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'GREEN GATEWAY'

Beautification of 19-km. highway from Iloilo City to Iloilo Airport underway

By VINCENT P. GRECIA

THE Iloilo Provincial Government, Iloilo City Government, municipalities of Cabatuan, Santa Barbara, and Pavia, Department of Public Works and Highways (DPWH) 6, and Civil Aviation Authority of the Philippines (CAAP) have entered into an Agreement for the "Greening of the Iloilo Airport Gateway" at the Iloilo City Hall on June 10, 2023.

The Memorandum of Agreement (MOA) establishes a formal partnership to facilitate the coordination and collaboration of efforts toward tree growing and convergence in the Iloilo Airport area.

It provides for the planting of flowering native trees on both sides of the national highway from the Iloilo Airport to Iloilo City traversing the municipalities of Cabatuan, Santa Barbara and Pavia spanning approximately 19 kilometers.

The project will be jointly undertaken with the Provincial Government Environment and Natural Resources Office (PGENRO), City Environment and Natural Resources Office (City ENRO), Provincial Planning and Development

GREEN / page 2



AIRPORT HI-WAY GREENING. Gov. Arthur Defensor, Jr., Iloilo City Mayor Jerry Treñas (3rd and 4th from left, Mayor Dennis Superficial of Santa Barbara, Mayor Elizalde Pueyo of Cabatuan (signed by his representative), Mayor Laurence Anthony Gorriceta of Pavia, DPWH 6 Regional Director Nerie Bueno, and CAAP Acting Area Manager Eusebio Monserate, Jr. sign the Memorandum of Agreement on the "Greening of Iloilo Airport Gateway".

MORE Power consumers delighted as they receive refunds for bill deposit

In a surprising turn of events, numerous consumers of MORE Power Iloilo were so happy to receive letters notifying them of a refund

for their bill deposit.

Josephine Kanagasingam, who had applied for electricity three years ago during the transition period

with the former distribution utility, was among the recipients. Josephine, like many others, had gone through the application

process and paid a bill deposit of 4,000 pesos for her electrical connection.

Recently, while going

MORE POWER / page 2



HAPPY CONSUMERS. Additional consumers of MORE Power Iloilo received checks representing the refund for their bill deposit recently. They are shown with happy faces as they pose for a picture with MORE Power president Roel Z. Castro (partly hidden, 2nd from right) and other MORE Power officials.

Defensor recognizes efforts of Barangay Nutrition Scholars

Gov. Arthur Defensor Jr. thanked and recognized the Barangay Nutrition Scholars (BNS) for their efforts and sacrifices in addressing the nutrition problem in the province of Iloilo.

"Let us work together in the implementation of our nutrition programs. And I want to thank you for the sacrifices that you have made for the province," he said.

The provincial government, through the Provincial Health Office, held its 1st Barangay Nutrition Scholars Convention on July 11 to 12 at Punta Villa Resort, Iloilo City.

Governor Defensor also underscored the vital roles played by the volunteer workers as barangay functionaries,

DEFENSOR / page 2

ISC ILOILO SOCIETY COMMERCIAL, INC.

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156 RIZAL-ORTIZ STs., ILOILO CITY TEL. # (033) 336-1037 ; (033) 336-1038
FAX # (033) 337-0649

TAGBAK, JARO, ILOILO CITY TEL. # (033) 320-8488 ; (033) 329-4466
FAX # (033) 320-8391

GREEN . . . (from page 1)

Office, Local Economic Development and Investment Promotions (LEDIP) Office, DPWH and CAAP.

Under the MOA, the parties have procured a total of 1,300 seedlings of various species of flowering trees, including Kasopangil, Malabago, Salinggogon, Siar, Labayanan, Bakan, Balitbitan, Bani, and Catmon to be used for tree growing activities.

Signatories to the MOA were Gov. Arthur Defensor, Jr., Iloilo City Mayor Jerry Treñas, Mayor Dennis Superficial of Santa Barbara, Mayor Elizalde Pueyo of Cabatuan (signed by his representative), Mayor Laurence Anthony Gorriceta of Pavia, DPWH 6 Regional Director Nerie Bueno, and CAAP Acting Area Manager Eusebio Monserate, Jr.

The Iloilo City Government shall be the lead agency of the beautification/greening program while the Iloilo Provincial Government in collaboration with DPWH is tasked to provide the layout and design of the proposed area development.

On the other hand, the local governments of Cabatuan, Santa Barbara and Pavia shall be in charge in maintaining and watering the trees for survivability.

CAAP shall also authorize the conduct of aerial drone shots within the Iloilo Airport area and provide assistance in the maintenance of the program.

DEFENSOR . . . (from page 1)

particularly during the COVID-19 pandemic. The BNS were stationed in COVID-19 centers to augment the medical workers.

“You are the frontliners of the frontliners. Salamat sa inyo tanan sa pag agwanta pulaw. Ang inyo ubra tama gid ka importante,” he said.

A total of 1,554 BNS from the five districts attended the event. There are a total of 1,800 BNS in the province of Iloilo.

Department of the Interior and Local Government Provincial Director Engr. Carmelo F. Orbista and Department of Health VI Local Health Division Chief Dr. May Ann Santa Lucia graced the event.

Presidential Decree No. 1569 mandates the creation of Barangay Nutrition Scholar program in every barangay. The BNS will be barangay-based volunteer workers responsible for delivering nutrition services and other related activities such as community health, backyard food production, environmental sanitation, culture, mental feeding, and family planning to the barangay.

They are called scholars because they undergo continuous learning under the program. During the convention, there were technical sessions on the promotion of mental health among BNS, practical tips on personality development and communication skills enhancement, and values formation and moral recovery.

Moreover, the provincial government provides P4,000 cash incentives to Barangay Nutrition Scholars every December. (Capitol News)

EXTRA-JUDICIAL SETTLEMENT

Notice is hereby given that the estate of the late **GLORIA B. LAGUNILLA** known as the following: **a) Cash deposit with Banco de Oro under Account No. 2-4757-3; b) Certified Shares of Stocks – Negros Navigation and PLDT; c) A parcel of land with improvements in Tabucan Airport, Mandurriao, Iloilo City covered by Transfer Certificate of Title No. T-63462 with an area of TWO HUNDRED EIGHTY (280) square meters, more or less; d) A parcel of land situated in Mandurriao, Iloilo City covered by Transfer Certificate of Title No. T-52586; e) A parcel of land situated in Mandurriao, Iloilo City covered by Transfer Certificate of Title No. T-47185 with an area of THREE HUNDRED (300) square meters, more or less; f) A parcel of land situated in Brgy. Luna St., Surigao City, Island of Mindanao, covered by Transfer Certificate of Title No. T-1194 with an area of FOUR HUNDRED EIGHTY (480) square meters; and g) Land and Building situated in Surigao City covered by Tax Declaration No. 1569 and 1570, the land is known as Lot 7530-B of the Surigao, Cadastre are adjudicated to surviving heirs in the following manner: Cash deposit and certificate of stocks mentions in (A) and (B) adjudicated to **Manuel Lopez Lagunilla**; The Parcels of land/properties mentioned in (C), (D), (E), (F), and (G) are adjudicated in equal shares to **Renato Lagunilla, Teresita Lagunilla Chanco, Jerry Lagunilla, Jaime Lagunilla, Jocelyn Lagunilla Lataquin, Joel Lagunilla, and Jasmin Lagunilla Vargas**, as entered in the notarial registry of **Atty. Joseph Vincent T. Go** per Doc. No. 210, Page No. 44, Book No. IV, Series of 1996.**

MORE POWER . . . (from page 1)

through her mail, she came across a notice from MORE Power, Iloilo City's power distribution utility. Curious, she visited MORE Power's office to verify the legitimacy of the letter, only to be surprised that she was indeed eligible for a refund - the same 4,000 pesos she had paid three years ago, plus the accumulated interest earned, which will be deducted from her next billing.

Speaking about her experience, Josephine expressed her gratitude, saying, "I asked the staff there if it was true, and they confirmed that it was. I really appreciate MORE Power because they are returning it. It's the first time I've experienced a deposit being refunded. In the past, other companies would keep the deposits, which were even larger. So, thank you very much, MORE Power!"

Josephine was one of twenty consumers who qualified for a refund by consistently paying their bills on time for 36 months, equivalent to three years. In a simple ceremony, she and her fellow consumers, Violeta and Kgd. Keiffer Espinosa, received their refunds.

Violeta, another MORE Power consumer, hailed from Brgy. Rizal Pala-Pala, known as one of the most densely populated areas in Iloilo City. She expressed her gratitude to MORE Power not only for the refund but also for simplifying the application process compared to the previous distribution utility.

"MORE Power has not only improved our lives through reliable electricity but has also shown a genuine commitment to the welfare of its customers. The refund received has made a tremendous difference in my child's health, allowing us to continue providing the necessary

care", expressed by Tiangson.

Kgd. Keiffer Espinosa shared similar sentiments, emphasizing the ease of application, connection, and payment under MORE Power. He ensured timely payment by providing a one-month deposit to avoid disconnection, and he plans to deposit the refund he received for the next billing period. According to the Magna Carta for Residential Consumers, bill deposits can be refunded to consumers who have paid on time for 36 months without experiencing disconnection.

Apart from the bill deposit, an annual interest rate is also credited to the customer's account to be deducted from their next billing. The Iloilo City Government commended MORE Power for this historic initiative, with Francis Cruz, Special Assistant to Mayor Jerry Treñas, stating, "Today's turnover ceremony symbolizes the unwavering dedication that you, the remarkable team at MORE Power, have exhibited in providing the best possible service to the Ilonggos."

Mr. Roel Castro, President of MORE Power, clarified that the refunds are not rewards but rather rights of every consumer based on the law. He highlighted the attention their program has garnered, stating that initially, only three consumers qualified for refunds, but now there are twenty.

He reiterated that the bill deposit belongs to the consumers, and it is the law's mandate to return it. In June, three consumers qualified for the bill deposit refund, and this month, MORE Power identified twenty more eligible consumers. The Energy Regulatory Commission (ERC) Chairman, Atty. Monalisa Dimalanta, praised MORE Power for consistently setting an example for other distribution utilities to follow.





Department of Transportation
MARITIME INDUSTRY AUTHORITY
Regional Office VI
MRO VI Bldg., De La Rama Street
Iloilo City, Philippines 5000



RE: Application for RENEWAL of Certificate of Public Convenience (CPC) pursuant to Republic Act No. 9295 and its Revised - Implementing Rules and Regulations

AURELIO TIONADO Case No. **MRO VI 18-022**
Applicant CPC Renewal

X-----X

ORDER

This refers to the application for Renewal of Certificate of Public Convenience (CPC) to wit:

ROUTE(S) TO BE SERVED			
DUMANGAS, ILOILO TO ANY PORT IN GUIMARAS (DAYTIME NAVIGATION ONLY)			
Vessel Name	GRT	HULL	Type of Service
MB "SAN VICENTE"	12.57	WOOD	CARGO

The Applicant shall cause the publication of this ORDER in a newspaper of local circulation.

The Applicant shall likewise simultaneously caused the posting of this Orders in a conspicuous place at the affected ports, ships, Applicant's premises, passenger terminal and ticketing offices.

The Applicant shall present the jurisdictional, qualification and documentary requirements in a summary proceeding to be conducted **24 July 2023 at 10:00 A.M.** at the Maritime Regional Office VI Building, De La Rama St., Iloilo City, which is within seven (7) days from the date of publication/posting.

The Applicant shall be required to make a written Formal Offer of Evidence (FOE), after which, the application is deemed submitted for resolution /decision, upon acceptance of such FOE and declaration that the case is submitted for decision.

WITNESS, the Administrator, **Hon. Hernani N. Fabia** this 6th day of July 2023.

BY AUTHORITY OF THE ADMINISTRATOR:

(SGD.)JEFFREY A. BANGSA
Regional Director

Copy furnished:
Applicant, Buenavista, Guimaras
Office of the Solicitor General, 134 Amorsolo St. Legaspi Vill., Makati Metro Manila
Phil. 6th Coast Guard District, Bo. Obrero, Iloilo City
File

INDIGENTS, IPs AVAIL OF CITY'S FREE MOBILE BIRTH REGISTRATION

The Iloilo City Civil Registry Office (CCRO) kicked off the Philippine Identification System - Birth Registration Assistance Project (PBRAP) of Philippine Statistic Authority (PSA) through Mobile Birth Registration at Brgy. Lanit, Jaro on July 10.

The project catered to some 50 unregistered indigents and indigenous peoples (IPs) who availed of the service of late registration being brought closer to their residences.

CCRO Registration Officer II Marivel Gargalicana emphasized that all the services during the mobile registration are free of charge.

“We inculcate the importance of having birth certificates to give people their identity,” Gargalicana added.

CCRO provides assistance in the processing of delayed registration and correction of births of clients; out-of-town registration of births and civil registry documents; verification of the existence of civil registry records from the PSA Civil Registry System database; and consultancy on processing civil registry records of married individuals and legitimation.

Applicants should bring their Certificate of No Record from the PSA, two copies (original and photocopy) of proof of facts of birth, either a baptismal certificate, form 137, voter's registration, transcript of records, or member data record (MDR), and valid identification card or voter's certification.

Copies of their registered birth certificates will be received on Security Paper (SECPA) at the CCRO once they have existing and verified records at the PSA.

"We cater to birth registration concerns for as long as they have complete requirements, which will go through a verification process before we issue a final copy of their correct certificate of live births," Gargalicana said.

Iloilo City Mayor Jerry P. Treñas highly encourages the Ilonggos to avail of the free services provided by the government for faster and more accessible birth registration.

The city's PBRAP is set to visit other barangays, targeting a total of 40, 000 birth registrants in the metropolis. (Angelo Miranda/Iloilo City PIO)

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
 6TH JUDICIAL REGION
BRANCH 22
 ILOILO CITY
rtc1ilo022@judiciary.gov.ph
 033-3279706

SPL. PROC. CASE No. 23-15404

IN THE MATTER OF PETITION FOR CORRECTION OF ENTRY IN THE CERTIFICATE OF LIVE BIRTH OF PETITIONER LAURENCE ERIC ONG FRENCH PERTAINING TO THE NATIONALITY OF HIS MOTHER, MONA CHUA ONG FRENCH, PERTAINING TO THE NATIONALITY OF HIS MOTHER, MONA CHUA ONG, BE CORRECTED FROM "CHINESE" TO "FILIPINO",

LAURENCE ERIC ONG FRENCH,
Petitioner,

-versus-

**LOCAL CIVIL REGISTRAR OF ILOILO CITY
 PHILIPPINES STATISTICS AUTHORITY and all
 Persons who have or claim any interest
 Which would be affected thereby.**

Respondent.

X-----X

ORDER

Before this Court is a verified Petition for Cancellation and Correction of Entries in the Certificate of Live Birth of Petitioner Laurence Eric Ong French. Petitioner alleges, among others, that his mother, Mona Chua Ong, was already naturalized and recognized as a Filipino Citizen, pursuant to the Order dated August 21, 1963 signed by Associate Commissioner Marcial O. Rañola, when Mona Chua Ong was still a minor, per Identification Certificate No. 34186 dated November 17, 1969, duly issued by the Bureau of Immigration. He prays that after due notice and hearing, an order be issued directing the Local Civil Registrar of Iloilo City and the Civil Registrar General to rectify, correct and make changes in his Certificate of Live Birth No. 5843(g-79), to wit:

**Mother's name: Mona Chua Ong – Entry No 13 –
 Nationality:
 "Chinese" to "Filipino"**

WHEREFORE, let initial hearing of this petition be set on **5th day of September, 2023, at 8:30 in the morning.**

At the petitioner's expense, let copy of this Order be published for three (3) consecutive weeks in a newspaper of general circulation in the City and Province of Iloilo. Let copy of this Order be posted in at least three (3) conspicuous public places, in the: 1.) Iloilo City Hall, Iloilo City, 2.) The Barangay Hall, were the petitioner resides and 3.) at the main entrance of the Chief Justice Ramon Q. Avanceña Hall of Justice, Iloilo City so that any person who may have interest thereto may appear to show cause, why this petition should not be granted.

Furnish copy of this Order the Solicitor General, the Local Civil Registrar of Iloilo City and the Philippine Statistics Authority.

SO ORDERED.

Iloilo City, May 22, 2023.

(SGD.) REDENTOR E. ESPERANZA
 Presiding Judge

NE/July 17, 24 & 31, 2023

GENERAL NOTICE

Notice is hereby served to the Public that **MA. LOURDES A. HUELAR** owner of a fishing vessel named **FBCA "DOLPHIN BOY-2"** with business address at Mapatag, Hamtic, Antique has filed with MARINA Regional Office VI for a re-issuance of Certificate of Philippine Registry due to the loss of the said certificates per Affidavit of Loss dated 29 June 2023 submitted by Ma. Lourdes A. Huelar, Notarized by Atty. Anselmo S. Alvañis IV, a Notary Public in Aklan, docketed as Doc. No. 234 Page No. 48, Book No. III, series of 2023. Any person or entity adversely affected by said claim may file their written opposition with Maritime Industry Authority Regional Office VI, MARINA Bldg., De La Rama St., Iloilo City within ten (10) days from date of publication.

Republic of the Philippines
DEPARTMENT OF HUMAN SETTLEMENTS AND URBAN DEVELOPMENT
 Western Visayas Region Field Office
 2nd Floor Gaisano Capital – ICC Mall, B.S. Aquino, Jr. Avenue, Diversion Road
 Mandurriao, Iloilo City

NOTICE

Notice is hereby given that **MT. ZION MEMORIAL, INC.** (developer) has filed with this Office a sworn registration statement for the sale of burial plots and mausoleums in **MT. ZION MEMORIAL PARK MIAG-AO PHASE - 2** situated at Brgys. Tabunacan and Damilisan, Miag-ao, Iloilo and more particularly described as **Lot 2446, Cad. 567-D** containing an area of **17,719.00 square meters (portion)** and covered by Transfer Certificate of Title No. **F-36596, Lot 4304, Cad. 567-D** containing an area of **30,022.00 square meters (portion)** and covered by Transfer Certificate of Title No. **F-36678** registered in the name of **JOSE NOBLE** (landowner).

All papers relative thereto shall, upon request and payment of processing fee, are available for inspection during business hours by any person having legal interest thereon.

Absent any legal impediment, the above-cited project is deemed registered and a certificate, as evidence thereof, shall forthwith be issued after five (5) days from the last day of publication and after submission of the required documents.

Iloilo City, Philippines, July 12, 2023.

(SGD.) EnP. EVA MARIA P. MARFIL
 OIC – Regional Director

NE/July 17 & 24, 2023

Republic of the Philippines
Local Civil Registry Office
 Province of: **Iloilo**
 City/Municipality: **Pototan**

NOTICE FOR PUBLICATION

In compliance with **R.A. Act No. 10172**, a notice is hereby served to the public that **JEE MARIE AUREAL PALOMO** has filed with this office a petition for **CHANGE OF SEX** from **MALE** to **FEMALE** in her Certificate of Live Birth who was born on **MARCH 12, 1994** at **Pototan, Iloilo** and whose parents are **JOSE C. PALOMO** and **MA. MINDA J. AUREAL**.

Any person adversely affected by said petition may file his written opposition with this Office.

