.00
ABsAg/Anti-HBe	200.00
Package:	
a. 2 markers (HBsAg, HBeAg/Anti-HBe)	P 300.00
b. 3 markers (HBeAg, Anti-HBe, Anti-HBs)	400.00
c. 4 markers (HBsAg, HBeAg/Anti-HBe, Anti-HBs, Anti-HBe)	600.00

8. <i>HEMATOLOGY</i>	
Cross matching	100.00
ABO Typing	40.00
Rh Typing	60.00
Complete Blood Count and Gram Staining	60.00
Hepatitis C Virus	260.00
Human Immunodeficiency Virus (AIDS)	220.00
ESR	25.00
Bleeding/Clotting Time	50.00
Evaluation of Peripheral Smear	100.00
Prothrombrin Tine/Sputum Test	70.00
Complete Blood Count	70.00
Hemoglobin	25.00
Red Blood Cell Count	25.00
White Blood Cell Count	25.00
Differential Count	30.00
9. <i>CLINICAL CHEMISTRY</i>	
Limpase	160.00
Amylase	85.00
Bilirubin	65.00
Cholesterol	80.00
Creatinine	65.00
Glucose	85.00
Alkaline Phosphatase	80.00
Serum Glutamic Oxalate Transaminase	110.00
Acid Phosphatase	90.00
Serum Glutamic Pyruvic Transaminase	105.00
Uric Acid	50.00
Blood Urea Nitrogen	50.00
Chloride	60.00
Sodium	110.00
Potassium	110.00
Total Protein	50.00
LDH	120.00
Triglycerides	120.00
10. <i>FLUIDS</i>	
Routine (Quantitative/Qualitative)	160.00
CSF Cell Count/Differential Count	65.00
CSF Sugar	55.00
CSF Protein	70.00

**C. HEALTH**

	D/R Fee	Professional Fee	OR Fee	Anesth. Fee
NSD	P 430.00	P 672.00	—	—
Curettage	430.00		—	—
BTL		200.00	P	P
C/S Low Cervical		3,920.00	1,805.00	1,176.00
Classical		3,640.00	1,805.00	1,176.00
Cholecystectomy		4,060.00	1,805.00	1,218.00
Excision (Breast, unilateral)		1,400.00	70.00	980.00
Mastectomy (Radical)		5,540.00	1,805.00	1,512.00
Appendectomy		2,660.00	500.00	798.00
Open Reduction		3,360.00	1,805.00	1,008.00
Debridement		280.00	390.00	84.00
Close Reduction		1,120.00	700.00	756.00
Henorhapy		2,590.00	700.00	756.00
Hemmoroidectomy		1,960.00	500.00	588.00
Cystolichomy		4,060.00	1,805.00	1,218.00
Cataract Mature		5,600.00	1,805.00	—
Close Fracture Femur (Open Reduction)		5,220.00	1,805.00	—
Indectomy		2,800.00	500.00	840.00
Coldwell Lac. (Unilateral)		3,360.00	1,805.00	1,008.00
Total Hysterectomy (TAHBSO)		4,480.00	1,805.00	1,344.00
Eriteriorhapy		3,920.00	1,805.00	1,176.00
BSO-Pelvic lup		3,360.00	1,008.00	1,550.00
Colostomy		3,360.00	1,008.00	1,290.00
Tendon Auchibles		3,080.00	1,805.00	924.00
Subtotal Engroidectomy		4,480.00	2,325.00	1,344.00
Hip Prosthesis		3,920.00	1,290.00	1,176.00
Close Chorecostomy/Exploration of Cod.		336.00	390.00	100.00
Esophagoscopy (FB)		1,680.00	500.00	504.00
Lpoma (Excision)		448.00	390.00	135.00
Hip Spica		672.00	390.00	—
Explor Leep		2,280.00	1,805.00	840.00
Open Reduction (Mandible)		4,480.00	1,805.00	1,344.00
Polypectomy		560.00	390.00	100.00
Open Reduction (Clavicle)		2,520.00	500.00	840.00
For Nursery Fee	P 50.00	A/S		
Cord Dressing		100.00		
Surgery and OB-Gyne Pay Patients A/S	P	200.00/day		
Medical Fee		50.00/day		

**D. ULTRASOUND**

Obstetrics/Gynecology	P 500.00
Full Abdomen	800.00

**E. ELECTROCARDIOGRAM (ECG)**

70.00

**F. HISTOPATHOLOGY**

Biopsy (H & E)	350.00 minimum
- small (1 slide)	
- medium (3 slides)	
- large (6 slides up)	
PAP's Smear	440.00
Frozen Section	55.00
Cell Block	

