



Republika ng Pilipinas
Lalawigan ng Davao del Norte
Sangguniang Panlalawigan
New Legislative Building, Mankilam, Tagum City, Davao del Norte



EXCERPTS FROM THE MINUTES OF THE 50TH REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF DAVAO DEL NORTE (TERM 2022-2025) HELD AT THE SESSION HALL, NEW LEGISLATIVE BUILDING, PROVINCIAL GOVERNMENT CENTER, MANKILAM, TAGUM CITY, ON MONDAY, DECEMBER 11, 2023

Present:

Hon. De Carlo L. Uy, MBA	Vice Governor (Regular Presiding Officer)
Hon. Flopone Royle A. Catalan	Senior Board Member
Hon. Jannet N. Tanong-Maboloc	Member
Hon. Nicandro T. Suaybaguio, Jr., UAP	Member
Hon. Prospero E. Estabillo, Jr.	Member
Hon. Orly A. Amit	Member
Hon. Denise Marianne A. Lu, MD	Member
Hon. Robert L. So	Member
Hon. Emmanuel G. Pamisaran	Member
Hon. Shirley Belen R. Aala	Member
Hon. Francisco C. Remitar, MDMG	Member
Hon. Dindo C. Parangan	Member/FABC
Hon. Devona H. Jumamil	Member/PCL
Hon. Ariel S. Macla	Member/IPMR
Hon. Helen Mae I. Discaya	Member/SKPFP

On Official Business: None

Absent: None

Author: Hon. Flopone Royle A. Catalan

Sponsors: Hon. Robert L. So, Hon. Jannet N. Tanong-Maboloc, Hon. Denise Marianne A. Lu, MD and Hon. Emmanuel G. Pamisaran

EXPLANATORY NOTE

Letters dated January 20, 2023, August 01, 2023, and October 19, 2023 of Honorable Edwin I. Jubahib, MMPA, Governor, this Province, duly received by the Office of the Secretary to the Sangguniang Panlalawigan on January 31, 2023, August 22, 2023 and November 28, 2023, respectively, endorsed to this August Body, Proposed Provincial Tax Ordinance, entitled: "New Revenue Code of the Province of Davao del Norte".

Pursuant to Joint Memorandum Circular (JMC) No. 2019-01 dated May 17, 2019 issued by the Department of the Interior and Local Government

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

(DILG)-Department of Finance (DOF), entitled: “Guidelines for the Review, Adjustment, Setting and/or Adoption of Reasonable Regulatory Fees and Charges of Local Government Units”.

Moreover, under Section 191 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 stipulates that Local Government Units (LGUs) shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates under this Code.

Furthermore, it is already more than three (3) revisions since the enactment of the Revenue Code of the Province of Davao del Norte which was undertaken in 2017, therefore, it is imperative to craft a New Revenue Code. Hence, this ordinance.

PROVINCIAL TAX ORDINANCE NO. 2023-002

NEW REVENUE CODE OF THE PROVINCE OF DAVAO DEL NORTE

BE IT ENACTED by the Sangguniang Panlalawigan of Davao del Norte in Session Assembled that:

CHAPTER I

GENERAL PROVISIONS

ARTICLE I. SHORT TITLE AND SCOPE

SECTION 1. SHORT TITLE. This ordinance shall be otherwise known as the “**NEW REVENUE CODE OF THE PROVINCE OF DAVAO DEL NORTE**”.

SECTION 2. SCOPE AND APPLICATION. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Province.

ARTICLE II. CONSTRUCTION OF PROVISIONS

SECTION 3. WORDS AND PHRASES NOT HEREIN EXPRESSLY DEFINED. Words and phrases embodied in this Code are not herein specifically defined shall have the same definitions as found in Republic Act No. 7160.

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SECTION 4. RULES OF CONSTRUCTION. In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions:

- a. **General Rules.** All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.
- b. **Gender and Number.** Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural shall extend and be applied to one person or thing as well.
- c. **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessarily required of the diligence of a good father of a family.
- d. **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last falls on a Saturday, Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- e. **References.** All references to Chapters, Articles, Or Sections are referred to the Chapters, Articles or Sections in this Code unless otherwise specified.
- f. **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- g. **Conflicting Provision of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

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ARTICLE III. DEFINITION OF TERMS

SECTION 5. DEFINITIONS. When used in this Code:

- a. **Acquisition Cost** for a 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** pertains to a land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities and is not classified as mineral, timber, residential, commercial or industrial land.
- e. **Agricultural Products** includes the yield of the soil such as but not limited to corn, rice, wheat, rye, hay, coconut, sugar cane, tobacco, root crops, vegetables, fruits, flowers and their by-products, ordinary salt, all kinds of fish, poultry, and livestock and animal products, whether in their original form or not.
- f. **Appraisal** is the act or process of determining the value of property as of a specific date for a specific purpose.
- g. **Amusement** refers a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.
- h. **Amusement Places** include theaters, cinemas, concert halls, circuses, and other places of amusement where one seeks admission to entertain oneself by viewing the show or performances.
- i. **Assessment** is the act or process of determining the value of property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties.

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- j. **Assessment Level** shall refer to the percentage applied to the fair market value to determine the taxable value of the property.
- k. **Assessed Value** is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value.
- l. **BAC** refers to the Bids and Awards Committee established in accordance with Section 11, Article V of Republic Act No. 9184, otherwise known as Government Procurement Reform Act.
- m. **Bidding Documents** refer to documents issued by the Procuring Entity as the basis for Bids, furnishing all information necessary for a prospective bidder to prepare a bid for the Goods, Infrastructure projects and Consulting Services to be provided.
- n. **Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- o. **Capital Investment** is the capital which a person employs in any undertaking, or which contributes to the capital of a partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.
- p. **Charges** refer to pecuniary liability, as rents and fees against persons or property.
- q. **Civil Works** include the construction, improvement, rehabilitation, demolition, repair, restoration or maintenance of roads and bridges, railways, airports, seaports, communication facilities, civil works components of information, technology projects, irrigation, flood control and drainage, water supplies, sanitation, sewerage and solid waste management system, shore protection, energy/power and electrification facilities, national buildings, hospital buildings and other related construction projects of the government.
- r. **Commercial Land** pertains to land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land.

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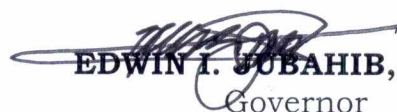
- s. **Consultancy Services** refer to the services for Infrastructure Projects and other types of projects or activities of the government requiring adequate external, technical and professional expertise that are beyond the capability and/ or capacity of the government to undertake such as, but not limited to: (1) advisory and review services; (2) pre-investment or feasibility studies; (3) design, (4) construction and supervision; (5) management and related services; and (6) other technical services or special studies.
- t. **Contractor** includes persons, natural or juridical, not subject to professional tax under this Code, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.
- u. **Cooperative** is a duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- v. **Corporation** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (*cuentas en participacion*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business. The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- w. **Dealer** means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.

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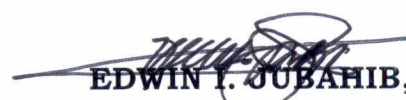
- x. **Depreciated Value** is the value remaining after deducting depreciation from the acquisition cost.
- y. **Economic Life** appertains to the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.
- z. **Fair Market Value** is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.
- aa. **Fee** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.
- bb. **Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- cc. **Goods** refer to all items, supplies, materials and general support services, except consulting services and infrastructure projects, which may be needed in the transaction of public businesses or in pursuit of any government undertakings, projects or activity, whether in the nature of equipment, furniture, stationery, materials for construction or personal property of any kind, including non-personal or contractual services such as repair and maintenance of equipment and furniture as well as trucking, hauling, janitorial, security, and related or analogous services, as well as procurement of materials and supplies provided by the procuring entity for such services.
- dd. **Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and Value Added Tax (VAT).

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- ee. **Improvements** are valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which is intended to enhance its value, beauty or utility to adapt it for new or further purposes.
- ff. **Industrial Land** pertains to a land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.
- gg. **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.
- hh. **License or Permit** is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.
- ii. **Machinery** appertains to machines, equipment, mechanical contrivances, instruments, appliances or apparatus, which may or may not be attached, permanently or temporarily to the real property.
1. **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 shall be classified as real property provided that:
 - i. They are actually, directly, and exclusively used to meet the needs of a particular industry, business, or activity.
 - ii. By their very nature and purpose are designed for, or necessary to manufacturing, mining, logging, commercial, industrial, or agricultural purposes.
 2. **Machineries** which are of general purpose 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 beverage 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 the same Code.

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3. **Residential machinery** shall include machines, equipment, appliances or apparatus permanently attached to residential land and improvements or those immovable by destination.
- jj. **Manufacturer** includes every person who, by physical or chemical process, alters the exterior textures or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material, or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw materials, or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw materials or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.
- kk. **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 utilized such materials.
- ll. **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- mm. **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.
- nn. **Person/s** shall refer to every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- oo. **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.

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- pp. **Remaining Economic Life** is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless.
- qq. **Remaining Value** appertains to the value corresponding to the remaining useful life of the machinery.
- rr. **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- ss. **Replacement or Reproduction Cost** is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar materials.
- tt. **Residential Land** shall refer to a land principally devoted to habitation.
- uu. **Residents** are natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city, or municipality. In the absence of such laws, juridical persons are residents of the Province, City or Municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- vv. **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- ww. **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.
- xx. **Special Levy** is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.
- yy. **Tax** means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.

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CHAPTER II

REAL PROPERTY TAXATION

ARTICLE IV. APPRAISAL AND ASSESSMENT OF REAL PROPERTY

SECTION 6. APPRAISAL OF REAL PROPERTY. All real property, whether taxable or exempt, shall be appraised at the current and fair market value prevailing in the locality where the property is located.

SECTION 7. DECLARATION OF REAL PROPERTY BY THE OWNER OR THE ADMINISTRATOR.

- a. All persons, natural or juridical, or duly authorized representatives, owning or administering real property, including improvements thereon, within the province of Davao del Norte, shall prepare or cause to be prepared, and file with the Provincial Assessor or his duly authorized representative, a sworn statement declaring the true value of the property or properties, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value as determined by the declarant.
- b. Such declaration shall contain a description of the property sufficient in detail to enable the local assessor or his deputy to identify the same for assessment purposes.
- c. All property owners or administrators or their duly authorized representatives shall file the sworn declaration of real property values once every three (3) years during the period from January 01 to June 30 of the year commencing with Calendar Year (CY) 2023.
- d. The Provincial Assessor shall prescribe a standard form to be known as Sworn Declaration of Property Values, as well as the procedures to be observed in the filing and safekeeping thereof.

SECTION 8. DUTY OF PERSONS ACQUIRING REAL PROPERTY OR MAKING IMPROVEMENTS THEREON.

- a. All persons, natural or juridical, or their duly authorized representatives, who acquire at any time a parcel or parcels of land in any municipality, shall file with the Provincial Assessor or her/his duly authorized representative, a sworn statement declaring the

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true value of subject property within sixty (60) days after the acquisition of such property as evidenced by a duly notarized or final deed of conveyance executed between the contracting parties bearing proof of the registration from the Register of Deeds concerned. The sixty-day period shall commence on the date of execution of the deed of conveyance.

- b. In the case of houses, buildings or other improvements acquired or newly constructed which will require building permits, property owners or their duly 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 the 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 and or occupancy of any expansion, renovation, or additional structures or improvements made upon any existing building, house, or other real property, whichever comes earlier; and
- c. In the case of machinery, the sixty-day period for filing the required sworn declaration of property values shall commence on the date of installation thereof as determined by the Provincial Assessor or her duly authorized representative and, for this purpose, said local assessor may secure certification of the building official or engineer, or other appropriate official stationed in the Province, City, or Municipality concerned.

SECTION 9. DECLARATION OF REAL PROPERTY BY THE LOCAL ASSESSOR.

- a. The local assessor shall declare only real property previously undeclared for taxation purposes.
- b. In the case of real property discovered whose owner or owners are unknown, the Provincial Assessor or her duly authorized representative shall likewise declare the same in the name of the Unknown Owner, copy furnished the Provincial Assessor or her/his

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duly authorized representatives in the case of declarations made by a component city or municipal assessor, until such time that a person, natural or juridical, comes forth and files the sworn declaration of property values required under this Code.

- c. No oath shall be required of any declaration made by the Provincial Assessor or his duly authorized representative.

SECTION 10. LISTING OF REAL PROPERTY IN THE ASSESSMENT ROLLS.

- a. There shall be prepared and maintained by the Provincial Assessor or her/his duly authorized representative an assessment roll wherein all real property, whether taxable or exempt, located within the territorial jurisdiction of Davao del Norte shall be listed. 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 the 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 in this code and the payment of the real property tax with respect to the undivided property.
- c. The real property of a corporation, partnership, or association shall be listed, valued, and assessed in the same manner as that of an individual.
- d. Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee, or of the public entity if such property has been acquired or held for resale or lease or used by mere tolerance.

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Governor

SECTION 11. 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 Code shall file with the Provincial Assessor or her duly authorized representative within thirty (30) days from the date of the declaration of real property sufficient documentary evidence in support of such claim including corporate chapters, title of ownership, articles of incorporation, by-laws, contracts, affidavits, certifications and mortgage deeds, and similar documents.

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

SECTION 12. 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 or her duly authorized representative pursuant to such guidelines as may be issued by the Department of Finance (DOF).

SECTION 13. NOTIFICATION OF TRANSFER OF REAL PROPERTY OWNERSHIP.

- a. Any person, natural or juridical, who transfers real property ownership to another shall accordingly notify the Provincial Assessor or her duly authorized representative within sixty (60) days from the date of such transfer, which shall be determined on the basis of documents required in this Code.
- b. The notice of transfer shall include the mode of conveyance, description of property alienated, photocopy of the certificate of title, name and address of the transferee and certified subdivision plan, if applicable.
- c. In addition to the notice of transfer, the previous property owner shall likewise surrender to the Provincial Assessor or her/his duly authorized representative, the tax declaration covering the subject property in order that the same may be cancelled from the assessment records of the Local Government Unit, however, if said previous owner still owns property other than the property alienated, he shall, within the prescribed sixty (60)-day period, file with the Provincial Assessor or her/his duly authorized representative, an amended sworn declaration of the true value of the property or properties he retains in accordance with the provisions of this Code.

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Governor

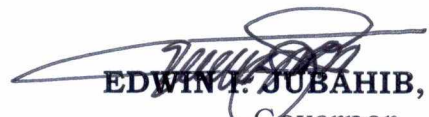
SECTION 14. DUTY OF REGISTRAR OF DEEDS TO APPRISE LOCAL ASSESSOR OF REAL PROPERTY LISTED IN REGISTRY.

- a. As provided under Article 300 of the rules and regulations implementing the Local Government Code of 1991, on or before June 30th of every year the Registrar of Deeds shall prepare and submit to the Provincial Assessor or her/his duly authorized representative concerned the abstract of his Registry of Property which include a brief but sufficient description of the real property entered therein, their present owners, and the date of their most recent transfer or alienation accompanied by copies of corresponding deed of sales, donation, or partition or other forms of alienation.
- b. Before any document of transfer, alienation, or encumbrance of real property may be registered, the Registrar of Deeds shall require the presentation of a certificate or clearance issued by the Provincial Treasurer or his duly authorized deputy to the effect that all current year and past year basic and additional special education fund, real property taxes, and the tax on transfer of real property ownership in Rule XXX of the Rules and Regulations implementing the Local Government Code of 1991, due on the subject property, have been paid in full including interests or penalties due thereon.

Failure to provide such certificate shall be a valid cause for the Registrar of Deeds to refuse the registration of the documents.

- c. The Registrar of Deeds and Notaries Public shall furnish the Provincial Assessor or his duly authorized representative 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.
- d. The Provincial Assessor or her duly authorized representative may request the Registrar of Deeds and/or Notaries Public within the territorial jurisdiction of the Province of Davao del Norte, when circumstances would warrant to assist the Office, to submit complete listing of all transfers on conveyances made within a certain period.

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EDWIN F. JUBAHIB, MMPA
Governor

SECTION 15. DUTY OF OFFICIAL ISSUING BUILDING PERMIT OR CERTIFICATE OR REGISTRATION OF MACHINERY TO TRANSMIT COPY TO LOCAL ASSESSOR.

- a. Any person entrusted by law with issuance of permits for the construction, renovation, addition, repair, or any other permanent improvement on land, or those who are authorized to issue certificates of registration or installation of any machinery, including mechanical contrivances and apparatus attached to or affixed on land or any other real property, shall transmit within thirty (30) days from the date of issuance a copy of such permits or certificates to the Provincial Assessor or her duly authorized representative. Where it is found to be more convenient or efficient, said official may, in lieu of individual copies of the said permits or certificates, furnish the local assessor concerned with monthly summaries of issued permits or certificates within the first ten (10) days of the succeeding month.
- b. Any official referred to in Paragraph (a) hereof shall likewise furnish the Provincial Assessor or her/his duly authorized representative 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 definition of the term machinery under this Code.

SECTION 16. DUTY OF GEODETIC ENGINEER TO FURNISH COPY OF PLANS TO LOCAL ASSESSOR. All persons authorized by law to conduct land surveys and to certify as to the validity of such survey, whether public or private, shall furnish free of charge the Provincial Assessor or her/his duly authorized representative where the property is located with a white or blue print copy of all approved original or subdivision plans or maps of surveys they have conducted within thirty (30) days from receipt of such approved plans from Land Management Bureau (LMB), Land Registration Authority (LRA), or Housing and Land Use Regulatory Board (HLURB), as the case may be.

SECTION 17. PREPARATION OF SCHEDULE OF FAIR MARKET VALUE.

- a. Before any general revision of property assessment is made pursuant to the provision of this Code, there shall be prepared a schedule of fair market values by the Provincial Assessor of real property for enactment by ordinance of the Sangguniang Panlalawigan.


HON. EDWIN T. JUBANIB, MMPA
Provincial Governor

The schedule of fair market values shall be published in a newspaper of general circulation in the province and shall be posted in the Provincial Capitol and in two (2) other conspicuous public places.

- b. In the preparation of schedule of fair market values, the Provincial Assessor shall be guided by the rules and regulation issued by the Department of Finance (DOF).