(SGD.) MARY ANN S. JARDELEZA
 OIC/Municipal Civil Registrar

NE/July 17, 2023 & July 24, 2023

GENERAL NOTICE

Notice is hereby served to the Public that **CHARLITO VILLARUZ** with business address at Bito-on, Carles, Iloilo has filed with MARINA Regional Office VI for re-issuance of Certificate of Ownership and Certificate of Philippine Registry due to Change of Ownership from **JHONAS MAMADEZ** to **CHARLITO VILLARUZ** and Change of Vessel Name from **FBCA "JCM-1"** to **FBCA "YHAEL-4"**. Any person or entity adversely affected by said claim may file their written opposition with Maritime Industry Authority Regional Office VI, MARINA Bldg., De La Rama St., Iloilo City within ten (10) days from date of posting.



SOMBILLA
 DENTAL LABORATORY
 Hoskyn's Compound Guanco St., Iloilo City
 Cell# 0927-9960389 Tel. No. 3351367
ANDRESITO SOMBILLA, JR.
 Owner

Republic of the Philippines
Sixth Judicial Region
REGIONAL TRIAL COURT
 Iloilo City
OFFICE OF THE CLERK OF COURT & EX OFFICIO SHERIFF

FORECLOSURE FILE NO. F-10691-23

BDO UNIBANK, INC.,
Mortgagee,

-versus-

DENNIS F. INGUSAN
Mortgagor/Debtor.

X-----X

NOTICE OF EXTRA-JUDICIAL SALE

Upon extra judicial petition for sale Act 3135 as amended, filed by **BDO UNIBANK, INC.**, as *Mortgagee*, a universal banking corporation with office at 11th Flr., BDO Towers Valero, 8741 Paseo De Roxas, Makati City, against *Mortgagor/Debtor* **DENNIS F. INGUSAN**, of legal age, Filipino, with postal address/es at (1) Lot 1 Blk 9 Annil St., Savannah Crest A, Brgy. Abilay Norte, Oton, Iloilo, and (2) Trappist Abbey San Miguel, Jordan, Guimaras, to satisfy the mortgage indebtedness which as of **April 12, 2023**, would amount to **PHP 7,315,680.21**, the undersigned Ex Officio Sheriff of Iloilo and/or ANY of his duly authorized deputy sheriff will sell at public auction on **AUGUST 29, 2023** at 10:00 o'clock in the morning at the Office of the Clerk of Court and Ex Officio Sheriff, Regional Trial Court, Hall of Justice Building, Iloilo City, to the highest bidder, for cash or manager's check and in Philippine Currency, the mortgaged property (registered owner: **DENNIS F. INGUSAN, SINGLE, OF LEGAL AGE, FILIPINO** under **Transfer Certificate of Title No. 090-2021000233**), including all the improvements thereon, to wit:

"A PARCEL OF LAND (LOT 1, BLK 9, PCS-06-004731, BEING A CONS. SUBD. OF LOTS 3784, AGONOA CAD. 8 & BLK 33, PCS-06-004278), SITUATED IN BRGY. OF ABILAY NORTE, MUN. OF OTON, PROV. OF ILOILO, ISLAND OF PANAY. BOUNDED ON THE NW., ALONG LINES 1-2-3-4-5 BY ROAD LOT 11; ON THE NW., ALONG LINES 5-6-7-8-9 BY ROAD LOT 12; ON THE NE., ALONG LINE 9-10 BY LOT 11, BLK 13 ALL OF THE SUBD. PLAN; ON THE SE., ALONG LINE 10-11 BY LOT 3778, AGONOA CAD. 8 & ON THE SW., ALONG LINE 11-1 BY LOT 2, BLK 9 OF THE SUBD. PLAN. XXXX CONTAINING AN AREA OF **FOUR HUNDRED SEVENTY SIX (476) SQUARE METERS, MORE OR LESS.XXXX**"

All SEALED bids must be submitted to the undersigned on the abovementioned date and time.

In the event the public auction should not take place on the said date, it will be held instead on **SEPTEMBER 05, 2023** at the same time and venue without further notice and re-publication.

Iloilo City, Philippines, **JUNE 26, 2023.**

(SGD.) ATTY. GERRY D. SUMACULUB
 Clerk of Court and Ex Officio Sheriff

Prepared by:

(SGD.) RAMIL G. FACURIB
 Deputy Sheriff

NE/July 17, 24 & 31, 2023

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6TH JUDICIAL REGION
REGIONAL TRIAL COURT
OFFICE OF THE CLERK OF COURT & EX-OFFICIO SHERIFF
CJ Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
(033) 3353190/rtc1ilooccc@judiciary.gov.ph

FORECLOSURE NO. F-10699-23

For: Extrajudicial Foreclosure of Real Estate Mortgage under Act No. 3135, as amended by Act No. 4118

HOME DEVELOPMENT MUTUAL FUND (otherwise known as Pag-IBIG Fund)

Mortgagee,

-versus-

FLORIEBETH E. PIONILO married to JO-AN B. PIONILO

Mortgagor/s.

x-----x

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Foreclosure of Real Estate Mortgage under Act 3135, as amended, filed by **HOME DEVELOPMENT MUTUAL FUND (otherwise known as Pag-IBIG Fund)** a government financial institution duly organized and existing under and by virtue of Republic Act No. 9679 with principal office at the Petron Mega Plaza Building No. 358 Sen. Gil Puyat Avenue, Makati City, hereinafter referred to as **Mortgagee**, against **FLORIEBETH E. PIONILO married to JO-AN B. PIONILO**, of legal age, Filipino citizen with postal address at Brgy. San Jose, San Miguel, Iloilo, hereinafter referred to as **Mortgagor/s**, to satisfy the mortgage indebtedness which as of **May 31, 2023** amounting to **FOUR HUNDRED THIRTY SIX THOUSAND ONE HUNDRED TWENTY SEVEN PESOS & 59/100 (Php436,127.59)** Philippine Currency, inclusive of interests, penalties and other charges, besides the attorney's fees and incidental expenses incurred for the foreclosure and sale, the Ex-Officio Sheriff of Iloilo and/or his duly authorized deputy Sheriff will SELL at Public Auction on **September 07, 2023**, at 10:00 o'clock in the morning at the Office of the Clerk of Court, Regional Trial Court, CJ Ramon Q. Avanceña Hall of Justice, Iloilo City, to the **HIGHEST BIDDER** for **CASH** or **MANAGER'S CHECK** and in Philippine Currency, the real property with all improvements found thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. 090-2021011539

"IT IS HEREBY CERTIFIED that certain land situated in BARANGAY OF ABILAY NORTE, MUNICIPALITY OF OTON, PROVINCE OF ILOILO, ISLAND OF PANAY bounded and described as follows:

LOT NO: 9, BLOCK NO: 29, PLAN NO: PSD-06-084955
PORTION OF: LOT 4164-B-2 OF PSD-06-072772;
LOCATION: BARANGAY OF ABILAY NORTE, MUNICIPALITY OF OTON, PROVINCE OF ILOILO, ISLAND OF PANAY.

BOUNDARIES:

LINE	DIRECTION	ADJOINING LOT(S)
1-2	SW	LOT 10, BLOCK 29, PSD-06-084955
2-3	NW	LOT 15, BLOCK 29, PSD-06-084955
3-4	NW	LOT 16, BLOCK 29, PSD-06-084955
4-5	NE	LOT 8, BLOCK 29, PSD-06-084955
5-1	SE	ALLEY 17 (3.00 M. WIDE), PSD-06-084955

TIE POINT: BBM NO. 12, AGONOA CAD

LINE	BEARING	DISTANCE
TO CORNER 1	S. 24° 51' W	251.43 M.
1-2	N. 61° 03' W	9.01 M.
2-3	N. 28° 57' E	1.00 M.
3-4	N. 28° 57' E	3.00 M.
4-5	S. 61° 03' E	9.01 M.
5-1	S. 28° 57' W	4.00 M.

AREA : THIRTY SIX SQUARE METERS (36), MORE OR LESS

All sealed bids must be submitted to the undersigned on the aforementioned date and time.

In the event the public auction should not take place on the said date, it shall be held on **OCTOBER 05, 2023**, at the same time and place without further notice.

Iloilo City, Philippines, July 03, 2023

(SGD.) ATTY. GERRY D. SUMACULUB
Clerk of Court VII & Ex-Officio Sheriff

(SGD.) LENY GEMMA P. CASTILLO
Sheriff-in-Charge

WARNING:

It is absolutely prohibited to remove, deface or destroy this Notice of Sale on or before the Date of sale, under penalty of law.

Republic of the Philippines
OFFICE OF THE CIVIL REGISTRAR
Calinog, Iloilo

NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1. Guidelines in the Implementation of the Administrative Order No. 1 series of 2012 (**IRR on R.A. 10172**), Notice is hereby served to the public that **JE ANN L. DE ASIS** has filed with this Office, a petition for correction of entry in the **child's sex** from "**MALE**" to "**FEMALE**" in the certificate of live birth of **JERENCE LOZADA DE ASIS** at **Calinog, Iloilo** and whose parents are **RODELIO L. DE ASIS** and **JE ANN L. LOZADA**.

Any person adversely affected by said petition may file his written opposition with this office.

(SGD.) MA. AILYN C. CAMPOS
Municipal Civil Registrar

NE/July 17, 2023 & July 24, 2023

Republic of the Philippines
Province of Iloilo
Municipality of Janiuay

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

-ooOoo-

NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (**IRR on R.A. 10172**), Notice is hereby served to the public that **Jonathan R. Cabarles** has filed a petition for **Correction of Clerical Error in the Child's Date of Birth** from "**JUNE 15, 1967**" to "**OCTOBER 15, 1967**" in the **Certificate of Live Birth** of **JONATHAN RECBAR CABARLES** whose parents are **CRISPIN CABARLES & TERESITA RECBAR**.

Any person adversely affected by said petition may file his/her written opposition with this Office.

(SGD.) EDENA M. KILAYKO
Municipal Civil Registrar

NE/July 17, 2023 & July 24, 2023

Republic of the Philippines
Municipal Civil Registry Office
Province: **ILOILO**
Municipality: **MINA**

NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, Guidelines in the Implementation of the Administrative Order No. 1, Series of 2012 (**IRR on R.A. 10172**), Notice is hereby served to the public that **EDEN PATINGO PASAMANERO** has filed with this Office, a petition for **Correction of entry in CHILD'S GENDER** from "**MALE**" to "**FEMALE**" in the Certificate of Live Birth of **EDEN PATINGO PASAMANERO** who was born **April 17, 1970** at **Brgy. Amiroy, Mina, Iloilo** whose parents are **DOMINGO PASAMANERO** and **LETECIA PATINGO**.

Any person adversely affected by said petition may file his written opposition with this Office.

(SGD.) MARIA C. TOMO
Municipal Civil Registrar

NE/July 17, 2023 & July 24, 2023

THE Iloilo City Health Office (CHO) continues to urge residents to maintain the cleanliness of their surroundings, destroy mosquito breeding places to prevent spread of dengue, and be vigilant to safeguard everyone's well-being and curb the rising dengue cases in the metro. CHO reported a total of 326 dengue cases and 3 deaths recorded from January to July 4, 2023, an increase of 54 percent compared to cases during the

Republic of the Philippines
Sixth Judicial Region
REGIONAL TRIAL COURT
Iloilo City
OFFICE OF THE CLERK OF COURT & EX OFFICIO SHERIFF

FORECLOSURE FILE NO. F-10717-23

BDO UNIBANK, INC.,
Mortgagee,

-versus-

Spouses GREG BACHAR PASAPORTE and MAE DAPHNE ATIENZA PASAPORTE, rep. by Attorney-In-Fact Nino Bachar Pasaporte, Debtors/Mortgagors.

x-----x

NOTICE OF EXTRA-JUDICIAL SALE

Upon extra judicial petition for sale Act 3135 as amended, filed by **BDO UNIBANK, INC.**, as **Mortgagee**, a universal banking corporation with office at 11th Flr., BDO Towers Valero, (formerly Citibank Tower), 8741 Paseo De Roxas, Makati City, against **Debtor/Mortgagors Spouses Greg Bachar Pasaporte and Mae Daphne Atienza Pasaporte**, both of legal age, Filipinos, with postal address/es at (1) Lot 1 Blk 7 Savannah Glen E3, Abilay Norte, Oton, Iloilo Province; and (2) Lot 1 Blk. 2 Sinclair St., Savannah Trails B-2 Subd., Pulo Maestra Vita, Oton, Iloilo Province, to satisfy the mortgage indebtedness which as of **June 14, 2023**, would amount to **PHP 2,346,321.12**, the undersigned Ex Officio Sheriff of Iloilo and/or ANY of his duly authorized deputy sheriff will sell at public auction on **AUGUST 29, 2023** at 10:00 o'clock in the morning at the Office of the Clerk of Court and Ex Officio Sheriff, Regional Trial Court, Hall of Justice Building, Iloilo City, to the highest bidder, for cash or manager's check and in Philippine Currency, the mortgaged property (registered owner: **GREG B. PASAPORTE, SINGLE, OF LEGAL AGE, FILIPINO under Transfer Certificate of Title No. 090-2010008447**), including all the improvements thereon, to wit:

"A PARCEL OF LAND (LOT 1, BLK 2 PCS-06-005064, BEING A CONS. SUBD. OF LOTS 3780-A, 3780-B, PSD-06-065239, LOT 5058-G, (LRC) PSD-225800, LOT 42, BLOCK 7, LOTS 1-3, BLOCK 9, ROAD LOT 7, LOT 1, BLOCK 82 LOTS 21, 22, BLOCK 7, ROAD LOT 9, BLOCK 10, LOT 15, BLOCK 7, ROAD LOT 10, BLOCK 11, LOTS 1-3, BLOCK 12, LOT 10, BLOCK 30, ALL OF PCS-06-004278, LOT 28, BCS-000042 (OLT), SITUATED IN BRGY. OF POLO MAESTRA VITA, MUN. OF OTON, PROV. OF ILOILO, ISLAND OF PANAY. BOUNDED ON THE NW., ALONG LINE 1-2 BY LOT 9, BLOCK 2, PCS-06-005064; ON THE NE., & SE., ALONG LINES 2-3-4-5-6 BY ROAD LOT 5, PCS-06-005064; ON THE SE., ALONG LINE 6-7, BY ROAD LOT 6; PCS-06-005064. AND ON THE SW., ALONG LINE 7-1 BY LOT 2; BLOCK 2. PCS-06-005064. XXXX CONTAINING AN AREA OF **THREE HUNDRED AND SIXTY TWO (362) SQUARE METERS, MORE OR LESS. XXXX**"

All SEALED bids must be submitted to the undersigned on the abovementioned date and time.

In the event the public auction should not take place on the said date, it will be held instead on **SEPTEMBER 05, 2023** at the same time and venue without further notice and re-publication.

Iloilo City, Philippines, **JUNE 26, 2023.**

(SGD.) ATTY. GERRY D. SUMACULUB
Clerk of Court and Ex Officio Sheriff

Prepared by:

(SGD.) RAMIL G. FACURIB
Deputy Sheriff

NE/July 17, 24 & 31, 2023

CITY HEALTH URGES CLEANUP AMID DENGUE ALERT

same period last year.

Dengue patients are mostly children between one to 10 years old.

Clusters of dengue cases are seen in barangays Lanit, Camalig, and Tabuc Suba in Jaro district; Sto. Niño Norte, Calaparan, and Santa Filomena in Arevalo; and Calumpang, Molo.

"City Health continues to conduct dengue

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
 6th Judicial Region
Branch 64 – Bugasong, Antique
 (036) 540 7204 rtc2bgs064@judiciary.gov.ph
 Station: Justice Calixto O. Zaldivar Hall of Justice
 San Jose, Antique

File No. F2023-133

**IN RE: PETITION FOR EXTRA JUDICIAL
 FORECLOSURE OF REAL ESTATE
 MORTGAGE UNDER ACT 3135, AS AMENDED,**

**FIRST STANDARD FINANCE CORPORATION
 (FORMERLY FIRST STANDARD LENDING
 CORPORATION),**
Petitioner-Mortgagee

x-----x

**SHERIFF'S NOTICE OF EXTRAJUDICIAL
 AUCTION SALE**

Upon petition for extra-judicial foreclosure sale under Act 3135, as amended, filed by *mortgagee* **FIRST STANDARD FINANCE CORPORATION**, ACCE Bldg., Ledesma-Mabini Streets, Iloilo City, represented by Rachel G. Enano, against *mortgagor* **CRISANTO SANTIAGO P. PESAYCO**, of legal age, Filipino, married to **MA. JEANETTE PESAYCO** of Pojo, Bugasong, Antique to satisfy the mortgage indebtedness, which is as of 15 May 2023 amounts to Phil. Pesos: **Four Million Eight Hundred Fifty Three Thousand Eighty Two & 57/100 (Php4,853,082.57)**, inclusive of penalties, plus other fees relative to foreclosure proceedings, the undersigned sheriff will sell at public auction on **01 August 2023**, at 10:00 o'clock in the morning, or soon thereafter, at the Office of the Sheriff, RTC, Branch 64, Zaldivar Hall of Justice, Binirayan Hills, San Jose, Antique, to the highest bidder for cash or manager's check and in Philippine Currency, the following property with all its improvements thereon, to wit:

**Katibayan ng Orihinal na Titulo Bldg.
 CARP2019000239**

"A parcel of land (Lot 7707, Case 22, Cad. 873-D), situated in Igbalangao, Bugasong, Antique. Bounded on the SW., along line 1-2 by National Road; along line 2-3, by Lot 7708; along lines 3-4-5 by Lot 7709 (Canal 4-5 m.w.); on the NW., along line 5-6, by Lot 7704 and on the NE., along lines 6-7-8 by Lot 7706; along lines 8-9-10-11-1 by Lot 7704. All lots above stated are within Cad. 873-D... Containing an area of **Four Thousand Fifty Four (4,054) sq.m., more or less.**"

All sealed bids must be submitted to the undersigned on the above stated time and date.

In the event the public auction should not take place on the said date, it shall be held on **08 AUGUST 2023** at the same time and place abovementioned without further notice.

San Jose for Bugasong, Antique, 22 June 2023.

EMILIO FELIPE Y. LEGASPI II
 OIC, Clerk of Court VI & Ex-Officio Sherriff

(SGD.) RAMIL P. MARTINEZ
 Sheriff IV

Warning:

It is absolutely prohibited to remove, deface or destroy this Notice of Sale on or before the date of Sale under the penalty of law.

NE/July 3, 10 & 17, 2023

DECLARATION OF HEIRSHIP & EXTRA-JUDICIAL SETTLEMENT WITH SALE

Notice is hereby given that the estate of the late **JUAN GAMARCHA** known as a parcel of land 4555, Psc-40 located at Sitio Ipil, Brgy. Igawayan, San Lorenzo, Guimaras covered by **Original Certificate of Title No. F-11861** with an area of **TWENTY THREE THOUSAND FIVE HUNDRED FIFTY NINE (23,559) SQUARE METERS** is adjudicated to heirs **Felomina B. Gamarcha, Eulogio B. Gamarcha, Eleserio B. Gamarcha, Estelita G. Cabaling, and Danilo B. Gamarcha**. That, the heirs agreed to **SELL, CEDE, TRANSFER and CONVEY** by way of **absolute sale** a portion of the above-said lot with an area of **Three Thousand Two Hundred Sixty (3,260) sq.m.** in favor of **spouses Edeson M. Gallenero and Aira Grace F. Gallenero**, as entered in the notarial registry of **Atty. Igmedio S. Prado, Jr.** per Doc. No. 96, Page No. 21, Book No. VII, Series of 2023.