**G. PARASITOLOGY**

Amoeba Culture	30.00
Peri-Anal Swab (Scotch Tape Test)	20.00

## H. VIROLOGY

### Virus Isolation in the Following:

a. Nasopharyngeal Aspirate (NPA), at swab, lung biopsy, CSF	P 440.00
b. Stool, Vesicle/Genital swab, Endocervical/Urethral Swab	365.00
c. Urine (CMV)	550.00
d. Blood (CMV, HSV, Dengue)	440.00

### Rapid Diagnosis:

a. Herpes Simples Virus 1 / 2	330.00
b. NPA (Respiratory Viruses)	330.00
c. Chlamydia	495.00

### Serology:

a. Complement Fixation Test for Cytomegalovirus (CMV), RSV, Herpes Simplex Virus (HSV), Adenovirus One viral agent only	255.00
Any additional viral agent to be added to the above cost	110.00
b. Hemagglutination-Inhibition Test: Influenza A, B, Parainfluenza 1, 2, 3 One viral agent only	200.00
Any additional viral agent to be added to the above cost	55.00

### Dengue

Serology (paired sample)	330.00
Virus Isolation	550.00

### Rubella

Acute Single Specimen	330.00
Acute and Convalescent Specimen	500.00

### Toxoplasma Latex Agglutination Test

Acute Single Specimen	135.00
Acute and Convalescent Specimen	190.00

### Torch Work Up

Serology Only	825.00
Virus Isolation Only	440.00
Serology and Virus Isolation	1,100.00

## I. MICROBIOLOGY

Culture only for ordinary pathogens	90.00
Culture for fungal organisms	90.00
TB culture	220.00
Culture for Mycoplasma	165.00
Culture for Clostridium Difficile	220.00
Culture for Leptospira	165.00
Culture for Legionella	220.00
Culture for B. Pertussis	165.00
Culture for N. Gonorrhoea	220.00
Anaerobic Culture	165.00
Antimicrobial Susceptibility Test	70.00
Sensitivity Test (MIC) Agar Dilution	330.00
Identification of Organisms	70.00
Gram Stain	35.00

Acid Test Bacilli (AFB) Stain	P	35.00
KOH Mount for Fungal Element		30.00
India Ink Smear for encapsulated organisms		20.00
Serotyping of Organisms		55.00
Biotyping of Streptococcus Pneumoniae and H. Influenza		55.00
Antimicrobial Sensitivity Test for M. Tuberculosis		200.00
C-Reactive Protein (CRP)		110.00
Widal Test		90.00
Weil-Felix Test		90.00
ASO Titer Test (Slide & Tube)		90.00
Rheumatoid Factor (RA Factor)		165.00
Microscopic Agglutination test for Leptospira		165.00
Enterotoxin Assay		200.00
Latex Agglutination fir H. Influenza and Streptococcus Pneumoniae, N. Meningitides (Phadebach)		165.00
Acridine Orange Stain		35.00
IFAT for Legionella		275.00
IFAT for Mycoplasma		220.00
Cold Agglutination for Mycoplasma		90.00
Test for Chlamydia		275.00
Rapid Plasma Reagin (RPR)/Venereal Disease Research Laboratory (VDRL) (Qualitative Test)		165.00
Rapid Plasma Reagin (RPR)/Venereal Disease Research Laboratory (VDRL) (Quantitative Test)		275.00
Treponema Pallidum Inhibition Test/Treponema Pallidum Hemagglutination (Qualitative/Quantitative)		275.00
Fluorescent Treponema Antibody Absorption (FTA – ABS)		385.00
Identification of Diarrheagic E. Coli:		
- Serology		135.00
- RPLA		165.00
- Infant Mouse Assay		165.00
- Sereny Test		275.00
Water Analysis		200.00
Food Analysis		200.00
Rotavirus Antigen Detection (ELISA)		200.00
AFS for Cryptosporidium		45.00
Mycoplasma Titer		330.00
Legionella Titer		120.00
Heterophil Antibody Test		165.00
H.I. Determination		145.00
Acid Fast Stain (AFS)		35.00
Toxigenity Test for Diphtheria		165.00
Polio Titer		275.00
Acid Fast Bacilli (AFB) Culture		190.00

**J. AMBULANCE FEE**

- 1. Within City Limits P 100.00
- 2. Outside City Limits 8.00
- per km. plus P 70.00

First five (5) kilometers or portion thereof 60.00  
 Additional kilometer thereafter (rate/additional kilometer) 15.00