SECTION 18. AUTHORITY OF LOCAL 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 her/his duly authorized representative may summon the owners of the properties to be affected or persons having legal interest therein and witnesses, administer oaths, and take deposition concerning the property, its ownership, amount, nature, and value.

SECTION 19. AMENDMENT OF SCHEDULE OF FAIR MARKET VALUE.

- a. The Provincial Assessor or her/his duly authorized representative may recommend to the Sangguniang Panlalawigan amendments to correct errors in valuation in the schedule of fair market values. The Sangguniang Panlalawigan shall, by ordinance, act upon the recommendation within ninety (90) days from receipt hereof.
- b. The Provincial Assessor or her/his duly authorized representative may recommend to the Sangguniang Panlalawigan amendments to the prevailing schedule of fair market values of the locality to correct errors arising from, or involving, omissions in the subject schedule of any kind or type of real property, or any road or street and/or the classification of real property.

SECTION 20. CLASSES OF REAL PROPERTY FOR ASSESSMENT PURPOSES. Real property shall be classified as residential, agricultural, commercial, industrial, mineral, timberland, or special by the Provincial Assessor or her/his representative, provided that for purposes of assessment, real property shall be classified on the basis of actual use regardless of where it is located as provided in Section 22 of this Code.

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EDWIN T. GUBAHIB, MMPA
Governor


SECTION 21. 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 (GOCCs) rendering essential public services in the supply and distribution of water and generation and transmission of electric power shall be classified as special.

SECTION 22. 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 it is located, whoever owns it, and whoever uses it.

SECTION 23. ASSESSMENT LEVELS. The assessment levels to be applied to the fair market value of real property to determine its assessed value shall be fixed by ordinances of the Sangguniang Panlalawigan at the rates not exceeding the following:

A. On Lands	
Class	Assessment Levels
Residential	10%
Agricultural	20%
Commercial	15%
Industrial	50%
Mineral	50%
Timberland	20%

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Governor

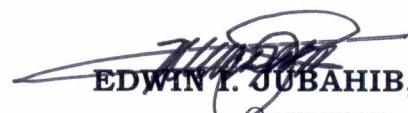
B. On Building and Other Structures		
1. Residential		
Fair Market Value		
Over	Not Over	Assessment Level %
	175,000.00	0%
175,000.00	300,000.00	10%
300,000.00	500,000.00	20%
500,000.00	750,000.00	25%
750,000.00	1,000,000.00	30%
1,000,000.00	2,000,000.00	35%
2,000,000.00	5,000,000.00	40%
5,000,000.00	10,000,000.00	50%
10,000,000.00		60%
2. Agricultural		
Over	Not Over	Assessment Level %
	300,000.00	25%
300,000.00	500,000.00	30%
500,000.00	750,000.00	35%
750,000.00	1,000,000.00	40%
1,000,000.00	2,000,000.00	45%
2,000,000.00		50%

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 Governor

3. Commercial/ Industrial		
Over	Not Over	Assessment Level %
	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		
Over	Not Over	Assessment Level %
	300,000.00	45%
300,000.00	500,000.00	50%
500,000.00	750,000.00	55%
750,000.00	1,000,000.00	60%
1,000,000.00	2,000,000.00	65%
2,000,000.00		70%
C. On Machineries		
Class	Assessment Levels	
Agricultural	20%	
Residential	10%	
Commercial	15%	
Industrial	50%	

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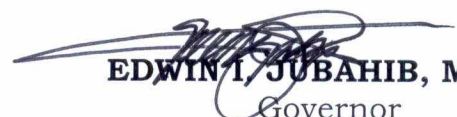
D. Special Classes	
Actual Use	Assessment Levels
Cultural	15%
Scientific	15%
Hospital	15%
Local Water District	10%
Government Owned or Controlled Corporations (GOCCs) engaged in the supply and distribution of water and or generation and transmission of electric power	10%

SECTION 24. GENERAL REVISION OF ASSESSMENTS AND PROPERTY CLASSIFICATIONS. The Provincial Assessor or her/his duly authorized representative shall undertake a general revision of real property assessment within two (2) years after the effectivity of the Code and every three (3) years thereafter.

SECTION 25. 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)** a request is made by the person in whose name the property is declared, the Provincial Assessor or her/his duly authorized deputy shall, in accordance with the provisions of this Code, 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 that the assessment of the 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 any change in its actual use.

SECTION 26. 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 and sudden inflation or deflation of real property values, or to the gross illegality of the assessment when made, or to any 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.

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 Governor

SECTION 27. ASSESSMENT OF PROPERTY SUBJECT TO BACK TAXES. Real property declared for the first time shall be assessed for the taxes for the period during which it would have been liable but in no case for more than ten (10) years prior to the date of initial assessment provided, however, that such taxes shall be computed on the basis of the applicable schedule of values in force during the corresponding period.

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

SECTION 28. 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 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 Barangays to the last known address of the person to be served.

SECTION 29. APPRAISAL AND ASSESSMENT OF MACHINERY.

- a. The fair market value of 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, arrestre and 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 30. DEPRECIATION ALLOWANCE FOR MACHINERY. For purposes of assessment, a depreciation allowance shall be 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 that the remaining value of all kinds of machinery shall be fixed to not less than twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

APPROVED:


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Governor

ARTICLE V. ASSESSMENT APPEALS

SECTION 31. LOCAL BOARD OF ASSESSMENT APPEALS. Any property owner or persons having legal interest or claim in the property who is not satisfied with the assessment of his property made by the Provincial Assessor or her duly authorized representative pursuant to the provisions of the Code may, within sixty (60) days from the receipt of the written notice of assessment, appeal to local board of assessment appeals of the province 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. The appellant shall submit legible copy/copies to the Provincial Assessor and shall file it to the Register of Deeds as Ex-Officio Chairperson of the Provincial Board of Tax Appeals.

SECTION 32. ORGANIZATION, POWERS, DUTIES AND FUNCTIONS OF THE LOCAL BOARD OF ASSESSMENT APPEALS.

- a. In the determination and resolution of assessment appeals, the Provincial Board of Assessment Appeals shall be composed of the following:

Registrar of Deeds	-	Chairperson
Provincial Prosecutor	-	Member
Provincial Engineer	-	Member

- b. The chairperson and members of the local board of assessment appeals shall serve in an ex-officio capacity without additional compensation.
- c. The chairperson of the board shall have the power to designate any employee of the province, to serve as secretary to the said board without additional compensation.
- d. The chairperson and members of the local board of assessment appeals shall assume their respective positions without need of further appointment or special designation immediately upon effectivity of the Code.
- e. Before the assumption of the official functions or before discharging their duties as chairperson and members of the local board of assessment appeals, they shall take an oath or affirmation of office in the manner herein set forth:

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EDWIN I. JUBAHIB, MMPA
Governor

“xxx

I _____, after having been appointed to the position of _____, in the Province of Davao del Norte, and now assuming my position as _____ of the Board of Assessment Appeals of the Province of Davao del Norte, 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 thereafter hold, under the Republic of the Philippines, and that I will support and defend the Constitution of the Philippines; and that I will obey the laws and legal orders promulgated by the duly constituted authorities of the Republic of the Philippines; and that I will well and truly hear and determine all matters and issues between taxpayers and the Provincial Assessor submitted for my decision, and that I impose this obligation upon myself voluntarily without mental reservation or purpose of evasion.

So help me God.

Signature

Subscribed and sworn before me on the _____ day of _____, A. D. _____ at _____, Philippines.

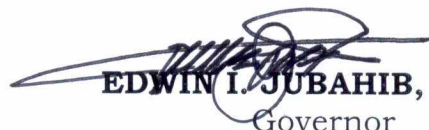
Signature of Officer
Administering Oath

xxx”

SECTION 33. MEETING AND EXPENSES OF THE LOCAL BOARD OF ASSESSMENT APPEALS.

- a. The Local Board of Assessment Appeals shall meet once a month and as often as may be necessary for the prompt disposition of appealed cases without entitlement to per diem or travelling expenses for their attendance in board meeting except when conducting an ocular inspection of real properties whose assessment is under appeal, in which cases, such expenses shall be charged against the general fund of the Province.
- b. The Sangguniang Panlalawigan shall include in their general appropriation ordinance necessary funds to defray expenses of the Board.tiangge

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Governor

SECTION 34. ACTION OF THE LOCAL BOARD OF ASSESSMENT APPEALS.

- a. From the date of receipt of an appeal, the Local Board of Assessment Appeals shall, on the basis of substantial evidence or such relevant evidence on record adequately acceptable to support a conclusion, decide such appeal within one hundred twenty (120) days.
- b. In the exercise of its appellate jurisdiction, the board shall have the power to summon witnesses, administer oaths, conduct ocular inspection, take depositions, and issue subpoena and subpoena *duces tecum*. The proceedings of the board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings. However, it may adopt such rules as necessary to expedite the resolutions of the appealed cases.
- c. The secretary of the board shall furnish the owner of the property or the persons having legal interest therein and the Provincial Assessor with a copy of the decision of the board. In case the Provincial Assessor concurs with 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 facts using the form prescribed for the purpose. The owner of the property or the person having legal interest therein or the assessor who is not satisfied with the decision of the board may, within thirty (30) days after receipt of the decision of the board, appeal to the Central Board of Assessment Appeals as herein provided. The decision of the Central Board shall be final and executory.

SECTION 35. EFFECTS OF APPEALS ON THE PAYMENT OF REAL PROPERTY TAX. Appeals on assessments of real property made under the provisions of this Code shall, in no case, suspend the collection of the corresponding real property taxes on the property involved as assessed by the Provincial Assessor without prejudice to subsequent adjustment depending upon the final outcome of the appeal.

APPROVED:


EDWIN T. JUBAHIB, MMPA
Governor

CHAPTER III

PROVINCIAL TAXES

ARTICLE VI. REAL PROPERTY TAX

SECTION 36. IMPOSITION OF THE BASIC REAL PROPERTY TAX.

There is hereby levied an annual *ad valorem* tax at the rate of one percent (1%) of the assessed value of real property, such as land, buildings, machinery and other improvements affixed or attached to real property located in this Province.

SECTION 37. ADDITIONAL LEVY ON REAL PROPERTY FOR THE SPECIAL EDUCATION FUND (SEF). There is hereby levied a one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property tax. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

SECTION 38. EXEMPTIONS. The following are exempted from payment of the Basic Real Property Tax and the SEF tax:

- a. Real property owned by the Republic of the Philippine 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 parsonage or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purposes.
- c. All machineries and equipment that are actually, directly and exclusively used by local water districts and Government-Owned or Controlled Corporations engaged in the supply and distribution of water and/or generation and transmission of electric power.
- d. Machinery and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the Local Government Code, 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 (GOCCs) are hereby withdrawn effective January 01, 1992.

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Governor

SECTION 39. TIME OF PAYMENT. The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first (1st) day of January. The same may, however, at the discretion of the taxpayer, be paid without interest/penalty in four (4) equal installments: (1) the first installment on or before March 31; (2) the second installment, on or before June 30; (3) the third installment, on or before September 30; and (4) the last installment, on or before December 31.

- 39.a) Both the basic and the additional SEF tax must be collected simultaneously. Payments of real property tax shall first be applied to prior year's delinquencies, interest and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.
- 39.b) The date for payment of any other tax imposed in this Code without interest shall be prescribed by the Sangguniang Panlalawigan.

SECTION 40. TAX DISCOUNT FOR ADVANCED AND PROMPT PAYMENT. If the Basic Real Property and additional SEF are paid on or before the deadlines as provided for in Section 39 of the same Code, the taxpayer shall be entitled to a discount of ten percent (10%).

- 40.a) A tax discount for advanced prompt payment of fifteen percent (15%) of annual tax due for the succeeding year will be granted provided same will be paid on or before June 30 of the current year. The above-mentioned discount shall only be granted to properties without any delinquency.

SECTION 41. COLLECTION AND DISTRIBUTION OF PROCEEDS. The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the Provincial/Municipal Treasurer. The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay; Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the Municipal Government concerned.

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

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Governor

1. Province - Thirty-five percent (35%) shall accrue to the General Fund
2. Municipality - Forty percent (40%) to the General Fund of the Municipality where the property is located
3. Barangay - Twenty-five percent (25%) shall accrue to the barangay where the property is located

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

The proceeds of the additional one percent (1%) SEF tax shall be automatically released and shall be divided equally between the Provincial and Municipal School Boards for the operation and maintenance of public schools, constructions and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board.

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

SECTION 42. ADMINISTRATIVE PROVISIONS.

A. On Collection of the Real Property Tax

- 1. Assessor to furnish Treasurer with Assessment Roll.** The Local Assessor shall prepare and submit to the Local Treasurer on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.
- 2. Notice of Time for Collection of Tax.** The Provincial Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of basic real property tax and the additional tax for the SEF or on any other date to be prescribed by the Sangguniang Panlalawigan in the case of any other tax levied under this Article, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

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EDWIN Y. JUBAHIB, MMPA
Governor

3. Payment Under Protest

- a. No protest shall be entertained unless the taxpayers first pay 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. Fifty percent (50%) of the tax paid under protest shall be held in trust by the Local Treasurer. The other fifty percent (50%) shall form part of the proceeds to be distributed in accordance with Section 20 of this Code.
- c. In the event that the protest is finally decided in favor of the taxpayer, the amount or portion of the tax protested shall be refunded to the protester, or applied as tax credit against his existing or future tax liability.
- d. In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph a, the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

4. Repayment of Excessive Collection. When an assessment of basic real property tax, or any tax levied under this Article, is found to be illegal or erroneous and tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interest with the Provincial Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

4.1 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.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

5. Notice of Delinquency in the Payment of the Real Property Tax

- a. When the real property tax or any other tax imposed under this Article becomes delinquent, the Local Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in the Province or Municipality.
- b. Such notice shall specify the date upon which the tax became delinquent. It shall likewise state that unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

6. Remedies for the Collection of Real Property Tax. For the collection of the basic real property tax and any other levied under this Article, the Province and/or Municipality may avail of the remedies by administrative action through levy on real property and sale of real property by public auction or by judicial action.

7. Local Government's Lien. The basic real property tax and any other tax levied under this Article constitutes lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interest and expenses.

8. Levy on Real Property. After the expiration of the time required to pay the basic real property tax or any other tax levied under this Article, real property subject to such tax may be levied upon through issuance of a warrant on or before, or simultaneously with the institution of the civil action for the collection of the delinquent tax. The Provincial Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon.

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EDWIN I. JUBAHIB, MMPA
Governor

8.1 The warrant shall operate with the force of a legal execution throughout the Province. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the Provincial Assessor and Register of Deeds of the Province, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

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

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

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

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EDWIN I. JUBAHIB, MMPA
Governor

10.1 Within thirty (30) days after the sale, the Provincial Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlalawigan, 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.

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

11. Redemption of Property Sold. Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of 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 shall be entitled to a certificate of redemption, which shall be issued by the Provincial Treasurer or his authorized representative.

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

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

12. Final Deed to Purchaser. In case the owner or person having legal interest therein fails to redeem the delinquent real 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.

APPROVED:


EDWIN I. SUBAHIB, MMPA
Governor

13. 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 of the highest bid is for an amount insufficient to pay the real property tax and related interest and cost of sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the Provincial Government to satisfy the claim and within two (2) days thereafter shall make a report of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the 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 without the necessity of an order from a competent court.

13.1 Within one (1) year from the date of such forfeiture, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer the full amount of the real property tax and the related interest, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the Province.

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

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

16. Collection of Real Property Tax Through the Courts. The Provincial Government may enforce the collection of the basic real property tax or any tax levied under this article by civil action in any court of competent jurisdiction, as follows:

- a. The Provincial Treasurer shall furnish the Provincial Legal Officer a certified statement of delinquency who, within fifteen (15) days after receipt, shall file the civil action in the name of the Province, 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 does not exceed Ten Thousand Pesos (Php10,000.00), the proper court is the Regional Trial Court (Article 357, Implementing Rules and Regulations (IRR), Republic Act No. 7160).

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EDWIN I. JUBAHIB, MMPA
Governor

- b. Where cognizable in an inferior court, the action must be filed in the municipality where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the *sala* of the proper Regional Trial Court.
- c. In both cases, that is, whether the claim is either cognizable by an inferior court or by the Regional Trial Court, the Provincial Treasurer shall furnish the Provincial Legal Officer the exact address of the defendant where he may be served with summons.

17. Action Assailing Validity of Tax Sale. No court shall entertain any action assailing the validity of any sale at the public auction of real property or rights therein under this Article until the taxpayer shall have deposited the amount for which the real property was sold together with the 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 refunded 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 right of the delinquent owner of real property or the person having legal interest therein has been impaired.

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

19. Treasurer to Certify Delinquencies Remaining Uncollected. The Provincial Treasurer/Municipal Treasurer, or her/his authorized representative shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit to the Sangguniang Panlalawigan concerned 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.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

B. Special Provisions

- 1. General Assessment Revision Expenses Incident Thereto.** The Sangguniang Panlalawigan shall provide the necessary appropriations to defray the expenses incident to the general revision of real property assessment.

All expenses incident to the general revision of real property assessment 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.

- 2. Condonation or Reduction of Real Property Tax and Interest.** In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the Province, the Sangguniang Panlalawigan by ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the municipality affected by the calamity.
- 3. 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.
- 4. 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.
- 5. 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.
- 6. Fees in Court Actions.** As provided for in Section 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the Provincial/Municipal Treasurer or Assessor shall be exempt from the payment of court and sheriffs fees.

APPROVED:


EDWIN L. JUBAHIB, MMPA
Governor

7. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to Province. As provided for in Section 281 of the Local Government Code, all certificates, documents, and papers covering the sale of delinquent property to the province/municipality if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

8. Real Property Assessment Notices or Owner's Copies of Tax Declaration to be Exempt from Postal Charges or Fees. As provided for in Section 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.

SECTION 43. INTEREST ON UNPAID REAL PROPERTY TAX. Failure to pay the real property tax or any other tax levied under this Article upon the expiration of the periods as provided in Section 46, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case, however, shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

SECTION 44. PENALTIES FOR OMISSION OF PROPERTY FROM ASSESSMENT OR TAX ROLLS BY OFFICERS AND OTHER ACTS. Any officer charged with the duty of assessing a real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assess 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 a fine of One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

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

Any other officer required in this Article to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (Php500.00) nor more than Five Thousand Pesos (Php5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

APPROVED:


EDWIN T. JUBAHIB, MMPA
Governor

SECTION 45. PENALTIES FOR DELAYING ASSESSMENT OF REAL PROPERTY AND ASSESSMENT APPEALS. Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (Php500.00) nor more than Five Thousand Pesos (Php5,000.00) or imprisonment of not less than one (1) month nor more than six months, or both such fine and imprisonment at the discretion of the court.