NE/July 3, 10 & 17, 2023

DEED OF EXTRA-JUDICIAL ADJUDICATION

Notice is hereby given that the estate of the late **Spouses ROBERTO GUILLERGAN and NEOMEDIA CARVAJAL-GUILLERGAN** consisting of the following:

- a) **Lot No. 182** covered by **TCT No. T-121736** situated at Burgos St., Oton, Iloilo with an area of **9,452 square meters more or less;**
- b) **Lot No. 61** covered by **TCT No. T-123733** situated at Burgos St., Oton, Iloilo with an area of **985 square meters more or less;**
- c) **Lot No. 62** covered by **TCT No. T-121737** situated at Burgos St., Oton, Iloilo with an area of **1680 square meters more or less;**
- d) **Lot No. 64** covered by **TCT No. T-121600** situated at Burgos St., Oton, Iloilo with an area of **463 square meters more or less;**
- e) **Lot No. 134** covered by **TCT No. T-121055** situated at MH Del Pilar St., Oton, Iloilo with an area of **288 square meters more or less;**
- f) **Lot No. 135** covered by **Title No. HOR 1967** situated at Rizal St., Oton, Iloilo with an area of **332 square meters more or less;**
- g) **Lot No. 1853-J-2-B-4-B-1** covered by **TCT No. T-93887** situated at Brgy. Tagbac, Oton, Iloilo with an area of **4,808 square meters more less;**
- h) **Lot No. 1853-J-2-B-4-A** covered by **TCT No. T-90144** situated at Brgy. Tagbac, Oton, Iloilo with an area of **10,000 square meters more or less;**
- i) **Lot No. 6488** covered by **TCT No. T-90862** situated at Brgy. Tagbac, Oton, Iloilo with an area of **7,882 square meters more or less;**
- j) **Lot No. 6849** covered by **TCT No. T-91033** situated at Brgy. Tagbac., Oton, Iloilo with an area of **6,219 square meters more or less;**
- k) **Lot No. 6491** covered by **TCT No. T-90860** situated at Brgy. Tagbac., Oton, Iloilo with an area of **18,280 square meters more or less;**
- l) **Lot No. 6494-A** covered by **TCT No. T-106719** situated at Brgy. Tagbac., Oton, Iloilo with an area of **10,800 square meters more or less;**
- m) **Lot No. 6494-B** covered by **TCT No. T-91764** situated at Brgy. Tagbac., Oton, Iloilo with an area of **12,033 square meters more or less;**
- n) **Lot No. 6659** covered by **TCT No. T-92003** situated at Brgy. Tagbac., Oton, Iloilo with an area of **6,200 square meters more or less;**
- o) **Lot No. 1** covered by **TCT No. T-53854** situated at Delgado St., Iloilo City with an area of **1285 square meters more or less;**
- p) **Lot No. 53-A-2** covered by **TCT No. T-122768** situated at Brgy. Buray, Oton, Iloilo with an area of **13,349 square meters more or less;**
- q) **Lot No. 10010-C** covered by **TCT No. T-93173** situated at Brgy. Sta. Rita, Oton, Iloilo with an area of **249 square meters more or less;**
- r) **Lot No. 10015** covered by **OCT-1949** situated at Brgy. Sta. Rita, Oton, Iloilo with an area of **441 square meters more or less;**
- s) **Lot No. 1673** covered by **Title No. RO 95(0-4845)** situated at Brgy. San Antonio, Oton, Iloilo with an area of **10,157 square meters more or less;**
- t) **Lot No. 1673-D** covered by **TCT No. T-115547** situated at Brgy. San Antonio, Oton, Iloilo with an area of **877 square meters more less;**
- u) All other personal and real property wherever may be found on which we have a legal right or interest.

Are adjudicated to surviving heirs, namely, **SHEILAMARIE GUILLERGAN-PANES, ROBERTO C. GUILLERGAN, JR., RANDY C. GUILLERGAN, SHIRLEY GUILLERGAN-ALIGAEN and MIA CHELSEA GUILLERGAN**, daughter of **RICHARD C. GUILLERGAN** who died on **December 21, 2013 at Australia, minor, Australian Citizen**, herein represented by her mother and legal guardian **ANABEL MANIKAS**, as entered in the notarial registry of **LILAH TURGEMAN, Notary Public, State of California, Los Angeles County** dated **May 24, 2023; Vice Consul FRANCES LOUISSA C. CLEOFAS, Consulate General of the Philippines, Sydney, New South Wales, Australia** dated **May 30, 2023** per Doc. No. 2837, Book No. I, Page No. 58, Service No. 5047, Series of 2023.

NE/July 10, 17 & 24 2023

DEED OF ADJUDICATION WITH SPECIAL POWER OF ATTORNEY

Notice is hereby given that the estate of the late **REGIN A. BANO** known as a **Savings Account** at **Bank of the Philippine Islands (BPI), Passi City, Iloilo** with **Savings Account No. 0503-0089-69** to heirs **ANALYN P. BANO and ELISHA ANARE P. BANO**. That, **ELISHA ANARE P. BANO** authorized her mother **ANALYN P. BANO** to transact, process, follow-up, sign and receive cash/check in connection with the said Savings Account, as entered in the notarial registry of **Atty. Florlyn M. Pama-Atilano** per Doc. No. 175, Page No. 36, Book No. XIX, Series of 2023.

NE/July 10, 17 & 24, 2023

Republic of the Philippines
REGIONAL TRIAL COURT OF ANTIQUE
 Sixth Judicial Region
Branch 10
San Jose, Antique
 Email: rtc1sja010@judiciary.gov.ph
 Landline Number: (036) 641-3447 (PLDT)

SPECIAL PROC. NO. 2023-05-1130

**IN RE: PETITION FOR
 CANCELLATION OF THE
 CERTIFICATE OF LIVE BIRTH
 NO. 2019-2756 OF MINOR
 CHILD NISHA VERRA P.
 DABANDAN,**

**SPOUSES ROMEL P. PELINGON
 and VIVIAN I. PELINGON, and
 SPOUSES NORA P. DABANDAN
 and NOVER C. DABANDAN,
 represented by their Attorneys-
 in-fact Romel P. Pelingon and
 Vivian I. Pelingon,**
Petitioners,

-versus-

**THE LOCAL CIVIL REGISTRAR OF
 SAN JOSE, ANTIQUE, THE CIVIL
 REGISTRAR GENERAL OF THE
 PHILIPPINE STATISTICS
 AUTHORITY (PSA),**
Respondents.

x-----x

ORDER

A verified PETITION dated May 5, 2023, has been filed with this Court by the petitioners, Spouses Romel P. Pelingon and Vivian I. Pelingon, and Spouses Nora P. Dabandan and Nover C. Dabandan, all of legal age, married, Filipino, and residents of Igdanlog, Tobias Fornier, Antique, and who are represented by their attorneys-in-fact, Romel P. Pelingon or Vivian I. Pelingon, through counsel, praying for the cancellation of the Certificate of Live Birth of the minor child Nisha Verra P. Dabandan, based on the grounds alleged therein.

Finding the petition to be sufficient in form and substance, the same is hereby given due course. Let hearing be set on **November 8, 2023 at 8:00 in the morning** at which date and time, the respondents or any person having interest may show cause why said petition should not be granted.

Let this Order be published in the **News Express**, a newspaper with general circulation in the Province of Antique, to which the same was raffled for publication, and let separate copies of this order be posted in the bulletin boards of this Court, the Municipal Building of Tobias Fornier, Antique and the Provincial Capitol of Antique, and be furnished to the Local Civil Registrar, Tobias Fornier, Antique, the Civil Registrar General, the Solicitor General, the Provincial Prosecutor of Antique, Atty. Robin P. Rubinos, and the petitioners Spouses Romel P. Pelingon and Vivian I. Pelingon, who are at the same time and attorneys-in-fact herein, and Spouses Nora P. Dabandan and Nover C. Dabandan.

SO ORDERED.

San Jose, Antique, June 19, 2023.

(SGD.) ERNESTO L. ABIJAY, JR.
Presiding Judge

NE/July 3, 10 & 17, 2023

DEED OF ADJUDICATION WITH WAIVER OF RIGHTS

Notice is hereby given that the estate of the late **NERI S. SIMPAS** known as a parcel of land **Lot 5, PCS-06-002482** situated in Brgy. Duyan-Duyan, Sta. Barbara, Iloilo covered by **TCT No. 090-2011001386** with an area of **FIFTY SIX THOUSAND SIX HUNDRED FIFTY FOUR (56,654) SQUARE METERS** is adjudicated to heirs **Lolita S. Simpas, Eric Carlo S. Simpas, Ian Hector S. Simpas, Cheryl S. Altea, Jed Nicholas S. Simpas, Edmund Jay S. Simpas and Angelo Miguel S. Simpas**. That, **Lolita S. Simpas** waived all her share, rights, interests and participation over the said property in favor of her children/co-heir **Eric Carlo S. Simpas, Ian Hector S. Simpas, Cheryl S. Altea, Jed Nicholas S. Simpas, Edmund Jay S. Simpas and Angelo Miguel S. Simpas**, as entered in the notarial registry of **Atty. Josephine Anne Michelle J. Aguirre-Javier** per Doc. No. 287, Page No. 59, Book No. LII, Series of 2013.

NE/July 3, 10 & 17, 2023



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TET2023

Rising to El Niño's challenge

Editorial

Reassuring that the government is prepared for El Niño, a warming of the ocean surface, or above-average sea surface temperatures, in the central and eastern tropical Pacific Ocean.

National Economic and Development Authority Undersecretary Rosemarie Edillon said with preparations and mitigation measures in place, the country is expected to be up to the challenge of the weather phenomenon.

In 1982-1983, El Niño-related droughts affected 450,000 hectares of farmland in the Philippines and the most severe El Niño occurred in 1997-1998, when rainfall fell to half of historical levels, causing drought in two-thirds of this basically agricultural economy.

As early as March this year, climate monitoring and analyses by the Philippine Atmospheric, Geophysical and Astronomical Services Administration or PAGASA suggested the unusual warming of sea surface temperatures along the equatorial Pacific.

On twinkle toes, President Ferdinand Marcos Jr. ordered government agencies to prepare for the possible impact of El Niño, ensure "protocol-based and scientific" long-term solutions, and come up with a campaign to generate public awareness of water and energy conservation.

According to Undersecretary Edillon, "We always have El Niño. Three years in, three years out,...Its impact really depends on how well we prepare for it. The people already know how to deal with it with help from government agencies."

For one, the Department of Agriculture is mapping out the areas that could be negatively affected by the dry spell while the Department of Social Welfare and Development said it has stockpiled food and non-food items, ready to be augmented by local government units.

Edillon added some areas in Luzon are already experiencing dry spell, and 36 more provinces across the country are expected to be hit by dry spell by

December.

Moderate El Niño is seen by the end of 2023 and there is an 86 percent probability that El Niño will become moderate between November 2023 and January 2024.

PAGASA climate monitoring chief Ana Liza Solis told a public briefing those with health condition should take precaution against high temperatures and advised the public to conserve water and check for water leaks, as well as to save energy.

She added if the El Niño prolongs, "there is a possibility that it [2024] could be one of the highest (hottest) year on record."

Currently, weak El Niño persists, and this could possibly result in dry spell or drought in the next two months.

Officials have noted that reduction in rainfall is likely, and, if this prolongs, high temperature will prevail, especially towards next year. (*manilastandard.net*)

Coco Levy Fund

I
Sang tuig mil nueve sientos setenta y dos,
tubtub mil nueve sientos otsienta y dos,
ang aton sadto anay Pangulong
Ferdinand Marcos,
Nag ubra sang laye Republic Act 6260,
nga , may titulo Coconut Investment
Act,
okon sikat sa ngalan nga Coco Levy.

II
Ang katuyuan sang amo nga laye,
amo ang pag-sukot sang 50 centemo sa
tagasa ka 100 Kilo nga kopras , sang ulihi
nagtaas pa gani ini sa 55 pesos,
sa amo man nga kabug-aton sang Kopras
nga gin-haw-as.

III
Daw sa ano nga milagro ang sadto anay
singkuenta y singko centimo , ginabulubanta
na subong sa sento trenta bilyones ang amo
nga pondo, apang sa masubo kag tungod

sang pag-pang-tiplang kuno,
hasta subong wala mabalik sa
manugtanum okon mangunguma sang niyog
ang amo nga pondo.

IV
Hu-o ang Korte Suprema sang Enero Dos
Mil Dose,
Ginapa-uli sa San Miquel Corporation
sa gobyerno ni Presidente Noynoy kag
753,848.312 nga shares sang San Miguel.
Apang ang masubo,
bisan ining si Presidente Noynoy
Aquino,
daw pareho lang isa ka tonto tungod sang
iya Executive Order 179
kag Executive Order 80, nga gin isyu ,
daw kaangay lang indi mangihapon
makaabot ang benepisyong kay praybitisasyon
ang iya sini nga tono.


Mga Panghuna-huna kag Paranan-awan

ni Dr. Romeo Felarca Detaro




Sa subong dapat
tani ini nga ihatag sa
mga mangunguma sang
niyog,

Sesenta Y Otso sa Setenta Y Nueve nga
probinsya sang pungsod ta nagatanum
sang niyog, ang niyog ginahalalan sang 25
porsiyento sang agrikultura,
tresya parte sang tanan nga Pilipino sang
atong populasyon sini naga-tindog.
Naga-kuha sang palamugnan sa
mga kaniyogan, Trenta y Syete ka mga
produktong pang- export,
halin sa niyog gina-export naton ini sa
Sento-Katorse ka mga pungsod.
Klaro nga gintonto kita nanday anay
Pangulong Ferdinand Marcos,
Amo man nanday Danding Cojuangco Jr.
kay Senador Juan Ponce Enrile,
Idugang pa gid dira ang lider sang
Zamboanga nga si Clara Lobregat,
kailo nga mga mangunguma, ang
pangabuhi nag-bug-at.



Department of Transportation
MARITIME INDUSTRY AUTHORITY
Regional Office VI
MROVI Building, De La Rama Street
Iloilo City Philippines 5000



KEVIN D. MONTIBON

CASE NO. MRO VI 23-036

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "JANE-RF"** owned by **ROLANDO B. FRANCISCO (VENDOR)** to **KEVIN D. MONTIBON (VENDEE)**.

This application will be heard by this Authority on **01 August 2023, 10:00AM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her /their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

At least seven (7) days prior to the date of Hearing, applicant shall publish this notice of hearing once in one daily newspaper of local circulation in the region and served by registered mail or personal delivery copies of the application and of this notice of hearing to all affected parties as appearing in the attached list.


Parties opposed to the granting of the application must file their written oppositions on or before the date of hearing, furnish a copy of the same to the applicant and appear at the hearing, with such evidence as maybe proper in the premises. Failure on the part of any person to file his opposition on time and to appear at the hearing will be construed as a waiver of his right to be heard and this Authority will proceed to hear and decide the application on its merits.

WITNESS, the MARINA Administrator, **Honorable Hernani N. Fabia, this 10TH day of July 2023.**


BY AUTHORITY OF THE ADMINISTRATOR:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Rolando B. Francisco
Address: Brgy. Talingting, Carles, Iloilo
Vendee: Kevin D. Montibon
Address: Brgy. Asluman, Carles, Iloilo
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



Department of Transportation
MARITIME INDUSTRY AUTHORITY
Regional Office VI
MROVI Building, De La Rama Street
Iloilo City Philippines 5000



JOMAR V. BERNARDO

CASE NO. MRO VI 23-037

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "EYEN"** owned by **JOEL M. GALAN (VENDOR)** to **JOMAR V. BERNARDO (VENDEE)**.

This application will be heard by this Authority on **01 August 2023, 2:00PM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her /their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

At least seven (7) days prior to the date of Hearing, applicant shall publish this notice of hearing once in one daily newspaper of local circulation in the region and served by registered mail or personal delivery copies of the application and of this notice of hearing to all affected parties as appearing in the attached list.


Parties opposed to the granting of the application must file their written oppositions on or before the date of hearing, furnish a copy of the same to the applicant and appear at the hearing, with such evidence as maybe proper in the premises. Failure on the part of any person to file his opposition on time and to appear at the hearing will be construed as a waiver of his right to be heard and this Authority will proceed to hear and decide the application on its merits.

WITNESS, the MARINA Administrator, **Honorable Hernani N. Fabia, this 10TH day of July 2023.**


BY AUTHORITY OF THE ADMINISTRATOR:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Joel M. Galan
Address: Balabag, Malay, Aklan
Vendee: Jomar V. Bernardo
Address: Balabag, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



Department of Transportation
MARITIME INDUSTRY AUTHORITY
Regional Office VI
MROVI Building, De La Rama Street
Iloilo City Philippines 5000



ELVIN Z. CASIDSID

CASE NO. MRO VI 23-038

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "ART"** owned by **RAMIL C. DELA CRUZ (VENDOR)** to **ELVIN Z. CASIDSID (VENDEE)**.

This application will be heard by this Authority on **02 August 2023, 10:00AM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her /their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

At least seven (7) days prior to the date of Hearing, applicant shall publish this notice of hearing once in one daily newspaper of local circulation in the region and served by registered mail or personal delivery copies of the application and of this notice of hearing to all affected parties as appearing in the attached list.


Parties opposed to the granting of the application must file their written oppositions on or before the date of hearing, furnish a copy of the same to the applicant and appear at the hearing, with such evidence as maybe proper in the premises. Failure on the part of any person to file his opposition on time and to appear at the hearing will be construed as a waiver of his right to be heard and this Authority will proceed to hear and decide the application on its merits.

WITNESS, the MARINA Administrator, **Honorable Hernani N. Fabia, this 10TH day of July 2023.**


BY AUTHORITY OF THE ADMINISTRATOR:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Ramil C. Dela Cruz
Address: Yapak, Malay, Aklan
Vendee: Elvin Z. Casidsid
Address: Yapak, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



Department of Transportation
MARITIME INDUSTRY AUTHORITY
Regional Office VI
MROVI Building, De La Rama Street
Iloilo City Philippines 5000



RICHARD S. FILARO

CASE NO. MRO VI 23-039

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "CALIFORNIA G"** owned by **MARICEL GERON (VENDOR)** to **RICHARD S. FILARO (VENDEE)**.

This application will be heard by this Authority on **02 August 2023, 2:00PM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her /their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

At least seven (7) days prior to the date of Hearing, applicant shall publish this notice of hearing once in one daily newspaper of local circulation in the region and served by registered mail or personal delivery copies of the application and of this notice of hearing to all affected parties as appearing in the attached list.


Parties opposed to the granting of the application must file their written oppositions on or before the date of hearing, furnish a copy of the same to the applicant and appear at the hearing, with such evidence as maybe proper in the premises. Failure on the part of any person to file his opposition on time and to appear at the hearing will be construed as a waiver of his right to be heard and this Authority will proceed to hear and decide the application on its merits.

WITNESS, the MARINA Administrator, **Honorable Hernani N. Fabia, this 10TH day of July 2023.**


BY AUTHORITY OF THE ADMINISTRATOR:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Maricel Geron
Address: Manocmanoc, Malay, Aklan
Vendee: Richard S. Filaro
Address: Manocmanoc, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



Department of Transportation
MARITIME INDUSTRY AUTHORITY
Regional Office VI
MROVI Building, De La Rama Street
Iloilo City Philippines 5000



CHERRY L. KLUEH

CASE NO. MRO VI 23-040

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "REYBOKS"** owned by **REYNALDO G. SUMILLER (VENDOR)** to **CHERRY L. KLUEH (VENDEE)**.

