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Republic of the Philippines
Province of Cebu
SANGGUNIANG PANLALAWIGAN
Cebu Capitol, Cebu City

28th Session
11th SP

EXCERPT FROM THE MINUTES OF THE 27th REGULAR SESSION HELD BY THE SANGGUNIANG PANLALAWIGAN OF CEBU, AT THE MUNICIPAL SESSION HALL, BORBON, CEBU ON SEPTEMBER 15, 2008.

PRESENT:

Hon. Gregorio G. Sanchez, Jr.	Presiding Officer/Vice-Governor
Hon. Agnes A. Magpale	Presiding Officer Pro Tempore
Hon. Victor A. Maambong	Majority Leader
Hon. Peter John D. Calderon	Assistant Majority Leader
Hon. Juan V. Bolo	Sanggunian Member
Hon. Julian B. Daan	Sanggunian Member
Hon. Wilfredo S. Caminero	Sanggunian Member
Hon. Caesar Ian Geronimo R. Zambo	Sanggunian Member
Hon. Victoria G. Corominas	Sanggunian Member
Hon. Joven J. Mondigo, Jr.	Sanggunian Member
Hon. Jose Ma. C. Gastardo	Sanggunian Member
Hon. Rose Marie D. Durano	Sanggunian Member
Hon. Wenceslao O. Gakit	Sanggunian Member
Hon. Alfred Francis M. Ouano	Sanggunian Member (PCL)
Hon. Teresita D. Celis	Sanggunian Member (FABC)

SICK LEAVE:

Hon. Bea Mercede A. Calderon	Sanggunian Member (PPSK)

RESOLUTION NO. 3939-2008

AUTHORS : HON. WENCESLAO O. GAKIT
HON. PETER JOHN D. CALDERON
CO-AUTHORS: ALL OTHER SP MEMBERS PRESENT

WHEREAS, read and presented to this Body for 2nd and 3rd reading is an Ordinance entitled "**REVENUE CODE OF CEBU OF 2008**" of Cebu Province;

WHEREAS, there is a need to screen, analyze and review all the rates of impositions in the Code in order to know and determine whether impositions on charges/fees and penalties are not excessive and applicable to the criteria of the Province of Cebu;

NOW THEREFORE, on motion of Member, **Hon. WENCESLAO O. GAKIT** and Assistant Majority Leader, **Hon. PETER JOHN D. CALDERON,** and adopted as on **MASS MOTION** by all the Members of this Body present, duly seconded by the same, be it

RESOLVED to **enact,** as it is hereby **ENACTED,** the following:

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ORDINANCE NO. 2008-10

'APPROVING REVENUE CODE OF CEBU OF 2008"

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

CHAPTER I. GENERAL PROVISIONS

ARTICLE A. *SHORT TITLE AND SCOPE*

Section 1. ***Short Title.*** This ordinance shall be known as the "Revenue Code of Cebu of 2008".

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

(a) Real Property Tax
(b) Tax on Transfer of Real Property Ownership
(c) Tax on Business of Printing and Publication
(d) Franchise Tax
(e) Tax on Minerals, Quarry, and Sand and Gravel Resources
(f) Professional Tax
(g) Amusement Tax
(h) Annual Fixed Tax for every Delivery and Hauling Truck or Van
(i) Permits and Regulatory Fees
(j) Service Fees
(k) Governor's Permit, Accreditation, Fees and Charges on Business or Trade Activity Related to Environment and Natural Resources

ARTICLE B. *CONSTRUCTION OF PROVISIONS*

Section 3. ***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 No. 7160, otherwise known as the Local Government Code of 1991.

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Section 4. *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 technical words and phrases and such other words in this Revenue Code which may have acquired a peculiar or appropriate meaning, shall be construed and understood according to such technical, peculiar or appropriate meaning.

b) Gender and Number. – Every word in this Revenue Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall extend 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 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 following business day 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 are in 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 are in conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

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ARTICLE C. *DEFINITION OF TERMS*

Section 5. *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 theatres, 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 such 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;

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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.

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CHAPTER II. TAXES ON REAL PROPERTIES

ARTICLE A. *GENERAL PROVISIONS*

Section 6. *Scope.* This Article shall govern the administration, appraisal, assessment, levy and collection of the real property tax in the Province of Cebu.

Section 7. *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 8. *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,

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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 , 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.

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It includes the 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 machines, 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;

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

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u) ***Residential Land*** is land principally devoted to habitation.

Section 9. ***Administration of Real Property Tax.*** The province of Cebu 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 10. ***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 11. ***Declaration of Real Property by the Owner or Administrator.*** It shall be the duty of all persons, natural or juridical, or their duly authorized representative, owning or administering real property, including the improvements, within the Province of Cebu 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 thirtieth (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 subjected to a fine of Five Hundred Pesos (P500.00).

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Section 12. ***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 improvements thereon:

(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 (60) 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).

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Section 13. ***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 Sec. 11 and Sec. 12 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 the "Unknown owner", until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under either Sec. 11 or Sec. 12 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 14. ***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.

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(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 15. ***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 this Chapter II, Article C, Sec. 42 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 incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

Section 16. ***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 Municipal Assessor pursuant to the guidelines issued by the Department of Finance (DOF) for the purpose.

Section 17. ***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

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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 11 and Section 12 of this Code.

Section 18. ***Duty of Registrar of Deeds to Apprise the Provincial Assessor of Real Property Listed in Registry.***

(a) On or before the 30th 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 to 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 19. ***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.

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(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. 8 of this Revenue Code and the rules and guidelines issued by the Department of Finance (DOF).

Section 20. ***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 21. ***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 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 in 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 22. ***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.

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Section 23. ***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, by ordinance, act upon the recommendation within ninety (90) days from receipt thereof.

Section 24. ***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 25. ***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 26. ***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 27. ***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	20%
Agricultural	40%
Commercial	50%
Industrial	50%
Mineral	50%
Timberland	20%

(b) Plants/Trees and Other Improvements. 30%

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(c) On Buildings and Structures

(1) Residential

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

(2) Agricultural

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

(3) Commercial/Industrial/Mineral

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

(4) Timberland

Fair Market Value

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Over	Not Over	Assessment Levels
	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%

(d) On Machineries.

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

(e) **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 & transmission of electric power	10%

Section 28. ***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 29. ***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 30. ***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 31. ***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.

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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 32. ***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 33. ***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 34. ***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 for all kinds of machinery shall be fixed at twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

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ARTICLE B. *ASSESSMENT APPEALS*

Section 35. ***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 36. ***Organization, Powers, Duties and Functions of the Provincial Board of Assessment Appeals.***

(a) The Board of Assessment Appeals of the Province 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 Board Assessment Appeals of the Province 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:

"I _____, after having been appointed to the position of _____, in the Province of Cebu and now assuming my position as _____ of the Provincial Board of Assessment Appeals of the province of Cebu, 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.

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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 37. ***Meetings and Expenses of the Provincial Board of Assessment Appeals.***

(a) The Board of Assessment Appeals of the Province 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 38. ***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 39. ***Action by the Provincial Board of Assessment Appeals.***

(a) The Board shall decide the appeal within one hundred

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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 dispositions, 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 or Municipal Assessor with a copy of the decision of the Board. In case the Provincial Assessor concurs in the revision or the assessment, it shall be his duty to notify the owner of the property or the person having legal interest therein of such fact using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the Assessor who is not satisfied with the decision of Board may, within thirty (30) days after receipt of the decision of the 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 40. ***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.

ARTICLE C. *IMPOSITION OF REAL PROPERTY TAX*

Section 41. ***Basic 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 Cebu.

Section 42. ***Exemptions from the Real Property Tax.*** The following are exempted from payment of the real property tax:

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

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

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

d) All real property owned by duly registered cooperative;

e) Machinery and equipment exclusively used for pollution control and environmental protection; and

f) By appropriate ordinance of the Sangguniang Panlalawigan.

Section 43. ***Withdrawal of Tax Exemption.*** Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn upon the effectivity of the Local Government Code of 1991 (RA 7160).

ARTICLE D. *SPECIAL LEVIES ON REAL PROPERTY*

Section 44. ***Additional Levy on Real Property Tax 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 45. ***Additional Ad Valorem Tax on Idle Lands.*** There is hereby levied an annual tax on idle lands at the rate not exceeding five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax.

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Section 46. ***Idle Lands, Coverage.*** For purposes of real property taxation, idle lands 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 47. ***Idle Lands, Exempt from Tax.*** The idle land tax shall not apply to idle lands wherein the landowner is physically or legally prevented from improving, or utilizing the same by reason of *force majeure*, civil disturbance, natural calamity or any justifiable cause or circumstance.

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

Section 48. ***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 49. ***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 Cebu for the construction of such projects or improvements.

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Section 50. ***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 51. ***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 52. ***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 53. ***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 54. ***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 of 2008" 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. p.t.o./

Section 55. ***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 35 of this Revenue Code.

Section 56. ***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 57. ***Penalty.*** Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month but nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

ARTICLE E. *COLLECTION OF REAL PROPERTY TAX*

Section 58. ***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 59. ***Collection of 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.

The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, That the Barangay Treasurer is properly bonded for the purpose: Provided, further, That the premium on the bond shall be paid by the municipal government concerned.

Section 60. ***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.

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Section 61. ***Assessor to Furnish the Municipal Treasurer with Assessment Roll.*** On or before the thirty-first (31st) day of December of each year, the Municipal Assessor shall prepare and 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 Assessor and the Municipal Treasurer.

Section 62. ***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 Chapter, 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 63. ***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;

(a) The first installment to be due and payable on or before the thirty-first (31st) of March;

(b) The second installment, on or before the thirtieth (30th) of June;

(c) The third installment, on or before the thirtieth (30th) of September; and

(d) 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.

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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 64. ***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 63, 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 20% 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 65. ***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 paid under protest shall be held in trust by the Municipal Treasurer.

(c) In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the 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. 35 and Sec. 38, Article B, Chapter II of this Revenue Code.

Section 66. ***Repayment of Excessive Collections.*** When an assessment of basic real property tax, or any other tax levied under Chapter II 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

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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 67. ***Notice of Delinquency in the Payment of the Real Property Tax.***

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

(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 Sec. 68 and 69 of this Revenue Code, and 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. 35 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 68. ***Interests on Unpaid Real Property Tax.*** Failure to pay the basic real property tax or any other tax levied under this Article upon the expiration of the periods prescribed in Sec. 63, hereof, or when due, as the case may be, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month

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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 69. ***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 70. ***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 juridical action, and may only be extinguished upon payment of the tax and the related interests and expenses.

Section 71. ***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 operate with the force of a legal execution throughout the province. The warrant shall be mailed to or served upon the delinquent 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 Cebu, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

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Section 72. ***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 and Municipal Treasurer who fails to issue or execute 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 73. ***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 or Municipal 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 person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held either at the main entrance of the provincial capitol building, or on the property to be sold, or at any other places 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 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.