SECTION 46. PENALTIES FOR FAILURE TO DISPOSE THE DELINQUENT REAL PROPERTY AT PUBLIC AUCTION. The Provincial/Municipal Treasurer who fails to dispose of delinquent real property at public auction in compliance with the pertinent provision of this Article, any other local official whose acts hinders the prompt disposition of delinquent real property at public auction shall, upon conviction, be subjected by a fine of One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

SECTION 47. PENALTIES UPON THE OWNER OF REAL PROPERTY FOR FAILURE TO FILE WITHIN THE PRESCRIBED PERIOD THE SWORN STATEMENT DECLARING THE TRUE VALUE OF HIS PROPERTY OR PROPERTIES. Any person, natural or juridical, who owns real properties subject of this Code who fails to file the sworn statements as provided herein shall upon conviction be punished by a fine of not less than Five Hundred Pesos (Php500.00) nor more than Five Thousand Pesos (Php 5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

ARTICLE VII. TAX ON IDLE LANDS

SECTION 48. IDLE LANDS, COVERAGE. For purposes of real property taxation, idle lands shall include the following:

- a. Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

- b. Lands, other than agricultural, located in the 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 Article 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 subdivision, and shall be subject to the additional tax payable by subdivision owner or operator.

SECTION 49. IMPOSITION OF TAX. There is hereby levied an annual tax on idle lands at the rate of point seventy five percent (.0075) of the assessed value of the property which shall be in addition to the basic real property tax.

SECTION 50. EXEMPTIONS. The idle land tax shall not apply to idle lands wherein the owner of the property or person having legal interest therein is physically or legally prevented from improving, utilizing or cultivating the same by reason of force majeure, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any persons 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 51. COLLECTION AND ACCRUAL OF PROCEEDS. The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the Province.

SECTION 52. LISTING OF IDLE LANDS BY THE ASSESSOR. The Provincial/Municipal Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the Provincial/Municipal Assessor shall furnish a copy thereof to the Provincial/Municipal Treasurer who shall notify on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

ARTICLE VIII. SPECIAL LEVY ON LANDS

SECTION 53. IMPOSITION OF LEVY. A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the province at a rate of not exceeding sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

SECTION 54. ORDINANCE IMPOSING A SPECIAL LEVY. A tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public works projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The Sangguniang Panlalawigan shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the proposed work.

SECTION 55. 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 and 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 56. 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 concerned, or its current assessed value as fixed by said assessor if the property does not appear on record in his books. Upon the effectivity of the ordinance imposing special levy, the Provincial Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area specially benefited and shall send to each landowner a written notice thereof by mail, personal service, or publication in appropriate cases.

SECTION 57. TAXPAYER'S REMEDIES AGAINST SPECIAL LEVY. The owner of real property affected by a special levy or any person having a legal interest therein may, upon receipt of the written notice of assessment of the special levy, avail of the remedies provided in Section 31 of the same Code.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

SECTION 58. EXEMPTIONS. The special levy shall not apply to lands owned by:

- a. The Republic of the Philippines or any of its political subdivisions except when beneficial use thereof has been granted for consideration or otherwise to a taxable person;
- b. Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and
- c. Duly registered cooperatives as provided for under Republic Act No. 6938.

58.a) The special levy shall not also apply to the remainder of the land portion of which have been donated to the Province for the construction of such projects or improvements.

SECTION 59. TIME OF PAYMENT. The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

SECTION 60. COLLECTION AND ACCRUAL OF PROCEEDS. Collection of special levy on land shall be the responsibility of the Provincial Treasurer. The proceeds shall accrue to the General Fund of the Province.

ARTICLE IX. COMPROMISE AGREEMENT ON REAL PROPERTY

SECTION 61. COVERAGE. This article shall apply to Real Properties located within the municipalities of the Province of Davao del Norte, as follows:

A. Real Properties covered:

1. Those which are undeclared and subject to back taxes.
2. Those which are declared and the real property tax thereon has not been paid from the start of the year of delinquency up to the effectivity of this ordinance.

B. Real Properties not covered are real properties subject of pending cases in court for real property tax delinquencies.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

SECTION 62. AUTHORITY TO COMPROMISE. The Sangguniang Panlalawigan shall authorize the Provincial Treasurer to enter into a compromise agreement with a delinquent real property taxpayer or authorized representative over real property taxes (Basic & SEF), including interests and penalties and other surcharges in the manner herein provided.

SECTION 63. WHO MAY AVAIL. All delinquent real property taxpayers whose properties are located within the municipalities of Davao del Norte. A taxpayer or authorized representative who desires to avail of the benefits of this ordinance shall signify his or her intention by applying first before the Provincial Treasurer's Office or Municipal Treasurer's Office using the prescribed form to be prepared by the local Treasurer concerned. All applications shall be approved by the Provincial Treasurer, who shall submit to the Sangguniang Panlalawigan the names of the delinquent taxpayers, amount of delinquencies and the location of the subject real properties for the needed authority to enter into a compromise agreement.

SECTION 64. TAXES TO BE COLLECTED SUBJECT OF INSTALLMENT. All delinquent real property taxes, Basic and Special Education Fund (SEF), including interests and penalties of a particular taxpayer which had become due and demandable before availment of the Compromise Agreement shall be the subject of installment provided, that at least twenty percent (20%) of the total delinquency shall be paid on the date of signing the Compromise Agreement. The paying period shall be as stated in the Compromise Agreement, however, in case of the death of the taxpayer, her/his heirs maybe granted extension of the paying period not to exceed six (6) months from the last installment period indicated in the compromise agreement.

The following ceiling shall be followed in the availment of the installment payments:

Tax Delinquencies Amount (Basic & SEF)	Installment Period (Payable in)
Below Php 5,000.00	6 months or 2 quarters
Php5,000.00-Php20,000.00	1 year or 4 quarters
More than Php 20,000.00	2 years or 8 quarters

However, where a taxpayer or authorized representative regardless of the tax delinquency, opt to reduce the installment period, his payment will be adjusted accordingly. The Provincial Treasurer may designate the eight (8) Municipal Treasurers to process the taxpayer's application for compromise agreement. The rules and procedures of the implementation will be prepared by the Provincial Treasurer and be approved by the Provincial Governor.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

SECTION 65. REMEDY FOR COLLECTION OF REAL PROPERTY TAX.

Before availing the administrative remedies (distrainment on personal property and levy on real properties) and judicial action for collection of real property taxes, the Provincial Government of Davao del Norte would like to give leeway to delinquent taxpayers by allowing them to pay on installment, the terms and conditions of which are embodied in a compromise agreement forming part of this ordinance.

SECTION 66. APPLICATION OF PAYMENT. Delinquent taxpayers or authorized representatives who want to avail of the benefits herein provided shall enter into a Compromise Agreement with the Provincial Treasurer. It shall be understood however, that payment of their current year taxes must adhere strictly to the provisions of Sections 246-247 and 249-250 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991.

SECTION 67. PAYMENT. Real Property taxes shall be paid to the Office of the Provincial Treasurer or to the concerned Municipal Treasurers of the municipalities of Davao del Norte in accordance with the schedule of payments provided in the compromise agreement.

SECTION 68. THE COMPROMISE AGREEMENT, ITS TERMS AND CONDITIONS. The installment shall be paid in the manner as stated in the Compromise Agreement:

“xxx

COMPROMISE AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This AGREEMENT made and entered into in the Province of Davao del Norte, Philippines, this _____ day of _____, by and between the PROVINCIAL GOVERNMENT OF DAVAO DEL NORTE, a Local Government Unit with office address at Mankilam, Tagum City, herein represented by the Provincial Treasurer, herein referred to as the LGU;

and

_____ represented by _____

Filipino, of legal age, single/married and a resident of herein referred to as the TAXPAYER.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

WITNESSETH:

That the Taxpayer is the declared owner of a certain Real Property who is delinquent in the payment of her/his corresponding real property tax obligation. The subject property is located in Barangay _____ Municipality of _____, Province of Davao del Norte, which is more particularly described in the Notice of Real Property Tax Delinquency with cut-off date on _____ duly received by the aforesaid owner/authorized representative on _____.

That the taxpayer has been duly notified and hereby acknowledged that the afore-described Real Property incurred a total real property tax delinquency amounting to _____ (Php _____) covering the period from _____ up to _____.

That the Taxpayer voluntarily applied to avail the Compromise Agreement under the Provincial Tax Ordinance No. _____ to settle her/his Real Property Tax delinquency by paying a down payment of not less than twenty (20%) percent of the total tax due upon signing this agreement as initial payment and the balance shall be paid in monthly/quarterly commencing on _____ until _____ (but not beyond two (2) years from dated hereof), without the necessity of demand in the following manner or amortizations:

TERM	DUE DATE	AMOUNT	TERM	DUE DATE	AMOUNT
1 st Installment					
2 nd Installment					
3 rd Installment					
4 th Installment					
5 th Installment					
6 th Installment					
7 th Installment					
8 th Installment					
9 th Installment					
10 th Installment					
11 th Installment					
12 th Installment					

APPROVED:



EDWIN L. JUBAHIB, MMPA
Governor

That the above-scheduled amortizations cover only to the delinquent real property tax dues/obligations of the taxpayer. In addition thereof, the taxpayer further agrees to pay his current and succeeding real property tax obligation in accordance with the regular payment schedules as provided for under our existing laws.

That as long as the taxpayer is updated in paying his real property tax obligation in accordance with the above-scheduled amortizations, her/his updated payment of the corresponding current and succeeding real property taxes will not be imposed of any penalties nor discounts;

That in case the Taxpayer defaults in the payment of at least two (2) amortizations, the concerned local government unit shall proceed to collect the delinquencies through distraint in personal property, levy on real property or judicial action as provided in Sections 174,175,176 and 183 of the Local Government Code of 1991. However, in case of death of the delinquent taxpayer, extension for settlement of delinquent taxes may be granted to the heirs but paying period not to exceed 6 months. Due date is reckoned at the last installment period indicated in the Compromise Agreement;

That this agreement shall extend and binding upon the parties thereto, their administrators, executors and assigns.

IN WITNESS HEREOF, we have hereunto set our hands and affixed our signatures this _____ day of _____ at _____, Davao del Norte, Philippines.

PROVINCIAL GOVERNMENT OF DAVAO DEL NORTE

By:

Provincial Treasurer


Taxpayer

SIGNED IN THE PRESENCE OF:

Witness

Witness

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

ACKNOWLEDGEMENT

Republic of the Philippines)
Province of Davao del Norte) s.s
City of Tagum)
x. x

Before me, this _____ day of _____ in the Province of Davao del Norte personally appeared:

_____ in her/his capacity as Provincial Treasurer of Davao del Norte, with Community Tax Certificate No. _____ issued on _____ at _____ at _____ known to me to be the same persons who executed the foregoing instrument, and they acknowledged to me that the same is their free and voluntary act and deed, as well as, the principal he/she/ they represented.

This instrument refers to a Compromise Agreement and consists of _____ (____) pages, including the page on which this acknowledgement is written, all signed by the parties and their two (2) instrumental witnesses.

Witness my hand and seal on the place and date above-written.

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

xxx”

SECTION 69. APPLICATION FORMS. The application shall be in the following form:

APPROVED:


EDWIN T. JUBAHIB, MMPA
Governor

“xxx

Republic of the Philippines
Province of Davao del Norte
OFFICE OF THE PROVINCIAL TREASURER
Tagum City

OFFICE OF THE MUNICIPAL TREASURER
Municipality of _____

**APPLICATION FOR AVAILMENT OF COMPROMISE AGREEMENT ON THE
PAYMENT OF REAL PROPERTY TAX**

_____ Date

The Provincial Treasurer
Province of Davao del Norte

Madam/ Sir:

I hereby apply for a Compromise Agreement on the payment of Real Property Tax. I agree to the following conditions, viz:

To pay at least 20% of the Total Delinquency upon signing of the Compromise Agreement.

2. To pay under installment basis the unpaid balance of delinquency for a period of _____ without any further penalties within the period. In the event that I fail to pay at least two (2) amortizations, this province/municipality concerned shall proceed to collect the delinquencies through distraint on personal property, levy on real property or judicial action as provided in Section 174, 175, 176 and 183 of the Local Government Code of 1991.

Declared Owner : _____
Location of Property : _____
Lot Area : _____
Lot No. : _____
Latest Tax Declaration No. : _____
Assessed Value : _____
Years of Delinquency : _____
Total Tax Due : _____

APPROVED:


EDWIN T. JOUBAHIB, MMPA
Governor

Payment		Basic	SEF	Total	Official No.	Date
20%	Principal					
	Penalty					
	Total					

Date of Signing of Compromise Agreement: _____ Due Date: _____

Signature of Declared Owner
or Authorized Representative

Recommending Approval:

Approved by :

Municipal Treasurer

Provincial Treasurer

xxx”

Rules and Procedures in the Implementation of Compromise Agreement in the payment of Real Property Tax:

1. The Compromise Agreement shall extend to all delinquent real properties located within the municipalities of Davao del Norte from the start of the delinquencies for Basic and SEF except for real properties under litigation due to tax delinquencies.
2. The taxpayer who desires to avail the Compromise Agreement shall signify her/his intention by first applying before the Provincial Treasurer's Office or Municipal Treasurer's Office using the prescribed form to be prepared by the Municipal Treasurer concerned in five (5) copies to be distributed to: a) Taxpayer; b) MTO; c) PTO; d) Sangguniang Panlalawigan; and e) Provincial Legal Officer.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

3. The Provincial Treasurer or Municipal Treasurer and/ or staff shall carefully verify and compute all real property tax delinquencies and apply the corresponding penalties under Section 50, Chapter Two of the Provincial Tax Ordinance No. _____. The penalties shall be up to the month the application for Compromise Agreement is signed. The statement of total tax due shall be prepared by the Municipal Treasurer Office concerned in five (5) copies to be distributed to: a) Taxpayer; b) MTO; c) PTO; d) Sangguniang Panlalawigan and e) Provincial Legal Officer.
4. The application shall be approved by the Provincial Treasurer after the statement of tax due has been verified correct by the Municipal Treasurer concerned, and shall submit copies to the Sangguniang Panlalawigan for their information.
5. Application form and Compromise Agreement shall be processed together.
6. One property, one application, one Compromise Agreement.
7. Upon signing the application and Compromise Agreement, the taxpayer shall pay a down payment of at least twenty percent (20%) of the total tax due.
8. The statement of installment period is based on the prescribed schedule according to the accumulated tax delinquency amount as contained in the Compromise Agreement.
9. If the applying taxpayer defaults in the payment of at least two (2) amortizations, the concerned local government units shall proceed to collect the delinquencies through distraint on personal property, levy on real property or judicial action as provided in Sections 174, 175, 176 and 183 of the Local Government Code of 1991.
10. In case of death of the applying taxpayer before the due date, her/his heirs maybe granted extension of the paying period not to exceed six (6) months from the last installment period indicated in the Compromise Agreement.
11. A taxpayer who avails of the Compromise Agreement cannot get any tax clearance unless he/she pays in full the tax delinquency.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

12. A taxpayer who avails of the Compromise Agreement may pay her/his current and succeeding real property tax obligation in accordance with the regular payment schedules as provided in the existing Provincial Tax Ordinance; however such payment shall not be applied a discount nor a penalty.
13. Due Date is the last installment period.
14. The applying taxpayer shall be allowed to ask clarificatory questions to ensure full understanding of the provisions contained in the compromise agreement.

ARTICLE X. SOCIALIZED HOUSING TAX

SECTION 70. DEFINITION. The following terms are the defined according to its use in this article.

- a. **Socialized Housing** refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizen which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act 1992.
- b. **Urban areas** appertain to all Cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

SECTION 71. EXEMPTIONS. The following are exempted from the socialized housing tax:

- a. Those included in the coverage of Republic Act No. 6657, otherwise known as the Comprehensive Agrarian Reform Law.
- b. Those actually used for national defense and security of the state.
- c. Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including Government-Owned or Controlled Corporations, or by

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EDWIN L. JUBAHIB, MMPA
Governor

the local government units. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of Republic Act No. 7279 shall be covered by this tax.

- d. Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency.
- e. Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

SECTION 72. IMPOSITION OF TAX. There is hereby imposed a socialized housing tax at the rate of one-half percent (0.50%) on the assessed value of lands in urban areas in excess of Fifty Thousand Pesos (Php50,000.00).

SECTION 73. COLLECTION AND ACCRUAL OF PROCEEDS. The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the Province.

SECTION 74. ADMINISTRATIVE PROVISIONS. The Provincial Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed value in excess of Fifty Thousand Pesos (Php50,000.00). For purposes of collection, the Provincial Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

ARTICLE XI. TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

SECTION 75. IMPOSITION OF TAX. There is hereby levied a tax on the sale, donation, barter, or any other mode of transferring ownership or title of real property at the rate of sixty-five percent (65%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

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EDWIN I. JUBAHIB, MMPA
Governor

The fair market value as used herein shall be that reflected in the prevailing schedule of fair market values enacted by the Sangguniang Panlalawigan.

SECTION 76. EXEMPTIONS. The sale, transfer or any other disposition of real property pursuant to RA No. 6657 shall be exempt from this tax.

SECTION 77. TIME OF PAYMENT. It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the Provincial Treasurer the tax herein imposed within 60 days from the date of the execution of the deed or from the date of the property owner's death.

SECTION 78. ADMINISTRATIVE PROVISIONS.

- a. The Register of Deeds of the Province shall, before registering any deed, require the presentation of the evidence of payment of this tax. The Provincial Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing the new one.
- b. Notaries Public shall furnish the Provincial Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

SECTION 79. PENALTIES ON TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP.

- a. There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty five percent (25%) of the amount due for failure to pay the tax within the time prescribed for payment.
- b. In case of willful neglect to file and pay the tax within the period prescribed by this Code, or in case of false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax due.
- c. The penalties imposed herein shall form part of the tax and the entire amount shall be subject to the interest prescribed below.