This application will be heard by this Authority on **03 August 2023, 10:00AM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her /their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

At least seven (7) days prior to the date of Hearing, applicant shall publish this notice of hearing once in one daily newspaper of local circulation in the region and served by registered mail or personal delivery copies of the application and of this notice of hearing to all affected parties as appearing in the attached list.


Parties opposed to the granting of the application must file their written oppositions on or before the date of hearing, furnish a copy of the same to the applicant and appear at the hearing, with such evidence as maybe proper in the premises. Failure on the part of any person to file his opposition on time and to appear at the hearing will be construed as a waiver of his right to be heard and this Authority will proceed to hear and decide the application on its merits.

WITNESS, the MARINA Administrator, **Honorable Hernani N. Fabia, this 10TH day of July 2023.**


BY AUTHORITY OF THE ADMINISTRATOR:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Reynaldo G. Sumiller
Address: Caticlan, Malay, Aklan
Vendee: Cherry L. Klueh
Address: Balabag, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



Department of Transportation
MARITIME INDUSTRY AUTHORITY
Regional Office VI
MROVI Building, De La Rama Street
Iloilo City Philippines 5000



DIOMAR M. PELAYO

CASE NO. MRO VI 23-041

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "AMIGO CIS"** owned by **ULCRISTE A. BIÑAS (VENDOR)** to **DIOMAR M. PELAYO (VENDEE)**.

This application will be heard by this Authority on **03 August 2023, 2:00PM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her /their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

At least seven (7) days prior to the date of Hearing, applicant shall publish this notice of hearing once in one daily newspaper of local circulation in the region and served by registered mail or personal delivery copies of the application and of this notice of hearing to all affected parties as appearing in the attached list.

Parties opposed to the granting of the application must file their written oppositions on or before the date of hearing, furnish a copy of the same to the applicant and appear at the hearing, with such evidence as maybe proper in the premises. Failure on the part of any person to file his opposition on time and to appear at the hearing will be construed as a waiver of his right to be heard and this Authority will proceed to hear and decide the application on its merits.

WITNESS, the MARINA Administrator, **Honorable Hernani N. Fabia, this 10TH day of July 2023.**

BY AUTHORITY OF THE ADMINISTRATOR:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Ulcriste A. Biñas
Address: Yapak, Malay, Aklan
Vendee: Diomar M. Pelayo
Address: Manocmanoc, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



Republic of the Philippines
Province of Iloilo
Municipality of San Miguel
OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 40th REGULAR SESSION OF THE 11th SANGGUNIANG BAYAN OF THE MUNICIPALITY OF SAN MIGUEL, PROVINCE OF ILOILO HELD AT S.B. SESSION HALL, SAN MIGUEL, ILOILO ON APRIL 03, 2023 AT 9:00 O'CLOCK IN THE MORNING.

PRESENT: Hon. Bonifacio S. Salapantan, Jr.
Municipal Vice Mayor/Presiding Officer

Hon. Mark Levy O. Sanchez	S.B. Member
Hon. Atty. Rochin Sherwin S. Sanchez	S.B. Member
Hon. Miguel S. Garillos	S.B. Member
Hon. Bernie S. Saul	S.B. Member
Hon. Charles Vincent A. Saclauso	S.B. Member
Hon. Rosalie G. Sales	S.B. Member
Hon. Teresita T. Sabijon	SB. Member
Hon. Frince M. Sales	S.B. Member
Hon. Michael S. Salaveria	S.B. Member/Liga President
Hon. Karl J. Silverio	S.B. Member/Acting SKMF President

ON LEAVE: Hon. Mikhail Khalil S. Tadifa S.B. Member/SKMF President

MUNICIPAL ORDINANCE NO. 2023-04

Authored by: Hon. Frince M. Sales

“THE REVISED REVENUE CODE OF THE MUNICIPALITY OF SAN MIGUEL, PROVINCE OF ILOILO”

WHEREAS, presented for consideration is the third and final reading of Municipal Ordinance No. 2023-04 “THE REVISED REVENUE CODE OF THE MUNICIPALITY OF SAN MIGUEL, PROVINCE OF ILOILO”;

WHEREAS, the revision of the existing Revenue Code was on 2008 and considering that for almost fifteen (15) years, the Revenue Code of San Miguel has not been revised, thus it is deemed right and proper to revise the same, adopting the various recommendations/proposals from the stakeholders and the different Heads of Offices, this LGU;

WHEREAS, Rule XVII, Article 100 (a), (2), (ii) of the Rules and Regulations Implementing the Local Government code of 1991 stated that one of the Powers, Duties and Functions of the Sangguniang Bayan is to enact ordinances levying taxes, charges in order to generate revenues for the general welfare of the municipality;

NOW THEREFORE, on motion of **Hon. Frince M. Sales** and jointly seconded by Hon. Bernie S. Saul and Hon. Karl J. Silverio, this Body now;

RESOLVED, as it is hereby resolved to approved Municipal Ordinance No. 2023-04 as hereunder quoted to wit:

Be it ordained by the Sangguniang Bayan of the Municipality of San Miguel, Province of Iloilo.

MUNICIPAL ORDINANCE NO. 2023-04

Authored by: Hon. Frince M. Sales

“THE REVISED REVENUE CODE OF THE MUNICIPALITY OF SAN MIGUEL, PROVINCE OF ILOILO”

BE IT ORDAINED by the 10th SANGGUNIANG BAYAN that:

INTRODUCTION

The San Miguel Public Market and Farmers Bagsakan Complex. This is a great opportunity for economic-growth for our town's market vendors and entrepreneurs, as well for businessmen and companies to invest in San Miguel.

This is the best time to invest in office and commercial spaces in the San Miguel Public Market and Farmers Bagsakan Complex as the municipality is currently enjoying brisk economic growth, supported by various major local government projects.

Surrounded by other towns and a city in the North, East West, and South, San Miguel has easy access to commerce with them, acting as a distribution hub between producers/suppliers and consumers.

Furthermore, the San Miguel Public Market and Farmers Bagsakan Complex is only a 15-20 minutes drive from the major subdivisions and villages (Amaia, Lumina, Savannah, etc.), 20 minutes drive to the Iloilo International Airport, and 30 minutes to the ports and city of Iloilo.

With an attached Local Food Terminal (bagsakan) and a brand new “Double-A” standard Municipal Slaughterhouse, the San Miguel Public Market and Farmers Bagsakan Complex can offer consumers the freshest agricultural and meat products and wholesalers, at the best prices.

For our San Miguel Public Market and Farmers Bagsakan Complex to be successful, we need to meet these goals and objectives:

- 1) To be the Premier Destination for consumer's market needs, able to compete with the best public markets in the province (including Iloilo City);
- 2) Able to link the rural/suburban economies by connecting people;
- 3) Able to create active public spaces, promote family/community activities and public health (playground/recreation spaces);
- 4) Provide the best market food experience to consumers;
- 5) Provide the best quality products to consumers at the best prices;
- 6) Provide more opportunities and sustained growth for market vendors;
- 7) Provide jobs and livelihood to more San Migueleños; and
- 8) Provide supplemental income to LGU's IRA

In order to meet these objectives, we need to:

- 1) Attract and install anchor tenants to help promote heavy, continuous, and sustained consumer traffic (example: Mang Inasal, Jollibee, etc.)
- 2) Install basic services tenants: banks, remittance centers, mail and parcel, polyclinics, law/accounting offices, shoe/gadgets/clothes alterations & repairs, barbershops, parlors, spas, tailors, etc.);
- 3) Promote the best food Aleosan can offer (native chicken inasal, upland coffee, organic salads, goat meat, etc.) to become tenants of the Food Hall
- 4) Regular events to promote and sustain consumer traffic
- 5) Anything else that can help promote heavy, continuous and sustained consumer traffic;
- 6) Synergies with Local Food Terminal and Municipal Slaughterhouse to help provide lower cost and fresh products to be able to offer consumers the best quality products at the best prices
- 7) Work with DTI and TESDA to conduct workshops, seminars, job fairs, and expos relative

to the Agri-Industrial-Economic Group LFT, slaughterhouse, and public market)

8) Obligate all vendors to comply with the approved list of items for selling

9) Encourage and empower all vendors to sustain an increase in sales growth

10) Updated and accurate collection of fees and charges due to the LGU should we able to meet the objectives and achieve our goals, our San Miguel Public Market and Farmers Bagsakan Complex will be something all San Migueleños will be truly proud of.

CHAPTER I. GENERAL PROVISIONSs

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revised Revenue Code of the Municipality of San Miguel, Province of Iloilo,

Section 1A.02. 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 Municipality.

Article B. Construction of Provisions

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

Section 1B.02. 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 number shall extend and be applied to one person or thing as well.
- (c) **Reasonable Time.** In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- (d) **Computation of Time.** The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.
- (e) **References.** All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) **Conflicting Provisions of Chapters.** If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.
- (g) **Conflicting Provisions of Sections.** If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

Article C. Definition of Terms

Section 1C.01. Definitions. When used in this Code:

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

- (b) *Charges* refer to pecuniary liability, as rents or fees against persons or property;
- (c) *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.
- (d) *Corporations* 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; corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- (e) *Countryside and Barangay Business Enterprise* refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);
- (f) *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;
- (g) *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;
- (h) *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);
- (i) *Levy* means an imposition or collection of an assessment, tax, fee, charge, or fine.
- (j) *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.
- (k) *Motorcycle-for-hire* refers to motorcycles used for the transport of goods for a fee.
- (l) *Municipal Waters* include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;
- (m) *Operator* includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (n) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.
- (o) *Pedaled Tricycle (Padyak, Trisikad)* refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.
- (p) *Persons* mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (q) *Public Market* a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the Sangguniang Bayan to private persons. The public market area may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.
- (r) *Public Utility* refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.
- (s) *Rental* means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (t) *Residents* refer to 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;
- (u) *Revenue* includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (v) *Shopping Centers* refers to business establishments which may include groceries, appliances, refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc., housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.
- (w) *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.
- (x) *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.
- (y) *Vessels* include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax/Business

Section 2A.01. Definitions. When used in this Article.

- (a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.
- (b) *Agricultural Products* include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, 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.

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market.

The term by-products shall mean those materials which in cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane;

- (c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- (d) *Amusement Places* include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;
- (e) *Banks and other Financial Institutions* include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations thereunder;
- (f) *Brewer* includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
- (g) *Business Agent* includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (h) *Cabaret/Dance Hall* includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- (i) *Capital Investment* is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;
- (j) *Carinderia* refers to any public eating place where food already cooked are served at a price.
- (k) *Cockpit* includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (l) *Contractor* includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, 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;

As used in this Article, the term "contractor" shall include general engineering, general building and specially contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term **contractor** shall include welding shops, service stations, white/blue, printing, copying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

- (m) *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;
- (n) *Importer* means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.
- (o) *Manufacturer* includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials 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 its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or 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 material or manufactured or partially manufactured 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 for his own use for consumption;
- (p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;
- (q) *Motor Vehicle* means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of

all kinds used exclusively for agricultural purposes;

- (r) *Peddler* means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;
- (s) *Public Market* refers to any place, building, or structure of any kind designated as such by the local board or council, except public streets, plazas, parks, and the like.
- (t) *Rectifier* comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (u) *Restaurant* refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.
- (v) *Retail* means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;
- (w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.
- (x) *Wharfage* means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel;
- (y) *Wholesale* means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 2A.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

- (a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 10,000.00	181.50
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	322.20
20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 40,000.00	726.00
40,000.00 or more but less than 50,000.00	907.50
50,000.00 or more but less than 75,000.00	1,452.00
75,000.00 or more but less than 100,000.00	1,815.00
100,000.00 or more but less than 150,000.00	2,420.00
150,000.00 or more but less than 200,000.00	3,025.00
200,000.00 or more but less than 300,000.00	4,235.00
300,000.00 or more but less than 500,000.00	6,050.00
500,000.00 or more but less than 750,000.00	8,800.00
750,000.00 or more but less than 1,000,000.00	11,000.00
1,000,000.00 or more but less than 2,000,000.00	15,125.00
2,000,000.00 or more but less than 3,000,000.00	18,150.00
3,000,000.00 or more but less than 4,000,000.00	21,780.00
4,000,000.00 or more but less than 5,000,000.00	25,410.00
5,000,000.00 or more but less than 6,500,000.00	26,812.50
6,500,000.00 or more	at a rate not exceeding 41.25% of 1%

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section.

- (b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	19.80
1,000.00 or more but less than 2,000.00	36.30
2,000.00 or more but less than 3,000.00	55.00
3,000.00 or more but less than 4,000.00	79.20
4,000.00 or more but less than 5,000.00	110.00
5,000.00 or more but less than 6,000.00	133.10
6,000.00 or more but less than 7,000.00	157.30
7,000.00 or more but less than 8,000.00	181.50
8,000.00 or more but less than 10,000.00	205.70
10,000.00 or more but less than 15,000.00	242.00
15,000.00 or more but less than 20,000.00	302.50
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,089.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,057.00
150,000.00 or more but less than 200,000.00	2,662.00
200,000.00 or more but less than 300,000.00	3,630.00
300,000.00 or more but less than 500,000.00	4,884.00
500,000.00 or more but less than 750,000.00	7,260.00
750,000.00 or more but less than 1,000,000.00	9,680.00
1,000,000.00 or more but less than 2,000,000.00	11,000.00
2,000,000.00 or more	at a rate not exceeding 55% of 1%

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

- (c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article.

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and
- (8) Cement

For purposes of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

- (d) On retailers.

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
P400,000.00 or less	2.2%
More than P400,000.00	1.1%

The rate of 2.2% per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of 1.1% per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

- (e) On contractors and other independent contractors in accordance with the following schedule:

- Accounting services
- Advertising agencies
- Arrastre services
- Barber shops
- Battery charging shops
- Beauty parlors
- Belt and buckle shop
- Blacksmith
- Booking services or local exchange (except imported film)
- Breeding of gamecocks and other sporting animal belonging to other brokerage
- Business agents and other independent contractors (judicial or natural) not included among those subject to the occupation tax under section 12 of the local Tax Code and whose activity consists of essentially in the sale of all kinds of services for a fee
- Business management services
- Carpentry shops
- Cinematography film owners, lessor, or distributors, videotape coverage
- Collecting Agencies
- Commercial or Immigration brokers
- Construction and/or repair shops of motor vehicles, motorcycles-for-hire, bicycles and/or tricycles
- Delivery Services
- Drafting and architectural services
- Dyeing Services
- Employment agencies
- Escort services
- Funeral parlors
- Furniture repair shops
- Garages
- General engineering, general building and specialty contractors, filling, demolition and salvage contractor
- Goldsmiths and silversmiths
- Hemp-grading establishment
- House and/or sign painters
- Ice and cold storage
- Indentor or indent services
- Janitorial services
- Judo-Karate schools
- Key smiths
- Lathe machine shops
- Laundry shops
- Legal and other professional services
- Lumberyard
- Massage or therapeutic clinic
- Medical, dental, diagnostic clinic
- Medical laboratory/X-ray
- Mining services
- Painting services
- Parking lots
- Pedicab operators or proprietors
- Persons engaged in the installation of water system, gas or electric, heat or power sound and light system
- Plastic lamination, Photostats, white/blue printing, recopying or duplicating services
- Photographic studio
- Private hospitals/Lying-in or Maternity house
- Private schools
- Promotional services
- Proprietors or operators of smelting plants, engraving plants and Plating establishments
- Public ferries
- Public warehouses or bodegas
- Purchasing agencies
- Recapping plant
- Recopying and duplicating services like Xerox copying, mimeographing and typing services
- Rental of equipment, furniture, bicycle, vehicles, skates, tractors and other agricultural implements
- Repair of welding shops
- Repair services for household appliances, typewriters, etc.
- Roasting of pigs fowls and sold for retail belonging to others
- Chainsaws operators or proprietors
- Sculpture shops
- Shipyards for repairing ships for others
- Shoe repair shop
- Shops for planning, surfacing or recutting of lumber
- Shops for shearing animals
- Slendering or body building saloons
- Staples
- Stevedoring services
- Tailoring or dress shops
- Tinsmiths
- Transportation terminals not owned by bus operators

- Upholstery shops
- Vaciador shops
- Vocational schools including driving and IBM schools
- Vulcanizing shops
- Warehousing, forwarding services and transloading stations
- Water purifiers/Refilling Station
- Watch repair center or shops
- All other contractors and service establishments

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	30.25
5,000.00 or more but less than 10,000.00	67.65
10,000.00 or more but less than 15,000.00	114.95
15,000.00 or more but less than 20,000.00	181.50
20,000.00 or more but less than 30,000.00	302.50
30,000.00 or more but less than 40,000.00	423.50
40,000.00 or more but less than 50,000.00	605.00
50,000.00 or more but less than 75,000.00	968.00
75,000.00 or more but less than 100,000.00	1,452.00
100,000.00 or more but less than 150,000.00	2,178.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	5,082.00
300,000.00 or more but less than 400,000.00	6,776.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	10,175.00
750,000.00 or more but less than 1,000,000.00	11,275.00
1,000,000.00 or more but less than 2,000,000.00	12,650.00
2,000,000.00 or more	at a rate not exceeding 55% of 1%

For purposes of this section, the tax on multi-year projects undertaken general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(c) On banks and other financial institutions, at the rate of fifty five percent of one percent (55% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(f) On any business, not otherwise specified in the preceding paragraphs, which the Sanggunian concerned may deem proper to tax: Provided, that on any business subject to the excise, value-added or percentage tax under National Internal Revenue Code, as amended, the rate of tax shall not exceed to 2.2% of gross sales or receipts of the preceding calendar year.

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Recreational places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Lessors, dealers, brokers of real estate;
4. Subdivision owners/ Private Cemeteries and Memorial Parks
5. Privately-owned markets;
6. Producers
7. All other businesses not mentioned herein.

(g) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding P 55.00 per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt from the peddler's tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

Article B. Other Taxes on Business

Tax on Mobile Traders

Section 2B.01. Definition. When used in this Article

A Mobile Trader is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements.

Section 2B.02. Imposition of Tax. There is hereby imposed an annual tax at the rate of 1.1% on the gross sales/ receipts of Mobile Traders.

Section 2B.03. Time of Payment. The tax shall be paid upon the issuance of the Mayor's Permit to do business in the Municipality.

Section 2B.04. Administrative Provisions.

- (a) The Municipal Treasurer shall determine the taxable gross sales/receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Tax on Operators of Public Utility Vehicles

Section 2B.05. Imposition of Tax. There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Kind of Public Utility	Amount of Tax Per Annum
Air-conditioned buses	P 500.00 per unit
Air-conditioned mini buses	P 400.00 per unit
Buses & mini buses without air conditioning	P 300.00 per unit
Jeepneys / PUVs	P 200.00 per unit
Air-conditioned Modernized Jeepneys/ PUVs	P 300.00 per unit
Taxis	P 200.00 per unit

Section 2B.06. Time of Payment. The tax shall be paid within the first twenty (20) days of January of each year.

Tax on Ambulant and Itinerant Amusement Operators

Section 2B.07. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Type of Amusement	Amount of Fee
* Circus, carnivals, or the like per day	P 200.00
* Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per unit/per day	P 100.00
* Sports contest/exhibitions per day	P 300.00
* Other similar contrivances per day	P 100.00

Section 2B.08. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Tax on Mining Operations

Section 2B.09. Definitions. When used in this Section,

- (a) Minerals refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) Mineral Products shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.
- (c) Quarry Resources means any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

Section 2B.10. Imposition of Tax. There is hereby levied an annual tax at the rate of 1.1% based on the gross receipts for the preceding year of mining operations.