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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 74. ***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 75. ***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 76. ***Purchase of Property by the Provincial Government for Want of Bidder.*** In case there is no bidder for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the provincial

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government to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. The said report shall be submitted to 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 Cebu without the necessity of an order from a competent Court.

Within one (1) year from the date of such forfeiture, the taxpayer or any representative, 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 sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the Province of Cebu.

Section 77. ***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 Cebu.

Section 78. ***Further Distraint or Levy.*** Levy may be repeated if necessary until the full amount due, including all expenses, is collected.

Section 79. ***Collection of Real Property Tax through the Courts.*** The Provincial Government of Cebu 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. 83 of this Revenue Code.

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

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

Section 80. ***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 81. ***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 propio* 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 82. ***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 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 83. ***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

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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; or

(c) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

ARTICLE F. *DISTRIBUTION OF PROCEEDS*

Section 84. ***Distribution of Proceeds.*** The proceeds of the basic real property tax, including interest thereon, and proceeds from the 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.

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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 85. ***Distribution/Application of the Proceeds of the (Special Education Fund) SEF Tax.*** The proceeds of the additional one percent (1%) tax on real property accruing to the SEF tax 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 86. ***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 87. ***Proceeds of the Special Levy.*** – The proceeds of the special levy on lands benefited by 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.

ARTICLE G. *SPECIAL PROVISIONS*

Section 88. General Assessment Revision; Expenses Incident Thereto. The Sangguniang Panlalawigan of the Province and Municipalities shall provide the necessary appropriation to defray the expenses incident to the general revision of real property assessment.

All expenses incident to a general revision of real property assessments shall, by ordinance of the Sangguniang Panlalawigan, be apportioned between the Province and the Municipality on the basis of the taxable area of the Municipality concerned.

Section 89. ***Condonation or Reduction of Real Property Tax and Interest.*** In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the any Municipality, the Sangguniang Panlalawigan shall,

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by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Provincial 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 90. ***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 91. ***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 92. ***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 93. ***Fees in Court Actions.*** 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 94. ***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 Cebu if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

Section 95. Real Property Assessment Notices or Owner's Copies of Tax Declarations Exempt from Postal Charges or Fees. As provided in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through the mails by the Provincial/Municipal Assessor shall be exempt from the payment of postal charges or fees.

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Section 96. Sale and Forfeiture before Effectivity of the Local Government Code. Tax delinquencies incurred, and sales and forfeiture of delinquent real property effected before the effectivity of the Local Government Code of 1991 (R.A. 7160) shall be governed by the provisions of applicable ordinances or laws then in force.

ARTICLE H. *PENAL PROVISIONS*

Section 97. *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 law 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 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 98. *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.

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Section 99. ***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.

CHAPTER III. OTHER PROVINCIAL TAXES

ARTICLE A. *GENERAL PROVISIONS*

Section 100. ***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 Cebu;

(b) Taxes, fees, charges and other impositions shall:
(1) be equitable and based as far as practicable on the taxpayer's ability to pay;

(2) be levied and collected only for public purposes;

(3) not be unjust, excessive, oppressive, or confiscatory; and

(4) not be contrary to law, public policy, national economic policy, or in restraint of trade,

(c) The collection of local taxes, fees, charges and other imposition shall in no case be let to any private person;

(d) The revenue collected pursuant to the provisions of the Provincial Revenue Code of Cebu of 2008 shall inure solely to the benefit of, and be subject to disposition by, the Provincial Government of Cebu; and

(e) The Province of Cebu, shall as far as practicable, evolve a progressive system of taxation.

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ARTICLE B. *TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP*

Section 101. ***Imposition of Tax.*** There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of fifty-five percent (55%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value, 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.

In case of barter of real properties, both parties shall be liable to pay the transfer tax, computed on the basis of the fair market value of the property transferred.

Section 102. ***Definition of Terms.*** 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 super- imposed on the soil; and

(c) ***Fair Market Value*** refers to the amount reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlalawigan.

Section 103. ***Exemption.*** The sale, transfer or other disposition of real property made pursuant to Republic Act No. 6657 shall be exempt from this tax.

Section 104. ***Time of Payment.*** The tax herein imposed shall be paid 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.

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Section 105. ***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 106. ***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 107. ***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 canceling 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.

Section 108. ***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 109. ***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 110. ***Newly Started Business of Printing and Publication.*** The tax for newly-started business of printing and

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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 109 hereof.

Section 111. ***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 112. ***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 113. ***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 114. ***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 115. ***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 116. ***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.

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Section 117. ***Imposition of Tax.*** There is hereby levied on tax at the rate of fifty-five percent (55%) of one percent (1%) on business enjoying a franchise based on the gross 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 118. ***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 receipt for the preceding calendar year, or any fraction thereof as provided in Section 117 hereof.

In the case of newly-started business, the owner or operator of the same shall pay the corresponding tax prescribed in Section 117 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 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 organization 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 of the province or, 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.

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Section 119. ***Exemption.*** Transportation companies or operators of public utility vehicles and other means of transportation are exempted from the provisions of this Article.

Section 120. ***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 121. ***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 122. ***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 123. ***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 E. *TAX ON MINERALS, QUARRY, AND SAND AND GRAVEL RESOURCES*

Section 124. ***Imposition of Tax on Ordinary Stones, Sand, Gravel, Earth and Other Quarry Resources.*** There is hereby imposed a tax of ten percent (10%) of the local fair market value per cubic meter of all ordinary stones, sand, gravel, earth and other quarry resources, as defined in Section 181 hereof, extracted within the territorial jurisdiction of the Province of Cebu, including holders of permits, licenses, contracts or agreements issued by entities other than the Province of Cebu; provided, holders of gratuitous permits issued by the Province of Cebu shall be exempt from the payment of this tax.

Section 125. ***Imposition of Tax on Non-Metallic Minerals.*** There is hereby imposed a tax of two percent (2%) of the local fair market value per metric ton of all non-metallic mineral commodity, as defined in Section 181 hereof, extracted within the territorial

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jurisdiction of the Province of Cebu, including holders of permits, licenses, contracts or agreements issued by entities other than the Province of Cebu; provided, holders of gratuitous permits issued by the Province of Cebu shall be exempt from the payment of this tax.

Section 126. ***Imposition of Tax on Metallic Minerals.*** There is hereby imposed a tax of two percent (2%) of the local fair market value per metric ton of all metallic mineral commodity, as defined in Section 181 hereof, extracted within the territorial jurisdiction of the Province of Cebu, including holders of permits, licenses, contracts or agreements issued by entities other than the Province of Cebu; provided, holders of gratuitous permits issued by the Province of Cebu shall be exempt from the payment of this tax.

Section 127. ***Time and Place of Payment.*** The Provincial Treasurer shall promulgate an Implementing Rules and Regulations, duly approved by the Provincial Governor to implement this Article, by providing, among other things, for the time and place of payment of the taxes due under this Article.

Section 128. ***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) Component Cities or Municipality where the ordinary stones, gravel, sand, earth and other quarry resources, and metallic and non-metallic mineral commodities are extracted – Thirty percent (30%)

(c) Barangay where the ordinary stones, sand, gravel, earth and other quarry resources, and metallic and non-metallic mineral commodities are extracted – Forty percent (40%)

ARTICLE F. *PROFESSIONAL TAX*

Section 129. ***Imposition of Tax.*** There is hereby imposed an annual professional tax on all persons engaged in the exercise or practice of his profession requiring government examination at the rate of Two Hundred Fifty Pesos (P250.00).

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Section 130. ***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 131. ***Exemption.*** Professionals exclusively employed by the government, or any of its subdivisions, instrumentalities and agencies, shall be exempted from the payment of this tax.

Section 132. ***Payment of 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 133. ***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 Cebu or his deputy, where 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 134. ***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 135. ***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 136. ***Distribution of Proceeds.*** The proceeds of the tax on professional shall be distributed as follows:

(a) Province – Seventy-five percent (75%)
(b) Municipality where the tax is collected – Twenty-five percent (25%)

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Section 137. ***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; and
(v) Year covered and place of payment.

Failure to submit the certified list herein required shall subject the person thereof to a penalty of Two Hundred Pesos (P200.00) per month of delay or fraction thereof.

(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 professional or renewal of their licenses.

Section 138. ***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.

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ARTICLE G. *AMUSEMENT TAX*

Section 139. ***Imposition of Tax.*** There is hereby imposed an amusement tax to be collected from the operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of twenty percent (20%) of the gross receipts from admission fees.

Section 140. ***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 141. ***Exemptions.*** The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, by declaration of the Provincial Governor or by a resolution of the Sangguniang Panlalawigan, except pop, rock, or similar concerts shall be exempted from the payment of the tax imposed herein but subject to local permits and regulatory fees.

Section 142. ***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 operator under oath shall be submitted to the Provincial Treasurer or his deputy 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 143. ***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.

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Section 144. ***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 145. ***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 146. ***Distribution 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 147. ***Administrative Provisions.***

(a) All admission tickets of amusement places subject to the tax imposed in this Article shall be registered with the Provincial Treasurer or his deputy 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 or his deputy 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 be 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

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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. Where 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 148. ***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 H. *ANNUAL FIXED TAX FOR EVERY DELIVERY AND HAULING TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLE- SALERS , DEALERS OR RETAILERS*

Section 149. ***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 all other products to sales outlets, or consumers, whether directly or indirectly within the province in the amount of Five Hundred Fifty Pesos (P 550.00).

Section 150. ***Time and Place of Payment.*** The tax shall be paid to 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.

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Section 151. ***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 152. ***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 153. ***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 and failure to display on the windshield the sticker shall be sufficient ground for the seizure and impounding of the goods and delivery vehicle containing said goods.

The Municipal Treasurer or his deputy has the authority to inspect, seize and impound the goods and delivery vehicle containing said goods if found violating the above provisions of this Article.

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Section 154. ***Storage Fee.*** There shall be imposed a storage fee of Fifty Pesos (P50.00) per day on any impounded truck, van, hauler or vehicle deposited at the Provincial Capitol compound or any designated place for storage by the Provincial Treasurer or his deputy.

Section 155. 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.

Section 156. ***Administrative Penalty and Sharing of Proceeds of the Administrative Penalty.*** Without prejudiced to the filing of a case in court for violation of this Article and the seizure and impounding of the goods and delivery vehicles, any violation of this Article shall subject the violator/offender to the payment of administrative fine amounting to Ten Thousand Pesos (P 10,000.00) per violation. In case, the apprehension is made by a component local government unit, the proceeds of the penalty shall be apportioned as follows:

(a) Province – Seventy-Five Percent (75%)
(b) Municipality/City where the truck, van or vehicle was apprehended – Twenty-Five Percent (25%)

CHAPTER IV. GOVERNOR'S PERMITS

Section 157. ***Governor's Permit.*** A Governor's Permit shall be necessary before any person, natural or juridical, can engage in the following business, or activity within the territorial jurisdiction of the Province of Cebu:

(a.) On those engaged in the business of printing and Publication;

(b.) On business enjoying a franchise issued by a government agency as defined in Section 116;

(c.) On operators of amusement places;

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(d.) On operators of delivery trucks, vans of haulers, regardless of the number of trucks, vans or haulers; and

(e.) On those engaged in the extraction, mining or quarrying of ordinary stones, sand, gravel, earth, other quarry materials, and metallic and non-metallic minerals as defined in Section 181 of this Code and who possess permits, licenses, contracts and agreements other than those issued by the Provincial Governor pursuant to Chapter VI, Article A of this Code.