SECTION 80. INTEREST ON TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP. There shall be assessed and collected on any unpaid amount of the tax, interest at the rate of twenty percent (20%) per annum from the date prescribed for payment until the amount is fully paid.

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SECTION 81. PROCEEDS OF THE TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP. Collection of tax on transfer of real property ownership shall accrue to the Province of Davao del Norte.

ARTICLE XII. TAX ON PRINTING AND PUBLICATION

SECTION 82. IMPOSITION OF TAX. There is hereby levied a tax at the rate of sixty-five percent (65%) 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, tarpaulins, newspapers, streamers and others of similar nature.

In case of a newly started business, the tax shall be one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding Calendar Year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided herein.

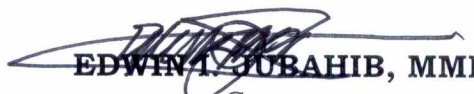
SECTION 83. EXEMPTIONS. The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education (DepEd) as school texts or references shall be exempt from the tax herein imposed.

SECTION 84. TIME OF PAYMENT. The tax imposed in this article shall be due and payable in full on or before the twentieth day of January of each year or in quarterly installments to the Provincial Treasurer, within the first twenty (20) days following each quarter. In the case of a newly-started business, the tax shall be paid before the business starts to operate.

SECTION 85. PENALTIES ON TAX ON BUSINESS OF PRINTING AND PUBLICATION.

- a. There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty-five percent (25%) of the amount due for failure to pay the tax within the time prescribed for its payment.
- b. In case of willful neglect to file and pay the tax within the period prescribed by this Code, or in case of false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax due.

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Governor

- c. The penalties imposed herein shall form part of the tax and the entire amount shall be subjected to the interest prescribed below.

SECTION 86. INTEREST ON TAX ON BUSINESS OF PRINTING AND PUBLICATION. There shall be assessed and collected on any unpaid amount of tax, interest at the rate of twenty percent (20%) per annum from the date prescribed for payment until the amount is fully paid.

SECTION 87. PROCEEDS OF THE TAX ON BUSINESS OF PRINTING AND PUBLICATION. Collection of tax on business of printing and publication shall accrue to the Province of Davao del Norte.

ARTICLE XIII. FRANCHISE TAX

SECTION 88. DEFINITION. When used in the Article, franchise is a right or privilege, affected with public interest, which is conferred upon private persons or corporation, under such terms, and conditions as the government and its political subdivision may impose in the interest of public welfare, security and safety.

SECTION 89. IMPOSITION OF TAX. There is hereby imposed a tax on business enjoying a franchise tax, at a rate of sixty-five percent (65%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the territorial jurisdiction of Davao del Norte excluding the territorial limits of any city located within the Province.

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

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

- a. If the principal office of the business is located within the Province, the paid-up capital stated in the articles of corporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.

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- b. In the case of a branch or sales office located within the Province which commences business operations during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office.
- c. Where the newly started business is a branch or sales office commencing operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

SECTION 90. EXEMPTIONS. The term businesses enjoying franchise shall not include holders of certificates of public convenience for the operation of public vehicles for reason that such certificates are not considered as franchises.

SECTION 91. PAYMENT OF FRANCHISE TAX. The tax on franchise shall be payable on or before the twentieth (20th) day of January of each year. Any person, or persons or corporations initially enjoying franchise and operating after the month of January must, however, pay the full tax before engaging therein. However, such person or persons or corporations before engaging in the business with franchise shall secure first a permit from the Office of the Provincial Governor.

SECTION 92. PENALTIES ON FRANCHISE TAX.

- a. There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty-five percent (25%) of the amount due for failure to pay the tax within the time prescribed for its payment.
- b. In case of willful neglect to file and pay the tax within the period prescribed by this Code, or in case of false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax due.
- c. The penalties imposed herein shall form part of the tax and the entire amount shall be subject to the interest prescribed below.

SECTION 93. INTEREST ON FRANCHISE TAX. There shall be assessed and collected on any unpaid amount of tax, interest at the rate of twenty percent (20%) per annum from the date prescribed for payment until the amount is fully paid.

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SECTION 94. REGULATORY PROVISIONS ON BUSINESS WITH FRANCHISE.

The Franchise grantee shall submit a certified copy of the grant of franchise from the proper authorities.

SECTION 95. COLLECTION OF PROCEEDS. The proceeds for franchise shall accrue exclusively to the Province.

ARTICLE XIV. TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES

SECTION 96. IMPOSITION OF TAX. There is hereby imposed a tax of ten percent (10%) of the fair market value per cubic meter or fraction thereof, of ordinary stones, sand, gravel, earth, boulders, and other quarry resources, as defined under the National Internal Revenue Code as amended, extracted from private/public lands or from the beds of lakes, rivers, streams, creeks and other public water within its territorial jurisdiction. The fair market value shall be computed by the Provincial Government and shall be agreed by the permittee concerned. The Provincial Governor shall issue an Executive Order for the creation of the committee to determine the fair market value.

SECTION 97. EXTRACTION FEE ON METALLIC AND NON-METALLIC MINERALS ON SMALL SCALE MINING PERMIT(S). Notwithstanding the excise tax levied by the National Internal Revenue Code, the Province of Davao del Norte shall also collect an extraction fee on metallic and non-metallic minerals of not more than ten percent (10%) of their fair market value per ton or fraction thereof. The fair market value shall be computed by the Provincial Government and shall be agreed by the permittee concerned. The Provincial Governor shall issue an Executive Order for the creation of the committee to determine the fair market value.

Sand & Gravel and Mountain Quarry/Ordinary Earth, Guano, Gemstone, Pebble Tax per cubic meter	27.50/cu.m.
Advance Extraction Tax (1,000 cu.m)	27,500.00
Upon consumption of the 1,000 cu.m. advance extraction tax, the permittee shall pay again for another 1,000 cu.m. advance extraction or more but not exceeding on the allowable volume for extraction	
Metallic Minerals Tax per metric ton	400.00/MT
Advance Extraction Tax (Chromite, Copper, Manganese & other metallic minerals, 300 metric tons @ 400.00/MT	120,000.00

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SECTION 98. ISSUANCE OF PERMIT. Every person who shall extract sand and gravel and other quarry resources shall secure a permit from the Provincial Governor, under DENR Administrative Order No. 96-40, the Implementing Rules and Regulations (IRR) of Republic Act No. 7942 otherwise known as the Philippine Mining Act of 1995, Republic Act No. 7076 known as People's Small-Scale Mining Act, Executive Order No. 79, and DENR Administrative Order No. 2010-21 and other applicable laws. *The applicable provisions of which are hereby adopted as an integral part of this ordinance.*

SECTION 99. EXEMPTIONS. Any government agency that has been granted a gratuitous permit to extract the above-mentioned materials for the purpose of governmental projects within the Province shall be exempted from the payment of the tax herein prescribed. Provided, that the materials authorized to be removed shall be used exclusively for government projects which shall be based on the estimated volume needed. Out of the total aggregate requirement, seventy percent (70%) shall be exempted from payment of tax, and the remaining thirty percent (30%) of the aggregates shall be reserved to the Province for its own infrastructure projects. In any case, the requesting party intends to utilize the reserve aggregates, a payment of ten percent (10%) of the fair market value of the aggregates shall be collected by the province as ecosystem management, rehabilitation and protection fund.

SECTION 100. TIME AND PLACE OF PAYMENT. The tax shall be due and payable in advance to the Provincial Treasurer or his duly authorized representative before the materials are extracted.

SECTION 101. SURCHARGE FOR LATE PAYMENT. Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of twenty-five percent (25 %) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

SECTION 102. INTEREST ON UNPAID TAX. In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the date until the tax is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

SECTION 103. ADMINISTRATIVE PROVISIONS.

- a. Application for a Permit to extract sand, gravel and other quarry resource in any part of this province shall be accompanied by an "Environmental Impact Assessment (EIA) and/or "Environmental Compliance Certificate" (ECC) from the Department of Environment and Natural Resources (DENR) which shall be filed with the Office of the Governor.

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- b. The permittee or licensee is hereby required to submit a monthly report within fifteen (15) working days after the end of each calendar month to the Provincial Environment and Natural Resources Office (PENRO) a sworn statement in triplicate copies which shall include information on the quantity of materials extracted, taken by him or his agent; the amount of tax or fees paid; and the selling price, per cubic meter, the names and addresses of persons to whom the same were sold and such other relevant information that may later be required from him.
- c. The Provincial Treasurer shall, within ten (10) days upon receipt of the said tax and the corresponding disbursement voucher from the Provincial Accountant, remit or cause the remittance of the share of the municipality and the barangay where the sand, gravel, or other quarry resources are extracted.
- d. The Provincial Treasurer in coordination with the Provincial Environment and Natural Resources Office, the Municipal/City, and Barangay Official within six (6) months from the effectivity of this Code shall formulate additional rules and regulations for the efficient and effective enforcement of this Article.

SECTION 104. SHARING OF PROCEEDS. The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

a.	Province	Thirty percent (30%)
b.	Component City or Municipality where the sand, gravel, and other quarry resources are extracted	Thirty percent (30%)
c.	Barangay where the sand, gravel and other quarry resources are extracted	Forty percent (40%).

Collections of penalties, fines and interest shall be collected by the Province of Davao del Norte and proceeds from fines as a result of apprehended violators must be distributed in accordance with the usual sharing scheme based on Provincial Mining Regulatory Board Resolution No. 6, series of 2005, as follows: Province is equivalent to thirty percent (30%) and City/Municipality and Barangay, where the apprehension is made, thirty percent (30%) and forty percent (40%), respectively.

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SECTION 105. DELIVERY RECEIPTS. The Provincial Treasurer's Office will cause the printing of official delivery receipts per stub and maintain control of release to the permittee/s based on approved and allowed number of extractions per cubic meter of the permit. The delivery receipt form is printed per load volume to wit: **two point five (2.5), three (3), five (5), six (6), ten (10), twelve (12), fifteen (15), eighteen (18) and twenty (20) cubic meters respectively.** Delivery Receipts shall be at One Hundred Ten Pesos (Php110.00) per stub. Issuance of delivery receipts shall be made upon payment by the concerned permittee to the Provincial Treasurer's Office. The amount to be paid and its delivery receipt equivalent shall be indicated in the Order of Payment applied for by the permittee at the Provincial Environment and Natural Resources Office (PENRO).

The permittee shall at all times issue to truck drivers engaged in hauling sand and gravel and quarry materials from the permit area, delivery receipts in the prescribed form for the purpose of inspection by the duly authorized representatives of the Provincial Governor. The original copy shall be issued to and carried by the truck drivers while in transit which shall be shown upon demand. The duplicate copy shall be attached to the monthly report to be accomplished by the permittee and the triplicate copy shall be kept by the permittee and made available at all times for inspection by proper authorities.

SECTION 106. MONTHLY REPORT ON EXTRACTION OF COMMERCIAL SAND AND GRAVEL AND EMPLOYMENT. A holder of commercial sand and gravel permit or its operator shall submit to the Provincial Governor through the Office of the Provincial Treasurer a sworn Monthly Report on Production, Sales and Inventory of Commercial Sand and Gravel and Employment within fifteen (15) working days after the end of each calendar month.

ARTICLE XV. PROFESSIONAL TAX

SECTION 107. IMPOSITION OF TAX. There is hereby imposed an annual tax on each person engaged in the exercise or practice of his profession requiring government licensure examination at the rate of Three Hundred Pesos (Php300.00). Government employees authorized to engage in private practice of their profession are not exempted to pay the professional tax.

SECTION 108. COVERAGE. Professionals residing in Davao del Norte who passed the bar examinations, any board or other examinations conducted by the Professional Regulation Commission (PRC), or any other profession requiring government examination shall be subject to the professional tax. Example, a lawyer who is also a Certified Public Accountant (CPA) must pay the professional tax imposed on lawyers and that fixed for CPA's, if he is to practice both professions.

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SECTION 109. EXEMPTION. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

SECTION 110. PAYMENT OF THE TAX. The professional tax shall be paid before any profession herein specified can be lawfully pursued. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

SECTION 111. TIME OF PAYMENT. The professional tax shall be payable annually, on or before the thirty first (31st) of January of each year to the Provincial Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

SECTION 112. PLACE OF PAYMENT. Every person legally authorized to practice his profession, in case he practices his profession in several places, shall pay to the Provincial Treasurer the professional tax if he maintains his principal office and residence within Davao del Norte Province.

SECTION 113. ADMINISTRATIVE PROVISIONS.

- a. A person who paid the professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax, likewise, or fee for the practice of such profession.
- b. The Provincial Treasurer before accepting payment of the tax, shall require the presentation of the valid Professional Licenses issued by the Professional Regulations Commission.
- c. Any individual or corporation employing a person subject to the professional tax shall require payment by that person of the tax on his profession before employment and annually thereafter.
- d. Any person subject to professional tax shall write in deeds, receipts, prescriptions, reports, books of accounts, plans and designs, surveys and maps, as the case may be, the number of the official receipts issued to him.

SECTION 114. PENALTIES ON PROFESSIONAL TAX. There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty-five percent (25%) of the amount due for failure to pay the tax within the time prescribed for its payment.

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In case of willful neglect to file and pay the tax within the period prescribed by this Code, or in case a false or fraudulent return is willfully made the penalty to be imposed shall be fifty percent (50%) of the tax due.

SECTION 115. PROCEEDS OF PROFESSIONAL TAX. Collection of professional tax shall accrue to the Province of Davao del Norte.

ARTICLE XVI. AMUSEMENT TAX

SECTION 116. IMPOSITION OF TAX. There is hereby levied a tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits and other places of amusement like basketball tournament at the rate of ten percent (10%) of the gross receipts from admission fees.

SECTION 117. MANNER OF COMPUTING TAX. In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the Provincial Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributor of the cinematographic films.

SECTION 118. EXEMPTION.

- a. The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempted from the payment of the tax herein imposed.
- b. Where the admission fees are collected for and in behalf of the charitable, educational or religious institutions or associations, provided, that such exhibits or performance and the like shall be limited to only one (1) day in a calendar month and provided, further, that the charitable, educational or religious institution or association shall, prior to said exhibits or performance, secure approval of the herein exemption from the Provincial Governor.

SECTION 119. TIME AND PLACE OF PAYMENT. The tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month following that for which they are due to the Provincial Treasurer before the gross receipts are divided between the proprietors, lessees, or operators and the distributors of the cinematographic films.

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In case of itinerant operators or similar modes of amusement, the tax herein prescribed shall be made immediately after the last full show or performance.

SECTION 120. PENALTIES ON AMUSEMENT TAX. There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty-five percent (25%) of the amount due for failure to pay the tax within the time prescribed for its payment.

In case of willful neglect to file and pay the tax within the period prescribed by this Code, or in case of false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax due.

SECTION 121. INTEREST ON AMUSEMENT TAX. There shall be assessed and collected on any unpaid amount of tax, interest at the rate of twenty percent (20%) per annum from the date prescribed for payment until the amount is fully paid.

SECTION 122. PROCEEDS OF THE AMUSEMENT TAX. The proceeds from the amusement tax shall be shared equally by the province and the municipality where such amusement places are located.

Collections from penalties and interests shall accrue entirely to the Province.

SECTION 123. ADMINISTRATIVE PROVISIONS.

- a. Filing of Return. Upon payment of the tax due, the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadium, cockpits and other places of amusement, shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.
- b. Forms of Tickets. The proprietor, lessee, or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement places and the admission price. The serial number must be printed on both ends of tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts. The gatekeeper shall drop one-half of the torn ticket in a locked box or receptacle and the other half

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to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Provincial/ Municipal Treasurer.

- c. Registration of Tickets. All admission tickets, which shall be sold to the public, must first be registered with the Office of the Provincial/Municipal Treasurer and shall be stamped with the seal of said office. It shall be unlawful for any proprietor, lessee and operator of an amusement place to keep on his possession or have unregistered tickets in the amusement place.
- d. Verification of Tickets. The Provincial Governor or the Provincial Treasurer shall, whenever they deem it necessary for the good of the service, post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat. Said duly authorized inspectors shall have access to all admission tickets being sold to the public from opening time of the amusement place up to closing time.
- e. Operators of amusement places shall post a notice in legible letters or figures in a conspicuous place at the front of the ticket booth showing the admission price and the corresponding province and municipal amusement taxes for each ticket and the total price thereof. Whenever the operator of any amusement place or establishment desires to alter or change the admission fee after registration, a notice to that effect shall be immediately sent to the Provincial Treasurer and a corresponding notice shall be conspicuously posted in the place of business for information of the public. The use of slugs and other substitute for admission ticket is prohibited. Ticket presented at the gate or entrance shall be cancelled by cutting them into halves. The half without the serial number shall be returned to the customer and the other half with the serial number shall be retained by the management for accounting purposes.

ARTICLE XVII. ANNUAL FIXED TAX FOR EVERY DELIVERY TRUCK OR VAN OF MANUFACTURERS OR PRODUCERS, WHOLESALER, DEALERS OR RETAILERS ON CERTAIN PRODUCTS

SECTION 124. IMPOSITION OF TAX.

- a. There is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by the manufacturers, producers, wholesalers, dealers or retailers in the delivery or distribution of products to sales outlets, or consumers, whether directly or indirectly, within the Province as follows:

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4 wheelers (multicab)	Php	300.00
4 wheelers (trucks)	Php	500.00
6-8 wheelers	Php	800.00
10 wheelers	Php	1,000.00
More than 10 wheels	Php	1,300.00
Permit Fee	Php	550.00

- b. The manufacturers, producers, wholesalers, dealers who engaged in trucking services in the delivery or distribution of products to sales outlets or selling to consumers whether directly or indirectly, within the province shall be subject to an annual fixed tax mentioned in letter(a).

SECTION 125. EXEMPTION. The manufacturers, producers, wholesalers, dealers, retailers referred in the foregoing paragraph shall be exempted from the tax on peddlers.

SECTION 126. TIME AND PLACE OF PAYMENT. The tax imposed in this article shall accrue on the first day of January and shall be paid to the Provincial Treasurer within the first twenty (20) days of January.

SECTION 127. PENALTIES ON ANNUAL FIXED TAX UNDER THIS ARTICLE.