**2. Radiology Procedures:**

*Head:*

- Skull - 1 view
- 2 views (AP and Lateral)
- Mastoids - 3 views
- Optic Forarm - (right and left)
- Paranasal Sinus - 2 views
- Paranasal - 3 views

Prevailing cost of x-ray files, processing solution, plus 100% surcharge (labor and other overhead)

- Orbit - 2 views
- Maxilla - 2 views
- Nasal Bone - 2 views
- Temporo-Mandibular joint - 4 views
- Mandible - 1 view
- Xgona - 1 view

*Neck:*

- Neck (soft tissue) - 2 views
- Foreign Body - 2 views

*Thoracic Contents:*

- Chest - 1 view adult
- 2 views
- 2 views child
- Esophagography - 2 views
- Cardiac Series - 3 views
- Apico-Iordotic/Cone Down View - 1 view
- Hystero-Salphingo

Prevailing cost of x-ray files, processing solution, plus 100% surcharge (labor and other overhead)

*Skeletal System:*

- Lumbar Vertebra
- AP and Lateral
- AP, Lateral, and Oblique

Shoulder Joint

Prevailing cost of x-ray files, processing solution, plus 100% surcharge (labor and other overhead)

- AP and Lateral
- AP 3 views (ext., int., neut.)
- Humerus - 2 views (AP and Lateral)
- Forearm (AP and Lateral)
- Wrist and Hand (AP and Lateral)

Pelvis (AP)  
 Hip Joint (AP and Lateral)  
 Femur (AP and Lateral)  
 Knee Joint (AP and Lateral)  
 Ankle Joint (AP and Lateral)

Prevailing cost of x-ray files, processing solution, plus 100% surcharge (labor and other overhead)

Oscalsis (AP and Lateral)  
 Thoracic Cage  
 Clavicle - 2 views  
 Scapula - 2 views  
 Sternum - 2 views  
 Let - 2 views (2 in 1)

*Skeletal Survey:*

From head to foot - 2 views for each part

*Vertebral Column:*

Cervical - 2 views  
 - 4 views  
 Thoracic Spine - 2 views  
 Lumbo-Sacral - 2 views  
 Lumbo-Sacral Series - 2 views  
 Sacrum or Coccyx

Prevailing cost of x-ray files, processing solution, plus 100% surcharge (labor and other overhead)

Scoliosis Series - 5 views

*Abdomen:*

Plain Abdomen - 1 view  
 AP and Lateral - 2 views

*Digestive Tract:*

Gastro-Intestinal Series  
 Barium Enema

Prevailing cost of x-ray files, processing solution, plus 100% surcharge (labor and other overhead)

Oral Cholography  
 Oral Chole - GI  
 Small Intestine Series

*Urinary Tract:*

KUB  
 IVP

*Stetrical Procedure:*

Fetography - 1 view  
 Pelvmetry - 2 views

**3. Room Rates:**

Ward	P	150.00/day
Semi-Private Room without Aircon		200.00/day
Private Room without Aircon		250.00/day

(b) *Specific Administrative Provisions:*

1. The provincial health officer shall keep a record of medical and other health examinations conducted and copies of medical certificates issued, including the names of individuals, the dates and purpose for which the examinations were made.
2. The medical health examination fees shall be paid to the provincial treasurer or his duly authorized representative before the medical examination is conducted and before the medical certificate is issued.
3. The documents, certificates, and other similar papers issued in violation of this Section shall be null and void, and therefore, without force and effect for the intended purpose.
4. The fees herein imposed may be changed without notice if a new executive order is issued to this effect.



## CHAPTER IV – REGULATORY FEES AND PROVINCIAL CHARGES

### Article A – REGULATORY FEES

**Section 15. Concession Privilege Fee** – There is hereby imposed fee on concession privilege for each type of business or commercial activity located within the property of the provincial government, separate from the charges for rentals of land spaces and buildings in accordance with the number of persons employed.

(a) *Rates of Impositions:*

No. of Employees	Concession Privilege Fee
Less than 5	P 500.00/month
5 to 10	750.00/month
11 to 15	1,000.00/month
16 and above	1,500.00/month

(b) *Specific Administrative Provisions:*

1. The fee herein imposed shall be payable in advance within the first five (5) days of every month.
2. The said fee shall be paid by the owner of the business activity to the provincial treasurer upon application for the concession privilege within the property of the provincial government.
3. For a newly started business activity that starts to operate after January 20, the fee shall be reckoned with from the beginning of the quarter. When the business activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business is abandoned, no refund shall be made corresponding to the unexpired period.