No component local government unit shall issue a Mayor's Permit for the above-mentioned businesses or activities without the presentation of a valid Governor's Permit.

Section 158. ***Imposition of Fee.*** There shall be collected an annual fee at the rates provided hereunder for the issuance of a Governor's permit as follows:

(a.) On those engaged in the business of printing and publication.	P1, 500.00
(b.) On business enjoying a franchise issued by a government agency.	P5, 000.00
(c.) On operators of amusement places.	P1, 500.00
(d.) On operators of delivery trucks, vans or haulers regardless of the number of trucks, vans or haulers	P1, 500.00
(e.) On those engaged in the extraction, mining, or quarrying of ordinary stones, sand, gravel, earth, other quarry materials, and metallic and non-metallic minerals as defined in Section 181 of this Code and who possess permits, licenses, contracts and agreements other than those issued by the Provincial Governor pursuant to Chapter VI, Article A of this Code	P10,000.00

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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 159. ***Time of Payment.*** The fee imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy upon filing of the application for the Governor's permit and 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 160. ***Surcharge for Late Payment and Interest of Unpaid Tax.*** 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.

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 161. ***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.

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

(b) Issuance of permits and 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.

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 copy of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of the corresponding fee of Two Hundred Pesos (P200.00).

(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 continuity of 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, engaging in an activity under the provisions of this ordinance violates

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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 revoked.

(e) 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.

CHAPTER V. SERVICE FEES

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

Section 162. *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 Cebu, listed below:

A. Provincial Assessor's Office

1. Certified machine copies of tax declaration and other assessment records	P100.00
2. Certification fee of ownership and other kinds of certification	100.00
3. Transfer fee, per transfer of a Tax Declaration	100.00
4. Verification fee, per real property unit	100.00

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5. Inspection fee per visit or request for reclassification/ re-assessment upon request of property owner	200.00
6. Annotation Fee	100.00
7. Others not mentioned above	100.00

B. Provincial Treasurer's Office

1. Certificate of Posting/Petition	100.00
2. Certificate of Tax Exemption/Payment of Transfer Tax	100.00
3. Tax Clearance	100.00
4. Others not mentioned above	100.00

C. Provincial Secretary's Office

1. Certified true copy of Minutes, Resolutions or Ordinances and other related documents (per page)	20.00
2. Certification fee of records and other documents	100.00

D. Provincial Health Office

1. Certified true copy of any document (per page)	20.00
2. Certificate for insurance clearance	100.00
3. Birth Certificate Registered	100.00
4.Birth Certificate Unregistered	100.00

E. Provincial Administrator's Office

1. Lost ID with Sling	125.00
2.Certification fee of official records and documents	100.00
3.Certified true copy of any document (per page)	20.00
4. Issuance of service record to former/inactive Provincial Government employee (per page)	20.00

F. Bid Documents

1. Bids and Awards Committee-Infrastructure

PROJECT COST RANGE			RATES		
50,000.00	-	500,000.00	P 2,000.00	-	minimum
500,001.00	-	1,000,000.00	2,500.00	-	minimum
1,000,001.00	-	5,000,000.00	3,000.00	-	minimum

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5,000,001.00	- 10,000,000.00	4,000.00	-	minimum
10,000,001.00	- 20,000,000.00	5,000.00	-	minimum
20,000,001.00	- 50,000,000.00	10,000.00	-	minimum
50,000,001.00	- 100,000,000.00	20,000.00	-	minimum
100,000,001.00	- UP	30,000.00	-	50,000.00

2. Bids and Awards Committee-Goods and Services

Below	50,000.00		100.00
50,001.00	- 500,000.00		500.00
500,001.00	- 2,000,000.00		1,000.00
2,000,001.00	- 4,000,000.00		2,000.00
4,000,001.00	- 6,000,000.00		3,000.00
6,000,001.00	- 8,000,000.00		4,000.00
8,000,001.00	- 10,000,000.00		5,000.00
10,000,001.00	- 12,000,000.00		6,000.00
12,000,001.00	- 14,000,000.00		7,000.00
14,000,001.00	- 16,000,000.00		8,000.00
16,000,001.00	- 18,000,000.00		9,000.00
18,000,001.00	- 20,000,000.00		10,000.00
20,000,001.00	- 25,000,000.00		12,000.00
25,000,001.00	- 30,000,000.00		13,000.00
30,000,001.00	- 35,000,000.00		14,000.00
35,000,001.00	- 40,000,000.00		15,000.00
40,000,001.00	- 50,000,000.00		17,000.00
50,000,001.00	-100,000,000.00		20,000.00

Section 163. ***Exemption.*** The fee imposed in this article shall not be collected for copies issued by the Provincial Government to its employees in connection with the requirements of other offices or branches of the government 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 162.

Section 164. ***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 165. ***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 162 to have

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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 166. ***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 (P500.00) but not more than One Thousand Pesos (P1,000.00) or suspension of three (3) days nor more than one (1) week, 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 VETERINARIAN'S AND AGRICULTURIST'S OFFICE SERVICE FEES*

Section 167. ***Imposition of Provincial Veterinarian and Agriculturist Service Fees.*** The following schedule of fees is hereby imposed for services rendered by the Provincial Agriculturist's and Veterinarian's Office:

Veterinary Services	Amount of Fee
1) Animal Health Certificates	P100.00 per certificate issued
2) Inspection Fee on live stock for shipment	
a. Swine, sheep, goat	P100.00 per shipment for animals transported between 1 to 10 heads. Additional P10.00 per animal will be charged in excess of ten (10) heads.
b. Cattle, carabao	P100.00 per shipment for animals transported between 1 to 5 heads. Additional P20.00 per animal will be charged in excess of five (5) heads.

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c. Poultry, poultry products and by-products –

c.1 For poultry	P100.00 per shipment will be charged for birds transported between 1-200 heads. Additional P10.00 per 20 birds or a fraction thereof will be charged for additional birds in excess of 200 heads.
c.2 Day old chicks	P100.00 per shipment will be charged for chicks transported between 1-500 heads. Additional P10.00 per 50 chicks or a fraction thereof will be charged in excess of 500 heads.
c.3 Eggs/Balut	P100.00 per shipment will be charged for eggs transported between 1-500 pieces. Additional P10.00 per 50 pieces or a fraction thereof will be charged in excess of 500 pieces.
c.4 Poultry by-products	P150.00 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 and dog breeders/stud services operators as follows:

a. Commercial (51 sow level and above) and Semi Commercial (20 - 50 sow level) pig farms	P500.00 per farm plus P10.00 / sow level above 50

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b. Poultry (Chicken, Turkey and Ostrich)	
b.1 Layers	P500.00 per layer farm below 500 heads. Additional P1.00 per layer for farms with more than 500 layers.
b.2 Broilers	P500.00 per farm with a population of 500 chicks and below. Additional P0.50 per bird in excess of 500 chicks The computation for broilers will be based on one production cycle only or the average yield per cycle for the previous year.
c. Ducks	P500.00 per duck farm with a layer population of 500 layers and below. Additional P0.50 per layer for farms with a population in excess of 500 layers.
d. Quail	P500.00 per farm with a layer population of 2,000 heads and below. Additional P15.00 per 100 heads in excess of 2,000 heads.
e. Cattle	P300.00 per cattle farm with a population of 20 heads and above. Additional of P15.00 per head will be charged in excess of 20 heads.
f. Boar for hire operators	P250.00 per operator
g. Bull and carabull for hire operators	P500.00 per operator

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h. Dog breeder or stud services provider;	P500.00per breeder/provider

4) Registration of other Animal Facilities

a. Animal Control Facility	P 200.00
b. Aviary	300.00
c. Cattle/Kennel/Pet Shop/ Laboratory Animal Facility	300.00
d. Circus/Carnival Animal Show	500.00
e. Crocodile Farm	500.00
f. Monkey Farm for Export	300.00
g. Racetrack/Equestrian Establishment	500.00
h. Small Animal Show/Dog Show	200.00
i. Stockfarm/Corral/Stockyard/ Stud Farm	500.00
j. Veterinary Hospital/Veterinary Clinic	300.00
k. Wildlife Rescue Center	200.00
l. Zoo	500.00

(b) Plants (Ornamental and Fruit Trees)

1) Shipping permits upon transport	P100.00 per shipment

(c) Laboratory Examinations

1) Rabies Examination

a Direct Microscopic Examination	P180.00 per sample
b. Fluorescent Antibody Test	P200.00 per sample

2) Bacteriology

a. Antibiotic Sensitivity Test	P150.00 per organism
b. Bacterial Isolation and Identification	P250.00 per organism
c. Water Coli form Count	P300.00 per sample
d. Fungal Isolation/Identification	P250.00 per sample
e. Salmonella Isolation in Feeds	P450.00 per sample

3) Serology

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a. Rapid Plate Test
a.1 Cattle/swine/dog/carabao
a.1.1 Brucella spp. P150.00 per sample
a.1.2 Leptospira spp. P150.00 per sample

a.2 Poultry Rate per sample
a.2.1MycoplasmaGallisepticum- P150.00
a.2.2 Mycoplasma Synoviae - P150.00
a.2.3 Salmonella pullorum - P150.00

4) Parasitology Rate per sample
a. Blood Parasite Examination
a.1 Direct Smear P15.00
a.2 Stained Smear P25.00

b. Fecalysis Rate per sample
b.1 Flotation P20.00
b.2 Sedimentation P20.00
b.3 Larval Culture P35.00

5) Body Fluids Examination Rate per sample
a. Sperm Count P100.00
b. Sperm Motility P100.00

(d) Soils Laboratory

1) Using Routinary method P30.00 per sample
2) Refiling of STK from MLGU/Private individuals P200.00 per refill

Section 168. ***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.

Section169. ***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.

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ARTICLE C. *PROVINCIAL ENGINEER'S OFFICE SERVICE FEES*

Section 170. ***Imposition of Provincial Engineer's Service Fees.*** The following schedule of fees is hereby imposed for services rendered by the Provincial Engineer's Office:

KIND OF TEST/SERVICE	TESTING FEES
A. SOILS	
I. Sieve Analysis w/ Moisture Content	P200.00
II. Atterberg's Limit	250.00
III. Compaction	450.00
IV. Field Density Test	200.00
B. AGGREGATES	
1. Coarse Aggregate	
I. Sieve Analysis w/ Moisture Content	P200.00
II. Abrasion	300.00
III. Specific Gravity and Absorption/MC	190.50
IV. Unit Weight, Loose and Rodded	126.50
V. Soundness hemicals +	500.00
VI. Organic Impurities	300.00
2. Fine Aggregates	
I. Sieve Analysis & Fineness Modulus P200.00	
II. Specific Gravity and Absorption	190.50
III. Unit Weight, Loose and Rodded	126.50
IV. Soundness chemicals +	500.00
V. Organic Impurities	300.00
C. BITUMINOUS MATERIALS	
I. Specific Gravity	P 190.50
II. Sieve Test	200.00
D. BITUMINOUS MIXTURES	
I. Extraction	P 500.00
II. Marshall Stability	500.00
III. Field Density	200.00
IV. Job Mix Formula	5,000.00
V.	