- a. There shall be imposed, in addition to the tax required to be paid a penalty equivalent to twenty-five percent (25%) of the amount due for failure to pay the tax within the time prescribed for the payment.
- b. In case of willful neglect to file and pay the tax within the period prescribed by this Code, or in case a false or fraudulent return is willfully made, the penalty to be imposed shall be fifty percent (50%) of the tax due.

SECTION 128. INTEREST ON ANNUAL FIXED TAX UNDER THIS ARTICLE. There shall be assessed and collected on the unpaid amount of tax, interest at the rate of twenty percent (20%) per annum from the date prescribed for the payment until the amount is fully paid.

SECTION 129. PROCEEDS OF THE ANNUAL FIXED TAX UNDER THIS ARTICLE. The proceeds from the collection of fixed tax under this article shall accrue entirely to the Province.

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SECTION 130. ADMINISTRATIVE PROVISIONS.

- a. The Provincial Treasurer shall from time to time, whenever she/he deems it necessary, assign duly appointed Representatives to be assigned to man checkpoint on strategic locations to insure collection of taxes and fees.
- b. Trucks, vans and any motor vehicle routing within the jurisdiction of the Province of Davao del Norte without permit to operate shall be impounded by the Provincial Governor or his deputy in coordination with the Office of the Provincial Treasurer and the Philippine National Police (PNP).
- c. By the authority of the Provincial Governor, the Office of the Provincial General Services Officer or his duly authorized representatives shall be the custodian of all impounded vehicles and shall only be released upon payment by the owner of the corresponding taxes and surcharges of twenty-five percent (25%) of the annual fixed tax on delivery trucks, vans and any motor vehicle plus an interest of two percent (2%) per month hereof until the amount is fully paid but in no case shall accumulated interest exceed seventy-two percent (72%).
- d. A logbook shall be maintained by the PGSO containing information such as the kind of vehicle, plate number, owner's name and address, date and time impoundment duly signed by PGSO and PTO.
- e. Trucks, vans or any motor vehicle loaded with perishable products/items routing within the Province of Davao del Norte without permit to operate shall not be impounded but driver's license of the driver of the truck, van or motor vehicle shall be confiscated and be issued with TOP by the PNP or Traffic Management Center.
- f. The driver's license shall be released only upon payment by the owner of the vehicle of the corresponding taxes and surcharge of twenty-five percent (25%) of the annual tax of two percent (2%) per month hereof until the amount is fully paid but in no case shall accumulated interest exceed seventy-two percent (72%).

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Governor

CHAPTER IV

PERMIT AND REGULATORY FEES

ARTICLE XVIII. GOVERNOR'S PERMIT FEES

SECTION 131. IMPOSITION OF FEE. There shall be collected an annual fee at the rates provided hereunder for the issuance of Governor's permit to every person that shall conduct a business, or activity within the Province.

a.	On those engaged in the business of Printing and Publication	P 300.00
b.	On business enjoying a franchise	P 550.00
c.	On proprietors, lessors, or Operators of Amusement places	P 400.00
d.	On operators of delivery trucks or vans regardless of the number of trucks/vans	P 550.00

SECTION 132. MANNER OF PAYMENT. 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 is not exempt when being conducted with some other business or activity for which the permit fee has been paid.

SECTION 133. TIME OF PAYMENT. The fee imposed in the preceding section shall be paid to the Provincial Treasurer upon application for a Governor's permit before any business or activity can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

SECTION 134. 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 obligation whatsoever to the Provincial Government; (2) zoning regulation and/or safety, health and other requirements under existing laws or ordinances

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have been compiled with; (3) the applicant is not disqualified under any provision or law or ordinance to establish or undertake the business or activity applied for; and (4) the applicant has not violated any ordinance or regulation governing permits granted.

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

- b. **Issuance of permits and its contents.** Upon approval of the application for Governor's permit, four (4) copies of the application duly signed by the Governor will 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. Any 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 and issue and expiration thereof; and other information as may be necessary.

The Provincial Governor shall, upon the presentation of satisfactory proof of that the original permit has been lost, stolen, or destroyed, issue a duplicate of permit upon payment of the corresponding fee of Five Hundred Pesos (Php500.00).

- c. **Duration and renewal of permit.** The Governor's permit shall be granted for a duration of one year to start on the day it is signed, and expires on the same date of the following year.
- d. **Posting of permit.** Every permittee shall keep his permit fee posted at all times in his place of business or office in the absence of any fixed place of business or office and he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Provincial Governor, or her/his duly authorized representative.

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- e. **Revocation of Permit.** When a person doing business or engaging in an activity under the provision 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 a 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 the said privilege, in addition to the fines and imprisonment that may be imposed by the court for the violation of any provision of this Code or ordinances governing the establishment and maintenance of business or the conduct of activities and to prohibit and exercise thereof by the person whose privilege is considered revoked until restored by Sangguniang Panlalawigan.
- f. **Expiration of permit upon revocation or surrender.** Every permit shall cease to be in force upon revocation or surrender thereof.

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

SECTION 135. REGULATORY PROVISIONS.

- a. **On the business of printing and publication.** No permit shall be issued to a person engaged in the business of printing or publication unless he presents certifications from the authorized representative of the Governor that all safety regulations in connection with the installation of the printing machines have been complied with.
- b. **On business with a franchise.** The franchise grantee shall submit a certified copy of the grant of franchise from the proper authority and a certification from the authorized representative of the Department of Labor that all safety requirements in connection with the business and other matters related thereto have been complied with.

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- c. **In delivery trucks and vans.** Manufacturers or producers within the provincial limits shall provide all their trucks and vans with xerox or similar copies of their respective permits which shall be posted and displayed on the vehicles' windshields.
- d. **Sticker Fee.** All business establishments covered under Governor's Permit of the Province of Davao del Norte shall secure Provincial Official Sticker and pay in the amount of One Hundred Pesos (Php100.00), categorized as follows:
 - d.1. **Business Establishments**
 - d.1.a Amusement Places
 - d.1.b Franchise Holders
 - d.1.c Business on Printing and Publication
 - d.1.d Sand and Gravel Business
 - d.2. **Delivery Trucks and Vans (per unit)**

CHAPTER V

TAXES, FEES AND CHARGES

ARTICLE XIV. TAXES, FEES AND CHARGES FOR VARIOUS SERVICES OF SAND AND GRAVEL AND MINES

SECTION 136. IMPOSITION OF TAXES, FEES AND CHARGES. The Province shall collect the following taxes, fees and charges for various services of Sand and Gravel and Mines upon filing and/or registration of the same.

SECTION 137. IMPLEMENTING CLAUSE. Republic Act No. 7942, otherwise known as "Philippine Mining Act of 1995" and its Implementing Rules and Regulations (IRR) governing the issuance of permits for taking, removal, and disposition of ordinary earth, gravel, sand, pebbles, boulders and other loose or unconsolidated materials from the beds of lakes, rivers, streams, creeks and other public waters and from public and private lands; and all other applicable laws, Administrative Orders, Circulars and Instructions related to sand and gravel extraction and small scale mining operations.

SECTION 138. TIME AND PLACE OF PAYMENT. All fees and charges shall be due and payable in advance to the Provincial Treasurer or his duly authorized representative upon issuance of the Permit, before the materials are extracted.

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1. Commercial Sand and Gravel & Earthfill Permits			FEES
1.1	Extraction Fee/cu.m	P	27.50
1.2	Payment for Ecosystem Services/cu		50.00
1.3	Advance Extraction Fee		27,500.00
1.4	Administrative Fees		
	1.4.1	Application and Processing Fee	1,200.00
	1.4.2	Inspection and Verification Fee	2,800.00/ha.
	1.4.3	Payment of Delivery Receipts per Stub	110.00
	1.4.4	Registration of Approve Permit and Legal Research Fee	1,200.00
2. Industrial Sand & Gravel Permit			
2.1	Extraction Fee/cu.m		27.50
2.2	Payment for Ecosystem Services/cu		50.00
2.3	Advance Extraction Fee		27,500.00
2.4	Administrative Fees		
	2.1.1	Application and Processing Fee	1,200.00
	2.1.2	Inspection and Verification Fee	2,800.00/ha.
	2.1.3	Payment of Delivery Receipts per Stub	110.00
	2.1.4	Registration of Approve Permit and Legal Research Fee	1,200.00
3. Volume for Extraction			
3.1	Extraction Fee/cu.m		27.50
3.2	Payment for Ecosystem Services/cu		50.00
	Advance Extraction Fee		27,500.00
3.3	Administrative Fees		
	3.4.1	Application and Processing Fee	1,200.00
	3.4.2	Inspection and Verification Fee	2,800.00/ha.
4. Guano, Gemstone and Pebble Picking Permit			
4.1	Extraction Fee/cu.m		27.50
4.2	Payment for Ecosystem Services/cu		50.00
4.3	Advance Extraction Fee		27,500.00
4.4	Administrative Fees		
	4.4.1	Application and Processing Fee	1,200.00
	4.4.2	Inspection and Verification Fee	2,800.00/ha.
	4.4.3	Registration of Approved Permit and Legal Research Fee	1,200.00

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5. Quarry Permit			
5.1	Application and Processing Fee		1,200.00
5.2	Inspection and Verification Fee		2,800.00/ha.
5.3	Registration of Approved Permit and Legal Research Fee		1,200.00
5.4	Occupational Fee		100.00/ha. or fraction thereof
6. Small-Scale Mining Permit Application			
6.1	Extraction Fee/cu.m		400.00/mt
6.2	Payment for Ecosystem Services/cu		50.00
6.3	Advance Extraction Fee 300 MT		132,000.00
6.4	Administrative Fees		
	6.4.1	Application and Processing	
		a. For Individual	2,000.00
		b. For Corporation	5,000.00
	6.4.2	Inspection and Verification Fee	3,000.00/ha. Applied thereof
	6.4.3	Registration of Approved Permit and Legal Research Fee	1,200.00
	6.4.4	Occupational Fee	100.00/ha. or fraction thereof
	6.4.5	Mines Waste Disposal Fee	
		a. Properly Disposed Waste	20.00/ton
		b. In case of accidental spillage of Tailings	100.00/ton
7. Payment of Ecosystem Services (PES)			
	For all natural resources to be extracted, an ecosystem service fee shall be collected from the permittee. It shall be used for ecosystem management, protection and rehabilitation, maintenance & regulatory expenses; and economic enterprises development related to the environment.		50.00/cubic meter

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8. Small-Scale Miner's License (For Individual)			
	a.	Application and Processing Fee	300.00
	b.	Identification Card	200.00
9. Ore Processor's License (For Individual)			
	a.	Application and Processing Fee	500.00
	b.	Identification Card	200.00
10. Ore Processor's Permit/Mineral Processing			
10.1 Carbon-in-Pulp Plant (CIP) Processing Plant			
	10.1.1	Application and Processing Fee	
		a. 20 tons below	3,000.00
		b. 20 tons above	5,000.00
	10.1.2	Inspection and Verification Fee	
		a. 20 tons below	2,000.00
		b. 20 tons above	4,000.00
	10.1.3	Registration of Approved Permit and Legal Research Fee	1,200.00
	10.1.4	Tailings Fee	
		a. Properly Disposed Tailings	40.00/ton
		b. In case Accidental spillage of Tailings	100.00/ton
10.2 Ball Mill Processing Equipment (Amalgamation)			
	10.2.1	Application and Processing Fee	500.00/ application
	10.2.2	Inspection and Verification Fee	2,800.00/ application
	10.2.3	Registration of Approved Permit and Legal Research Fee	1,200.00
11. Ore Transport Permit (OTP)			
	a.	Transport Permit Fee per truckload/ Application and Processing Fee	500.00
	b.	Inspection and Verification Fee	2,800.00/ application
	c.	Certification Fee (for ores/mineral products less than 2 metric tons)	500.00

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12. Mineral Ore export permit (MOEP)			
	a.	Application and Processing Fee	500.00/ application
	b.	Inspection and Verification Fee	2,800.00/ application
13. Registration of Miscellaneous Documents and Related Services			
13.1		Power of Attorney and Legal Research Fee	220.00
13.2		Assignment or Transfer of Rights and other instrument affecting Mining Rights & Legal Research Fee.	
	13.2.a.	Commercial Sand & Gravel	1,000.00
	13.2.b.	Industrial Sand & Gravel	2,200.00
	13.2.c.	Operating Contract of Small Scale & Quarry Permits	5,020.00
13.3		Certification Fee	120.00
13.4		Letter Request for Certified True Copy/Photocopy	50.00/docs+5 .00/page
13.5		Photocopying charge	2.00/page
13.6		Docketing Charges with the Provincial Mining Regulatory Board – Filing of Protest/Complaint/Petition	
	13.6.a	Sand & Gravel Permit	3,000.00
	13.6.b	Industrial Sand & Gravel Permit	5,000.00
	13.6.c	Small Scale & Quarry Permit	5,000.00
14. Application for Accreditation of Traders, Dealers and Retailers in the Trading of Mineral Products/By Products			
	14.1	Filing Fee	5,000.00/ application
	14.2	Renewal Fee	2,500.00/ renewal

SECTION 139. ADMINISTRATIVE PROVISIONS. The Provincial Treasurer's Office in coordination with the Provincial Environment and Natural Resources Office shall keep and maintain a registry/list of all sand and gravel, small scale mining permittee/s indicating the name of the owner or proprietor, name of manager or president in the case of Partnership/corporation, address and location of principal office and business and other relevant information.

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Further, the Provincial Environment and Natural Resources Office (PENRO) in coordination with the Provincial Treasurer's Office and Municipal/City and Barangay Officials, within six (6) months after the effectivity of this ordinance, shall formulate additional rules and regulations subject to the approval of the Sangguniang Panlalawigan for the efficient and effective enforcement of this Article.

SECTION 140. PENAL PROVISIONS. The following shall constitute unlawful acts with corresponding prescribed penalties, to wit:

1. PRMB Resolution No. 7, Series of 2016. Imposing penalty for extraction and gathering of quarry resources outside of the permit:
 - a. 1st Offense - Send notice as warning
 - b. 2nd Offense - Five Thousand Pesos (Php 5,000.00) fines
 - c. 3rd Offense - Three (3) months suspension
 - d. 4th Offense - Cancellation/revocation of permit

2. Section 3 of Provincial Ordinance No. 2016-007. Any permit holders operators, owners, drivers or trucking services and other responsible person who violate the prohibition provided under Section II of the ordinance will be issued citation ticket and prevented from transporting the quarry material pending compliance to the requirement as payment to the following fines.
 - a. 1st Offense - One Thousand Pesos (Php1,000.00)
 - b. 2nd Offense - Two Thousand Pesos (Php 2,000.00)
 - c. 3rd Offense - Three Thousand Pesos (Php 3,000.00)
 - d. 4th Offense - Cancellation of permit to engage in quarry activity in the Province.

SECTION 141. PENALTIES ON LATE OR NON-SUBMISSION OF MONTHLY REPORTS. In case of late or non-submission of the reports mentioned under Section 106, the following fines shall be imposed:

- a. Late submission of report:

	Basic Fine	Daily Fine
1 st Violation	Php 1,000.00	Php 10.00
2 nd Violation	Php 2,000.00	Php 20.00
3 rd Violation and subsequent violations	Php 3,000.00	Php 30.00

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- b. Non-submission of the report after one (1) month from the prescribed reporting period.

	Basic Fine	Daily Fine
1 st Violation	Php 2,000.00	Php 20.00
2 nd Violation	Php 3,000.00	Php 30.00
3 rd Violation and subsequent violations	Php 5,000.00	Php 50.00

Provided that a late report classified under non-submission category shall not pay the accumulated fine in (a) but instead pay the fines imposed in (b) of this section. Provided, further that the total fine for non-submission of any of the required reports at any one time shall not exceed Ten Thousand Pesos (Php 10,000.00).

- c. Failure of the Contractor or holder of any of the quarry resources permittee or its operator to submit any of the reports prescribed in this section, three (3) months after the third violation or failing to pay fines within one (1) year shall be a sufficient ground for cancellation or non-renewal of the permit.

SECTION 142. FAILURE TO CARRY DELIVERY RECEIPTS. Truck drivers and haulers of sand and gravel materials who fail to present the required **fully accomplished** delivery receipt upon demand shall pay a fine of One Thousand Pesos (Php 1,000.00) per cubic meter of the materials being transported for the first offense and Two Thousand Pesos (Php 2,000.00) per cubic meter for the second offense and Three Thousand Pesos (Php 3,000.00) per cubic meter for the third offense. Failure to pay the fine shall be a cause for the impounding of materials and vehicles to be released only upon payment of the required amount to the Provincial Treasurer and shall accrue to the province where the materials were apprehended. **Incomplete entries in the delivery receipts warrants a written reprimand for the permittee by the Provincial Treasurer's Office.**

SECTION 143. FAILURE TO ISSUE DELIVERY RECEIPTS OR ISSUING FRAUDULENT RECEIPTS. Failure to issue genuine delivery receipts or issuing fraudulent delivery receipts shall pay a fine of Three Thousand Pesos (Php3,000.00) for the first offense, Four Thousand Pesos (Php4,000.00) for the second offense and Five Thousand Pesos (P 5,000.00) for the third offense and shall be a *prima facie* evidence of fraud or illegal extraction of quarry resources that would warrant the holding of delivery truck(s) and shall be sufficient ground for the suspension/revocation of the permit by the Provincial Governor or upon recommendation of the PMRB.

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Payment of fines involving the herein-cited reports shall be made to the Provincial Treasurer or his duly authorized representative.

ARTICLE XX. SECRETARY'S FEES

SECTION 144. IMPOSITION OF FEES. The Province of Davao del Norte shall collect secretary's fees for the issuance of copies of official records and documents issued by all provincial offices payable to the Provincial Treasurer:

1. Certifications issued to contractors and quarry permit holders for obligations on extraction of sand and gravel and other quarry materials	P	150.00
2. Tax Clearance	P	150.00
3. Other Certifications	P	120.00
4. Certifications on Land uses and land classifications, Certification for contractor's site visit or in section for contractor's site visit or inspection, idle land as embodied in Republic Act No. 8435 on Agriculture Fisheries and Modernization Act (AFMA)	P	200.00
5. Certification that the sand and gravel concession area has been inspected by the Provincial Engineer's Office (PEO)	P	1,100.00
6. For copies furnished to officials and employees of the Provincial Government for salary loans, medical/ Phil health benefits and certification related to his employment with the Province of Davao del Norte	P	30.00/pc.
7. Payslip (Loan Purposes)	P	30.00/pc.