Section 2B.11. Situs of the Tax. Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. (In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.)

Section 2B.12. Exclusion. Extraction of the following is excluded from the coverage of the tax levied herein:

- (a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;
- (b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 2B.13. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2B.14. Administrative Provisions.

- (a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condonement, cancellation and others, are recorded.
- (b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

Section 2B.15. Liability to Real Property Tax. Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.

Section 2B.16. Payment of Mayor's Permit and Other Regulatory Fees. Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the LGU concerned.

Tax on Forest Concessions and Forest Products

Section 2B.17. Definitions. When used in this Section

- (a) Forest Products means timber, pulp-wood/chip-wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.
- (b) Forest Lands include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 2B.18. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of eleven percent (11%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2B.19. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Tax on Water Extraction

Section 2B.20. Imposition of Tax. Tax is hereby imposed a tax of two percent (2%) on gross sales or receipt of the preceding calendar year of the business extracting water from shallow or deep well in the Municipality of San Miguel, Iloilo for sale to public or private persons or entities.

Section 2B.21. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Article C. Exemptions

Section 2C.01. Exemption. Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

Article D. Situs of Tax

Section 2D.01. Situs of the Tax.

(a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

(1) Principal Office - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

The Municipality or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another Municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

(2) Branch or Sales Office - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

(3) Warehouse - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business.

A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

(4) Plantation - a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.

(5) Experimental Farms - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

(b) Sales Allocation

(1) All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the Municipality where the same is located.

(2) In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality where said principal office is located.

(3) In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the Municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the Municipality where the factory, project office, plant or plantation is located.

The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

(4) In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:

- * Sixty percent (60%) to the Municipality where the factory is located; and
- * Forty percent (40%) to the Municipality where the plantation is located.

(5) In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be prorated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

(6) The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.

(7) In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except

that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

(8) All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the dais factory shall be taxable by this municipality along with the sales made in the principal office.

(c) Port of Loading - the Municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said Municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

(d) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

This municipality shall tax the sales of the products withdrawn by route trucks from the branch, sales office or warehouse located herein but sold in another locality.

Article E. Payment of Business Taxes

Section 2E.01. Payment of Business Taxes.

(a) The taxes imposed under Chapter II of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Chapter II of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 2E.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first day of January of each year.

Section 2E.03. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sanggunian Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2E.04. Administrative Provisions.

(a) *Requirement.* Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefor and the business tax imposed under the pertinent Article.

(b) *Issuance and Posting of Official Receipt.* The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

(c) *Invoices or Receipt.* All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Seven Pesos and 50/100 centavos (P 27.50) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

(d) *Sworn Statement of Gross Receipts or Sales.* Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.

(e) *Submission of Certified Income Tax Return Copy.* All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/ Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Fifty Pesos (P 150.00).

(g) **Transfer of Business to Other Location.** Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.

(h) **Retirement of Business.**

(1) Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is fully terminated.

For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

The Municipal Treasurer shall see to it that the payment of taxes of a business is not avoided by simulating the termination or retirement thereof. For this purpose, the following procedural guidelines shall be strictly followed:

(a) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;

(b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and

(c) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's permit therefor.

(2) In case it is found that the retirement or termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.

(3) The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.

(i) **Death of Licensee.** When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article F. Presumptive Income Level Assessment Approach

Section 2F.01. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

[The PIL technique makes use of easily verifiable indicators as means for determining gross sales. It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation. The indicators can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others. The indicators will also depend on the nature of the business. The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the LGU and the taxpayers.]

Section 2F.02. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fees on Business

Section 3A.01. Mayor's Permit. All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

Section 3A.02. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the Municipality.

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

For purpose of the Mayor's Permit Fee, the following Philippine categories of business sizes are here by adopted:

Enterprise Scale	Asset Limit	Workforce
Micro-Industry	P 150,000 and below	No specific
Cottage Industries	Above P 150,000 to P 1.5M	Less than 10
Small-scale Industries	Above P 1.5M to P 10M	10-30
Medium-scale Industries	Above P 10M to P 30M	31-100
Large-scale Industries	Above P 30M	101 or more

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

(a) On business subject to graduated Fixed taxes

Amount of Fee Per Annum

Classification/Category	Rate of Fee
1 On Manufacturers/Importers/Producers Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	P 150.00 P 300.00 P 500.00 P 1,000.00 P 2,000.00
2 On Banks Rural, Thrift and Savings Banks Commercial, Industrial and Development Banks Universal Banks	P 1,000.00 P 2,000.00 P 3,000.00
3 On Other Financial Institutions Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	P 500.00 P 1,000.00 P 1,500.00 P 2,000.00 P 2,500.00
4 On Contractors/Service Establishments Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	P 150.00 P 300.00 P 500.00 P 1,000.00 P 2,000.00
5 On Wholesalers/Retailers/Dealers or Distributors Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	P 150.00 P 300.00 P 500.00 P 1,000.00 P 2,000.00
6 Other Businesses Micro-Industry Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries Small/Medium-scale- Cooperative	P 150.00 P 300.00 P 500.00 P 1,000.00 P 2,000.00 P 1,000.00

Section 3A.03. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 3A.04. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality.

(b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.

- (1) For a newly-started business
 - (a) Location sketch of the new business
 - (b) Paid-up capital of the business shown in the Articles of incorporation, if a corporation or partnership, or sworn statement of the capital invested by the owner or operator, if a sole proprietorship.
 - (c) Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
 - (d) Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
 - (e) A certificate attesting to the tax exemption if the business is exempt
 - (f) Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
 - (g) Tax clearance showing that the applicant has paid his tax obligations to the municipality
 - (h) Barangay clearance/proof of filing (in case of non-issuance of barangay clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant
 - (i) Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
 - (j) Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
 - (k) Community Tax Certificate
 - (l) Contract of Lease, if leasing
- (2) For renewal of existing business permits
 - (a) Previous year's Mayor's permit
 - (b) Copies of the annual or quarterly tax payments
 - (c) Copies of all receipts showing payment of all regulatory fees as provided for in this Code
 - (d) Certificate of tax exemption from local taxes or fees, if exempt
 - (e) Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year

- (f) BIR Registration Certificate
- (g) Barangay Clearance
- (h) Declaration of previous year's gross sales/receipts

Upon submission of the application, it shall be the duty of the proper authorities to verify if other Municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other Municipal tax ordinances.

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

A Mayor's Permit shall not be issued to:

- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
- (3) Any person who has unsettled tax obligation, debt or other liability to the government;
- (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

- (c) **Issuance of Permit; Contents of Permit.** Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the official receipt issued by the Municipal Treasurer for the payment of the business tax.

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Fifty Pesos (P 150.00).

- (d) **Posting of Permit.** Every permittee shall keep his permit and official receipt of the taxes paid posted conspicuously at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.
- (e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.
- (f) **Revocation of Permit.** The Mayor's Permit may be revoked any of the following grounds:
- (1) When a person doing business under the provisions of this Revenue Code violates any of its provisions
 - (2) When the person refuses to pay an indebtedness or liability to the municipality
 - (3) When the person abuses his privilege to do business to the injury of the public moral or peace; or
 - (4) When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill-repute.
 - (5) Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise of the by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 3A.05. Rules and Regulations on Certain Establishments.

- (a) On restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars, No owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.
- (b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinances.
- (c) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

Article B. Fees for Sealing and Licensing of Weights and Measures

Section 3B.01. Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

Section 3B.02. Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, That all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 3B.03. Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

KINDS OF SEALING AND WEIGHING INSTRUMENTS	AMOUNT OF FEE
(a) For sealing linear metric measures: * Not over one (1) meter * Measure over one (1) meter	P 100.00 P 120.00
(b) For sealing metric measures of capacity: * Not over ten (10) liters * Over ten (10) liters	P 100.00 P 200.00
(c) For sealing metric instruments of weights: * With capacity of not more than 30 kgs. * With capacity of more than 30 kgs. but not more than 300 kgs. * With capacity of more than 300 kgs/ but not more than 3,000 kgs. * With capacity of more than 3,000 kgs.	P 100.00 P 150.00 P 250.00 P 500.00
(d) For registration and licensing of metric measures of weight * With capacity of not more than 30 kgs. * With capacity of more than 30 kgs. but not more than 300 kgs. * With capacity of more than 300 kgs/ but not more than 3,000 kgs. * With capacity of more than 3,000 kgs.	P 80.00 P 100.00 P 150.00 P 200.00
(e) For sealing apothecary balances of precision	P 200.00
(f) For sealing scale or balance with complete set of weights * For each scale or balance or other balance with complete set of weights for use therewith * For each extra weight	P 500.00 P 50.00
(g) Sticker fee (h) For registration of Digital Weighing Scale per unit per year	P 20.00 P 170.00
For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, and addition service charge of P 100.00 for each instrument shall be collected.	

Section 3B.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees therefor paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 3B.05. Place of Payment. The fees herein levied shall be paid in Municipality/the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality/municipality where he maintains his residence.

Section 3B.06. Exemptions.

- (a) All instruments for weights and measures used in government work of or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- (b) Dealers of weights and measures instruments intended for sale.

Section 3B.07. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and technology
- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspection and test weights and measures instruments within the locality.

- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Auditor or his representative.

Section 3B.08. Fraudulent Practices Relative to Weights and Measures.

The following acts related to weights and measures are prohibited:

- (a) for any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- (b) for any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (c) for any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized

representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;

- (d) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (e) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- (f) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- (g) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefor has expired and has not been renewed in due time;
- (h) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- (i) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- (j) for any person to fraudulently give short weight or measure in the making of a scale;
- (k) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- (l) for any person to procure the commission of any such offense abovementioned by another.

Instruments officially sealed at some previous time which have remained unaltered and accurate and the seal or tag officially affixed therein remains intact and in the same position and condition in which it was placed by the official sealer or his duly authorized representative shall, if presented for sealing, be sealed promptly on demand by the official sealer or his duly authorized representative without penalty except a surcharge equal to two (2) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

Section 3B.09. Penalties.

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Two hundred pesos (P200.00) but not more than One thousand pesos (P1,000.00) or by imprisonment of not more than one (1) year, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3B.08 for the first time shall be subject to fine of not less than Five hundred pesos (P500.00) or by imprisonment of not less than one (1) month but not more than five (5) years, or both, upon the discretion of the court.
- (c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3B.08 shall, upon conviction, be subject to a fine of not less than Three hundred pesos (P300.00) or imprisonment not exceeding one (1) year, or both, upon the discretion of the court.

Article C. Building Permit Fees

Section 3C.01. Imposition of Fee. There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September 25, 1992, of the Department of Public Works and Highways.

(A) Fees

- A.1. Bases of assessment
 - A.1.1. Character of occupancy or use of building/structure
 - A.1.2. Cost of construction
 - A.1.3. Floor area
 - A.1.4. Height

(B) Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table I A.1. On Fixed Cost of Construction Per Sq. M.

LOCATION	GROUP		
	A,B,C,D,E,F,G,H,I	F	J
All Cities and Municipalities	P 10,500.00	P 8,400.00	P 6,300.00

(C) Construction/addition/renovation/alteration of building structures under Group/s and Sub-Division shall be assessed as follows:

C.1	Division A-1	Area in sq. meters		Fee per sq. meter (PhP)
C.1.1	Original complete construction up to twenty (20) sq. m.			2.00
C.1.2	Additional/renovation/alteration up to twenty (20) sq. m.			3.00
C.1.3	Above 20 sq. m to 50 sq. m.			4.00
C.1.4	Above 50 sq. m to 100 sq m.			5.00
C.1.5	Above 100 sq. m to 150 sq m.			6.00
C.1.6	Above 150 sq m.			8.00
C.2	Division A-2			

	Area in sq. meters	Fee per sq. meter (PhP)
C.2.1	Original complete construction up to twenty (20) sq. m.	3.00
C.2.2	Additional/renovation/alteration up to twenty (20) sq. m.	4.00
C.2.3	Above 20 sq. m to 50 sq. m.	5.00
C.2.4	Above 50 sq. m to 100 sq m.	7.00
C.2.5	Above 100 sq. m to 150 sq m.	8.00
C.2.6	Above 150 sq m.	9.00

C.3	Division B-1/C-1/E-1,2,3/F-1/G-1,2,3,4H-1,2,3,4/I-1 and J-1 ,2,3	Fee per sq. meter (PhP)
	Area in sq. meters	
C.3.1	Up to 500	24.00
C.3.2	Above 500 to 600	23.00
C.3.3	Above 600 to 700	22.00
C.3.4	Above 700 to 800	20.00
C.3.5	Above 800 to 900	19.00
C.3.6	Above 900 to 1,000	18.00
C.3.7	Above 1,000 to 1,500	17.00
C.3.8	Above 1,500 to 2,000	16.00
C.3.9	Above 2,000 to 3,000	15.00
C.3.10	Above 3,000	13.00

NOTE: Computation of the building fee for item C.3 is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample Computation for Building Fee for a building having a floor area of 3,200 sq. meters:

First 500 sq. meters @ 24.00	P 12,000.00
Next 100 sq. meters @ 23.00	P 2,300.00
Next 100 sq. meters @ 22.00	P 2,200.00
Next 100 sq. meters @ 20.00	P 2,000.00
Next 100 sq. meters @ 19.00	P 1,900.00
Next 100 sq. meters @ 18.00	P 1,800.00
Next 500 sq. meters @ 17.00	P 8,500.00
Next 500 sq. meters @ 16.00	P 8,000.00
Next 1000 sq. meters @ 15.00	P 15,000.00
Last 200 sq. meters @ 13.00	P 2,600.00
Total Building Fee	P 56,300.00

C.4	Division C-2/D-1,2,3	Fee per sq. meter (PhP)
	Area in sq. meters	
C.4.1	Up to 500	13.00
C.4.2	Above 500 to 600	12.00
C.4.3	Above 600 to 700	11.00
C.4.4	Above 700 to 800	10.00
C.4.5	Above 800 to 900	9.00
C.4.6	Above 900 to 1,000	8.50
C.4.7	Above 1,000 to 1,500	8.00
C.4.8	Above 1,500 to 2,000	7.00
C.4.9	Above 2,000 to 3,000	6.00
C.4.10	Above 3,000	5.25

C.5 Division J-2 structures shall be assessed fifty percent (50%) of the rate of the principal building of which they are accessories (C.1 to C.4).

D. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional, commercial and industrial structures:

a.	Total Connected Load (kVA)	Fee (PhP)
i.	5 kVA or less	210.00
ii.	Over 5 kVA to 50 kVA	210.00 + P21.00/kVA
iii.	Over 50 kVA to 300 kVA	1,155.00 + 11.00/kVA
iv.	Over 300 kVA to 1,500 kVA	3,780.00 + 5.25/kVA
v.	Over 1,500.00 kVA to 6,000 kVA	10,080.00 + 3.00/kVA
vi.	Over 6,000.00 kVA	21,890.50 + 1.30/kVA

NOTE: Total Connected Load as shown in the load schedule.

b.	Total Transformer/Uninterrupted Power Supply(UPS)/Generator	Fee (PhP)
i.	5 kVA or less	42.00
ii.	Over 5 kVA to 50 kVA	42.00 + 4.20/kVA
iii.	Over 50 kVA to 300 kVA	331.00 + 2.10/kVA
iv.	Over 300 kVA to 1,500 kVA	756.00 + 1.05/kVA
v.	Over 1,500.00 kVA to 6,000 kVA	2,016.00 + 1.00/kVA
vi.	Over 6,000.00 kVA	4,378.50 + 0.5/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformers, UPS and generators which are owned/installed by the owner/applicant as shown in the electrical plans and specifications.

c.	Pole Attachment Location Plan Permit	Fee (PhP)
i.	Power Supply Pole Location	32.00/pole
ii.	Guying Attachment	32.00/attachment

This applies to designs/installations within the premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character Occupancy	Electric Meter (PhP)	Wiring Permit Issuance (PhP)
Residential	16.00	16.00
Commercial/Industrial	63.00	38.00
Institutional	32.00	13.00

e. Formula for Computation of Fees

The Total Electrical Fees shall be the sum of Sections D.a. to D.d. of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920), and the Owner fails to perform corrective actions within the reasonable time provided by the Building Official, the latter and/or their duly authorized representative shall be forfeited.

*** Mechanical Fees**

a. Refrigeration, Air Conditioning and Mechanical Ventilation

i. Refrigeration (cold storage), per ton or fraction thereof	P 42.00
ii. Ice Plants, per ton or fraction thereof	P 63.00
iii. Packaged/Centralized Air Conditioning System: Up to 100 tons, per ton	P 95.00
iv. Every ton or fraction thereof above 100 tons	P 42.00
v. Window type air conditioners, per unit	P 63.00
vi. Mechanical Ventilation, per kW or fraction thereof of blower or fan or metric equivalent	P 42.00
vii. In a series of AC/REF system located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually.	

For evaluation purposes:

For Commercial/Industrial Refrigeration without Ice Making (refer to 5.a.i):
 1.10 kW per ton, for compressors up to 5 tons capacity.
 1.00 kW per ton, for compressors above 5 tons up to 50 tons capacity.
 0.97 kW per ton, for compressors above 50 tons capacity.

For Ice making (refer to 5.a.ii)
 3.50 kW per ton, for compressors up to 5 tons capacity.
 3.25 kW per ton, for compressors above 5 up to 50 tons capacity.
 3.00 kW per ton, for compressors above 50 tons capacity

For Air conditioning (refer to 5.a.iii):
 0.90 kW per ton, for compressors 1.2 to 5 tons capacity.
 0.80 kW per ton, for compressors above 5 up to 50 tons capacity.
 0.70 kW per ton, for compressors above 50 tons capacity.

b. Escalators and Moving Walks, Funiculars and the like

i. Escalator and moving walk, per KW or fraction thereof	P 11.00
ii. Escalator and moving walks up to 20.00 lineal meters or fraction thereof	P 21.00
iii. Every lineal meter or fraction thereof in excess of 20.00 lineal meters	P 11.00
iv. Funicular, per KW or fraction thereof	P 210.00
(a) Per lineal meter travel	P 21.00
v. Cable car, per KW or fraction thereof	P 42.00
(a) Per lineal m travel	P 5.25

c. Elevators, per unit

i. Motor driven dumbwaiters	P 630.00
ii. Construction elevator for material	P 2,100.00
iii. Passenger elevators	P 5,250.00
iv. Freight elevators	P 5,250.00
v. Car Elevators	P 5,250.00

d. Boilers per KW

i. Up to 7.5 KW	P 525.00
ii. Above 7.5 KW to 22 KW	P 735.00
iii. Above 22 KW to 37 KW	P 945.00
iv. Above 37 KW to 52 KW	P 1,260.00
v. Above 52 KW to 67 KW	P 1,470.00
vi. Above 67 KW to 74 KW	P 1,680.00
vii. Every KW or fraction thereof above 74 KW	P 5.25

Note: (a) Boiler rating shall be computed on the basis of one (1.00) sq. m. of heating surface for one (1) boiler KW.