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E. OTHER SERVICES

I. Concrete Design with Trial Mix	P3,500.00
II. Concrete Compressive Strength	70.00
III. Flexural Strength	70.00
IV. Steel Bars Tensile Strength / Percentage of Elongation	420.00
V. Moisture Content (Wood)	70.00
VI. CHB Absorption and MC	190.50
VII.Zinc Coating	500.00

Section 171. ***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 172. ***Administrative Provisions***. The Provincial Engineer shall keep records of the certificate issued, indicating therein the names of taxpayers, the date and other data that are important.

ARTICLE D. ***PROVINCIAL HOSPITAL SERVICE FEES***

Section 173. ***Imposition of Provincial Hospital Service Fees.*** The following schedule of fees is hereby imposed for services of facilities rendered by the Cebu Provincial and District Hospitals and Clinics:

1. **Outpatient Department:**

Consultation Fee:	
Office Hours:	P 30.00
After 5pm, weekends, holidays	50.00
BP Consultation	10.00
Nebulization	35.00

2. **ER Services**

Excision of cyst/mass	200.00
Excision/Removal of foreign body	150.00
I & D (Incision and Drainage)	20.00/abscess
Removal of toenail	50.00
Debridement	50.00
Insertion of Foley Bag Catheter	30.00
Removal of Foley Bag Catheter	20.00
Circumcision	150.00

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NGT Insertion	30.00	
Removal of Sutures	20.00	
Use of Suction Apparatus/24 hours	60.00	
ER stay for observation (1st 6 hours)	100.00	
Dressing	30.00	
Suturing of wounds		
Minor wounds	30.00	
Major wounds	100.00	
IE (internal Exam) Use of gloves	10.00	
IM Injection	20.00	
Oxygen use		15.00/hr

3. **Dental Services**

Oral Examination	20.00	
Dental Consultation	20.00	
Dental Extraction		
Simple, per tooth	60.00	
Impacted, per tooth	100.00	
I & D of abscess	75.00	
Dental Filling		
Composite	100.00	
Amalgam	100.00	
Temporary Filling		25.00

4. **Laboratory Fees**

CBC	100.00	
RBC	40.00	
Urinalysis	40.00	
Stool Examination/Fecalysis	40.00	
WBC count	40.00	
Platelet count	100.00	
Hematocrit	50.00	
Hemoglobin	50.00	
Clotting Time	40.00	
Bleeding Time	20.00	
Blood Typing (ABO)	100.00	
RH Typing	75.00	
Albumin	40.00	
Water Testing Fee - Bacteriological	150.00/sample	
- Physical/Chemical Analysis		
a) Turbidity /Conductivity / pH / TDS		50.00
b) BOD / Cadmium		500.00

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c) Hardness – Total/Calcium / Magnesium	150.00
d) Aluminum	150.00
e) Ammonia/ Chloride/ Phosphate/ Nitrite /Sulfate	200.00
f) Arsenic	650.00
g) COD/ T. Hardness (Spectrophotometer)	550.00
h) Copper / Nitrate	250.00
i) Cyanide	350.00
j) Iron / Magnesium	300.00
k) Lead / Zinc	400.00
l) Manganese	100.00

Clinical Chemistry

FBS (Fasting Blood Sugar)	100.00
Serum Cholesterol	100.00
Creatinine	100.00
Triglycerides	100.00
Serum Uric Acid	100.00
Random Blood Sugar (RBS)	100.00

5. **Room Rates (per day)**

Charity Ward	100.00
Philhealth Ward	200.00
Semi Private	
Aircon	500.00
Non-aircon	350.00
Private	
Aircon	1,000.00
Non-aircon	500.00
Pathologic Nursery Use	200.00

6. **Delivery Room Fee (DR Fee)** 2,500.00

7. **Operating Room Fee (OR Fee)**

Ward	500.00
Private	1,000.00
Miscellaneous Fees	
Prep Set (surgical prep)	200.00
Major Set (with contents)	250.00
Minor Pack/Eye Sheet	25.00
Spinal Set (Spinal Prep) w/o drugs	25.00
Anesthesia	45.00/cc

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Soluset	260.00
Nitrous Oxide	5.00/lb
Visceral Pack	25.00

8. **Others**

Ambulance Fee	
First 5km	200.00
Succeeding km	20.00/km
Chest X-ray	150.00
Reading/plate	30.00
ECG (Electrocardiograph)	200.00
Reading (Cardiologist)	50.00

9. **Affiliation Fees**

a. Midwifery/Caregivers	80.00/student for 30-40 hrs
b. Nursing students	120.00/student for 50-80 hrs
	80.00/student for 30-49 hrs
	50.00/student for 1-29 hrs
c. Medical Tech. Interns	200.00/student/month

Section 174. ***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 rendering of service requested or required.

Section 175. ***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 and services provided

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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 176. ***Accrual of Fees.*** The fee herein imposed shall accrue to the general fund of the province.

Section 177. ***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 178. ***Imposition of Fees.*** 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;

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(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.

(2)A fee of fifty pesos (P50.00) shall be collected for the issuance of a medical, physical or health examination certificate that shall be used for any legal purpose.

Section 179. ***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 180. ***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.

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 ORDINARY STONES, SAND, GRAVEL, EARTH AND OTHER QUARRY/MINERAL RESOURCES*

Section 181. ***Definition of Terms.*** Unless otherwise specified, the following terms and phrases used in this Article shall have the corresponding meaning:

(a) ***Boulders*** are particles of rock with the size of at least 75mm;

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(b) ***Fair Market Value for Metallic and Non-metallic minerals*** means the appraisal per metric ton, as the case may be, in the locality made periodically by the Provincial Treasurer;

(c) ***Fair Market Value*** for ordinary stones, sand, gravel, earth and other quarry resources, as defined in this Section, means the appraisal made periodically by the Provincial Treasurer per cubic meter, based on the final form or use of the ordinary stones, sand, gravel, earth and other quarry resources in the locality;

(d) ***Governor*** means the Governor of Cebu;

(e) ***Gravel*** refers to particles of rock passing 75 sieve;

(f) ***Guano*** means accumulation of droppings of excrements of bats in caves/areas and does not include phosphatic rocks;

(g) ***Metallic Mineral*** is a mineral having a brilliant appearance wherein a metallic element such as, but not limited to gold, silver, copper, nickel, chromites, manganese and the like, can be extracted/utilized for a profit;

(h) ***Minerals*** are all naturally occurring inorganic substances in solid, liquid, gas or any intermediate state excluding energy materials such as coal, petroleum, natural gas, radioactive materials, and geothermal energy;

(i) ***Mining Application*** is any application for mining permit under this Ordinance;

(j) ***Non-Metallic Mineral*** is a mineral usually having a dull luster and where a non-metallic element/component can be extracted/utilized for a profit, such as kaolin, feldspar, greywacke, siliceous clay, bull quartz, quartz or silica, bentonite, talc, asbestos, barite, gypsum, bauxite, magnesite, dolomite, mica, precious and semi-precious stones and other non-metallic minerals that may later be discovered;

(k) ***Ore*** is naturally occurring substance or material from which a mineral or an element can be mined and/or processed for profit;

(l) ***Ore Transport Permit*** refers to the permit that may be granted to a Contractor, accredited dealer, retailer, processor and other Permit Holders to transport minerals/mineral products;

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(m) ***Permit*** means the license to engage in the activity or business of extracting metallic minerals including precious metals, non-metallic minerals, sand and gravel and other quarry resources within the territorial jurisdiction of the Province, and/or the removal/transport of such minerals and mineral products;

(n) ***Permit Holder*** is one to whom a permit is issued by the Governor under this Ordinance;

(o) ***PMRB*** is the duly constituted Provincial Mining Regulatory Board of Cebu;

(p) ***Precious Metal*** is primary gold with or without associated metals such as silver, copper, nickel, chromite, etc.;

(q) ***Province*** refers to the Province of Cebu;

(r) ***Qualified Person*** means a Filipino citizen, of legal age, and with capacity to contract; or a corporation, partnership, association or a cooperative organized or authorized for the purpose of engaging in mining, with technical and financial capability to undertake mineral resources development and duly registered with the Securities and Exchange Commission (SEC), or the Cooperative Development Authority, at least sixty percent (60%) of the capital of which is owned by Filipino citizens;

(s) ***Quarry resources*** refer to any common rock, 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, and volcanic glass; provided, that such quarry resources do not contain metals or metallic constituents and/or other valuable minerals in economically workable quantities;

(y) ***Quarrying*** refers to the process of extracting, removing and disposing quarry resources found on or underneath the surface of private or public land;

(u) ***River Bed*** – *bed of creeks, streams, brooks, etc.* refers to the ground surface covered by water during its highest flood without causing inundation;

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

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(w) ***Sangguniang Panlalawigan*** means the Sangguniang Panlalawigan of Cebu.

(x) ***Shoreline/Beach*** is the portion of the seashore from the area not covered by the sea at its highest tide up to ten (10) meters into the dry land;

(y) ***Small Scale Mining*** involves the operation of a single mining unit the working of which is artisanal, either open to the surface or shallow underground working which is driven to such distance as safety conditions and practices will allow, subject to the following requisites:

1) An annual production not exceeding 50,000 metric tons of run-of mine ore materials.

2) A total capital investment not exceeding P10 million during the effectivity of the permit and its renewal, which shall cover raw, additional and existing capital, such as processing plants, mine and hauling equipment, tools, infrastructures, capitalized exploration and development costs, support facilities and working capital.

3) Heavy reliance on manual labor and without the use of sophisticated mining equipment, heavy mining equipment, i.e., excavators, loaders, backhoes, dozers, drilling machines and/or related or similar equipment for the extraction and/or breakage of materials, as well as hauling equipment within the mining/permit/contract, and explosives and or blasting accessories. Hauling equipment to be used or the transport of the ore or mined materials from the mine area to the shipping point/market area is not included in the prohibited use of sophisticated and/or heavy equipment. In case non-sophisticated and non-heavy equipment shall be used, the ratio of labor cost to equipment utilization cost of the small-scale mining operations, including the extraction, processing and/or marketing activity(ies) shall not exceed one (1). For this purpose, the rental, lease and/or contracting of such equipment shall be considered as part of the equipment utilization.