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8. Various Certificates (Non-employees of PLGU)	P	100.00
9. ID Reprinting	P	200.00
10. Assessor's Inspection Fee	P	300.00 per property
11. Tax Maps/TMCR (A3 size)/Tax Declaration/ Assessor's Verification Fee	P	130.00 per person
12. Certification of Landholding (per person)	P	120.00 per person (per copy)
13. Certification of Landholding (with spouse)	P	240.00 with spouse (per copy)
14. Assessor's Appraisal Fee for private transactions	P	2,700.00 per property
15. Annotation Fee		10% of 1% of the Gross Loan Amount but not to exceed Php 10,000.00
16. Assessor's Certification Fee	P	120.00
17. Shape File	P	3,000.00 per section map
18. Foreshore Lease Application-Certification & Evaluation Fee	P	300.00

SECTION 145. EXEMPTION. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

SECTION 146. TIME AND MANNER OF PAYMENT. The fees shall be paid to the Provincial Treasurer at the time of the request, written, or otherwise for the issuance of a copy of any Provincial record or document made.

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ARTICLE XXI. OTHER SERVICE FEES AND CHARGES

SECTION 147. IMPOSITION OF FEES/CHARGES. The Province shall collect other service fees and charges as follows:

1.	Storage Fee		1% of the total bid price per day
2.	Rental fees for the use of facilities owned by the Province:		
	2.1	Tractor Mower	Php1,200.00 /day without fuel
	2.2	Grass Cutter	600.00/ day without fuel
	2.3	Plastic Chairs	5.00
	2.4	Plastic Tables	20.00
3.	Registration Fee for all provincial government suppliers		500.00
4.	Certificate of Registration		100.00
5.	Biological Control Agents Laboratory and Mushroom Spawn Charges:		
	5.1	Biological Control Agents Laboratory	
		5.1.a	Trichogramma Cards
		5.1.b	Oriental Herbal Nutrient (OHN)
		5.1.b	Fermented Fruit Juice (FFJ)
		5.1.b	Fermented Plant Juice (FPJ)
	5.2	Mushroom Spawn/Fruiting Bag	20.00/ pack
	5.3	Mushroom Mother Spawn	50.00/pack
	5.4	Mushroom Pure Culture	200.00/bottle
	5.5	Trichoderma Pure Culture (pack)	20.00/pack
	5.6	Trichoderma Solution	100.00/liter

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6.	Sale of Fingerlings (Commercial Purposes)		
6.1	Special/Size:		
	6.1.a	Tilapia Fingerlings	
		Size #24 (0.045-0.096 g)	0.15 each
		Size #22 (0.129-0.415 g)	0.25 each
		Size #17 (0.468-1.20 g)	0.35 each
		Size # 14 (1.30-2.296 g)	0.45 each
		Tilapia Broodstock (hatchery purposes) Size (0.02-3.2 g)	1.00 Each
	6.1.b	Common Carp Fingerlings	
		Size #24 (less than 0.5 g)	0.17 each
		Size #22 (0.5-0.9 g)	0.20 each
		Size # 17 (1-1.9 g)	0.30 each
		Size # 14 (2-5 g)	0.50 Each
	6.1.c	Major Carps	
		Size #24 (less than 0.5 g)	0.26 each
		Size #22 (0.5-0.9 g)	0.30 each
		Size # 17 (1-1.9 g)	0.50 each
		Size # 14 (2-5 g)	1.00 each
7.	Sale of Seedling of Forest Trees, Fruit Trees, Industrial Crop Seedlings		
7.1	Seedling of Forest Trees		3.50/hill
7.2	Sale of Fruit Trees (5 months and above)		
		Mangosteen Mango Lanzones Durian Calamansi Guava & other fruit trees	35.00/ each
7.3	Sale of Industrial Crop Seedlings (5 months and above)		
		Rubber Cacao Coffee & other industrial crop Seedlings	20.00/each

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	7.4	Tissue Culture Plantlets:		
		Banana Tissue Culture Seedlings ordinary cavendish/cardaba/ lacatan & other cooking local table banana cavendish- fusarium wilt resistant variety		18.00/piece
	7.5	Sale of Green Mango Fruits (produced from the Provincial Mango Research and Extension Center @ San Isidro, Babak, IGACOS)		price will be based on the existing farm gate price in Samal
	7.6	Banana Meriplants		10.00/piece
8.	Rental Fee for province-owned Farm Tractor (Kubota)			
	8.1	Disc Harrowing (rastillo)		2,000.00/ha. pass
	8.1.a	Mobilization to site		10.00/km in excess of 10 km radius from official station
	8.2	Disc Plowing (deep plowing)		2,500.00/ha. pass
	8.2.a	Mobilization to site		10.00/km in excess of 10 km radius from official station
	8.3	Farm product transport using trailer		1.00/50 kg load/km (excluding labor for loading and unloading)
	<i>Provision of Fuel - Fuel shall be provided/ shouldered by the Farmer</i>			

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9.	For the inspection and issuance of veterinary health certification/ shipping permit with the activity of transporting livestock/ animals outside the territorial jurisdiction of the Province of Davao del Norte will have the following charges and fees		
	Livestock/Animals		
	Veterinary Health Certificate (VHC) for:		FEES
	9.1	Carabaos/cattles/ horses across ages	120.00/head
	9.2	Goats across ages	35.00/head
	9.3	Pigs 50 kg. above	35.00/head
	9.4	Pigs 10 to 49 kg.	25.00/head
	9.5	Dogs/Cats across ages	55.00/head
	9.6	Poultry	
		9.6.1 Native Chicken across ages	6.00/head
		9.6.2 Broiler/Layer/Ducks	.50/head
		9.6.3 Turkeys across ages	6.00/head
	9.7	Fighting Cocks/Exotic Birds	22.00/head
	9.8	Foodstuff (Processed Meat and fresh cuts)	1.00/kilo
	9.9	Poultry live, culled & dressed chicken	Based on Prevailing Market Price
	9.10	Hides of carabaos /cows/ horses	11.00/kg.
	9.11	Animal Waste and by-products	10.00/sack
	9.12	Chicken Dung (Provincial Multiplier Farms)	50.00/sack
	9.13	Eggs (table/balut)	.10/piece
10.	Laboratory and Field Testing Fees – Quality Control		
	10.1	Soil & Soil Aggregates	
		10.1.a Sieve Analysis (Item 200, 104/105)	300.00
		10.1.b Liquid Limit (Item 200, 104/105)	200.00
		10.1.c Plastic Limit (Item 200, Item 104/105)	170.00
		10.1.d Compaction (Laboratory) (Item 200, Item 104/105)	850.00
		10.1.e Field Density Test/Hole	450.00
		10.1.f Abrasion (Item 200)	600.00
		10.1.g California Bearing Ratio (CBR) (Item 200)	1,700.00
		10.1.h Penetration CBR), per molded specimen	110.00

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	10.1.i	Swell (CBR) per molded specimen	110.00
	10.1.j	Specific Gravity	190.00
	10.1.k	Moisture Content	110.00
10.2	Coarse Aggregates		
	10.2.a	Sieve Analysis/Grading	250.00
	10.2.b.	Wash Loss on No. 200 Sieve Materials Finer than No. 200 mesh	290.00
	10.2.c	Specific Gravity	200.00
	10.2.d	Moisture Content	110.00
	10.2.e	Soundless, % Loss	415.00
	10.2.f	Unit Weight, Loss & Rodded	210.00
	10.2.g	Clay Lumps Aggregates	150.00
	10.2.h	Material Finer than No. 200 Sieve	290.00
	10.2.i	Absorption	170.00
	10.2.j	Organic Impurities	350.00
	10.2.k	Abrasion	600.00
	10.2.l	Concrete Rebound Hammer	600.00
10.3	Fine Aggregates		
	10.3.a	Sieve Analysis/Grading	290.00
	10.3.b	Wash Loss on No. 200 Sieve Materials Finer than no. 200 mesh	220.00
	10.3.c	Specific Gravity	200.00
	10.3.d	Moisture Content	110.00
	10.3.e	Soundless, % Loss	415.00
	10.3.f	Unit Weight, Loss & Rodded	210.00
	10.3.g	Mortar Strength, 7 days	290.00
	10.3.h	Clay Lumps	150.00
	10.3.i	Organic Impurities	350.00
	10.3.j	Material Finer than No. 200 Sieve	220.00
	10.3.k	Absorption	170.00
10.4	Molded Concrete Samples		
	10.4.a	Comprehensive Strength (Concrete Cylinder)	150.00
	10.4.b	Flexural Strength of Concrete Beam	170.00
10.5	Miscellaneous Services		
	10.5.a	Rental Equipment per day or fraction thereof	400.00

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	10.5.b	Concrete Core Drilling (per hole drilled)	1,400.00
	10.5.c	Cutting of concrete samples to standard sized for strength determination & dimension measurement	1,200.00
	10.5.d	Dimension Measurement	140.00
	10.5.e	Geo-Resistivity Survey (3 holes)	100,000.00
10.6	Concrete Hollow Block		
	10.6.a	Comprehensive Strength	140.00
	10.6.b	Moisture Content	180.00
	10.6.c	Water Absorption and Moisture content	180.00
	10.6.d	Water Absorption and coefficient saturation	240.00
	10.6.e	Flexural Strength	180.00
	10.6.f	CHB 4" & 6" Breaking and Dimension	320.00
	10.6.g	Comprehensive Strength	140.00
10.7	Steel Bars for complete reinforcement		
	10.7.a	Steel Bars	700.00
	10.7.b	Tensile Properties	200.00
	10.7.c	Bending Properties	120.00
	10.7.d	Deformation Measurement	120.00
	10.7.e	Variation in Weight	110.00
11.	Thematic Map A3 Size Bond Paper		300.00
12.	Thematic Map A4 and Long Size Bond Paper		250.00
13.	Approved subdivision plan		100.00
14.	Accountable Forms and Cash Tickets		65.00/stub mark-up price
15.	Plans and Specification issued to contractors and prospective bidders (A3 size)		850.00
16.	Plans and Specification issued to contractors and prospective bidders (A1 size)		2,000.00
17.	Water Analysis (Public Use)		300.00
18.	Water Analysis (refilling stations, private and other provinces)		500.00
19.	Drug Testing Project (Walk In)		250.00
20.	Drug Testing Remote Collection (minimum of 30 pax)		130.00
21.	Certification that the prospective bidders conducted Site Inspection of the Infrastructure		220.00

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SECTION 148. SELLING PRICE OF CASTED REINFORCEMENT CONCRETE PIPE CULVERT (RCPC) AND CONCRETE HOLLOW BLOCKS (CHB).

a) The new pick-up price of RCPC and CHB shall be as follows:

RCPC	
18" diameter	Php 950.00
24" diameter	Php 1,250.00
36" diameter	Php 2,300.00
48" diameter	Php 3,300.00
60" diameter	Php 5,800.00
72" diameter	Php 8,750.00
CHB	
4 x 8 x 16" (Machine Made)	Php 10.00
6 x 8 x 16" (Machine Made)	Php 15.00

b) The Provincial Treasurer shall be responsible for the collection of the said fees.

ARTICLE XXII. OTHER FEES AND CHARGES AND RENTAL RATES

SECTION 149. RENTAL RATES. There is hereby prescribed the following rental rates for equipment owned by the Province of Davao del Norte regardless of whether the lessee is a private entity, or a government owned and controlled corporations:

Equipment Make & Type	Bare Rental Rate Per Day
A. TRACTOR CRAWLER	
Komatsu D65 A-6	Php 16,000.00
Komatsu D155 A-3	Php 16,000.00

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B. WHEEL LOADER, FRONT END	
Komatsu WA 180-1	Php 10,300.00
Komatsu WA 250	Php 10,300.00
Hitachi LX-100-3	Php 10,300.00
XCMG (New)	Php 10,300.00
C. GRADER, MOTORIZED	
Komatsu GD 511R	Php 13,000.00
Komatsu GD 611A	Php 13,000.00
D. DUMP TRUCKS/TRUCKS	
Nissan CPB14, 6-Wheeler	Php 5,000.00
Nissan CWM 431, 10-Wheeler	Php 7,200.00
Boom Truck Hyundai HD260	Php 7,200.00
Stake Truck Isuzu CVR81	Php 7,200.00
Nissan Water Truck	Php 7,200.00
HOWO 10-Wheeler (New)	Php 8,000.00
E. COMPACTORS	
Caterpillar CS533C	Php 7,700.00
BOMAG BW 211D-3	Php 7,700.00
XCMG (New)	Php 7,700.00

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F. PRIME MOVER W/ LOWBED TRAILER	
Nissan CWB 459 HTLB	Php 16,000.00
HOWO (self-loading) (New)	Php 9,000.00
G. HYDRAULIC EXCAVATOR	
Komatsu PC100-2	Php 12,195.27
Komatsu PC200-6	Php 13,500.00
Komatsu PC400-5	Php 18,000.00
Hitachi Ex 125WD-5	Php 13,500.00
Volvo Wheel Excavator EW 2050	Php 13,500.00
JCB Floating Excavator	Php 15,500.00
VOLVO (track type) (New)	Php 14,000.00
H. WELDING MACHINE	
Daiden Electric, B300F	Php 1,036.80
Yanmar diesel, YDW 190E-6B	Php 1,036.80
I. TRANSIT MIXER	
Hyundai HD270	Php 7,200.00
J. CONCRETE MIXERS	
Bagger, Driver by Briggs and Stratton Engine 16HP/Kubota 70K Engine	Php 621.60
K. ROTARY DRILL	
Tone 300	Php 26,200.00
L. FORK LIFT	
Mitsubishi 6D16	Php 6,220.80

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- a. Bare rental rate per day is for eight (8) hours use per day and does not include fuel, oil, lubricants and salaries of operators/ drivers.
- b. All equipment rented shall be with the consent and approval of the Provincial Governor. The Provincial Engineer shall maintain a logbook of all rented equipment and shall be responsible for the monitoring, maintenance and care of the units rented.
- c. Equipment shall be leased only to the entities within the provinces of Davao del Norte, Compostela Valley, Davao Oriental and Davao del Sur.

SECTION 150. PLACE OF PAYMENT. The Provincial Treasurer shall be responsible for the collection of the rental charges, based on the order of payment from the Provincial Engineer's Office.

ARTICLE XXIII. BIDDING DOCUMENTS AND OTHER FEES

SECTION 151. RATES OF BIDDING DOCUMENTS.

1. That the rate of bidding documents shall be as follows:

1.a **GOODS AND SERVICES**

With Approved Budget for the Contract (ABC) of:	Fees
Php 500,000.00 and below	Php 500.00
More than Php 500,000 up to Php 1 Million	Php 1,000.00
More than Php 1 Million up to Php 5 Million	Php 5,000.00
More than Php 5 Million up to Php 10 Million	Php 10,000.00
More than Php 10 Million up to Php 50 Million	Php 25,000.00
More than Php 50 Million up to Php 500 Million	Php 50,000.00
More than Php 500 Million	Php 75,000.00

- 1.b Copies of Minutes/Fees and Others Per Page - Php 5.00
- 1.c Liquidated Damages (offset to voucher amount) - 1/10 of 1% of the amount (per day of delay)

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SECTION 152. PROCEDURES. The computation of the fees and charges shall be evaluated and assessed by the BAC Secretariat and to be approved by the BAC Chairperson and payment thereof shall be made to the Provincial Treasurer's Office.

SECTION 153. SHARING. The proceeds of the collection shall be a fifty-fifty (50-50) sharing. Fifty percent (50%) of the total amount collected shall accrue to the Bids and Awards Committee for its operation and the other fifty percent (50%) to the General Fund of the Local Government Unit for other development concerns provided for under Item 5.0 of Budget Circular No. 2004-5 of the Department of Budget and Management.

SECTION 154. UTILIZATION OF THE FIFTY PERCENT (50%) SHARE TO THE BIDS AND AWARDS COMMITTEE.

SPECIAL PROVISION:

Pursuant to the provisions of Republic Act No. 9184 (Government Procurement Reform Act) and Department of Finance (DOF)-Department of Budget and Management (DBM)-Commission on Audit (COA) Permanent Committee Resolution No. 2005-2 dated June, 2005, all agencies are authorized to treat the collections from the sources identified in item 6.1 hereof as trust receipts to be used exclusively for the payment of honoraria and overtime pay of BAC members, TWG and members of the BAC Secretariat who are authorized to collect. Agencies may utilize up to one hundred percent (100%) of the said collections for payment of honoraria and overtime pay subject however, to the guidelines stipulated in Budget Circular No. 2004-5A dated October 07, 2005. Any excess in the amount collected shall accrue to the General Fund of the Province as part of the local government funds.

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CHAPTER VI

ECONOMIC ENTERPRISE

ARTICLE XXIV. SCHEDULED RATES FOR THE USE OF THE FACILITIES IN DAVAO DEL NORTE SPORTS AND TOURISM COMPLEX

SECTION 155. DECLARATION OF POLICY. The Davao del Norte Sports and Tourism Complex shall be used for sports development, cultural and tourism activities and the Provincial Government shall charge some rates for the maintenance and operation of the said Complex in reference to the enabling provisions of Republic Act No. 7160.

SECTION 156. MANAGEMENT AND ADMINISTRATION. The administration, control, management and supervision of the Davao del Norte Sports and Tourism Complex shall be under the Provincial Sports and Youth Development Office.