(b) Steam from this boiler used to propel any prime-mover is exempted from fees. Steam engines/turbines/etc. propelled from geothermal source will use the same schedule of fees above.

e. Pressurized water heaters per unit	P 210.00
f. Water pumps and sewage pumps for commercial/industrial use, per KW or fraction thereof	P 63.00
g. Automatic fire extinguishers, per sprinkler head	P 4.20
h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per KW	
i. Every kW up to 50 KW	P 26.00

ii. Above 50 KW to 100 KW	P 21.00
iii. Every KW above 100 KW	P 3.15
i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet	P 21.00
j. Gas Meter, per unit	P 105.00
k. Power Piping for gases, per lineal meter or fraction thereof or per cu. meter or fraction thereof whichever is higher	P 4.20
l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per KW	
i. Up to 50 KW	P 11.00
ii. Above 50 KW to 100 KW	P 13.00
iii. Every above 100 KW or fraction thereof	P 3.15
m. Pressure Vessels, per cu m or fraction thereof	P 63.00
n. Other Machinery/Equipment for commercial/industrial/ Institutional use not elsewhere specified, per KW or fraction thereof	P 63.00
o. Pneumatic tubes, conveyors, monorails for materials handling, per lineal m or fraction thereof	P 11.00
p. Weighing Scale Structure, per ton or fraction thereof	P 52.50

Note: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

F. Plumbing Fees:

a. Installation Fees, one (1) 'UNIT' composed of one (1) water closet, two (2) floor drains, one(1) lavatory, one (1) sink with ordinary trap, three (3) faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of a whole 'UNIT'	P 25.00
b. Every fixture in excess of one unit	
i. Each water closet	P 7.35
ii. Each floor drain	P 3.15
iii. Each sink	P 3.15
iv. Each lavatory	P 7.35
v. Each faucet	P 2.10
vi. Each shower head	P 2.10
c. Special Plumbing Fixtures	
i. Each slop sink	P 7.35
ii. Each urinal	P 4.20
iii. Each bath tub	P 7.35
iv. Each grease trap	P 7.35
v. Each garage trap	P 7.35
vi. Each bidet	P 4.20
vii. Each dental cuspidor	P 4.20
viii. Each gas-fired water heater	P 4.20
ix. Each drinking fountain	P 2.10
x. Each bar or soda fountain sink	P 4.20
xi. Each laundry sink	P 4.20
xii. Each laboratory sink	P 4.20
xiii. Each fixed-type sterilizer	P 2.10
d. Each water meter	P 2.10
i. 12 to 22 mm	P 8.40
ii. Above 25 mm	P 11.50
e. Construction of septic tank, applicable in all groups	
i. Up to (5) cu. m of digestion chamber	P 25.00
ii. Every cu. m or fraction thereof in excess of 5.00 cu. meter	P 7.35

G. Electronic Fees

a. Central Office switching equipment, remote switching units, concentrations, PABX/PBX's, cordless/wireless telephone and communications systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/forms of wired or wireless communications	P 3.00 per port
b. Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/relay radio and broadcasting communications stations, communications center, switching centers, control center, operation and/or maintenance centers call centers, cell sites, equipment silos/shelters and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/ vehicle location	P 1,050.00 per location
c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines telephone booths, payphones, coin chargers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines, x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoor	11.00per unit
d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, server routers etc.) audio, video, or any form of electronics and communication services, irrespective of whether a user terminal is connected	3.00 per outlet

e.	Station/terminal/control point/port/central or remote panels/outlet for security and alarm systems (including watchman system, burglar alarms, intrusion detections systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors etc.), sound-reinforcement/background, music/paging/ conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected	3.00 per termination
f.	Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities	1,050.00 per location
g.	Antenna towers/masts or other structures for installation of any Electronic and/or communications transmission/reception	1,050.00 per structure
h.	Electronic or electronically-controlled indoor and outdoor signage and display systems, including TV monitors, multi-media signs, etc.	P 52.50 per unit
i.	Poles and attachment i. Per pole (to be paid by pole owner) ii. Per attachment (to be paid by any entity who attaches to the pole of others)	21.00 21.00
j.	Other types or electronics or electronically-controlled device, apparatus, equipment, instrument or units not specifically identified above	52.50 per unit

H. Accessories of the Building/Structure Fees

a.	All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais and the like, shall be charged 50% of the rate of the principal building of which they are part (Section 3.a. to 3.d. of this Schedule).		
b.	Building with a height of more than 88.00 meters shall be charged an additional fee of twenty five centavos (P0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girths, whichever applies.		
c.	Bank and Records Vaults with interior volume up to 20.00 cu. meters i. In excess of 20.00 cu. meters	P 21.00 8.40	
d.	Swimming Pools, per cu. meter or fraction thereof: i. GROUP A Residential ii. Commercial/Industrials GROUPS B, E, F, G iii. Social/Recreational/Institutional GROUPS C, D, H, I iv. Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged (50%) of the above rates. v. Swimming pool shower rooms/locker rooms: (a) Residential GROUP A (b) Group B, E,F,G (c) (c) Group C, D, H	P 3.15 P 38.00 P 25.20 P 6.300 P 19.00 P 13.00	
e.	Construction of firewalls separate from the building: i. Per sq. meter or fraction thereof ii. Provided, that the minimum fee shall be	P 4.00 P 50.00	
f.	Construction/erection of towers: Including Radio and TV towers, water tank supporting Structures and the like:		
	Use or Characters of Occupancy	Self Supporting	
		Trilon (Guyed)	
	i. Single detached dwelling units	P 525.00	P 158.00
	ii. Commercial/Industrial (GROUP B,E, F, G) Up to 10.00 meters in height (a) Every meter or fraction thereof in excess of 10.00 meters	P 2,520.00	P 252.00
	iii. Educational/Recreational/Institutional (GROUPS C, D, H, I) Up to 10.00 meters in height (a) Every meter or fraction thereof in excess of 10.00 meters	P 126.00 P 1,890.00 P 126.00	P 13.00 P 126.00 P 13.00
g.	Storage Silos, up to 10.00 meters in height i. Every meter or fraction thereof in excess of 10.00 meter ii. Silos with flat forms or floors shall be charged an additional fee in accordance with Section 3.e. of this Schedule.		P 2,520.00 P 158.00
h.	Construction of smokestacks and Chimney for Commercial/Industrial Use GROUP B, E, F and G: i. Smokestacks up to 10.00 meters in height, measured from the base (a) Every meter of fraction thereof in excess of 10.00 meters ii. Chimney up to 10.00 meters in height, measured from (a) Every meter of fraction thereof in excess of 10.00 meters		P 253.00 P 13.00 P 50.00 P 2.10
i.	Construction of Commercial/Industrial Fixed ovens, per sq. meters or fraction thereof of interior floor areas		P 50.00
j.	Construction of Industrial Kiln/Furnace, per cu. meter or fraction thereof of volume		P 2.10
k.	Construction of reinforced concrete or steel tanks or above ground Groups A and B, up to 2.00 cu. meters i. Every cu. meter or fraction thereof in excess of 2.00 cu. meters ii. For all other than GROUPS A and B up to 10.00 cu. meters (a) Every cu. meter or fraction thereof in excess of 10.00 cu. meters		P 12.60 P 12.60 P 504.00 P 25.00
l.	Construction of Water and Waste Water Treatment Tanks: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu. meter of volume		P 7.35
m.	Construction of reinforced concrete or steel tanks except for Commercial/Industrial Use: i. Above ground, up to 10.00 cu. meters (a) Every cu. m or fraction thereof in excess of 10.00 cu. meters ii. Underground, up to 10.00 cu. meters (a) Every cu. meter or fraction thereof in excess of 20.00 cu. meters		P 504.00 P 504.00 P 567.00 P 25.00

n.	Pull-out and Reinstallation of Commercial/Industrial Steel Tanks: i. Undergrounds, per cu. meter or fraction thereof of excavation ii. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in Accordance with Section 8.k. above.	P 3.15 P 3.15
o.	Booths, kiosks, Platforms, Stages and the like, per sq. meter or fraction thereof of floor area: i. Construction of permanent type ii. Construction of temporary type iii. Inspection of knock-down temporary type per unit	P 11.00 P 5.25 P 25.00
p.	Construction of building and other accessory structures within cemeteries and memorial parks: i. Tombs, per sq. meter of covered ground areas ii. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area iii. Totally enclosed mausoleums, per sq. m of floor area iv. Multi-level interment niches, per sq. m of floor area, per level v. Columbarium, per sq. meter	P 5.25 P 5.25 P 13.00 P 5.25 P 19.00

I. Accessory Fees

a.	Establishment of Line and Grade, all sides fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters i. Every m or fraction thereof in excess of 10.00 meters	P 25.00 P 2.10																														
b.	Ground Preparation and Excavation Fee i. While the application for Building Permit is still being processed, the * Building Officer may issue Ground Preparation and Excavation Permit for foundation, subject to the verification, inspection and review by the line and grade section of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yards/easements and parking requirements. (a) Inspection and Verification Fee (b) Per cu. meter of excavation (c) Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit (d) Per cu. m of Excavation for foundation with basement (e) Excavation other than the foundation or basement, per cu. meters (f) Encroachment of footing or foundations of building/structures to public areas as permitted per sq. meter or fraction thereof of footing or foundation encroachment	P 210.00 P 3.15 P 53.00 P 4.20 P 3.15 P 263.00																														
c.	Fencing Fees: i. Made of masonry, metal, concrete up to 1.80 meters in height per lineal m or fraction thereof ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof iii. Made of indigenous materials, barbed, chicken, or hog wires, per lineal meter	P 3.15 P 4.20 P 3.15																														
d.	Construction of Pavements, up to 20 sq. meters	P 25.00																														
e.	In excess of 20 sq. meters or fraction thereof of paved areas intended for commercial/ industrial/institutional use such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and thelike	P 3.15																														
f.	Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks up to 20.00 sq. meter per calendar month i. Every sq. meters or fraction thereof in excess of 20.00 sq. meters	P 252.00 P 13.00																														
g.	Erection of Scaffolding Occupying Public Areas, per calendar month i. Up to 10.00 meters in length ii. Every lineal m or fraction thereof in excess of ten (10) m	P 157.50 P 13.00																														
h.	Sign Fees: i. Erection and Anchorage of display surface, up to 4.00 sq. meters of signboard area (a) Every sq. m. or fraction thereof in excess of 4.00 sq. meters ii. Installation Fees, per sq. m. or fraction thereof of display surface: <table border="1"> <thead> <tr> <th>Type of Sign/Display</th> <th>Business Sign</th> <th>Advertising Sign</th> </tr> </thead> <tbody> <tr> <td>Neon</td> <td>P 37.80</td> <td>P 54.60</td> </tr> <tr> <td>Illuminated</td> <td>P 25.00</td> <td>P 38.00</td> </tr> <tr> <td>Others</td> <td>P 16.00</td> <td>P 25.00</td> </tr> <tr> <td>Painted-on</td> <td>P 10.00</td> <td>P 19.00</td> </tr> </tbody> </table> iii. Annual Renewal Fees, per sq. m of display surface or fraction thereof: <table border="1"> <thead> <tr> <th>Type of Sign/Display</th> <th>Business Signs</th> <th>Advertising Signs</th> </tr> </thead> <tbody> <tr> <td>Neon</td> <td>36.00, min fee shall be 130.00</td> <td>46.00, min fee shall be 210.00</td> </tr> <tr> <td>Illuminated</td> <td>18.00, min fee shall be 76.00</td> <td>38.00, min fee shall be 158.00</td> </tr> <tr> <td>Others</td> <td>12.00, min fee shall be 42.00</td> <td>20.00, min shall be 116.00</td> </tr> <tr> <td>Painted-on</td> <td>8.00, min fee shall be 32.00</td> <td>12.00, min shall be 105.00</td> </tr> </tbody> </table>	Type of Sign/Display	Business Sign	Advertising Sign	Neon	P 37.80	P 54.60	Illuminated	P 25.00	P 38.00	Others	P 16.00	P 25.00	Painted-on	P 10.00	P 19.00	Type of Sign/Display	Business Signs	Advertising Signs	Neon	36.00, min fee shall be 130.00	46.00, min fee shall be 210.00	Illuminated	18.00, min fee shall be 76.00	38.00, min fee shall be 158.00	Others	12.00, min fee shall be 42.00	20.00, min shall be 116.00	Painted-on	8.00, min fee shall be 32.00	12.00, min shall be 105.00	P 126.00 P 25.00
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i.	Repairs Fees: i. Alteration/renovation/improvement on vertical dimensions of buildings/ structures in square meter, such as facades exterior an interior walls, shall be assessed in accordance with the following rate. For all Groups ii. Alteration/renovation/improvement on horizontal dimensions of buildings/ structures, such as floorings,ceilings and roofing, shall be assessed in accordance with the following rate. For all Groups iii. Repairs on buildings/structures in all Groups costing more than Five Thousand Pesos (P 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor).	P 5.25 P 5.25																														
j.	Raising of Building/Structures Fee i. Assessment of fees for rising of any building/structure shall be based on the new usable area generated. ii. The fees to be charged shall be prescribed under Section 3.a to 3.e of this Schedule, whichever Group applies.																															
k.	Demolition/Moving of Building/Structures Fees, per sq. meter of area or dimensions involved: i. Building in all Groups per sq. meter floor area ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including fences iii. Structures of up to 10.00 meters in height (a) Every meter on portion thereof in excess of 10.00 meters	P 3.15 P 4.20 P 840.00 P 52.50																														

iv. Appendage of up to 3.00 cu. meter/unit	P 52.50
(a) Every cu meter or portion thereof in excess of 3.00 cu. meters	P 52.50
v. Moving Fee, per sq. meter of area of building/structure to be moved	P 3.15

A. Certificates of Use or Occupancy (Table I.A.1 for fixed costing)

a.	Division A-1 and A-2 Buildings: i. Costing up to P150,000.00 ii. Costing up to P150,000.00 up to P400,000.00 iii. Costing more than P400,000.00 up to P850,000.00 iv. Costing more than P850,000.00 up to P1,200,000.00 v. Every million or portion thereof in excess of P1,200,000.00	P 105.00 P 210.00 P 420.00 P 840.00 P 840.00
b.	Division B-1/E-1, 2,3/F-1/G-1, 2, 3, 4, 5/H-1,2,3,4/and I-1 Buildings: i. Costing up to P150,000.00 ii. Costing more than P150,000.00 up to P400,000.00 iii. Costing more than P400,000.00 up to P850,000.00 iv. Costing more than P850,000.00 up to P1,200,000.00 v. Every million or portion thereof in excess of P1,200,000.00	P 210.00 P 420.00 P 840.00 P 1,050.00 P 1,050.00
c.	Division C-1, 2/D-1, 2, 3 Buildings: i. Costing up to P150,000.00 ii. Costing more than P150,000.00 up to P400,000.00 iii. Costing more than P400,000.00 up to P850,000.00 iv. Costing more than P850,000.00 up to P1,200,000.00 v. Every million or portion thereof in excess of P1,200,000.00	P 158.00 P 263.00 P 630.00 P 945.00 P 945.00
d.	Division J-1 Buildings/Structures: i. With floor area up 20.00 sq. meters ii. With floor area above twenty (20) sq. m up to five hundred(500) sq. m. iii. With floor area above 500.00 sq. meters up to 1,000.00 sq. meters iv. With floor area above 1,000.00 sq. meters up to 5,000.00 sq. meters v. With floor area above 5,000.00 sq. meters up to 10,000.00 sq. meters vi. With floor area above 10,000.00 sq. meters	P 53.00 P 264.00 P 378.00 P 518.00 P 1,260.00 P 2,520.00
e.	Division J-2 Structures: i. Garages, carports, balconies, terrace, lanais and the like: 50% of the rate of the principal building, of which they are accessories. ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section J.d above. iii. Tower such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows: (a) First 10.00 meters of height from the ground (b) Every meter or fraction thereof in excess of 10.00 meters	P 840.00 P 53.00
f.	Change in Use/Occupancy, per sq. meter or fraction thereof of area affected	P 5.25

B. Annual Inspection Fees

a.	Division A-1 and A-2: i. Single detached dwelling units and duplexes are not subject to annual inspections. ii. If the owner requests inspection, the fee for each of the services enumerated below is Land Use Conformity Architectural Presentability Structural Stability Sanitary and Health Requirements Fire-Resistive Requirements	P126.00
b.	Division B-1/D-1, 2, 3/F-1/G-1, 2, 3, 4, 5/H-1, 2, 3, 4/ and I-1, Commercial, Industrial, Institutional buildings and appendages shall be assessed area as follows: i. Appendage of up to three (3.00) cu. meters/unit..... ii. Every cu. meter or fraction, thereof in excess of 3.00cu. meters iii. Floor area up to 100 sq. meters iv. Above 100.00 sq. meters up to 200.00 sq. meters v. Above 200.00 sq. meters up to 350 sq. meters vi. Above three hundred fifty 350 sq. m up to five hundred (500) sq. m. vii. Above 500.00 sq. meters up to 750.00 sq. meters viii. Above 750.00 sq. meters up to 1,000.00 sq. meters ix. Every 1,000 sq. meters or its portion in excess of 1,000.00 sq. meters	P 158.00 P 53.00 P 126.00 P 252.00 P 518.00 P 756.00 P 1,008.00 P 1,260.00 P 1,260.00
c.	Division C-1,2 Amusement Houses, Gymnasias and the like: i. First class cinematograph or theaters ii. Second class cinematograph or theaters iii. Third class cinematograph or theater iv. Grandstands/Bleachers	P 1,260.00 P 756.00 P 546.00 P 756.00
d.	Annual plumbing inspection fees, each plumbing unit	P 63.00
e.	Electrical Inspection Fees: i. A one time electrical inspection fee equivalent to 10% of Total Electrical Permit fees shall be charged to cover all inspection trips during construction. ii. Annual Inspection Fees are the same as in Section D.e	
f.	Annual Mechanical Inspection: i. Refrigeration and Ice plant, per ton (a) Up to 100 tons capacity (b) Above 100 tons up to 150 tons (c) Above 150 tons up to 300 tons (d) Above 300 tons up to 500 tons (e) Every ton or fraction thereof above 500 tons ii. Air Conditioning Systems: (a) Window type air conditioners, per unit	P 26.00 P 21.00 P 16.00 P 11.00 P 5.25 P 42.00
	iii. Packaged or centralized air conditioning systems: (a.) First 100 tons, per ton (b) Above 100 tons up to (150) tons per ton (c) Above 150 tons up to 300 tons per ton (d) Above 300 tons, up to 500 tons per ton (e) Every ton or fraction thereof above 500 tons	P 26.00 P 21.00 P 16.00 P 11.00 P 5.25
	iv. Mechanical Ventilation, per unit, per KW: (a) Up to one (1) KW (b) Above 1 KW to 7.5 KW (c) Every KW above 7.5 KW	P 10.00 P 53.00 P 21.00
	v. Escalators and Moving Walks; Funiculars and the like: (a) Escalator and Moving Walks, per unit (b) Funiculars, per KW or fraction thereof (c) Per lineal meter or fraction thereof of travel (d) Cable Car, per KW or fraction thereof (e) Per lineal meter of travel	P 126.00 P 53.00 P 11.00 P 27.00 P 2.10

vi. Elevators, per unit: (a) Passenger elevator (b) Freight elevators (c) Motor driven dumbwaiters (d) Construction elevators for materials (e) Car elevators (f) Every landing above first five (5) landings for all above elevators	P 500.00 P 420.00 P 53.00 P 420.00 P 525.00 P 53.00
vii. Boilers, per unit: (a) Up to 7.5 kW (b) 7.5 kW up to 22 kW (c) 22 kW up to 37 kW (d) 37kW up to 52 kW (e) 52 kW up to 67 kW (f) 67 kW up to 74 kW (g) Each kW or fraction thereof above 74 kW	P 420.00 P 578.00 P 630.00 P 683.00 P 840.00 P 945.00 P 4.20
ix. Automatic Fire Extinguishers, per sprinkler head	P 2.10
xii. Compressed air, vacuum, commercial/institutional/industrial gasses, per outlet	P 11.00
xiii. Power Piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	P 2.10
xiv. Other Internal Combustion Engines including Cranes, Forklifts, Loaders, Mixers, * Compressors and the like, (a) Per unit, up to 10 kW (b) Every kW above 10 kW	P 105.00 P 3.15
xv. Other machineries and/or equipment for commercial/industrial/ institutional use not elsewhere specified, per unit: (a) Up to 1/2 kW (b) Above 1/2 kW up to 1 kW (c) Above 1 kW up to 3 kW (d) Above 3 kW up to 5 kW (e) Above 5 kW up to 10 kW (f) Every kW above 10 kW or fraction thereof	P 8.40 P 24.00 P 41.00 P 58.00 P 84.00 P 4.20
xvi. Pressure Vessels per cu. meter or fraction thereof	P 42.00
xvii. Pneumatic tubes, Conveyor, Monorails for materials handling, per lineal meters or fraction thereof	P 3.15
xviii. Weighing Scale Structure, per ton or fraction thereof	P 32.00
xix. Testing/Calibration of pressure gauge, per unit (a) Each Gas Meter, tested, proved and sealed, per gas meter	P 25.00 P 32.00
xx. Every Mechanical ride inspection, etc., used in amusement centers of fairs, such as Ferris wheel, and the like, per unit	P 32.00
Annual electronics inspection fees shall be the same as the fees in Section G of this Schedule	

A. Certifications

L.1	Certified true copy of building permit	P 53.00
L.2	Certified true copy of Certificate of Use/Occupancy	P 53.00
L.3	Issuance of Certificate of Damage	P 53.00
L.4	Certified true copy of Certificate of Damage	P 55.00
L.5	Certified true copy of Electrical Certificate	P 55.00
L.6	Issuance of Certificate of Gas Meter Installation	P 55.00
L.7	Certified true copy of Certificate of Operation	P 55.00
L.8	Other Certifications	P 55.00

NOTE: The specifications of the Gas Meter shall be:

- Manufacturer
- Serial Number
- Gas Type
- Meter Classification/Model
- Maximum Allowable Operating Pressure-psi (kPa) Hub
- Size – mm (inch)
- Capacity – m3/hr. (ft3/hr.)