(z) ***Small-scale Mining Contractor*** refers to a cooperative of small-scale miners, registered with the Cooperative Development Authority, which has entered into an agreement with the province for the small scale utilization of a plot of mineral lands within a People's Small-scale Mining Area;

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(aa) ***Special Disposal Permit*** is a license given to a qualified person engage in the activity of taking, or disposing, or hauling of ordinary stones, sand, gravel, earth, other quarry resources, waste materials, other residual matters, and metallic and non-metallic minerals, the extraction or production of which is not covered with any of the different mining permits as provided for in this code; and

(bb) ***Transporter/Hauler*** refers to any person engaged in the actual transport or hauling of minerals, sand and gravel and/or other quarry resources from one place to another.

Section 182. Governor's *Permit to Extract, Take and Dispose of Minerals and Quarry Resources.* A Governor's Permit shall be necessary for any person, natural or juridical or any component government unit / instrumentality of the Province of Cebu to extract, take and dispose of any of the minerals and quarry resources covered by this code within the territorial jurisdiction of the Province of Cebu.

Under this Article, the Governor's Permit shall be classified as follows:

a) Small-Scale Mining Permit (SSMP)
b) Quarry Permit (QP)
c) Industrial Sand and Gravel Permit (ISGP)
d) Commercial Sand and Gravel Permit (CSGP)
e) Government Gratuitous Permit (GGP)
f) Commercial Guano Permit (CGuP)
g) Special Disposal Permit (SMDP)

The Governor's Permit Fee for the foregoing shall be as follows:

aa) Small-Scale Mining Permit	-	P2,000.00
bb) Quarry Permit	-	5,000.00
cc) Industrial Sand and Gravel Permit	-	5,000.00
dd) Commercial Sand and Gravel Permit	-	5,000.00
ee) Commercial Guano Permit	-	1,000.00
ff) Special Disposal Permit	-	1,000.00

No component local government unit shall issue a Mayor's Permit to any person undertaking any business or activity covered by this Article without presentation of a valid Governor's Permit.

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Section 183. ***Applicants and Application Fees.*** Any qualified person as defined in Section 181 may file his application at the Office of the Governor accompanied by a non-refundable application fee of Five Hundred Pesos (P500.00). The payment shall be made at the Office of the Provincial Treasurer upon filing of the application and registration of related documents.

Applications made over areas classified as Closed to Mining Applications, shall be denied and returned to concerned applicants, without prejudice to filing a new application if and when the conflict/prohibition is removed or resolved at the initiative of the applicant.

Section 184. ***Form and Contents of the Permit Application to be Accompanied with Pertinent Documents/Requirements.*** An application for a permit shall be accomplished and filed in five (5) copies in the prescribed form duly subscribed and sworn to by the applicant or his duly authorized agent before a Notary Public, and stating particularly the following:

1) Full name and post office or business address of the applicant;

2) Applicant's citizenship, age, sex, and civil status in the case of an individual; and in case of partnership, corporation, cooperative, or association the place and date of registration of its articles of partnership/incorporation/cooperation, Board Resolution and latest General Information;

3) Size of area applied for; and

4) The type and quantity of the mineral/quarry resources sought to be extracted and disposed of.

The application must be accompanied by the following supporting documents and/or requirements:

a) Survey/sketch plan in five (5) copies and the corresponding technical description of the area applied for prepared, signed, and sealed by any licensed Geodetic Engineer.

b) In case of partnership or corporation, the articles of partnership or incorporation together with the by-laws thereof duly registered with the Securities and Exchange Commission;

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if a cooperative, a certificate of registration with the Cooperative Development Authority.

c) Work Program for Industrial Sand and Gravel Permit and Quarry Permit applications which shall also contain a Rehabilitation Plan of the area applied for or Project Description/Profile for Small-Scale Mining Permit, Commercial Guano Permit, Special Disposal Permit, Government Gratuitous Permit and Commercial Sand and Gravel Permit applications.

d) Proof of financial capability to undertake the activities pursuant to the Work Program or Project Description/Profile, such as the following:

aa) For individuals, duly sworn statement of Assets and Liabilities, credit lines and income tax returns for the Preceding three (3) years; and

bb) For corporations, partnerships, associations or cooperatives, latest Audited Financial Statements, credit lines, bank guarantees and/or similar negotiable instruments.

e) Area clearance or certification issued by the Office of Mines and Geo-Sciences Bureau, Region VII;

f) Environmental Compliance Certificate (ECC) or certificate of Non-Coverage (CNC) or Exemption;

g) PMRB indorsement;

h) In areas covered by established government reservations other than mineral reservation, clearance from the government agency concerned;

i) In areas covered by applications for Financial or Technical Assistance Agreement (FTAA), written consent of the FTAA Applicants and MGB-7 Regional Director for quarry resources Mining/quarrying applications, provided, that sand and gravel permit applications shall not require consent from the FTAA, Exploration Permit or Mineral Agreement applicant, except for Mineral Agreement or Exploration Permit applications covering sand, gravel and/or alluvial gold, subject to the guidelines formulated by the Director of Mines and Geosciences Bureau. In areas covered with an approved

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Mineral Agreement, FTAA, and Exploration Permit, or an application for Mineral Agreement and Exploration Permit, a formal written consent from MA, FTAA or EP holder, applicant for MA, FTAA, and EP, and from the MGB-7 Regional Director for socio-economic considerations.

j) Operating Agreement/Contract between holder/s of valid and existing mining rights with qualified person/s or consent as may be applicable;

k) Cash bond of Twenty Thousand Pesos (P20,000.00) per application, to answer for and guarantee payment for whatever actual damages that may be incurred, except for those applying for Gratuitous Permits; and

l) Other requirements as may be required by the Province of Cebu. The above form and requirements are common to all types of permits issued under this code, except as herein provided.

For Small Scale Mining Permits, holders thereof shall be required to submit prior to the start of their mining operation, the following:

1) Potential Environmental Impact Report, which is a simplified Environmental Protection and Enhancement Program, and a Final Mine Rehabilitation/Decommissioning Plan duly approved by the concerned Mine Rehabilitation Fund Committee; and

2) Community Development and Management Program, which is a simplified Social Development and Management Program, duly approved by the Mines and Geosciences Bureau Region VII.

Section 185. ***Priority of Application in Case of Conflict.*** In case of conflict, the applicant who has filed first his application coupled by substantial compliance with the requirements of this Code shall be given preferential right over the area subject of the conflict.

Section 186. ***Verification of Areas.*** PENRO-Capitol personnel, or any duly authorized personnel from the Office of the Governor shall conduct field verification on the area applied for and submit a report and recommendation to the Governor. A verification fee of PESOS: Five Thousand (P5,000.00) shall be paid by the

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applicant except for Gratuitous Permits. No permit shall be recommended for approval without actual field verification duly conducted therein.

Section 187. ***Approval of Applications***. The Provincial Governor shall grant the permit after the applicant has complied with all the requirements as prescribed by this Code.

Renewal of permits shall be affected by filing a written application for renewal to be filed within sixty (60) days before the expiry date of said permit. No permit shall be renewed without actual field verification and report of the remaining deposit in commercial quantity, the environmental impact of previous operation, and the collectible taxes and other dues fully paid and complied therewith.

Section 188. *Permits.*

(a). *Number of Permits.* The number of permits that an applicant is entitled to shall be as follows:

1) For Individuals – an Individual is entitled to only one (1) permit at any given time.

2) For partnership, corporation, cooperative or association – a partnership, corporation, cooperative or association is entitled to only two (2) permits at any given time, provided, no two permits shall be issued to a partnership, corporation, cooperative or association, in the same municipality or component city.

3) For Cooperatives Only – only one (1) people's Small-Scale Mining contract shall be awarded at any one time to a small-scale mining contractor.

(b) *Rights Acquired Under A Permit.* A permit duly approved by the Governor and granted under the provisions of this Code conveys upon the Permit Holder from the grant thereof and during its term of renewal if any, the right to explore, develop, process and utilize the minerals/quarry/sand and gravel resources found within the permit area for the purpose allowed in the permit together with the incentives attached thereto unless sooner terminated.

(c). *Conditions and Limitations.* Permits issued shall be subject to the following terms and conditions:

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1) The permit shall be for the exclusive use of the Permit Holder and shall not be transferred to any person and/or entity, without prior written approval/consent from the Governor;

2) The permit may be suspended or revoked at any time by the Governor, as the case may be when public interest, welfare and peace and order conditions so requires or upon failure of the permit holder to comply with the other terms and conditions stated in the Permit or for ecological reasons or if the issuance of the permit is later found to be inconsistent with the provisions of existing laws/regulations, or for violation of the Prohibited Acts and Omissions as provided for in Section 196 hereof;

3) The statements made in the application and those made in its supporting documents shall be considered as conditions and essential parts of the permit and any misrepresentation contained therein shall be a cause for the suspension or cancellation of the permit;

4) The removal or extraction of materials under the Permit shall be confined within the area specified therein, the boundaries of which, according to the application, are established on the ground with prominent marks;

5) The Permit Holder shall assume full responsibility and shall be liable for damages to private and/or public property that may be caused by his extraction or operation under the permit;

6) The permit Holder shall keep a book of accounts or records of the quantity of the materials removed or extracted from the permit area, the fees paid as well as the quantity and kind of materials disposed of or sold, their selling prices, the name and address of the persons or parties to whom the same were sold or disposed of. Such book of accounts shall be at all times open to inspection by the representatives of the Governor or the Provincial Treasurer;

7) The permit Holder shall within ten (10) days after the end of each month, submit to the Provincial Governor, copy furnished the Regional Director of Mines and Geosciences Bureau, Region 7, sworn monthly production reports, stating the quantity removed from the area and kind of

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materials disposed of or sold during the period covered by the report, their selling prices, names and addresses of the persons whom the same were sold and the remaining balance of the authorized volume;

8) Unless otherwise renewed or amended, the permit shall *ipso facto* terminate after the whole quantity of the kind of materials specified in the permit have been removed or taken or upon the expiration of the term of the permit, whichever, comes first. In case the term of the permit has already expired, or if it is revoked for a justifiable reason, but the volume of materials applied for has not yet been exhausted, the pre-paid fees corresponding to the unextracted volume shall be forfeited in favor of the Provincial Government. Any holder of a valid and existing permit may apply for additional volume if the deposit in the area warrants further extraction subject to payment of the required fees;

9) No sand and gravel extraction, removal and/or disposition of materials shall be allowed within a distance of one (1) kilometer upstream or downstream from the boundaries or reservoirs established for public water supply, archaeological and historical sites or of any public or private works or structures, unless the prior clearance of the concerned Government agency (ies) or owner is obtained; and

10) The use of non-heavy mechanized equipment in the extraction of the materials shall be allowed unless otherwise specifically prohibited in the ECC and other existing laws, rules and regulations.

D. Rehabilitation of Affected areas. Holders of all kinds of permit other than gratuitous permits shall rehabilitate the affected or excavated areas in accordance with the approved rehabilitation plan and the conditions of the ECC. For SSMP holder, rehabilitation shall be made in accordance with the Final Mine Rehabilitation/Decommissioning Plan. The permit holder shall deposit in a trust fund an amount equivalent to the cost of rehabilitation.