**Section 16. Registration Fees for Livestock Business** – There is hereby imposed fee or charge from any person with the business of livestock.

(a) *Impositions:*

1. Registration of livestock raiser	P 200.00
2. Registration of livestock merchant	250.00
3. Artificial insemination fee, per swine	50.00
4. Veterinary certification fee	
a. Large animal	40.00
b. Small animal	20.00
c. Autopsy report	50.00

(b) *Specific Administrative Provisions:*

1. It shall be the duty of any livestock raiser and merchant to register his business with the provincial treasurer within one (1) month from the start of said business.
2. Any livestock raiser or merchant who fails to register his business within the period stipulated herein shall be penalized for violation in accordance with Section 64 of this Code.

**Article B – PROVINCIAL CHARGES**

**Section 17. Rental of Lots and Buildings** – There is hereby levied and collected from every person who shall occupy or is actually occupying a provincial lot and/or building within the property of the provincial government as provided hereunder:

(a) *Impositions:*

- |  |   |                     |
|--|---|---------------------|
| 1. Privately constructed buildings within or around the provincial capitol building declared for taxation purposes (with the ground area as determined by the provincial assessor) per square meter, per month | P | 5.00                |
| 2. Provincial lots outside the capitol compound, per square meter, per month   |   | 3.00                |
| 3. Provincial buildings to be occupied by a person or entity with an area of sixteen square meters (16 m <sup>2</sup> ) of office space  |   | minimum of 2,000.00 |
| 4. For use of the Sison Auditorium for four (4) hours or less  |   | minimum of 2,000.00 |
| 5. For every hour exceeding four (4) hours   |   | 500.00              |

(b) *Specific Administrative Provisions:*

1. The rental of provincial lots and/or buildings shall be paid to the provincial treasurer or his duly authorized representative within the first twenty (20) days of every month.
2. In case of new lease, the rental due for the month in which the lease starts shall be paid before the occupancy of the provincial lot and/or building subject to the contract of lease.
3. Any lessee who fails to pay the monthly rental within the prescribed period, shall pay a surcharge of twenty-five percent (25%) of the amount due. Failure to pay the rental for three (3) consecutive months shall cause the automatic cancellation of the contract of lease, without prejudice to the collection of unpaid rental through legal action: Provided that failure on the part of the province to take possession of the property, shall not constitute a waiver of right of the province to take possession of the property at any given time.
4. The contract of lease shall be for a period of one (1) year unless cancelled earlier in accordance with the provision of this Section.
5. Any violation of the terms and conditions of the contract of lease shall constitute an automatic forfeiture of ownership of the building privately constructed in favor of the provincial government.

**Section 18. Rentals of Construction Equipment and Charges on Quality Control Tests** – There is hereby collected a rental of road equipment and services in the conduct of quality control tests, as follows:

(a) *Impositions:*

1. **Materials and Quality Control Test**

Kind of Test	Rate
1. Grading	P 100.00
2. Plastic Limit	100.00
3. Liquid Limit	100.00
4. Moisture Content	50.00
5. Compaction (Proctor)	450.00
6. Compaction (Modified)	500.00
7. Field Density Test	300.00
8. Specific Gravity	125.00
9. Unit Weight	75.00
10. Absorption	200.00
11. Combined Sieve and Hydrometer	500.00
12. Specific Gravity and Absorption	200.00
13. Design Mix	900.00
14. Compressive Strength Concrete Cube, Cylinder, CHB	150.00

## 2. Equipment Rental

		ACEL PER HOUR	RATE PER DAY	PROJECTS PER HOUR	PER DAY
<i>A. Earthmoving Equipment</i>					
1.	Bulldozer (Kumatsu, Crawler) D6SE - 12 ps	P 1,352.00	P 10,816.00	P 1,662.40	P 12,979.20
2.	Loader, wheel type				
	a) Caterpillar, model 950/49N, 73JI, S1J, 930/41K, 73 U	1,073.00 887.00	8,584.00 7,096.00	1,287.60 1,064.40	10,300.80 8,515.20
	b) Komatsu Model WA1 80-1	806.00	6,448.00	967.20	7,737.60
3.	Road Grader, motorized				
	a) Komatsu Model GD511 A-1	943.00	7,544.00	1,131.60	9,052.80
	b) Mitsubishi Model LG2-H	448.00	3,584.00	537.60	4,300.80
<i>B. Compaction Equipment</i>					
1.	Road Roller, two steel wheels and static	473.00	3,784.00	567.60	4,540.80
2.	Pneumatic Roller, 9 wheels Bomag, BW11R	928.00	7,424.00	1,113.60	8,909.80
3.	Vibratory Roller, Bomag Steel Roller, Model BW212-2	663.00	5,304.00	795.60	6,364.80
<i>C. Lifting Equipment</i>					
1.	Crane, Truck mounted, standard boom, mechanic, 25 tons cap.	1,031.00	8,248.00	1,237.20	9,897.60
<i>D. Asphaltting Equipment</i>					
1.	Asphalt paver finisher 2.5 - 45 (max. 5.5m) paving width	7,567.00	60,536.00	9,080.40	72,643.20
<i>E. Excavating Equipment</i>					
1.	Hydraulic Excavator				
	a) Komatsu Model PC-200-5	1,570.00	12,560.00	1,884.00	15,072.00
	b) Komatsu Model PC60-7	735.00	5,880.00	882.00	7,056.00
<i>F. Hauling Equipment</i>					
1.	Ten Wheeler Dump Truck, All models	1,134.00	9,072.00	1,360.00	10,883.40
2.	Six Wheeler Dump Truck, All models	818.00	6,544.00	981.60	7,852.00
3.	Tractor Head with Low Bed	1,350.00	10,800.00	1,620.00	12,960.00