SECTION 157. IMPOSITION OF FEES. The following schedule of rates is hereby imposed for the use of the facilities:

			DAY 8:00 a.m-6:00 p.m	NIGHT 6:00 p.m-8:00 p.m
I.	TRACK OVAL			
	A.	Free of Charge except for the following:		
	A.1	Exclusive private use	P 5,000.00/hour	P 10,000.00/hour
II.	SWIMMING POOLS			
	FOR NON-DAVAO DEL NORTE RESIDENTS			
	A.	Olympic Size Pool		
	A.1	Practice Sessions	P 100.00/head	P 150.00/head
	A.2	Tournaments	P 100.00/head	P 150.00/head
	B.	Warm-up Pool		
	B.1	School-related activities	Free	Free

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	B.2	Regular Athletes	Free	Free
	B.3	Capitol Employees	Free	Free
	C.	Per Activity Exclusive use	P 500.00/hour for a maximum use of four (4) hours; Minimum of 30 pax; More than 30 pax at P 30.00/head	P 1,000.00/hour Minimum of 30 pax; More than 30 pax at P 50.00/head
FOR DAVAO DEL NORTE RESIDENTS				
	D.	Olympic-size Swimming Pool		
	D.1	Practice Sessions (Private Activities)	P 40.00/session	P 50.00/session
	D.2	Tournaments	P 40.00/session	P 50.00/session
	E.	Warm-up Pool		
	E.1	School-related activities	Free	Free
	E.2	Regular Athletes	Free	Free
	F.	Electricity Charge for Additional Equipment	P 150.00/hour	P 150.00/hour (Lights and Sounds)
III. TENNIS COURT				
	A.	FOR NON-DAVAO DEL NORTE RESIDENTS	FREE	P 100.00/hour per court
	B.	FOR DAVAO DEL NORTE RESIDENTS	FREE	P 70.00/hour per court
	C.	Electricity Charge for additional equipment	P 150.00/hour	150.00/hour
			DAY and NIGHT 8:00 am – 9:00 pm	

Lease of the clubhouse shall be charged at Three Hundred Fifty Pesos (Php350.00) per day or at the rate specified in the Contract of Lease upon execution or renewal thereof, subject to the following conditions:

- a. Electric and water expense shall be shouldered by the lessee.
- b. A royalty fee of five percent (5%) shall be charged for every excess of fifty (50) persons during special bookings.

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- c. The amount of lease shall be increased to One Thousand Pesos (P1, 000.00) for special bookings.
- d. The lessee shall provide its own security forces and janitorial services.
- e. The lessee shall fix major and minor repairs on the clubhouse.
- f. And other analogous maintenance fees and expenses.

For exclusive functions with a caterer, other than the lessee, the same shall be negotiated and arranged with the lessee. If swimming pools are to be included in the reservation, the regular rates shall apply.

		DAY and NIGHT 8:00 am – 12:00 midnight	
1V. DAVNOR GYM (FORMERLY RDR GYM)		Medium cool	Coolest
A.	Practice Sessions	P 1,000.00/hour	P 2,000.00/hour
B.	Tournaments	P 1,000.00/hour	P 2,000.00/hour
	B.1 Schools		
	B.2 Local Teams		
	B.3 Electronic Scoreboard		
	B.4 Sound System		
	B.5 Professional Leagues		P 2,000.00/hour plus 5% of ticket sales
C.	Meetings, conventions, seminars, etc.		P 2,000.00/hour
D.	Concert shows and similar events		P 2,000.00/hour plus 5% of ticket sales
E.	Where the provincial government is a co- or major sponsor of a fund raising event for a charity caused by:		
	E.1 LGU's Government and accredited NGOs		2.5% of ticket sales
	E.2 Private Sector		5% of ticket sales
F.	Electricity Charge for Additional Equipment	P 300.00/hour (LED Wall, Lights and Sounds, etc.)	

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V.	NEW GYM (DAVNOR TRAINING CENTER)		DAY	NIGHT
			8:00 a.m – 5:00 p.m	5:00 p.m – 9:00 p.m
	5.1	Practice Sessions	free	P 300.00/hour
	5.2	Tournaments	free	P 300.00/hour
	5.3	Electricity Charge for Additional Equipment	P 150.00/hour	P 300.00/hour
		Sound System	P 300.00/hour	

VI. COMMERCIAL BUILDING

- a. Stall Nos. 1 to 6 with 32.5 square meter Area of the Commercial Building shall be leased at a rate of Php 12,000.00 per month.
- b. Stall No. 7 with 178 square meter area of the Commercial Building shall be leased at a rate of Php 65,000.00 per month.

Subject to the following conditions:

1. The Lessee shall fix major and minor repairs on the Commercial Buildings.
2. Shoulder maintenance fees such as electric bill, water bill others and analogous expense.

VII. TIANGGE

Lease of the Tiangge Space shall be charged of the following rates per day:

- a. Small/Medium Scale-5,000 below pax the rate will be P50.00/sq. m/day.
- b. Large Scale-5,000 above pax the rate will be P 200.00/sq. m/day.

Subject to the following conditions:

1. Electric and water set-up and expenses shall be shouldered by the lessee.

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2. The lessee shall ensure the cleanliness in the day-to-day set up, operation and closure of the Tiangge Space.

For purpose of this enabling provision, “**Tiangge**” refers to any retail/commercial activities held intermittently/occasionally in specific locations inside DNSTC, using makeshift stalls, tents, booths and kiosk including rolling food stalls/stores.

VIII	PAVILION	Day and Night 8:00 A.M to 10:00 P.M
		P 800.00/hour
	Inclusive of the Following:	
	sound system fifty (50) chairs six (6) tables Use of the Air-conditioning system Use of PA system (microphone and amplifier)	
IX.	ENTIRE SPORTS AND TOURISM COMPLEX (exclusive use)	P 100,000.00/day

SECTION 158. MEMBERSHIP FEES/DNSTC USER CARD.

- a. Users may avail of a DNSTC User Card for One Hundred Pesos (Php 100.00) only, with one year validity;
- b. DNSTC User’s Card shall be issued by the Provincial Sports and Youth Development Office (PSYDO).

SECTION 159. PAYMENT. All charges or fees herein provided shall be paid to the Provincial Treasurer’s Office (PTO).

SECTION 160. AMENDMENT. The Provincial Sports and Youth Development Office (PSYDO) may recommend to the Local Chief Executive (LCE) for the adjustment of the rates, when meritorious or in cases of additional facilities not covered under the ordinance. It shall then be endorsed by the Local Chief Executive (LCE) to the Sangguniang Panlalawigan for legislative action.

ARTICLE XXV. HOSPITAL OPERATIONS SERVICE FEES AND CHARGES

SECTION 161. IMPOSITION OF FEES. The following of schedule of fees and charges are hereby imposed for the services rendered by the Davao del Norte Hospitals:

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SERVICES		FEES	
I.	GENERAL CONSULTATION FEES:	110.00	
II.	GENERAL ACCOMMODATION NON-PHIC MEMBER:		
	Category (per day)	Room & Board	Prof Fee
	A. Suite Room	P 2,000.00	P 1,000.00
	B. Private Room	1,400.00	700.00
	C. Ward Aircon	900.00	500.00
	D. Ward Non-Aircon (for infectious)	500.00	350.00
	E. Observation Fee	200.00	375.00
	F. Emergency Room Fee	400.00	
	G. Operating Room Fee	3,100.00	
	H. Intensive Care Unit (ICU)	2,500.00	1,000.00
	I. Neonatal Intensive Care Unit (NICU)	2,500.00	1,000.00
III.	DELIVERY SERVICES		
	Category		Package w/ PF
	A. Normal Delivery without complication		
<i>Note: These rates are intended for Non-PHIC patients only. If patient is PHIC member, PHIC case rate packages will be adopted. Indigent members are eligible for NBB while other membership classification shall pay the bill in excess of PHIC Package.</i>			
	Private		
	1-Primi and Segundi		P 12,000.00
	2- Multipara		10,000.00
	Ward		
	1-Primi and Segundi		9,700.00
	2- Multipara		6,000.00
			Prof Fee
<i>Additi</i>	If seen by OB-Gyne		1,000.00
<i>onal</i>	If baby seen by pedia		1,000.00
<i>Fee:</i>			
	B. Breech Delivery (Package w/ PF)	Private	Ward
	*Breech Extraction	P 7,000.00	P 5,000.00
	C. Forceps Delivery	7,000.00	5,000.00
	D. Manual Removal of Placenta (Non PHIC, Non Compensable)	7,000.00	5,000.00

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	E. Dilatation and Curettage (Package)	P 15,000.00	P 13,000.00
	*Delivery Room	1,000.00	500.00
	F. Dilation and Curettage PF for Private Case	5,000.00	
	G. Caesarian Section (Package w/o PF for Private Cases)	<i>Fee</i>	
	Ward	P 27,000.00	
	Private Room	32,600.00	
	H. CS with BTL Ward	28,200.00	
	I. Normal Delivery PF (Private Case)	5,000.00	
<i>(There will be an increase of twenty percent (20%) if the services listed below done after office hours, Saturdays, Sundays and Holidays)</i>			
IV.	OR AND ER PROCEDURES		
<i>Note: PHIC Procedures Case Rate Package shall be adopted for OR and ER procedures</i>			
	1. Circumcision Package	P 1,800.00	
	2. COMMON PROCEDURES	Private	Ward
	2.a. Oxygen Consumption	P 3.00/lbs. consumption	
	2.b. Nebulization (excluding medicines)	P 60.00	P 50.00
	2.c. Catheterization	400.00	300.00
<i>*Catheters to be charged accordingly depending on the type (straight, foley bag, 3-way cath, etc.)</i>			
	3. Insertions		
	NGT Insertion	P 500.00	P 400.00
	IV Insertion	100.00	70.00
	Parenteral Administration		
	IVTT	50.00	30.00
	IM	50.00	30.00
	Skin Testing	50.00	30.00
	SC	50.00	30.00
	4. Enema		
	Cleansing Enema	P 500.00	P 300.00
	NSS Enema	600.00	400.00

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5. Common OB-GYN Procedures			
	IUD insertion	P	400.00
	IUD removal		700.00
	IUD check up		150.00
	Internal Examination-OB-GYNE Clearance		600.00
	Medicolegal Examination		165.00
	Cord Dressing		65.00
	6. Electrocardiogram (ECG)		200.00
		Private	Ward
	7. Blood Transfusion (Per Bag)	P	350.00
		P	300.00
	8. Wound Dressing		
	Small	P	150.00
	Medium		200.00
	Large		300.00
V.	LABORATORY FEES (Additional twenty percent (20%) if patient admitted at Private Rooms and done after office hours, Saturdays, Sundays and Holidays)		
a. Hematology			
	1. Complete Blood Count (CBC), Platelet Count (PC), Hematocrit Test (HCT)	P	275.00
		P	25.00
	2. Complete Blood Count (CBC)		165.00
			15.00
	3. Platelet Count		140.00
			40.00
	4. Hemoglobin		140.00
			80.00
	5. Hemoglobin, Hematocrit, Platelet		140.00
			20.00
	6. Hematocrit		140.00
			40.00
	7. Clotting Time/Bleeding Time (CTBT)		150.00
			30.00
	8. Blood Typing		90.00
			30.00
	9. Peripheral Smear		220.00
			20.00
	10. Activated Partial Thromboplastin Time (APTT)		400.00
			400.00
	11. Protine		500.00
			500.00
a. Blood Banking			
	1. Crossmatching (Ordinary Type)	P	220.00

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	2. Crossmatching (Gel Type)	P	850.00
	1. Rotyping (Anti A, B, D)		220.00
b. Clinical Chemistry			
	1. RBS		110.00
	2. FBS		200.00
	3. Lipid Profile		880.00
	4. Serum Uric Acid (SUA)		340.00
	5. Creatinine		350.00
	6. Cholesterol		400.00
	7. Triglycerides		500.00
	8. SGPT		300.00
	9. SGOT		300.00
	10. BUN		320.00
	11. Sodium		275.00
	12. Potassium		275.00
	13. Calcium		275.00
	14. Chloride		275.00
	15. HBAIC		600.00
	16. FT3		800.00
	17. FT4		800.00
	18. TSH		800.00
	19. T3		650.00
	20. T4		650.00
	21. Anti-HAV IgG/IgM (Qualitative)		800.00
	22. Electrolytes		1,000.00
	23. OGTT (75, 3 takes)		600.00
	24. OGTT (75g, 2 takes)		400.00
Urinary/Parasitology			
	1. Urinalysis		60.00
	2. Pregnancy Test		130.00
	3. Fecalalysis		60.00

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	4. BSMP	P	200.00
	5. Fecal Occult Blood		200.00
	Serology		
	1. HBs Ag		200.00
	2. Salmonella typhi		700.00
	3. H. Pylori		600.00
	4. Dengue Test		900.00
	5. COVID-19 Rapid Antigen Test		700.00
	6. Troponin T		1,300.00
	7. Troponin I		1,500.00
	8. CRP Test		275.00
	9. Syphilis Test		200.00
	10. Antistreptolysin O Titer (ASO)		275.00
	11. Rapid Test Anti-HCV		1,100.00
	12. CK-MB		900.00
	13. Alfa Fetoprotein (AFP)		800.00
	14. Prostate Specific Antigen (PSA)		1,000.00
	15. Carcino Embryonic Antigen (CEA)		1,000.00
	16. CA 125		1,600.00
	17. Rapid Dengue Test		750.00
	18. Beta HCG		1,200.00
	19. Semenalysis		360.00
	f. Newborn Care Package		2,750.00
	g. Newborn Screening		2,000.00
	h. Newborn Hearing Test		200.00
	i. SWAB Collection		300.00
	j. Bacteriology		
1.	Blood Culture		2,000.00
2.	Gram Stain		200.00
3.	Alfa Fetoprotein (AFP)		115.00
4.	KOH		100.00

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k. Histopathology			
1.	Biopsy FNAD	P	800.00
2.	Biopsy Small Tissue		1,100.00
3.	Biopsy Medium Tissue		1,500.00
4.	Biopsy Large Tissue		1,700.00
5.	Biopsy Extra Large Tissue		2,500.00
l. Total Bilirubin			400.00
m. Direct Bilirubin			400.00
n. Total Protein			400.00
o. Alkaline Phosphatase			500.00
p. Amylase			600.00
q. Albumin			500.00
r. Phosphorus			600.00
s. Pap Smear			420.00
LABORATORY FEES PACKAGE			
	Package A:		
	CBC, Platelet, Hematocrit, Urinalysis, Fecalalysis, FBS, Creatinine, Serum Uric Acid, Lipid Profile, HBA1c, Chest X-ray		1,750.00
	Package B:		
	CBC, Platelet, Hematocrit, Urinalysis, Fecalalysis, FBS, Creatinine, Serum Uric Acid, Lipid Profile, SGPT, SGOT, HBA1c, HBSAg, Chest X-ray, ECG		2,500.00
	Package C:		
	CBC, Platelet, Hematocrit, Urinalysis, Fecalalysis, FBS, Creatinine, Serum Uric Acid, Lipid Profile, HBSAg, Chest X-ray, ECG, Ultrasound (whole abdomen), Ultrasound of Prostate (Men) or Ultrasound of Breast (Bilateral)		3,000.00
	Package D: T3, T4, TSH		1,600.00
	Package E: FT3, FT4, TSH		1,800.00
VI. RADIOLOGIC SERVICES <i>(Additional twenty percent (20%) if patient admitted at semi-private and Private Rooms and done after office hours, Saturdays, Sundays and Holidays)</i>			
	a. Chest Lordotic View/ Apicolordotic View	P	200.00

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	b. Chest PA/AP	P	180.00
	c. Chest P.A. Lateral		200.00
	d. Chest Pedia		250.00
	e. Chest Lateral Decubitus		200.00
	f. Abdomen Plain (Supine)		200.00
	g. Abdomen Upright/Supine		275.00
	h. Abdomen APL		275.00
	i. Cervical APL		180.00
	j. Cervical APL w/ Oblique		250.00
	k. Hip APL		220.00
	l. Hip AP		200.00
	m. Pelvis AP		200.00
	n. Pelvis APL		220.00
	o. Thoracic Bony Cage		180.00
	p. Thoracic APL		275.00
	q. Thoracolumbar Spine AP-L		275.00
	r. Lumbosacral AP-L		275.00
	s. Lumbar APL		200.00
	t. Lumbar AP		200.00
	u. Clavicle		200.00
	v. Shoulder AP		200.00
	w. Other Extremities:		
	1. Humerus APL	P	220.00
	2. Elbow APL		220.00
	3. Forearm APL		220.00
	4. Wrist APL		220.00
	5. Hand PAO		220.00
	6. Hand APD		120.00
	7. Femur		170.00
	8. Knee Ankle		170.00
	9. Skull APL		240.00
	10. Skull Series		240.00
	11. Facial Bone		240.00
	12. Mastoids		240.00
	13. Mandible		240.00
	14. Nasal Bone		240.00
	15. Paranasal Sinuses		240.00
	16. KUB		170.00

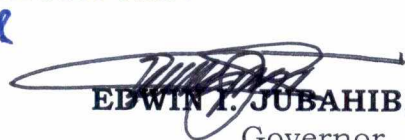
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VII.	ADULT 2-DIMENSIONAL ECHOCARDIOGRAPHY (2D ECHO)	Professional Fee	Hospital Fee	Total Regular Rate
	Outpatients Department (OPD)	P 1,100.00	P 2,300.00	P 3,400.00
	In Patients			
	• Charity Wards	P 1,100.00	P 2,000.00	P 3,100.00
	• Private Room	P 1,300.00	P 2,500.00	P 3,800.00
	• ICU	P 1,500.00	P 2,500.00	P 4,000.00
VIII.	ULTRASOUND			
a.	KUB	P	650.00	
b.	Prostate		650.00	
c.	KUB & Prostate		750.00	
d.	Pelvis		750.00	
e.	Breast		850.00	
f.	Soft Tissue		850.00	
g.	Thyroid		850.00	
h.	Chest USD		850.00	
i.	Whole Abdomen		1,100.00	
j.	Whole Abdomen and Prostate		1,200.00	
k.	Whole Abdomen and Pelvis		1,250.00	
l.	HBT, Pancreas and Spleen		850.00	
m.	HBT		650.00	
n.	Liver		650.00	
o.	Spleen		650.00	
p.	Pancreas		650.00	
q.	Transvaginal/ transrectal		650.00	
r.	Pelvic ultrasound		650.00	
s.	Bio-Physical Scoring		1,200.00	
IX.	CT SCAN	Hospital Rate	Reading Fee	
	Head and Neck			
	Cranium Plain	P 3,800.00	P 1,000.00	
	Cranium with Contrast	5,100.00	1,500.00	
	PNS Plain	5,300.00	1,625.00	
	PNS with Contrast	6,400.00	2,000.00	
	Cranio-Facial Plain	4,500.00	1,500.00	
	Cranio-Facial with Contrast	6,000.00	2,000.00	