Section 189. ***Monthly Production Reports.*** The permit holder shall submit to the Provincial Governor, copy furnished the

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Office of the Regional Director, Mines and Geosciences Bureau, Region 7, monthly production reports. The failure of the permit holder to comply thereof may cause the suspension and/or cancellation of the permit.

Section 190. ***Deputies of the Provincial Governor.*** For the purpose of this Code, the Provincial Governor may appoint in writing other persons as deputies to aid him in the implementation of the provisions of this Code.

Section 191. ***Periodic Inspection of Operations.*** The Provincial Governor or his deputies shall be allowed to inspect and visit from time to time the operations of the permit holder to find out if the latter is faithfully complying with the terms and conditions of the Permit such as the correct payment for the total volume authorized, and the effect of the extraction/quarrying on the environment.

Section 192. ***Ore Transport Permits.*** For ordinary stones, sand, gravel, earth and other quarry resources, and minerals/mineral products to be transported/delivered outside of the Province of Cebu, the transporter/hauler shall cover and support such cargoes with an Ore Transport Permit (OTP) issued by the Governor. The original copies of OTPs shall be always carried by the transporter/hauler while in transit and shall be shown upon demand. The duplicate copies thereof shall be attached to the monthly report required.

Failure of the transporter/hauler to present the required OTP upon demand shall be in sufficient cause for the impounding of the vehicles/conveyances, tools and implements and the cargo being transported. The said vehicles/conveyances/tools/implements shall be released upon written order of the Governor and after payment of the appropriate fine/penalty to the Provincial Treasurer as recommended by the Provincial Attorney.

Failure of the driver or transporter to present the required delivery receipt/OTP upon demand shall be a sufficient cause for the impounding of the vehicles/conveyances, tools and implements and the cargo of minerals/mineral products being transported with the nearest PNP Station for temporary custody and safekeeping. The said vehicle/conveyances/tools/implements shall be released only upon written Order from the Governor and after payment of the appropriate fine/penalty to the Office of the Provincial Treasurer as recommended by the Office of the Provincial Attorney.

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Section 193. ***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 194. Kinds of Permit.

(a) **Small-Scale Mining Permit.** Coverage of Small-Scale Mining Permit. Mining Permit for mineral commodities which include precious metal, metallic minerals, and non-metallic minerals not classified as quarry resources in public or private lands as provided under PD 1899 which shall embrace an area of not more than twenty (20) hectares, granted for a period of two (2) years and renewable only once. No SSMP shall be renewed unless its two (2)-year term is fully consumed.

For metallic minerals, the maximum annual production shall be 50,000 dry metric tons (DMT) of ore, while for non-metallic minerals, the maximum annual production shall be 50,000 DMT of the material itself. The maximum annual production above shall include low-grade and/or marginal ore, and/or minerals or rocks that are intended for sampling and/or or metallurgical testing purpose/s.

(b) **Quarry Permit.** Quarrying Permit for minerals classified as Quarry Resources in public and/or private lands which shall cover an area of not more than five (5) hectares and is granted for a period of five (5) years renewable for like periods but not to exceed twenty-five (25) years: Provided, that application for renewal shall be filed before the expiry date of the Permit: Provided, finally, that no Quarry Permit shall be issued or granted on any area covered by a Mineral Agreement or FTAA, except on areas where a written consent is granted by the Mineral Agreement or FTAA Contractor.

(c) **Industrial Sand and Gravel Permit**. Any qualified person may apply for Industrial Sand and Gravel permit with the office of the Provincial Governor through the Provincial Mining Regulatory Board by a qualified person for the extraction, removal, and disposition of sand and gravel and other loose or unconsolidated materials that

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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 like periods but not to exceed a total of twenty-five (25) years: Provided, That only one (1) Permit shall be granted to a Qualified person in a municipality at any one time under such terms and conditions as provided herein.

(d) **Commercial Sand and Gravel Permit.** Any Qualified Person may apply for a Commercial Sand and Gravel Permit with the Office of the Provincial Governor through the Provincial Mining Regulatory Board for the extraction, removal and disposition of sand and gravel and other loose or unconsolidated materials which are used in their natural state without undergoing processing covering an area of not more than five (5) hectares for a term of one (1) year, renewable for like periods and in such quantities as may be determined by the verification team and specified in the Permit: Provided, That only one Permit shall be granted to a Qualified Person in a municipality at any one time under such terms and conditions as provided herein.

(e) **Government Gratuitous Permit.** The conditions, limitations and/or requirements prescribed in this Code may be suspended or dispensed with by the Governor in favor of gratuitous permits granted to any government entity/instrumentality in need of materials for directly administered infrastructure projects without any contractor and covers an area of not more than two (2) hectares in public and/or private lands for a period co-terminus with the duration of the project but not to exceed one (1) year and non-renewable. The applicant shall submit a project proposal stating where the materials to be taken shall be used and estimated volume needed.

In exceptional cases, more than one (1) permit may be granted to a government instrumentality depending upon the volume of materials needed, projection proposal, proximity, size and other factors.

Government Gratuitous permit holders shall not be required to pay quarry, sand and gravel tax: Provided, That required transport/delivery/hauling documents shall be issued and carried by hauling and/or transporting vehicles.

(f) **Commercial Guano Permit.**

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1) Coverage of Guano Permit. Any Qualified Person whose domicile is within the municipality where the area applied for is located may apply for a Permit for the extraction of guano (droppings or excrement of bats) which shall be confined within the cave specified in the permit which is and which should not be part of National Integrated Protected Areas System (NIPAS), the location of which shall be indicated in the survey/sketch plan and properly identified for a term of one (1) year or upon the extraction of the quantity as specified in the Permit: Provided, that only one (1) Guano Permit shall be issued for the same cave or area: Provided, further, that the maximum area for the Guano Permit that a Qualified Person may hold at any one (1) time shall not be more than five (5) hectares.

2) Commercial Guano Permit. A Commercial Guano permit may be granted to a Qualified Person for sale or commercial disposition thereof within a specified period and in such quantity as may be specified in the application subject to field verification by the Office of the Governor.

3) Artifacts and Stalactites/Stalagmites Found Inside Caves. Permit Holders for guano or phosphate operating inside caves shall immediately stop digging and extracting the moment man-made articles or artifacts are found. He shall notify the Director of National Museum and the Provincial Government of Cebu of such findings in which case, the diggings shall be under the supervision both of the National Museum and the Province of Cebu until said artifacts are recovered. Absolutely, no destruction/extraction of stalactites and stalagmites shall be allowed.

(g) **Special Disposal Permit.** Any qualified person, such as mining operators, land developer, quarry operator, private/government contractor, and those engaged in other business or industry, desiring to dispose abandoned or left-over, ordinary stones, sand, gravel, earth, other quarry resources, minerals, mineral products, by-products, waste materials and other residual matters, such as coal ash, in the course of their operations or those in need of such ordinary stones, sand, gravel, earth, other quarry resources, minerals, mineral products, by-products, waste materials or such other residual matters, for personal and private use may apply for a Special Disposal Permit subject to advance payment of taxes corresponding to the quantity applied and other conditions that may be imposed.

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The Permit shall be issued by the Governor upon request in writing and for various causes/reasons, subject to such terms and conditions as the Governor may impose.

Section 195. ***Adverse Claims, Protest and Opposition of Conflicting Claimants.***

(a) Substantial Requirements. All complaints, claims, protest, oppositions involving permits covered by this code and applications for such permits must be verified and filed with the Office of the Governor accompanied by the affidavits of the witnesses and other supporting documents. A docket fee of Five Thousand Pesos (P5,000.00) shall be paid to the Provincial Treasurer's Office, except in the case of accredited NGOs.

All complaints, adverse claims, protests, or oppositions shall contain the name and address of the complainant, adverse claimant, protestant, or oppositor, the respondent, a detailed statement of the ground and facts relied upon and a discussion of the issued and arguments raised. The Governor may designate a hearing officer to hear the case.

(b) Answer. If the complaint, adverse claims, protest or opposition is sufficient in form and substance, it shall be given due course. The respondent shall be required to answer within fifteen (15) days from receipt of the order. The order shall also fix the date of summary hearing.

The answer shall contain a detailed statement of the facts relied upon by the respondent; and a discussion refuting the issues and arguments raised in the complaint, claim, protest, or opposition; and defenses availed of by the respondent. It shall be accompanied by the affidavits of witnesses and other supporting documents, if any.

Subsequently, the case shall be referred to the PMRB for preliminary evaluation and submission of recommendation to the hearing office designated by the Governor.

(c) Summary Hearing. After the issues are joined, a summary hearing shall be conducted in one setting or a number of successive sessions. The hearing officer shall submit his report and recommendation to the Governor within fifteen (15) days from termination of the investigation.

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(d) Decision. The Governor shall decide the case within five (5) days from submission of the report. The decision shall become final and executory after ten (10) days from receipt thereof, or of the order denying the motion for its reconsideration by the aggrieved party; Provided, that only one motion for reconsideration shall be allowed.

Section 196. ***Prohibited Acts and Omissions.*** The following acts or omissions shall be deemed unlawful:

a) Extraction by any person of minerals covered by this code without a permit;

b) Misrepresentation made by the applicant or Permit Holder in the application or in the supporting documents;

c) Transfer or assignment of permit by the Permit Holder to an individual, partnership or corporation without the written approval/consent by the Governor;

d) Extraction or sale of ordinary stones, sand, gravel, earth, other quarry resources, and minerals by the Permit Holder or any person under the employment of the permit holder in excess of the allowable quantity specified in the permit;

e) Extraction of ordinary stones, sand, gravel, earth, other quarry resources and minerals by the Permit Holder or any person working for the permit holder or contracted by the permit holder, outside of the permitted area of the Permit Holder;

f) Selling, transferring, or conveying a fake or spurious permit, knowing fully well of its falsity;

g) Failure of the Permit Holder to put up the vertical pole markers, signboards, or the ground markers in his/her/its permitted areas;

h) Unauthorized removal or destruction by any person of the boundary markers;

i) Failure of the Permit Holder to keep a Book of Accounts;

j) False entries in the Book of Accounts of the permit holder which shall render the permit holder primarily liable;

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k) Late submission of report or failure on the part of the Permit Holder or any person under his/her/its employment to submit a monthly report which shall render the Permit Holder primarily liable;

l) Unjustifiable refusal on the part of the Permit Holder or any person working for him/her/it to allow the Governor, the Provincial Treasurer or their authorized representatives to inspect the Book of Accounts of the Permit Holder;

m) Failure on the part of the Permit Holder to issue the required delivery receipts and other required documents to drivers of vehicles hauling/transporting extracted minerals which shall render the Permit Holder primarily liable;

n) Recycling/tampering of used delivery receipts/transport slips and other documents;

o) Any buying and/or receiving of the extracted and/or removed ordinary stones, sand, gravel, earth, other quarry resources and mineral resources without the required appropriate/valid delivery receipts/transport slip and other required documents;

p) Any Buying/selling or misuse of delivery receipts/transport slip and other required documents;

q) 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;

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

s) Any collection of whatever fees for the use of the road, private or public, without the prior accreditation from the PENRO;

t) 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

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u) 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".

v) Failure on the part of any driver/hauler/transporter to present delivery receipts upon demand by authorities;

w) Commercial disposal by the Permit Holder of minerals extracted under a gratuitous permit;

x) Issuance of fraudulent/fake Delivery Receipt (DR) and other required documents and/or misdeclaration of information in the DR and other required documents by the permit holder and/or any person working for him/her/it which shall render the permit holder primarily liable;

y) Extracting by any person of sand and gravel from beaches and riverbanks;

z) Extracting or destroying by any person of stalactites and stalagmites from caves;

aa) Failure of the Permit Holder to notify the Director of National Museum for their finding or discovery of historical, archaeological and other articles or artifacts of significant importance;

bb) Willful obstruction or harassment by any person of the Governor or his duly authorized representatives in the performance of duties pursuant to this code;

cc) Willful obstruction, harassment or prevention of the Permit Holder from undertaking the extractive, mining/quarrying operation and/or from undertaking and removal of sand and gravel materials pursuant to the permit; and

dd) Selling by the Permit Holder of his/her/its Delivery Receipts and other required documents to persons extracting minerals in areas without a permit, or in permitted areas whose permit is not in the name of the Permit Holder, or to any other persons transporting/hauling/conveying minerals/mineral products taken from an area without a permit or covered by a permit not issued to the Permit Holder, or allowing any other persons to use and utilize

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his/her/its Delivery Receipts for purposes not related or connected to his/her/its permitted area.