Section 3C.02. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Building Official.

Section 3C.03. Administrative Provisions. In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Municipal Building Official. Every application shall provide the following information:

- (1) A description of the work to be covered by the permit applied for;
- (2) Description and ownership of the lot on which the proposed work is to be done as evidenced by TCT and/ or copy of the contract of lease over the lot if the applicant is not the registered owner;
- (3) The use or occupancy for which the proposed work is intended;
- (4) Estimated cost of the proposed work.

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a professional mechanical engineer in case of mechanical plans, by a professional electrical engineer in case of electrical plans, and by licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Municipal Building Official.

Section 3C.04. Penal Provisions. It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the National Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than twenty thousand pesos or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Article D. Permit Fees for Zoning/Locational Clearance

Section 3D.01. Imposition of Fee. There shall be collected the following fees for the issuance of zoning/locational clearance.

PARTICULAR	AMOUNT OF FEE (Per HLURB Schedule of Fees of 2010)
I. ZONING/LOCATIONAL CLEARANCE	
A. Residential Structures: Single or detached, the project cost of which is: 1. P100,000 and below 2. Over 100,000 to P200,000 3. Over P200,000.00	P 288.00 P 576.00 P 720.00 + (1/10 of 1% in excess of P200,000.00)
B. Apartments/Townhouses 1. P500,000 and below 2. P500,000 to 2Million 3. Over 2Million	P 1,440.00 P 2,160.00 P 3,600 + (1/10 of 1% of cost in excess of 2M regardless of the number of floors)
C. Dormitories 1. 2 Million and below 2. Over 2 Million	P 3,600.00 P 3,600.00 + (1/10 of 1% of cost in excess of P2M regardless of the number of floors)
D. Institutional: Project cost of which is 1. Below 2Million 2. Over 2Million	P 2,880.00 P 2,880.00+ (1/10 of 1% in excess of P2M)
E. Commercial, Industrial: Agro-Industrial Project Cost of which is: 1. Below P100,000 2. Over 100,000 – P500,000 3. Over 500,000 – P1M 4. Over P1M – P2M 5. Over 2Million	P 1,440.00 P 2,160.00 P 2,880.00 P 4,320.00 P 7,200.00 + (1/10 of 1% of cost in excess of P2M)
F. Special Uses/Special Project (Gasoline station, cell/sites, slaughter house, treatment plant, etc.) 1. Below 2Million 2. Over 2Million	P 7,200.00 P 7,000.00 + (1/10 of 1% of cost in excess of P2M)
G. Alteration/Expansion (affected areas/cost of Expansion only)	same as the original application

II. Permits for SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)	
A. Approval of Subdivision Plan (including Town Houses)	
(1) Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP) * Inspection fee * Processing Fee	P 1,500.00/ha. or a fraction thereof P 360.00/ha. regardless of density
(2) Final Approval and Development Permit * Additional Fee on Floor Area of houses * Inspection Fee (Projects already inspected to PALC application may not be charged inspection fee) * Processing Fee	P 3.00/sq. m. P 1,500.00/ha. regardless of density P 880.00/ha regardless of density
3. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit

III. Subdivision and Condominium @ Project/Activities (under BP 220)	
A. Approval of Simple Subdivision (a) Filing Fee (b) Inspection Fee (c) Approval of Simple Subdivision	P 400.00 P 200.00 P 300/ha regardless of density
B. Complex Subdivision	
(a) Preliminary Approval/Locational Clearance * Processing Fee * Socialized housing * Economic housing * Inspection Fee: * Socialized Housing * Economic Housing	P 90/ha P 216.00/ha P1,500/ha P1,500/ha
(b) Final Approval and Development Permit * Processing Fee: * Socialized Housing * Economic Housing * Inspection Fee: * Socialized Housing * Economic Housing <i>(Facts already inspected to PALC application may not be charged inspection fee.)</i>	P600.00/ha P1,440.00/ha P1,500.00/ha P1,440.00/ha
c. Alteration Plan (Affected Areas only)	Same as Final Approval & Development Permit
d. Building Permit (Floor area of Housing Unit)	P7.20/sq.m.

C. Condominium Projects	
1. Approval of Condominium	
1. Preliminary Approval and Locational Clearance	P 720.00
2. Final Approval and Development Permit	P 500.00
* Processing Fee	P 7.20/sq. m.
(a) Total Land Area	P144.00/floor
(b) No. of Floors	P 5.80/sq. m of GFA
(c) Building Areas	1,500.00/ha
* Inspection Fee	
3. Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit

IV. Approval of Industrial/Commercial Subdivision	
a. Preliminary Approval & Locational Clearance Inspection Fee Processing Fee	P432.00/ha P 2,000.00/ha regardless of location
b. Final Approval and Development Permit Processing Fee Inspection Fee <i>(Projects already inspected to PALC application may not be charged inspection fee.)</i>	P 5,000.00/ha regardless of location P 2,000.00/ha regardless of location
c. Alteration Plan (affected areas only)	Same as Final Approval & Development Permit

V. Approval of Farm Lot Subdivisions	
a. Preliminary Approval & Locational Clearance Final Approval Inspection Fee	P5,000.00 P1,500.00/ha
b. Final Approval and Development Permit Final Approval Inspection Fee <i>(Projects already inspected to PALC application may not be charged inspection fee.)</i>	P5,000.00/ha P1,500.00/ha
c. Alteration Plan (affected areas only)	Same as Final Approval & Development Permit

VI. Approval of Memorial Park/Cemetery Project Columbarium	
A. Preliminary Approval & Locational Clearance a. Memorial Park b. Cemeteries c. Columbarium	P1,500.00 P 500.00 P3,600.00/ha

B. Final Approval & Development Permit a. Memorial Park b. Cemeteries c. Columbarium * Inspection Fee <i>(Projects already inspected for PALC application may not be charged of inspection fee)</i> a. Memorial b. Cemeteries c. Columbarium d. Alteration fee	P 3.00/sq. m P 1.50/sq. m P 7.20/sq. m. of land Area P 3.00/floor P 23.05/sq. m of GFA P 1,500.00/ha P 1,500.00/ha Same as final Approval & Development Permits
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VII. Other Certifications	
a. Zoning Certification b. Availability of records/public request of copies/research works c. Certification of no records on file d. Certification of without clearance Certificate covering letters A-D shall be coupled with a Service Fee of e. Certified photocopy of documents report size * Documents of 5 pages or less * Every additional pages	P 720.00/ha P 288.00 P 288.00 P 288.00 P 30.00/page P 50.00 P 10.00

VIII. Research/Service Fee (50% discount for student)	
A. Photocopy (maps, subdivision/condominium plans presentation) B. Hard Copy first 5 pages In excess of 5 pages C. Electronic File (Land Use maps available) D. Certified True Copy-map (Land Use Plan)	P 500.00 P 30.00 P5.00/page P10,000.00 P 100.00

Section 3D.02. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer.

Section 3D.03. Administrative Provision. The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing approval of subdivision plans.

Article E. Permit Fees on Tricycle Operation

Section 3E.01. Definitions. When used in this Article,

- (a) Motorized Tricycle is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.
- (b) Tricycle Operators are persons engaged in the business of operating tricycles.
- (c) Tricycle-for-Hire is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (d) Motorized Tricycle Operator's Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (e) Zone is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

Section 3E.02. Imposition of Fees. There shall be collected an annual fee for the operation of tricycle-for-hire.

For New Applicants

PARTICULAR	Amount of Fee
1. Filing fee	P 100.00
2. Franchise fee	P 250.00
3. Mayors Permit	P 75.00
4. Sticker Fee	P 20.00
5. Occupation Fee	P 55.00
6. Fare Matrix Fee	P 100.00

For Old Applicants

PARTICULAR	Amount of Fee
1. Filing fee	P 100.00
2. Franchise fee	P 250.00
3. Mayors Permit	P 75.00
4. Sticker Fee	P 20.00
5. Occupation Fee	P 55.00

Other fees on tricycle operations:

PARTICULAR	Amount of Fee
1. Fare adjustment fee for fare increase	P 100.00
2. Filing fee for amendment of MTOP	P 100.00

Section 3E.03. Time of Payment.

- (a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 3E.04. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- (b) The Sanggunian of this municipality shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.
 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan ;
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.
- (c) The Sanggunian may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number. It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.
- (d) The zones must be within the boundaries of this municipality. The existing zones which cover the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTOP.
- (e) For the purpose of this Article, a San Miguel Tricycle Franchising and Regulatory Board is hereby created as follows:

Chairman:	Municipal Mayor
Vice Chairman:	Municipal Vice Mayor
Financial Analyst/Processing Officer:	Municipal Treasurer
Records Officer:	Staff of the Municipal Treasurer's Office
Inspector:	Action Officer of the Traffic Management Group (TMG)
Consultants:	Representative from the Land Transportation Office
	Representative from LTFRB
	PNP Personnel assigned to Traffic
- (f) The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

Article F. Permit Fees on Pedaled Tricycle

Section 3F.01. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the Municipality, a permit fee of Three Hundred Fifty pesos (P 350.00) per annum.

Section 3F.02. Time of Payment. The imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3F.04. Administrative Provisions. The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

Article G. Permit Fees for Cockpit Owners/Operators/Licensees/Promoters and Cockpit Personnel

Section 3G.01. Definitions. When used in this Article:

- (a) Cockpit includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (c) Gaffer (*Taga-tari*) refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (d) Referee (*Sentenciador*) refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and

decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

Section 3G.02. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

(a) From the owner/operator/licensees of the cockpit:

PARTICULAR	Amount of Fee
(a) For the owner/operator/licensee of the cockpit:	
1. Application filing fee	P 500.00
2. Annual cockpit permit fee	P 7,000.00
(b) From cockpit personnel:	
1. Promoters/hosts	P 1,500.00
2. Pit Manager	P 200.00
3. Referee	P 1,000.00
4. Bet Taker/"Kristo"/"Llamador"	P 200.00
5. Bet Manager/"Maciador"/"Kasador"	P 200.00
6. Cashier	P 200.00
7. Derby Matchmaker	P 200.00
8. Gaffer	P 200.00

Section 3G.03. Time and Manner of Payment.

- (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- (b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof. January 20;
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

Section 3G.04. Administrative Provisions.

- (a) *Ownership, operation and management of cockpit.* Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) *Establishment of cockpit.* The Sangguniang Bayan shall determine the number of cockpits to be allowed in this Municipality.
- (c) *Cockpit-size and construction.* Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or Ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.
- (d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- (e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 3G.05. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article H. Special Permit Fees for Cockfighting

Section 3H.01. Definitions. When used in this Article:

- (a) *Cockfighting* – is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; *pintakasi* or *tupada*," or its equivalent in different Philippine localities.
- (b) *Local Derby* – is an invitational cockfight participated in by game cockers or cockfighting "*afficionados*" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (c) *International Derby* – refers to an invitational cockfight participated in by local and foreign game cockers or cockfighting "*afficionados*" with "pot money" awarded to the proclaimed winning entry.

Section 3H.02. Imposition of Fees. There shall be collected the following fees per day for cockfighting:

KINDS OF COCKFIGHTING EVENTS	Amount of Fee
(a) Special cockfights / (<i>Pintakasi</i>)	P 2,000.00
(b) Special Derby	
b.1 Two-cock Derby	P 2,000.00
b.2 Three-cock Derby	P 3,000.00
b.3 Four-cock Derby	P 4,000.00
b.4 Five-cock Derby	P 5,000.00
b.5 Six-cock Derby and above	P 6,000.00
* (c) Naked Heel (<i>pauwak</i>)	P 2,000.00

Section 3H.03. Exclusions. Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

Section 3H.04. Time and Manner of Payment. The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 3H.05. Administrative Provisions.

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during Municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or for the support of national fund- raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the Municipality without first securing a license renewable every year on their birth month from the Municipality where such cockfighting is held. Only gaffers, referees, bet takes, or promoters licensed by the Municipality shall officiate in all kinds of cockfighting authorized herein.

Article I. Permit Fees on Occupation or Calling Not Requiring Government Examinations

Section 3I.01. Imposition of Fee. There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the Municipality as follows:

OCCUPATION OR CALLING	Rate of Fee Per Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P 55.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	P 55.00
(c) On employees and Workers in food or eatery establishment	P 55.00
(d) On employees and workers in night or night and day establishment	P 55.00
(e) On Store Lessees and Store Owner	P 55.00
(f) All occupation or calling subject to periodic inspection, surveillance and/ or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager, Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant, mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi dancer, stage-performer, salesgirl, sculptor, waiter or waitress and welder, and similar workers/employees.	P 55.00

Section 3I.02. Exemption. All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 3I.03. Person Governed. The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith:

- (a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:
 - (1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 - (2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messenger services; elevator and escalator services; funeral parlors; janitorial services; junks shops; hardware's; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.
 - (3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
 - (1) Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, *sari-sari* stores, and soda fountains;

- (2) Stallholders, employees and workers in public markets;
- (3) Peddlers of cook or uncooked foods;
- (4) All other food peddlers, including peddlers of seasonal merchandise.

(d) Employees or workers in night or night and day establishments such as but not limited to the following:

Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private detective or watchman security agencies; supper clubs and all other business establishment whose business activities are performed and consumed during night time.

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses and other similar places of amusements, they shall under no circumstances allow hostesses, waitress, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section P.02.

Section 3I.04. Time and Manner of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 3I.05. Surcharge for Late Payment. Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of the fee due, such surcharge shall be paid at the same time and in the same manner as the tax due.

In case of change of ownership of the business as well as the location thereof from Municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

Newly hired workers and/or employees shall secure their individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to starts working.

The individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following calendar.

Section 3I.06. Administrative Provisions.

- (a) The Municipal Treasurer shall keep a record of persons engaged in occupation and /or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.
- (b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor respectively for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article J. Registration and Transfer Fees on Large Animals

Section 3J.01. Definition. For purposes of this Article, "large animals" includes a two-year old horse, mule, carabao, cow or other domesticated member of the bovine family.

Section 3J.02. Imposition of Fee. The owner of a large animals is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

REGISTRATION AND TRANSFER	Amount of Fee
(a) For Certificate of Ownership	P 100.00
(b) For Certificate of Transfer	P 100.00
(c) For Certificate of Private Brand	P 100.00

The transfer fee shall be collected only once if a large animals is transferred more than once in a day.

Section 3J.03. Time and Manner of Payment. The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large animals.

Section 3J.04. Administrative Provisions.

- (a) Large animals shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of large animals or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large animals presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large animals.
- (c) The transfer of the large animals, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number to the original certificate of ownership with the name of the Municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 3J.05. Applicability Clause. All other matters relating to the registration of large animals shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article K. Fees for Impounding Stray Animals

Section 3 K.01. Definition. When used in this Article.

- (a) Stray Animal means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- (b) Public Place includes national, Municipality, or barangay streets, parks, plazas, and such other places open to the public.
- (c) Private Place includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.
- (d) Large Animals includes horses, mules, carabaos, cows, and other domestic members of the bovine family.

Section 3K.02. Imposition of Fee. There shall be imposed the following fees for each day or fraction thereof on each head of a stray animal found running or roaming at large, or fettered in public or private places:

STRAY ANIMALS	Amount of Fee
(a) Large Animals	P 200.00
(b) All other animals	P 100.00

Section 3K.03. Time of Payment. The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

Section 3K.04. Administrative Provisions.

- (a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound stray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded stray animal in the Municipal Hall for three (3) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- (b) Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:
 1. The Municipal Treasurer shall post notice for three (3) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within five (5) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
 4. In case the impounded animal is not disposed of within the two (2) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 3K.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

STRAY ANIMALS	Amount of Fee
(a) First offense	P 500.00/day
(b) Second offense	P1,000.00/day
(c) For the third offense and each subsequent offense	P 2,000.00/day

In addition to the fine, the owners shall pay the amount of damage incurred, if any, to the property owner.

Article L. Permit Fees for Agricultural Machineries And Other Heavy Equipment

Section 3L.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in this Municipality.

KINDS OF MACHINERY & EQUIPMENT	Rate of Fee Per Annum
(a) Hand Tractors	P 800.00
(b) Light Tractors	P 800.00
(c) Heavy Tractors	P 1,000.00
(d) Bulldozer	P 1,500.00
(e) Forklift	P 1,500.00
(f) Heavy Graders	P 1,500.00
(g) Light Graders	P 1,000.00
(h) Mechanized Threshers	P 250.00
(i) Manual Threshers	P 250.00
(j) Cargo Truck	P 700.00
(k) Dump Truck	P 700.00
(l) Road Rollers	P 2,000.00
(m) Payloader	P 1,000.00
(n) Primemovers/Flatbeds	P 2,000.00
(o) Backhoe	P 1,000.00
(p) Rock Crusher	P 2,000.00
(q) Batching Plant	P 2,000.00
(r) Transit/Mixer Truck	P 1,000.00
(s) Crane	P 1,000.00
(t) Harvester	P 1,500.00
(u) Other agricultural machinery or heavy equipment not enumerated above	P 1,000.00

Section 3L.02. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 3L.03. Administrative Provisions. The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article M. Inspection Fees on Machineries and Engines for Commercial Use

Section 3M.01. Imposition of Fee. There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

KINDS OF MACHINERIES & ENGINES	Rate of Fee Per Annum
(a) Internal combustion engines <ol style="list-style-type: none"> 1. 2Hp and below 2. 5Hp and below but not lower than 3Hp 3. 10Hp and below but not lower than 5Hp 4. 14Hp and below but not lower than 10Hp 5. Above 15Hp 	P 300.00 P 400.00 P 450.00 P 550.00 P 650.00
(b) Other stationary engines or machines <ol style="list-style-type: none"> 1. 3Hp and below 2. 5Hp and below but not lower than 3Hp 3. 10Hp and below but not lower than 5Hp 4. 14Hp and below but not lower than 10Hp 5. Above 14Hp 	P 400.00 P 450.00 P 500.00 P 600.00 P 700.00
(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).	