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	Neck/Cervical Plain	P 5,400.00	P 1,375.00
	Neck/Cervical with Contrast	6,400.00	1,750.00
	Sella Plain	4,100.00	1,250.00
	Sella with Contrast	5,500.00	1,625.00
Thoracic			
	Chest Plain	4,800.00	1,300.00
	Chest with Contrast	5,800.00	1,800.00
	Upper/Lower Thoracic Plain	5,000.00	1,500.00
	Upper/Lower Thoracic with Contrast	6,500.00	1,750.00
Abdomen			
	Upper Abdomen Plain	5,600.00	1,500.00
	Upper Abdomen with Contrast	6,800.00	2,000.00
	Lower Abdomen Plain	5,600.00	1,250.00
	Lower Abdomen with Contrast	6,800.00	1,750.00
	Whole Abdomen Plain	7,700.00	2,250.00
	Whole Abdomen with Contrast	9,000.00	2,750.00
Others			
	· Extremities Plain	4,500.00	1,350.00
	· Extremities with Contrast	5,500.00	1,650.00
	· Lumbar Plain	5,100.00	1,150.00
	· Lumbar with Contrast	6,500.00	1,650.00
	· CT Guided Biopsy	6,150.00	1,750.00
	· CT Angiogram	13,150.00	3,750.00
X.	DENTAL SERVICES		
1.	Tooth Extraction	P 200.00	
2.	Permanent Filling Retraction/ surface	500.00	
3.	Temporary Filling Retraction	300.00	
4.	Permanent Filling Retraction	400.00	
5.	Oral Prophylaxis		
	Mild	400.00	
	Moderate	500.00	
	Severe	600.00	

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XI.	AMBULANCE SERVICES		
	Origin	Destination	
	A. DDNH-Kapalong Zone	Tagum City	P 2,200.00
		Davao City	3,000.00
	Kapalong Private Hospitals		
		Tagum City	600.00
		Davao City	2,000.00
	B. DDNH-Carmen Zone	Tagum City	500.00
		Panabo City	300.00
		Davao City	1,500.00
	Carmen Private Hospitals		
		Tagum City	500.00
		Davao City	1,000.00
	C. DDNH-Samal Zone	Tagum City	2,000.00
		Davao City	600.00
	Samal Private Hospitals		
		Tagum City	2,000.00
		Davao City	800.00
XII.	EQUIPMENT/FACILITY USE		
1.	Cardiac Monitor (per use)	P	385.00/use
2.	Billy Light (per hour)		75.00/hour
3.	Incubator (per day)		220.00/day
4.	Ventilator (per day)		2,000.00/day
5.	Electro Fetal Monitor (per 10 mins.)		400.00/10mins
6.	Phone Cellular Charging		50.00/day
7.	Admission Kit		275.00
8.	Hearing Test		300.00

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9.	Newborn Screening Kit	P 1,750.00
10.	Doppler use	300.00
11.	Additional Linen	20.00
12.	Function Hall Rental (per hour)	
	· Day Time (8AM to 5PM)	1,000.00
	· Night (5PM – Onwards)	1,200.00
XIII.	RECORDS	
	A. Certificates	
	1. Medical Certificate w/o Insurance Claim	60.00
	2. Medical Certificate w/ Insurance Claim	110.00
	3. Medico-legal cases	170.00
	4. Physical Fitness	80.00
	5. Infirmity Illness	80.00
	6. Certificate of Confinement	60.00
	7. Medical Record (<i>Inpatient & Outpatient</i>)	50.00
	8. Issuance of Second Copy Results	50.00
	B. Birth Certificate	110.00
	C. Death Certificate	110.00
XIV.	AFFILIATION FEE	
a.	General Ultrasound Training	1,000.00/day
b.	Internship (per head per day)	
	1. Nursing	300.00
	2. Psychology	300.00

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	3. Medical Technologist	P 300.00
	4. Radiologic Technology	300.00
	5. Pharmacy	300.00
c.	2D Echo Training (per head)	20,00.00 package
d.	Training Fee (per head)	
	BLS	3,000.00
	ACLS	7,000.00
NEW PROCEDURE		
	Arterial Blood Gas (ABG)	1,100.00

Services	Fee	Remarks
Transport and Treatment Fee		
Retainer's Rate	P 3,000.00/70 kgs.	Collection for the Monthly Retainer's Rate will be automatically charged to the account with or without waste. Wastes include infectious, pharmaceutical, pathological, genotoxic, chemotherapeutic, sharps, vials and chemical wastes (including disposable containers)
Excess	P 35.00/kg.	

Hazardous Waste

SECTION 162. MANDATORY AMENDMENTS. The scheduled rates stated-above are subject to change if mandated by the Department of Health (DOH) and/or Philippine Health Insurance Corporation (PHIC).

SECTION 163. IMPOSITION OF FEES. The following fees are hereby imposed by the services rendered by the Davao del Norte Blood Bank Center.

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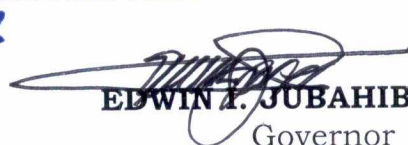
ARTICLE XXVI. BLOOD SERVICES FEES

DAVAO DEL NORTE BLOOD CENTER			
PRODUCTS	DONORS (Immediate Family Members) Private/Government Hospitals	PROPOSED FEE	
		Patients/Clients w/o Blood Pool	Patients/Clients Borrowing from Blood Pool
Blood Components			
A. Fresh Whole Blood (500 ml)	FREE	P 1,800.00	P 1,100.00
B. Packed Red Blood Cells	FREE	1,500.00	950.00
C. Platelet Concentrate	FREE	1,000.00	850.00
D. Fresh Frozen Plasma	FREE	1,000.00	700.00

- *Immediate Family Members limited to spouse (legally married), children 18 years old and below, parents, and siblings 18 years old and below.*
- *Blood services fees waived up to the total number of blood units donated. Regular blood services fees apply in excess of the total number of blood units donated.*

Walk-in Donors (Non-voluntary Blood Sufficiency Program Donors, Non-participants)			
Blood & Blood Components	DIRECTED DONORS (With Hospitals patient, Walk-in)		NON-DIRECTED DONORS (Walk-in Voluntary Donation)
	Private Hospitals	Government Hospitals	
Fresh Whole Blood (500ml)	P 1,200.00	P 1,000.00	Free
Platelet Concentrate	900.00	800.00	Not applicable
Packed Red Blood Cells	1,100.00	950.00	Not applicable
Fresh Frozen Plasma	800.00	700.00	Not applicable

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- **Directed donors** refer to walk-in blood donors with hospital patient/s.
- **Non-directed donors** refer to walk-in voluntary blood donations without hospital patient/s.
- Blood services fees waived up to the total number of blood units donated. Regular blood services fees apply in excess of the total number of blood units donated.

ARTICLE XXVII. QUARRY OPERATIONS SERVICE FEES AND CHARGES

SECTION 164. IMPOSITION OF FEES. The Provincial Economic Enterprise and Development Office (PEEDO) shall apply as permittee and operate quarries for commercial disposition. As such, the Sale of Sand & Gravel Quarry Materials shall be based on the prevailing market price (per cu. m.).”

ARTICLE XXVIII. ORGANIC MATERIALS FEES AND CHARGES

SECTION 165. IMPOSITION OF FEES. There shall be inclusion as Organic Materials Fees and Charges to be used by the local farmers.

Sale of Vermi Cast	Php 300.00/sack
Sale of Vermi Tea	Php 20.00/liter

ARTICLE XXIX. SELLING OF SAND AND AGGREGATES

Aggregates	Fee
Boulders	Php 425.00
Class YY	Php 275.00
Wash Sand	Php 275.00
Good Mix	Php 260.00

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 Governor

ARTICLE XXX. LUNTIANG PARAISO REGIONAL REHABILITATION CENTER FEES AND CHARGES

SECTION 166. IMPOSITION OF FEES. There shall be inclusion as Luntiang Paraiso Regional Rehabilitation Center Fees and Charges for Admitted Residents for Client from Davao del Norte and the Client outside Davao del Norte.

Client from Davao del Norte

Category	Family Income per Month	LGU Counterpart		Fees and Charges
		Province	City/Municipality	
A	Php 40,000.00-above	None	None	Php 12,000.00
B	20,000.00-39,999.00	None	None	8,000.00
C	15,000.00-19,999.00	1,250.00	1,250.00	5,500.00
D	10,000.00-14,999.00	2,000.00	2,000.00	4,000.00
E	9,999.00-Below	2,500.00	2,500.00	3,000.00

Client from Outside Davao del Norte

Category	Family Income per Month	Fees and Charges
A	Php 40,000.00-above	15,000.00
B	39,999.00-Below	12,000.00

ARTICLE XXXI. LUNTIANG PARAISO REFILLING STATION FEES AND CHARGES

SECTION 167. IMPOSITION OF FEES. There shall be inclusion as Luntiang Paraiso Refilling Station Fees and Charges to read as follows:

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Purified/Mineral Drinking Water	Fees and Charges
20 liters	PhP 25.00 (Delivery)
	20.00 (Walk-in)
1 liter	12.00/bottle
500 ml	10.00/bottle
350 ml	8.00/bottle
Alkaline Drinking Water	
20 liters	PhP 30.00 (Delivery)
	25.00 (Walk-in)
1 liter	14.00/bottle
500 ml	12.00/bottle
350 ml	10.00/bottle

CHAPTER VII

GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE XXXII. COLLECTION AND ACCOUNTING OF PROVINCIAL TAXES AND OTHER IMPOSITIONS

SECTION 168. TAX PERIOD. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees and charges imposed under this Ordinance shall be the calendar year.

SECTION 169. ACCRUAL OF TAX. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

SECTION 170. TIME OF PAYMENT. Unless specifically provided herein, all taxes, fees and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

SECTION 171. PENALTY FOR LATE PAYMENT. Failure to pay the imposed tax described in this Article within the time required shall subject the taxpayer to a penalty 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.

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SECTION 172. INTEREST ON UNPAID REVENUES. In addition to the surcharge imposed herein, where the amount of any other revenue due to the province except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month on the unpaid amount or a fraction thereof from the date it is due until it is fully paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes due until fully paid.

SECTION 173. COLLECTION. Unless otherwise specified, all taxes, fees and charges due to this province shall be collected by the Provincial Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Provincial Treasurer is hereby authorized, subject to the approval of the Provincial Governor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

SECTION 174. ISSUANCE OF RECEIPTS. It shall be the duty of the Provincial Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

SECTION 175. RECORD OF PERSONS PAYING REVENUE. It shall be the duty of the Provincial Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying provincial taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

SECTION 176. ACCOUNTING OF COLLECTIONS. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Province.

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SECTION 177. EXAMINATION OF BOOKS OF ACCOUNTS. The Provincial Treasurer shall, by herself/himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the province, and subject to provincial taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provision of this Section shall be certified by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Provincial Treasurer, his deputy or duly authorized representative. The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

SECTION 178. ACCRUAL TO THE GENERAL FUND OF FINES, COSTS, AND FORFEITURES. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any provincial ordinance shall accrue to the General Fund of the Province.

ARTICLE XXXIII. CIVIL REMEDIES FOR COLLECTION OF REVENUES

SECTION 179. LOCAL GOVERNMENT LIEN. Local taxes, fees, charges and other, revenues herein provided constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

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Governor

SECTION 180. CIVIL REMEDIES. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- a. By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property.
- b. By judicial action. Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Provincial Treasurer.

SECTION 181. DISTRAINT OF PERSONAL PROPERTY. The remedy by distraint shall proceed as follows:

- a. **Seizure.** Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Provincial Treasurer or his authorized representative upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Provincial Treasurer or his authorized representative shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distained personal property shall be sold at public auction in the manner herein provided for.
- b. **Accounting of Distraigned Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distraigned, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

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- c. **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles 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. **Released of Distrained Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, 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 effects so distrained at public auction to the highest bidder for cash. Within five (5) days after the same, the Provincial Treasurer, shall make a report of the proceedings in writing to the Provincial Governor.

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

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

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

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Governor

- g. **Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on or 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 of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and the Register of Deeds of the province who shall annotate the levy on the Tax Declaration and Certificate of Title of the Property, respectively, and the delinquent taxpayer or, if he be absent from the Province, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Provincial Treasurer, shall within thirty (30) days after the execution of the distraint, proceed with the levy on the taxpayers real property. A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panlalawigan.

- h. **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Provincial Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- i. **Advertisement and Sale.** Within thirty (30) days after the 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 Capitol, and in a public and conspicuous place in the

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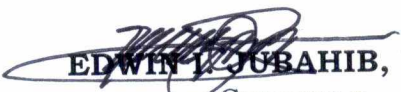

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Barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the province. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of the sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for 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 Capitol or on the property to be sold, or at any other place as determined by the Provincial Treasurer, conducting the sale and specified in the notice of sale.

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

- j. **Redemption of Property Sold.** Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Provincial Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Provincial Treasurer or his representative.

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The Provincial Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from lien of such taxes, fees or charges and other related surcharges, interests and penalties.

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

- k. **Final Deed of Purchaser.** In case the taxpayer fails to redeem the property as provided therein, the Provincial Treasurer shall execute a deed conveying to the purchaser so much of the property has been sold, free from lien of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- l. **Purchase of the Property by the Province for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees or charges, related surcharges, interests, penalties and costs of sale, the Provincial Treasurer shall purchase the property on behalf of the province to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this province without the necessity of an order from a competent court.

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

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- m. **Resale of Real Estate Taken for Taxes, Fees or Charges.** The Sangguniang Panlalawigan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of the province.
- n. **Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action.** The Province may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Provincial Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- o. **Further Distraint of Levy.** The remedies by distraint and levy may be repeated if necessary until the full amount due, including all expenses is collected.
- p. **Personal Property Exempt from Distraint of Levy.** The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:
1. Tools and the implements necessarily used by the delinquent taxpayers in the trade or employment.
 2. Her/His necessary clothing, and that of all his family.
 3. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (P10,000.00).
 4. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months.
 5. The professional libraries of doctors, engineers, lawyers and judges.

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Governor

6. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (Php10,000.00), by the lawful use of which a fisherman earns his livelihood.
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (Php10,000.00), by the lawful use of which a fisherman earns his livelihood.
8. Any material or article forming part of a house or improvement of any real property.

ARTICLE XXXIV. TAXPAYER'S REMEDIES

SECTION 182. PERIODS OF ASSESSMENT AND COLLECTION.

- a. Local Taxes, fees or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that the taxes, fees or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- b. In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- c. Local taxes, fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period. Provided, however, that taxes, fees and charges assessed before the effectivity of the Local Government Code of 1991 may be assessed within a period of three (3) years from the date of assessment.

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Governor

d. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

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

SECTION 183. 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 Tax 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 Tax Notice of Assessment, the taxpayer may file a written protest with the Provincial Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Provincial Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

SECTION 184. CLAIM FOR REFUND OF TAX CREDIT. No case or proceeding shall be maintained in any court for the recovery of any tax, fee or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Provincial Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

SECTION 185. LEGALITY OF THIS CODE. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty (60) day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

ARTICLE XXXV. MISCELLANEOUS PROVISIONS

SECTION 186. POWER TO LEVY OTHER TAXES, FEES OR CHARGES.

The Province may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

SECTION 187. PUBLICATION OF THE REVENUE CODE. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

SECTION 188. PUBLIC DISSEMINATION OF THIS CODE. Copies of this Revenue Code shall be furnished to the Provincial Treasurer for public dissemination.

SECTION 189. AUTHORITY TO ADJUST RATES. The Sangguniang Panlalawigan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

SECTION 190. WITHDRAWAL OF TAX EXEMPTION PRIVILEGES. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA No. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investments (801) 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 printer and/ or publisher of books or other reading materials prescribed by the Department of Education (DepEd) as school texts or references, in so far as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

APPROVED:


EDWIN L. JUBAHIB, MMPA
Governor

CHAPTER VIII

GENERAL PENAL PROVISIONS

SECTION 191. PENALTIES FOR VIOLATION OF TAX ORDINANCE.

Any person or persons who violates any of the provisions of this ordinance or the rules or regulations promulgated by authority of this ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (Php1,000.00) nor more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER IX

FINAL PROVISIONS

SECTION 192. SEPARABILITY CLAUSE. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

SECTION 193. APPLICABILITY CLAUSE. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

SECTION 194. REPEALING CLAUSE. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 195. SPECIAL TRANSITORY PROVISIONS. The tax on Special Levy and Socialized Housing shall be collected upon enactment by the Sangguniang Panlalawigan on an enabling ordinance.

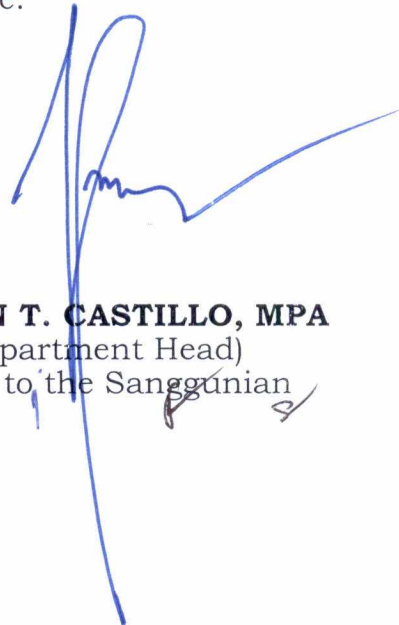
SECTION 196. EFFECTIVITY. This ordinance shall take effect upon its approval, posting in at least two (2) conspicuous places and after two (2) publications in local newspapers of general circulation.

APPROVED:


EDWIN I. JUBAHIB, MMPA
Governor

ENACTED this 11th day of December 2023 at Mankilam, Tagum City, Davao del Norte.

I hereby certify to the correctness of this ordinance.



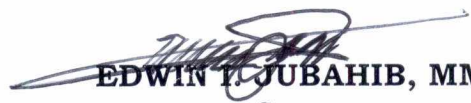
DENNIS DEAN T. CASTILLO, MPA
(PG Department Head)
Secretary to the Sanggunian

ATTESTED:



DE CARLO L. UY, MBA
(Vice Governor)
Regular Presiding Officer

APPROVED:



EDWIN T. JUBAHIB, MMPA
Governor
DEC 29 2023
Date Signed