Section 197. ***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:

a) 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;

b) Non-compliance with, or violation of any provisions of existing laws and code and/or permit conditions;

c) False or inaccurate information in the application for permit that led to the issuance of the permit;

d) Refusal to allow lawful inspection;

e) Refusal to pay an indebtedness or liability to the province; and

f) 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 code. Every permit shall cease to be in force upon revocation thereof.

g) Any violation of any provision of this Code.

Section 198. ***Administrative Fines and Penalties.***

(a) In addition to the revocation of the permit in appropriate cases, any violation or non-compliance with the provisions of this Article shall subject the offender/violator to payment of administrative fines and penalties provided hereunder without prejudice to confiscation of conveyance and equipment used in the perpetration of the illegal activity after three violations in the same offense by the same person.

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1) Illegal Transport of Quarry/ Mineral Resources or failure to carry required transport/delivery/ hauling documents or carrying tampered/altered/expired documents imposable against the owner and driver of the apprehended trucks.	P10,000.00 fine per vehicle plus payment of corresponding tax and/orimpounding 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.
2) Extraction of Quarry/Mineral Resources outside the Permit Area.	P10,000.00 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.	P10,000.00 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).	P10,000.00 plus payment of corresponding tax without prejudice to filing of appropriate charges and revocation of permit.
5) Any buying/selling/recycling/ misuse of required transport/delivery/ hauling documents.	P10,000.00 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 transport quarry/mineral/ mineral products and by-products without the required Governor's Accreditation.	P10,000.00 fine per violation plus payment of corresponding tax and/or seizure/confiscation of quarry/mineral products and by-products and impounding of apprehended hauling vehicle or closure of processing plant

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	without prejudice to filing of appropriate charges in court and/or recommendation to the LTO 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 or 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/ delivery/hauling documents.	P10,000.00 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.	P10,000.00 fine per violation without prejudice to the filing of appropriate charges in court.
9) Any person who refuses, obstructs or hampers lawful inspections of the quarry/mining areas, stockpile or any premises where quarry/mineral/mineral products and by-products are being stored, stockpiled or dumped.	P10,000.00 fine per violation without prejudice to filing of appropriate charges in court.

10) Late or non-submission of any of the required reports, the following fines shall be imposed:

	Basic Fine	Daily Fine
a) Late submission		
1st Violation	P1,000.00	P 10.00
2nd Violation	2,000.00	20.00
3rd Violation and subsequent Violations	3,000.00	30.00
b) Non-submission after one (1) month from the prescribed reporting period		
1st Violation	2,000.00	20.00
2nd Violation	3,000.00	30.00
3rd Violation	5,000.00	50.00
c) Failure to submit three months after the 3rd violation or failure to pay fines	Cancellation or non-renewal of permit within one (1) year	

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In all cases, the confiscated illegally-sourced minerals/mineral products shall be confiscated and forfeited in favor of the Provincial Government.

When the violation is committed by a partnership or corporation, the president, treasurer, manager, or any other responsible officials thereof, who shall have directed or induced the commission of the offense shall be liable as principal thereof.

Upon apprehension and before the payment of the fine, the apprehending officer may, when applicable, impound the illegally gathered materials and/or the vehicle used with the nearest Philippine National Police Station or with the Office of the Governor and may release the same only upon presentation by the violator of the Order of Release issued by the Governor and Official Receipt of payment of the fine after the administrative proceedings.

(b) The Municipal Treasurer or his deputy has the authority to inspect, confiscate and impound the vehicle containing the quarry/mineral materials and to demand payment of fines.

(c) Sharing of Proceeds from Fines. If the apprehension for any of the violation of any provision of this Article was made through the efforts of a municipality or component city, the proceeds of the administrative fines/penalties collected shall be apportioned as follows:

1) Province - Seventy-Five Percent (75%)
2) Municipality or component city - Twenty-Five Percent (25%)

ARTICLE B. *GOVERNOR'S PERMIT AND FEE TO CONSTRUCT AND OPERATE POLLUTION CONTROL DEVICES*

Section 199. *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) ***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

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smoke, dust, soot, cinders, fly ash, solid particles of any kind, gasses, fumes, mists, odors and radioactive substances;

c) ***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);

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

e) ***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;

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

g) ***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;

h) ***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;

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

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

k) ***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;

l) ***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;

m) ***ENRO*** refers to the Environment and Natural Resources Office of the Provincial Government of Cebu;

n) ***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;

o) ***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 PD 1586;

p) ***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 Code;

q) ***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 water, air and land resources of the Philippines;

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

s) ***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;

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t) ***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;

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

v) ***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;

w) ***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) ***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;

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

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

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

bb) ***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) Hazardous or potentially hazardous to health;

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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.

cc) ***Pollution*** means any alteration of the physical, chemical and biological properties of any water, air, and/or land resources of the Province of Cebu, 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;

dd) ***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 parks and reserve;

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

ff) ***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";

gg) ***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;

hh) ***Sewage Works*** means individually or collectively those construction or devices used for collecting, pumping, treating, and

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disposing of sewage, industrial wastes or other wastes, or for the recovery of by-products from such sewage, industrial waste or other wastes;

ii) ***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 or 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;

jj) ***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;

kk) ***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 200. *Imposition of Fees.* 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 water, air and other pollution control devices within the Province of Cebu.

a) Filing fee on application for Governor's Permit P100.00

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

1) Wastewater Treatment Facilities

Discharge (Cu.m./day)	Fees
Up to 30	P150.00
31 to 100	250.00
101 to 500	300.00
501 to 1000	400.00
1001 to 3,000	500.00
over 3,000	600.00

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

Cu. m./minute			
Up	to	100	P150.00
101	to	500	200.00
501	to	1,000	250.00
1001	to	3,000	350.00
3001	to	4,500	450.00
over 4,500			550.00

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

Up	to	2.0 sq.m.	P150.00
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

c) Schedule of Fees for Authority to Operate Control Devices

1) Wastewater Treatment Facilities

Discharge, meters cube per day			
Up	to	30	P200.00
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	P200.00
101	to	1,000	300.00
1001	to	4,500	400.00
over 4,500			500.00

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Section 201. ***Time and Nature of Payment.*** The permit fee to construct and operate pollution control devices shall be paid in the following instance:

(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 202. ***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;

2) The plan and specifications of the installation and its control facilities (in standard size of 50 cm by 90 cm)

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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 therefore.

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:

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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 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.

c) *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 therefore.

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:

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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.

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Issuance of the permit shall not relieve the permittee from complying with the requirements of the provisions of this code 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 hardships;

2) That a higher degree of treatment is necessary to effect the intents and purposes;

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 this code require the modification of the permit conditions.

Section 203. *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:

a) Non-compliance with, or violation of any provision of this code, and/or permit conditions;

b) False or inaccurate information in the application for permit that led to the issuance of the permit;

c) Refusal to allow lawful inspection clause under this code; and

d) Other valid causes.

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Section 204. ***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 which could cause pollution:

(1) The construction, installation, modification or operation of any sewage works or any extension or additional 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 Cebu 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.

(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.

Section 205. ***Prohibited Acts.***

(a) No persons shall throw, run, drain, or otherwise dispose into any of the coastal, inland, public and protective waters, air and/or land resources of Cebu, 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.

(b) No person shall discharge from any source whatsoever such quantities of air contaminant or other material which constitute a nuisance.

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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 his 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.

Section 206. ***Administrative Fines and Penalties.***

(a) Any person found violating or failing to comply with any order or decision in furtherance of this code, or any order issued by the Governor for the abatement of pollution shall pay an administrative fine of Five Thousand Pesos (P5,000.00) 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 (P5,000.00), without prejudice to the penalty that may be imposed by law as hereunder prescribed.

(b) Any person who refuses to allow lawful inspection of their premises, shall pay an administrative fine of Five Thousand Pesos (P5,000.00) 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 (P5,000.00), without prejudice to the penalty that may be imposed by law as hereunder prescribed.

(d) Any person found violating shall pay an administrative 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.

(d) Any municipal official or employee granting the municipal

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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.

(e) 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 an administrative fine of Five Thousand Pesos (P5,000.00) and Five Hundred Pesos (P500.00) per day for each day during which such violation continues but not to exceed Five Thousand Pesos (P5,000.00), without prejudice to the penalty that may be imposed by law as hereunder prescribed.

(f) Any person found violating or not complying with the provisions of this Article on permit regulations, shall pay an administrative fine of Five Thousand Pesos (P5,000.00).

The administrative fines so imposed shall be paid to the Provincial Treasurer of Provincial Government of Cebu, 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.

Sectio 207. *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 shall be cumulative and additional to such remedies.

(b) Any person who shall violate any of the provisions contained herein or any order or decision of the Governor shall be liable to a penalty of Five Thousand Pesos (P5,000.00) or

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by imprisonment not exceeding three (3) months, or 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 (P5,000.00) or imprisonment not exceeding three (3) 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.

Section 208. ***Final Provisions***. Persons who have already complied with the requirements of, or have been issued permit to operate shall, upon request and after due notices and evaluations, be given adequate period of time for compliance with the requirements of this Code, which shall include the time of engineering studies, time of fabrications and time for construction or modification of the installation.