G. Others

	<b>Proposed</b>
1. Water Truck, 10,000 liters cap.	P 1,360.80/hr
2. Concrete Mixer, one (1) bagger	918.60/hr
3. Diesel Generator sets, 40-50 KW	120.00/hr
4. Welding Machine, 250 amp., gas/diesel driven	40.00/hr

(b) *Specific Administrative Provisions:*

1. The provincial engineer shall prescribe the Memorandum of Agreement (MOA) entered into by and between the provincial government represented by the governor (lessor) and the lessee.

2. The rental of provincial heavy equipment shall be paid to the provincial treasurer or his duly authorized representative in the following manner: (a) one-half (½) of the amount stipulated in the MOA shall be paid upon signing of the said MOA and (b) the remaining amount shall be paid immediately after the termination of the said MOA.

3. The provincial engineer shall recommend the feasibility and availability of the provincial equipment that may be leased to a private person.

**Section 19. Charge for the Use of Map Printer Developer** – There is hereby imposed charge or fee for the use of the map printer developer in the office of the Provincial Assessor.

(a) *Impositions:*

1. For surveyor's standard size plan, per copy	P 10.00
2. For sketch plan or one-half (½) of the surveyor's standard size plan, per copy	5.00

(b) *Specific Administrative Provisions:*

1. The fee herein prescribed shall be paid to the provincial treasurer or his duly authorized representative by the person requesting the use of said map printer developer before blue printing the copies of the plan.

2. The provincial assessor shall be responsible in the operation and usage of the map printer developer.

3. The provincial assessor shall make a report of daily production, submit the same to the provincial governor, and furnish copies of said report to the provincial treasurer and the provincial auditor every month.

**Section 20. Water Usage Charge** – There is hereby collected charge for the use of water supplied by the Provincial Waterworks System at the rates prescribed hereunder.

(a) *Impositions:*

Classification	Size	Minimum Charge	Commodity Charge		
			11-20m <sup>3</sup>	21-30m <sup>3</sup>	31m <sup>3</sup> up
Residential/ Government	½"	P 87.00	P 9.00	P 10.45	P 14.80
	¾"	189.00	9.00	10.45	14.80
	1"	278.00	9.00	10.45	14.80
Commercial/ Industrial	½"	174.00	18.00	20.90	29.60
	¾"	278.00	18.00	20.90	29.60
	1"	556.00	18.00	20.90	29.60
Commercial A	½"	152.25	15.75	18.29	25.90
Commercial B	½"	130.50	13.50	15.68	22.20
Commercial C	½"	108.75	11.25	13.06	18.50
Installation Fee		P 750.00			
Reconnection Fee		300.00			
Penalty Charge		20%			

(b) *Specific Administrative Provisions:*

1. Flat rate shall be computed based on the actual average consumption of a metered ½" residential connection multiplied by the existing metered rates (minimum charge plus commodity charge) for the said connections.

2. The reading of water meter to determine the water consumption for the preceding month shall be done on the first (1<sup>st</sup>) day of the succeeding month.

3. Water bills shall become due and payable at the Office of the General Manager within seven (7) days upon delivery of the water bill or statement of water consumption for the preceding month to the customer. Such bill shall be delinquent seven (7) days thereafter.

4. Interest of unpaid bill shall be subject to the provision of Section 39 of this Code.

**Section 21. Rental of Provincial Telephone System** – There is hereby imposed monthly rental fee for every telephone connection outlet with the provincial telephone system.

(a) *Impositions:*

- |   |                |
|---|----------------|
| 1. For every telephone outlet subscribed by and connected to private person   | P 100.00/month |
| 2. For every telephone outlet subscribed by and connected to every government office chargeable against the government fund | 50.00/month    |

(b) *Specific Administrative Provisions:*

1. The rental fee prescribed herein shall be paid to the provincial treasurer or his duly authorized representative within the first twenty (20) days of the month following the due month.

2. The head of the provincial telephone system shall be responsible in the preparation of telephone bills and cause its service to the subscribers and the keeping and/or posting subscribers' relevant records.

3. Failure to pay the rental for three (3) consecutive months shall cause the disconnection of the telephone outlets, without prejudice to the collection of the unpaid rental, surcharge and interest from the subscriber concerned in accordance with Section 38 of this Code.

**Section 22. Price of Fruit Tree Seedlings** – There is hereby charged prices of fruit tree seedlings for sale as indicated hereunder.

(a) *Impositions:*

Variety of Fruit Tree	Seedlings (height 1' – 2')	Graft (height 1' – 2')
Mango:	P 10.00	P 15.00
Carabao Mango	10.00	15.00
Hawaiian Mango	10.00	15.00
Indian Mango	10.00	15.00
Apple Mango	10.00	15.00
Chico:		
Ponderosa	10.00	15.00
Native	10.00	15.00
Guava:		
Guava (Native)	5.00	—
Guava Apple	10.00	—
Mabolo	5.00	10.00
Tamarind (Sweet)	5.00	10.00
Giant Duhat	5.00	10.00
Bangkok Santol	10.00	15.00
Jack Fruit (Langka)	10.00	—
Star Apple (Caimito)	5.00	—
Casoy	7.00	15.00
Atis	7.00	15.00
Tiesa	5.00	10.00
Rambutan		5.00

Papaya	P	5.00
Others:		
Neem Tree		5.00
Mahogany		5.00
Narra		5.00
Gmelina		5.00

(b) *Specific Administrative Provisions:*

1. The payment for the sale of seedlings shall be collected by the provincial treasurer or his duly authorized representative from any buyer upon delivery and/or pickup of the seedlings who shall issue the corresponding official receipt for accounting purposes.

2. The seedlings for sale may be given free of charge upon the decision of the sangguniang panlalawigan based on the welfare and economic condition of the people.

**Section 23. Prices of Mango Fruits for Sale** – There is hereby charged prices of mango fruits for sale from any buyer at the selling prices provided herein.

(a) *Impositions:*

1. Per 20-kilo basket, large size	P	600.00
2. Per 20-kilo basket, medium size		500.00
3. Per 20-kilo basket, small size		400.00

(b) *Specific Administrative Provisions:*

1. The proceeds from the sale of mango fruits shall be distributed as follows:

(i) Barangay where the fruit trees are located	60%
(ii) Provincial Government	40%

2. The provincial treasurer or his duly authorized representative shall collect the share of the province from the proceeds of the sale and shall issue the corresponding receipt for accounting purposes.

3. Prices of the fruits may change depending upon the prevailing prices during the harvest period.

## CHAPTER V – GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

### Article A – COLLECTION AND ACCOUNTING OF PROVINCIAL REVENUES

**Section 24. Tax Period and Manner of Collection** – Unless otherwise provided in this Code, the tax period of all local taxes, fees, and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.

**Section 25. Accrual of Tax** – Unless otherwise provided in this Code, all local taxes, fees, or charges shall accrue on the first (1<sup>st</sup>) day of January of each year. However, new taxes, fees, or charges, or changes in the rates thereof shall accrue on the first (1<sup>st</sup>) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.

**Section 26. Time of Payment** – Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or each of the subsequent quarter, as the case may be. The Sanggunian may, for a justifiable reason or cause, extend the time of payment of such taxes, fees, and charges without surcharges or penalties, but only for a period not exceeding six (6) months.

**Section 27. Surcharge and Penalties 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 of two percent (2%) per month of unpaid taxes, fees, or charges, including surcharges; until such amount is fully paid but the total interest on the unpaid amount or a portion thereof shall not exceed thirty-six (36) months.

**Section 28. Interest on Other Unpaid Revenues** – Where the amount of any other revenue due the provincial government, except voluntary contributions or donations, is not paid on the date fixed in this Code, 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 thereon of two percent (2%) per month from the date it is due until it is paid, but the total interest on the unpaid amount or a portion thereof shall not exceed thirty-six (36) months.