ARTICLE C. *OTHER OFFENSES AND PENALTIES*

Section 209. ***Other Offenses and Their Penalties.***

(a) Smoke Belching	
❖ 1st Offense	P500.00
❖ 2nd Offense	1000.00
❖ 3rd Offense	2000.00
(b) Erring Establishments	P500.00/day ofviolation Maximum of P5,000.00
(c) Violation of anti-pollution laws	Closure of the establishment or firm
(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

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ARTICLE D. *GOVERNOR'S ACCREDITATION AND FEES ON OPERATORS, PROCESSORS, HAULERS, TRADERS, DEALERS AND RETAILERS OF STONES, EARTH, SAND, GRAVEL, OTHER QUARRY RESOURCES,WASTE MATERIALS, MINERAL PRODUCTS AND BY PRODUCTS*

Section 210. ***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 for operators, processors, haulers, traders, dealers, and retailers of ordinary stones, sand, gravel, earth, other quarry resources metallic and non-metallic resources and their 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 P100.00/year

c) Governor's Accreditation Fees

1) Cement Plants, Pulverizing Plants, Marble Plants, Crushing Plants, Batching Plants, And similar plants P2,000.00/ year

2) Land Developments such as subdivisions, memorial parks, commercial centers, industrial parks, and the like that require earth and other materials P2,000.00/year

3)Potteries and cement products production 500.00/year

4) Quarry Toll Way Accreditation P 500.00/year

5) Backhoes, Cranes, Bulldozers, Payloaders and similar equipment P1,000.00/year

6) Hauling trucks with 10 cu.m. and above capacity P1,000.00/year

7) Hauling trucks with 6-9 cu.m. capacity P750.00/year

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8) Hauling trucks with 5 cu.m. and below capacity P500.00/year

Section 211. ***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 form

(2) Proof of legal source of supply by any of the following:

(2.1) Supply contract/agreement with a permittee/accredited operator/accredited processor/accredited hauler/accredited dealer/accredited trader/accredited retailer producing the specified ordinary stones, sand, gravel, earth, other quarry resources, metallic and non-metallic resources and their by-products and waste materials

(2.2) Affidavit, executed by a permittee/ accredited operator/ accredited processor/ accredited hauler/ accredited dealer/ accredited trader/accredited retailer to the effect that he/she 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 operator/ processor/ dealer / hauler/ trader/ retailer.

Section 212. ***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 (PENRO) receive and dates the application upon payment of the required regulatory fees;

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(1.2) PENRO evaluates the application and validates supporting documents; and

(1.3) PENRO recommends the issuance of the Governor's Accreditation or rejects the application based on the merits or demerits, respectively.

Section 213. ***Miscellaneous Provisions.***

(a) 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)

(b)Monthly Production, Purchases and Sales Report – Processors, traders, dealers or retailers accredited hereunder shall submit a duly notarized monthly production purchases and sales report to the PENRO for statistical and monitoring references.

Section 214. ***Administrative Sanctions.*** Any operator, processor, trader, dealer or retailer found to possess ordinary stones, sand, gravel, earth, other quarry resources, metallic and non-metallic resources and their by-products and waste materials without the required Governor's Accreditation shall be liable to pay the Accreditation fee and the tax due on said ordinary stones, sand, gravel, earth, other quarry resources, metallic and non-metallic resources and their by-products and waste materials and shall pay an administrative fine of Five Thousand Pesos (P5,000.00) without prejudice to the closure of the establishment until compliance herewith.

Any hauler transporting ordinary stones, sand, gravel, earth, other quarry resources, metallic and non-metallic resources and their by-products and waste materials without the required Governor's Accreditation shall pay an administrative fine of Five Thousand Pesos (P5,000.00) per violation plus payment of the Accreditation fee and the tax due on the ordinary stones, sand, gravel, earth, other quarry resources, metallic and non-metallic resources and their by-products and waste materials 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.

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

Section 215. *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	P1,000.00/instrument plus P20.00 (PD 1856 as amended)
b) Registration of Special Power of Attorney	P200.00/SPA plus P20.00 (PD 1856 as amended)
c) Mining and Environment Related Certifications	P50.00/document plus P20.00 (PD 1856 as amended)
d) Local Environment Compliance Certificate (LECC)	P3,000.00
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	P2,000.00
h) Application:	
1) Filing Fee	P 500.00
2) Processing Fee on the following:	P 500.00

- ❖ Authority to construct Pollution Control Device
- ❖ Permit to operate Pollution Control Device
- ❖ Renewal of an expired authority to construct or permit to Pollution Control Device
- ❖ Transfer of an existing and valid permit to operate by reason of transfer of location of the installation or change of permittee or both
- ❖ Revision of any existing and valid authority to construct or permit to operate involving alteration or replacement of the installation.

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i) Certified True Copy of Document P20.00/document

Section 216. ***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 215.

Section 217. ***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 218. ***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 215 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 219. ***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 (P500.00) but not more than One Thousand Pesos (P1,000.00), without prejudice to the filing of an administrative charge against him for neglect of duty. The documents, papers and certificates issued in violation of this Article cannot be validly used for the intended purpose or purposes thereof.

ARTICLE F. *ENVIRONMENTAL ENHANCEMENT*

Section 220. ***Imposition of Fees.*** There shall be collected the following environmental enhancement on all industries, businesses and development projects, conducted within the territorial jurisdiction of the Province of Cebu, that impacts on the environment, including but not limited to the causing of pollution and alteration of landforms, as follows:

(a) Extraction of ordinary stones, sand, gravel, earth and other quarry resources	P 5.00/c.m.
(b) Extraction of non-metallic minerals, as defined in Section 181 of this Code	P25.00/M.T.

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(c) Extraction of metallic minerals, as defined in Section 181 of this Code	P25.00/M.T.
(d) Disposal of wastewater	P .25/cu.m.
(e) Cutting of trees within communal forest and private lands	P .50/bd.ft.

Section 221. ***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 222. ***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 223. ***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 224. ***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 G. *FEES AND CHARGES FOR SERVICES RENDERED BY THE PROVINCIAL ENVIRONMENT AND NATURAL RESOURCES OFFICE*

Section 225. ***Imposition of Fees.*** There is hereby imposed fees/charges for the services rendered by the Provincial Environment and Natural Resources Office (PENRO), in the following amounts:

(a) MINING/QUARRYING

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	AMOUNT
1) Verification	P5,000.00
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	
❖ Light, medium utility vehicles	150.00
❖ Trucks	200.00
❖ Additional P20.00 if vehicle is garage tested	

Section 226. ***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 permittee only after payment of tax due and the corresponding printing cost.

CHAPTER VII. GENERAL ADMINISTRATIVE AND PENAL PROVISION

ARTICLE A. *COLLECTION AND ACCOUNTING OF PROVINCIAL REVENUES*

Section 227. ***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 228. ***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 rate thereof shall accrue on the first (1st) day of the quarter next following the effectivity of the code imposing such new levies or rates.

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Section 229. ***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 230. ***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 231. ***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 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 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 232. ***Penalty.*** Any violation of the provisions of this Code shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month but nor more than six (6) months, or both such fine and imprisonment, at the discretion of the court.

Section 233. ***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 Treasurer as his deputy to collect provincial taxes, fees or charges.

Section 234. ***Examination of Books of Accounts and Pertinent Records of Business Establishments by the Provincial Treasurer.*** Upon the approval of the Provincial Governor, the

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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.

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 235. ***Accounting of Collections.*** Unless otherwise provided in this Revenue Code and other existing laws and code, 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 236. ***Accrual to the General Fund of Fines, Cost 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 237. ***Issuance of Receipts.*** It shall be the duty of the Provincial Treasurer or his deputy to issue the necessary 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, fee 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.

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Section 238. ***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 239. ***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 surcharges and interest.

Section 240. ***Civil Remedies.*** The civil remedies for the collection of provincial taxes, fees or charges, and related surcharges and interest resulting form 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 241. ***Distraint 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

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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. Distrained 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 distrained, 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 distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Provincial Governor.

(d) *Release of Distrained Property upon Payment prior to Sale.* If 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 distrained shall be restored to the owner.

(e) *Procedure of Sale.* At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or

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effects so distrained 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 Provincial Governor.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the 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.

(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 242. *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

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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 is 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 243. ***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 fail 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 244. ***Advertisement and Sale.*** Within thirty (30) days after levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the provincial 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

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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 245. ***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, 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 thereafter shall be free from the lien of such taxes, fees or charges, related surcharges, interest 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 246. ***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

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of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interest and penalties. The deed shall succinctly recite all the proceedings upon which the validity of the sale depends.

Section 247. ***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 Registrar 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 representatives 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.

Section 248. ***Resale of Real Estate 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 6B.9 at public auction. The proceeds of the sale shall accrue to the general fund of the province.

Section 249. ***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 this Code.

Section 250. ***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.

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Section 251. ***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 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 materials or article forming part of a house or improvement of any real property.

Section 252. ***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.

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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 be 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

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 of 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 became 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

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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 form 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 constitutionally 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 the 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 253. ***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.

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Section 254. ***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 255. ***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 256. *Promulgation of Rules and Regulations.*

(a) The Provincial Governor shall convene the Executive Committee as herein provided to formulate and issue the appropriate rules and regulations that may be necessary for the efficient and effective implementation of the provisions of this Code.

(b) The Executive Committee shall be made/composed of the Provincial 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 to 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.

p.t.o./

(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 257. ***Authority to Adjust Rates.***

a) The Sangguniang Panlalawigan shall have the authority to adjust the tax, fee or charge 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).

b) The rates of fees and charges for the use of province-owned facilities and all properties and economic enterprises of the province, including but not limited to the province-operated hospitals and Cebu South Bus Terminal (CSBT) may be adjusted and assessed by the Economic Enterprise Council (EEC), which will convene for the purpose of adjusting and fixing the fees and charges.

Section 258. ***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 district , cooperatives duly registered under R.A. No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investments (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. 6810; and printers and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipt from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 1, 1992.

p.t.o./

CHAPTER VIII. FINAL PROVISIONS

ARTICLE A – *SEPARABILITY, APPLICABILITY, REPEALING AND EFFECTIVITY CLAUSES*

Section 259. ***Recognition of Existing Mining Rights.*** All valid and existing rights perfected under the provisions of this Code shall be recognized and the rights acquired thereunder shall be respected. All pending permit applications filed during the effectivity shall be processed and evaluated in accordance with the requirements and provisions of this Code.

Section 260. ***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 261. ***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 262. ***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 263. ***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 264. ***Effectivity.*** This Code shall take effect immediately after its last publication as required under Section 254 of this Code.

ENACTED AND CARRIED ON MASS MOTION.

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p.t.o./

I hereby certify to the correctness of the afore-quoted resolution.

ANECITA G. PASAYLO
Provincial Secretary

ATTESTED:

GREGORIO G. SANCHEZ, JR.
Vice-Governor/Presiding Officer

APPROVED: 22 SEP 2008

GWENDOLYN F. GARCIA
Provincial Governor

COPY FOR:

Provincial Treasurer
Provincial Budget Officer
Provincial Accountant
Provincial Auditor

COPY FURNISHED:

Hon. Gov. Gwendolyn F. Garcia
Hon. Vice-Gov. Gregorio G. Sanchez, Jr.
Hon. Peter John D. Calderon
Hon. Wenceslao O. Gakit

AGP/cob/erna/noa