**Section 29. Collection of Local Revenues by the provincial treasurer** – All provincial taxes, fees, and charges shall be collected by the provincial treasurer. The provincial treasurer may designate the municipal treasurer and/or the barangay treasurer as his deputy to collect local taxes, fees, or charges. In case a bond is required for the purpose, the provincial or municipal government shall pay the premium thereon.

**Section 30. Examination of Books of Accounts and Pertinent Records of Businessmen by the provincial treasurer** – 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 local taxes, fees, and charges in order to ascertain, assess, and collect the correct amount of tax, fee, or charge. Such examination shall be certified to the examining official. Such certificate shall be made on records on the books of accounts of the taxpayer examined.

**Section 31. Accounting of Collections** – Unless otherwise provided in this Code and other existing laws and ordinances, all monies collected by virtue of this Code shall be accounted in accordance with the provisions of existing laws, rules, and regulations, and credited to the general fund of the province.

**Section 32. 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 the violation of any ordinance shall accrue to the general fund of the province.

**Section 33. Issuance of Receipts** – It shall be the duty of the provincial treasurer, or his duly authorized representative to issue the necessary receipt to the person paying the tax, fee, or charge wherein the date, amount, name of the person paying, and the account upon which it is paid is shown.

**Section 34. Records of Persons Paying Taxes, fees, and Charges** – It shall be the duty of the provincial treasurer to keep records of the names of all persons paying provincial taxes, fees, and charges which shall be alphabetically arranged and open to public inspection during office hours. As far as practicable, he shall establish and keep current the appropriate tax roll for such kind of tax, fee, or charge provided for in this Code.

## Article B – CIVIL REMEDIES FOR COLLECTION OF REVENUES

**Section 35. Local Government's Lien** – Local taxes, fees, charges, and other revenues constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative 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 shall only be extinguished upon full payment of the delinquent local taxes, fees, and charges, including the related surcharges and interest.

**Section 36. Civil Remedies** – The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

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

(b) *By judicial action* – the provincial government may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the provincial treasurer within the period prescribed in Section 54 of this Code.

**Section 37. Distraint of Personal Property** – The remedy by distraint shall proceed as follows:

(a) *Seizure* – Upon failure of the person owing any local tax, fee, or charge to pay the same at the time required, the provincial treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to that person or any personal property subject to the lien in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquency and the expense 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. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

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

(c) *Publication* – The deputized officer shall forthwith cause a notification to be exhibited on not less than three (3) public and conspicuous places in the territory of the local government unit 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 notices shall be at the office of the chief executive of the local government unit in which the property is distrainted.

(d) *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 local chief executive concerned. Should the property distrainted not be 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 thereon by the Committee in Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

Said Committee on Appraisals shall be composed of the provincial treasurer as chairman, with a representative of the Commission on Audit and the provincial assessor as members.

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

(f) *Disposition of Proceeds* – The proceeds of the sale shall be applied to the tax, including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be turned 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 provincial treasurer or his deputy. Where the proceeds if 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 38. Redemption of Property Sold** – Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the provincial treasurer of the total amount of taxes, fees, or charges and other related surcharges, interests 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 thereafter 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 39. 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 40. Personal Property Exempt from Distrainment or Levy** – The following property shall be exempt from distraint and the levy, attachment, or execution thereof for delinquency in the payment of any local tax, fee, or charge, including the related surcharge and interest.

- (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 might select, of a value not exceeding Ten thousand pesos (P 10,000.00).
- (e) Provision, 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) One fishing boat and net, not exceeding the value of Ten thousand pesos (P 10,000.00), by the lawful use of which a fisherman earns his livelihood, and
- (h) Any material or article forming part of a house or improvement of any real property.

**Section 41. 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 municipal building or city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the province, city, or municipality 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 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, city, or municipal building, or on the property to be sold, or at any other place as determined by the local treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the provincial treasurer or his deputy shall make a report of the sale to the sangguniang panlalawigan; and which shall form part of his records. After consultation with the Sanggunian, 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 excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property.

The provincial treasurer may, by ordinance duly approved, advance an amount sufficient to defray the costs of collection by means of the remedies provided for, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property, including improvement thereon.

## **Article C – TAXPAYER’S REMEDIES**

### **Section 42. Periods of Assessment and Collection.**

(a) Local 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 October 10, 1991 (effectivity of the Local Government Code of 1991) may be assessed within the period of three (3) years from the date they become due.

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

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, That taxes, fees, or charges assessed before October 10, 1991 may be collected within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription on the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

**Section 43. Protest of Assessment** – When the provincial treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests, and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the provincial treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The provincial treasurer shall decide the protest within sixty (60) days from the time of its filing. If the provincial treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice 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 receipt of denial of the protest or from the lapse of the sixty (60) day period prescribed herein within which to appeal with a court of competent jurisdiction, otherwise the assessment becomes conclusive and unappealable.

**Section 44. 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.

**Article D – IMPLEMENTATION OF THIS CODE AND FINAL PROVISIONS**

**Section 45. Promulgation of Rules and Regulations** – Unless otherwise specifically provided in this Code or under existing laws, decrees, or ordinances, the provincial treasurer is authorized, subject to the approval of the provincial governor, through the sangguniang panlalawigan; to promulgate rules and regulations for the proper and efficient collection of taxes, fees, and charges herein imposed.

**Section 46. Collecting of Delinquent Taxes, Fees, and Other Revenues Through Judicial Action** – The provincial treasurer may enforce the collection of delinquent taxes, fees, charges, and other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the provincial treasurer within five (5) years from the date the said taxes, fees, charges, and other revenues become due.

**Section 47. Power to Levy Other Taxes, Fees, or Charges** – The provincial government shall have 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 taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory, or contrary to national policy: Provided, further, That the ordinance levying such taxes, fees, or charges shall not be enacted without prior hearing conducted for the purpose.

**Section 48. Authority of the Provincial Government to Adjust Rates of Tax Ordinances** – The provincial government shall have the authority to adjust the tax rates as prescribed in this Code not oftener than once every five (5) years but not to exceed ten percent (10%) of the rates fixed in this Code.

**Section 49. Authority to Grant Exemption Privileges** – The provincial government may, through ordinances duly approved, grant tax exemptions, incentives, or reliefs under such terms and conditions as they may deem necessary.

**Section 50. Penalties for Violation of This Code** – Any person who violates any provision of this Code not covered by specific penalty shall be fined for not less than One thousand pesos (P 1,000.00) nor more than Five thousand pesos (P 5,000.00) nor shall be imprisoned for not less than one (1) month nor more than six (6) months. Such fine or penalty or both, shall be imposed at the discretion of the court.

**Section 51. Final Provisions.**

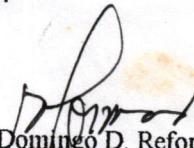
(a) *Separability Clause* – If, for any reason or reasons, any part or provision of this Code shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue in full force and effect.

(b) *Applicability Clause* – All other matters relating to the taxes, fees, and charges herein collected shall be governed by pertinent provisions of laws and other ordinances.

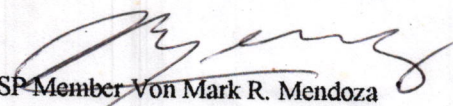
(c) *Repealing Clause* – All previously approved tax ordinances or parts thereof which are inconsistent with any of the provisions of this Code are hereby repealed or modified accordingly.

(d) *Effectivity* – This Code shall take effect upon approval.


Certified Correct:

  
Domingo D. Reformado  
Secretary to the Sangguniang Panlalawigan

Attested:

  
SP-Member Von Mark R. Mendoza  
Temporary Presiding Officer

Approved:

  
Victor E. Agbayani  
Governor



REPUBLIC OF THE PHILIPPINES  
PROVINCE OF PANGASINAN  
Lingayen

—oOo—

OFFICE OF THE SANGGUNIANG PANLALAWIGAN SECRETARY

February 12, 1999

TO ALL PUBLISHERS/OWNERS  
OF LOCAL NEWSPAPERS IN THE  
PROVINCE OF PANGASINAN

Dear Sir/Madam:

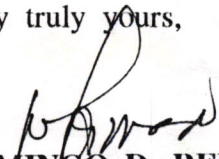
This is with reference to our letter dated February 9, 1999 re: "INVITATION TO PRE-QUALIFY AND BID" for the publication of Provincial Ordinance No. 79-98 otherwise known as the "**Revenue Code of the Province of Pangasinan.**"

Please be advised that we have to postpone to an indefinite period the deadline earlier set in view of some important matters to be threshed out before a bidding could be done for the purpose. Hence, may we respectfully recall our first letter of invitation which was received by your good Office last February 10, 1999.

Rest assured that you will be informed, accordingly, on the final decision of the provincial government on the publication of the subject Revenue Code.

Many thanks for your usual support and warm regards.

Very truly yours,

  
**DOMINGO D. REFORMADO**  
Secretary to the Sanggunian



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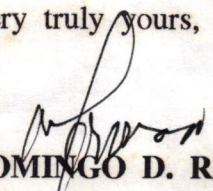
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