Section 3M.02. Time of Payment. The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 3M.03. Administrative Provision. No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

Article N. Permit Fees for the Storage of Flammable and Combustible Materials

Section 3N.01. Imposition of Fee. There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIALS	Rate of Fee
(a) Storage of gasoline, diesel fuel, kerosene and similar products <ol style="list-style-type: none"> 1. 500 to 2,000 liters 2. 2,001 to 5,000 liters 3. 5,001 to 20,000 liters 4. 20,001 to 50,000 liters 5. 50,001 to 100,000 liters 6. Over 100,000 liters 	P 300.00 P 350.00 P 400.00 P 450.00 P 500.00 P 550.00
(b) Storage of cinematographic film	P 600.00
(c) Storage of celluloid	P 600.00
(d) Storage of Calcium Carbide <ol style="list-style-type: none"> 1. Less than 50 cases 2. 50 to 99 cases 3. 100 or more cases 	P 300.00 P 400.00 P 500.00
(e) Storage of tar, resin and similar materials <ol style="list-style-type: none"> 1. Less than 1,000 kls 2. 1,000 to 5,000 kls 3. Over 5,000 kls 	P 400.00 P 500.00 P 600.00
(f) Storage for coal deposits <ol style="list-style-type: none"> 1. Below 100 tons 2. 100 tons or above 	P 400.00 P 700.00
(g) Storage for combustible, flammable or explosive gases not mentioned above	P 400.00

Section 3N.02. Time of Payment. The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 3N.03. Administrative Provisions.

- (a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of One Hundred (100) liters, kept in and used by launches or motor vehicles shall be exempt from the Permit fee herein required.
- (b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefor.

Article O. Permit Fees for Temporary Use of Municipal Parks and Playgrounds

Section 3O.01. Imposition of Fee. Any person that shall temporarily use and/or occupy Municipal Parks and Playgrounds or portion thereof in this municipality for any legal purpose, shall first secure a permit from the Mayor and pay a fee at a rate of P30.00/sq.m per day.

For wake and other charitable, religious and educational purposes, use and/or occupancy is exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

Section 3O.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

Article P. Permit Fees for Excavation

Section 3P.01. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this Municipality.

KINDS OF EXCAVATION	Amount of Fee
(a) For crossing streets with concrete pavement <ol style="list-style-type: none"> 1. For crossing concrete pavement (per square meter) 2. For crossing across base of streets with concrete pavement, per square meter (boring method) 	P 100.00 P 100.00
(b) For crossing streets with asphalt pavement <ol style="list-style-type: none"> 1. Minimum fee 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m) 	P 150.00 P 150.00

(c) For crossing the streets with gravel pavement 1. Minimum fee 2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3m)	P 100.00 P 100.00
(d) For crossing existing curbs and gutters resulting in damage	P 400.00
(e) Additional fee for every day of delay in excess of excavation period provided in the Mayor's permit	P 15.00

Section 3P.02. Time and Manner of Payment. The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for Mayor's Permit, but in all cases, prior to the excavation.

A cash deposit in an amount equal to the estimated cost of the area to be excavated shall be determined by the Municipal Engineer shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within ten (10) days after the purpose of the excavation is accomplished.

Section 3P.03. Administrative Provisions.

- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of municipal streets of the Municipality of San Miguel unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.
- (b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.
- (c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

Article Q. Permit Fees on Circus and Other Parades

Section 3Q.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of P100.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

Section 3Q.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five (5) days before the scheduled date of the circus or parade and on such activity shall be held.

Section 3Q.03. Exemption. Civic and military parades as well as religious processions shall not be required to pay the permit fee imposed in this Article.

Section 3Q.04. Administrative Provisions.

- (a) Any persons who shall hold a parade within this Municipality shall first obtain from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of the activity, the place or places where the same will be conducted and such other pertinent information as may be required.
- (b) The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

Article R. Permit Fees for the Conduct of Group Activities

Section 3R.01. Imposition of Fee. Every person who shall conduct, or hold any program, or activity involving the grouping of people within the jurisdiction of this Municipality shall obtain a Mayor's permit therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

KINDS OF ACTIVITY	Amount of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	P 500.00
2. Dances	P 500.00
3. Coronation and ball	P 500.00
4. Promotional sales	P 1,000.00
5. Other group activities	P 1,000.00

Section 3R.02. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon filing of application for permit with the Municipal Mayor.

Section 3R.03. Exemption. Programs or activities conducted by educational, charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

Section 3R.04. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to the Chief of Police or Station Commander of the Philippine National Police (PNP) of the Municipality who shall assign police officers to the venue of the program or activity to help maintain peace and order.

Article S. Permit Fees on Film-Making

Section 3S.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming within the territorial jurisdiction of this Municipality.

KINDS OF ACTIVITY	Rate of Fee per Filming
a. Commercial movies	P 2,500.00/ film
b. Commercial advertisements	P 1,500.00/ film
c. Documentary film	P 1,000.00/ film
d. Videotape coverage	P 500.00/ coverage

In cases of extension of filming time, the additional amount required must be paid prior to extension to filming time.

Section 3S.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit before location-filming is commenced.

CHAPTER IV.

SERVICE FEES

Article A. Secretary's Fees

Section 4A.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this Municipality.

KINDS OF ACTIVITY	Amount of Fee
a. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P 150.00
b. For certifying the official act of the Municipal Judge or other judicial certificate with seal	P 150.00
c. For certified true copy of any document, record, decree, judgment or entry of which any person is entitled to demand and receive a copy for each page	P 150.00
d. Certified photocopy or any other copy produced by copying machine per page	P 100.00
e. Inspection Fee per Lot	P 150.00
f. For plain copy per document per Tax Dec.	P 50.00
g. Verification fee, per lot	P 50.00
h. Affidavit/Certification or any document	P 150.00
i. Certified True Copy of Sketch Plan, per lot	P 150.00
j. Certified True Copy of Tax Declaration per Tax Dec.	P 150.00
k. Certified Machine Copy of Tax Declaration	P 150.00
l. Transfer of Ownership Fee	P 100.00
m. Certification of Assessment Records such as Aggregate of Landholdings, No Real Properties, with or without Improvement, Actual Use, etc. per Certification	P 150.00

Section 4A.02. 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 4A.03. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any Municipal record or document is made.

Article B. Local Civil Registry Fees

Section 4B.01. Imposition of Fees. There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality the following fees:

A. Marriage Related Fees		
1)	Application fee	
	a.) If both contracting parties are resident of San Miguel	P 200.00
	b.) If one of the contracting parties is a non-resident of San Miguel (Filipino)	P 250.00
	c.) If one of the contracting parties is a Foreign National	P 600.00
2)	License fee (Accountable Forms)	P 2.00
3)	Solemnization fee	
	a) If both contracting parties are resident of San Miguel	P 500.00
	b) If one of the contracting parties is a non-resident	P 1,500.00
	c) If one of the contracting parties is a Foreign National	P 2,000.00
B. Birth Related Fees		
1)	Registration of birth Certified true copy of birth	Free
2)	-for local use	P 150.00
	-for travel abroad	P 250.00
C. Death Related Fees		
1)	Registration of Death	Free
2)	Certification of Death	P 150.00
3)	Burial permit fee	P 150.00
4)	Certified true copy of death certificate	P 150.00
<i>(Note: As a nation policy, registration of births, deaths, marriages, and foundling are free of charge pursuant to the provisions of OP Proclamation No. 326 dated February 14, 1994 as amended by Proclamation No. 436 dated August 9, 1994 issued by the Office of the President and under an Unnumbered Memorandum from the Office of the Civil Registrar General dated February 16, 1994 and also under DILG MC-94-154 dated September 8, 1994)</i>		
D. For Registration Fee of the following		
1)	Legitimation	P 500.00
2)	Adoption- Court Decree	P 1,000.00
3)	Filing fee of petition for correction of clerical or typographical error	P 1,000.00
	For change of first name	P 3,000.00
	Correction of Gender / Birth Date	P 3,000.00
	Service Fee	P 100.00
	Certified Machine Copy	P 100.00
	For indigent petition (exempt) (Rule 18, IRR of RA 9048)	Free of Charge
	Service fee for migrant petition-clerical error	P 500.00
	Service fee for migrant petition for change of first name and correction of Gender	P 1,000.00
4)	Naturalization	P 2,000.00
5)	Annulment of marriage; declaration of absolute nullity of marriage: court order setting aside the decree of legal separation	P 1,700.00
6)	Voluntary Emancipation of Minor	P 500.00
7)	Other similar registrable instruments	P 200.00
8)	Registration of legal instruments	P 200.00

Section 4B.02. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

- (a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.
- (b) Burial permit of a pauper, per recommendation of the Municipal Mayor.

Section 4B.03. Time of Payment. The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 4B.04. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council or marriage counselor that the applicants have undergone lectures on family planning.

Article C. Police Clearance and Certification Fees

Section 4C.01. Imposition Fee. There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this Municipality the following fees:

PURPOSE OF CLEARANCE	Amount of Fee
1. For employment, scholarship, study grant and other purposes not hereunder specified	P 150.00
2. For change of name	P 150.00
3. For application for Filipino Citizenship	P 600.00
4. For passport or Visa application	P 300.00
5. For firearms permit application For PLEB clearance	P 300.00
6. For Police Blotter extraction, per request	P 150.00
7. For transport of Bolo, Blades Tools regardless of number	P 200.00
8. Police Clearance to transfer or ship-out any of the following:	
a.) Large cattle per head	P 100.00
b.) Hogs or pigs per head	P 100.00
c.) Goat, sheep, dogs and others per head	P 50.00
d.) Fowls:	
d.1 First 20 heads	P 50.00
d.2 From 21 to 50 heads	P 100.00
d.3 From 51 or more	P 150.00
d.4 Gamecocks or fighting cocks per head	P 20.00
e.) Rice, corn, palay and other cereals per sack	P 1.50
i.) Organic fertilizer per sack	P 30.00

The applicant for clearance to ship-out goods or products from the municipality shall be required to present a Barangay Clearance from the barangay where the goods or products come from before the clearance applied for shall be issued.

Section 4C.02. Time of Payment. The service fees provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

Article D. FIRE INSPECTION FEE

Section 4D.1. Scope – This Ordinance shall provide for a Local Fire Inspection Fee which will be collected for the purpose of having a regular fund for Firefighting Equipment, Trainings, Seminars, Programs and conduct of fire-related inspections.

Section 4D.2. Coverage – All persons, natural or judicial, who are engaged in any business or trade, those who are securing business permits, those who are engaged in the construction of buildings, those who are securing building permits, electrical permits, occupancy permits and reconnection of electrical power in the Municipality of San Miguel shall secure the same from the Office of the Municipal Engineer.

Section 4D.3. Purpose – The purpose of this Fire Inspection Fee are as follows:

- To ensure that the Local Government of San Miguel Iloilo shall have available funding for the maintenance, support and upgrading of San Miguel Fire Station.
- To be able to sustain its own fire station and develop it to become a vital protection of the infrastructure, properties and residents of the Municipality of San Miguel.
- To be able to have a financial capability to support a potent emergency response entity to whatever conflagration, calamities, and disasters that might occur in the future.
- To have a well-equipped agency capable of not only combating fire or conflagrations but also be able to respond to any disasters that may occur.
- To provide logistical and financial support or assistance to the performance of functions and responsibilities of the fire service.
- To intensify the trainings of the personnel and staff of San Miguel Fire Station.
- To ensure sufficient office supplies for everyday use to avoid hamper or delay in the releasing of Certificates and other Clearances issued by this Office.

Section 4D.4. Rate of Inspection Fee – All persons shall be charged the following rates, to wit:

For procurement of Business Permit – A Fire Inspection Fee	P 100.00
For procurement of Building Permit – A Fire Inspection Fee	P 100.00
For procurement of Occupancy Permit - A Fire Inspection Fee	P 100.00
For procurement of Electrical Permit – A Fire Inspection Fee	P 100.00

Section 4D.5. Manner of Collection – The above-mentioned Fire Inspection Fee shall be paid at the Office of the Municipal Treasurer, San Miguel, Iloilo and it shall be integrated with the payments made to the Municipal Treasurer.

Section 4D.6. Collecting Agency – The said Fire Inspection Fee shall be collected by the Office of the Municipal Treasurer of San Miguel, Iloilo

Section 4D.7. Trust Fund – The above-mentioned Fire Inspection Fee shall be deposited as 50% Trust Fund and 50% for General fund.

Article E. Sanitary Inspection Fees

Section 4E.01. Imposition of Fee. There shall be collected the following annual fees from each business establishment in this Municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

ESTABLISHMENTS	Amount of Fee
1. On house for rent	P 100.00
2. For each business, industrial, or agricultural establishment:	
- With an area of 25 sq. m. or more but less than 50 sq. m.	P 100.00
- With an area of 50 sq. m. or more but less than 100 sq. m.	P 130.00
- With an area of 100 sq. m. or more but less than 200 sq. m.	P 150.00
- With an area of 200 sq. m. or more but less than 500 sq. m.	P 170.00
- With an area of 500 sq. m. or more but less than 1000 sq. m.	P 190.00
- With an area of 1,000 sq. m. or more	P 200.00

Section 4E.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4E.03. Administrative Provisions.

- (a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
- (b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Article F. Service Fees for Health Examination

Section 4F.01. Definition of Terms.

Laboratory Fees – charges imposed after conducting various laboratory examinations.
Laboratory Examinations – a conduct of scientific experiment analysis, research, testing and other experimental technical work pertaining to an individual health.

Section 4E.01. Imposition of Fee. There will be collected a fee of One Hundred Pesos (P 100.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Fifty Pesos (P 50.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

HEALTH SERVICES	Amount of Fee
A) Laboratory Fees	
a) Complete Blood Count (CBC)	P 100.00
b) Hemoglobin	P 50.00
c) Platelet Count	P 100.00
d) Blood Typing	P 100.00
e) Urinalysis	P 50.00
f) Fecalalysis	P 50.00
g) Pregnancy Test (Urine)	P 150.00
h) Pregnancy Test (Serum)	P 200.00
Hepatitis B Test (HbsAg)	P 200.00
j) Acid Fast Bacilli (DOTS)	FREE
k) Acid Fast Bacilli (others)	P 75.00
l) Fasting Blood Sugar (FBS)	P 100.00
B) Issuance of Medical Certificate	P 100.00
C) Dental Fee	
a) Extraction	P 100.00
b) Oral Phophylaxis	P 150.00
c) Temporary Filling	P 100.00
d) Permanent Filling	P 150.00
D) Users Fee	
a) IUD Insertion/Removal	P 50.00
b) Progestin Subdermal Implant Insertion/Removal	P 100.00
c) Injection	P 10.00
d) Dressing:	
Small	P 10.00
Medium	P 25.00
Large	P 50.00
e) Suturing	P 150.00
f) Pulmo-Aid	P 20.00
E) Ambulance Fee	P 200.00
F) Other Fees	
(a) Certification of Water Potability Fee	P 300.00
(b) Drinking Water Site Clearance Fee	P 200.00
(c) Certification to Open a Niche	P 150.00
(d) Fee for exhumation	P 150.00
(e) Fee for the removal of cadaver	P 180.00
(f) Fee for the transfer of cadaver to other place	P 150.00
(g) Sanitary Permit Fee	P 100.00

Section 4F.03. Exemption from Imposition of Laboratory Fee

All indigents shall be exempted from imposition of Laboratory Fees after presentation of PhilHealth Card and/ or certification as proof of indigency from the Punong Barangay upon recommendation by the Barangay Health Workers of the respective Barangays.

Section 4F.02. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 4E.03. Administrative Provisions.

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
 1. Food establishments - where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, etc.
 4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
 5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- (b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4F.04. Penalty. A fine of One Thousand Pesos (P1,000.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article G. Regulating the Practice of Traditional Birth Attendants (TBA's) or Paltera and Providing a Municipal Birthing Clinic for Pregnant and Expectant Women for Safe Delivery of Birth

Section 4G.01. Definition of Terms

- a.) *Traditional Birth Attendants (TBA's or Paltera)* are persons who undergo training in birth deliveries.
- b.) *Maternal Death* - termination of life of a pregnant women caused by the complications of pregnancy and delivery.
- c.) *Neonatal Death* - termination of life of new born particularly during first four (4) weeks.
- d.) *Skilled Birth Attendants (SBAs)* are persons who conduct deliveries like doctors, nurses or midwives and who are able to recognize complications that will need referral for complicated emergency cases.
- e.) *Municipal Birthing Clinic* - a place for birth delivery in the Rural Health Unit with supply of medicine and medical supplies and trained personnel that attend to the deliveries of normal full term pregnancies.
- f.) *Barangay Health Station (BHS)* – a place for the birth delivery in Barangay with supply of medicine and medical supplied and trained personnel that attend to the deliveries of normal full term pregnancies.
- g.) *Full-Term Pregnancy* - pregnancy with age of gestation from 38-42 weeks.
- h.) *Age of Gestation* - number of weeks of the baby inside the mother's womb based on the 1st day of the last normal menstrual period.
- i.) *Regular Prenatal Check-up* - pregnant women having monthly prenatal visits from the 1st month to 7th month of baby inside the womb; twice a month visit at 8th month age of gestation and weekly visit during the 9th month age of gestation.
- j.) *Normal spontaneous Vaginal Delivery (NSVD)* - a spontaneous expulsion of term baby in cephalic presentation through vaginal opening.
- k.) *Prenatal Care* - care of pregnant women from the time of conception to the time of delivery.
- l.) *Post-Partum Care* - care of mother who has delivered a new-born baby.
- m.) *Neonatal Care* - care of newly born baby.
- n.) *Family Planning Service* - services for reproductive health care and responsible parenthood.
- o.) *Obstetrical Complications* - untoward incidents that may happen during the time of delivery like elevated blood pressure, profuse vaginal bleeding, breech presentation or mother's inadequate pelvic inlet in proportion to the size of the baby's head (Cephalo-Pelvic Disproportion (CPD)).

Section 4G.02. Administrative Mechanism. The operation of the clinic shall be managed by the midwives under the supervision of the Rural Health Physician and Nurses. The Clinic shall be available for twenty four hours, seven days a week (24/7).

- a. Other service offered by the Municipal Birthing Clinic are as follows; prenatal care, post-partum care neonatal care and family planning services.
- b. The Municipal Birthing Clinic of the Rural Health Unit shall serve full-term normal pregnant women of the Municipality of San Miguel, Iloilo.
- c. Preferably women who have undergone prenatal check-up and those who will undergo normal spontaneous vaginal deliveries can avail of the services of the Municipal Birthing Clinic.
- d. There must be a blood donation from the relatives/direct kin of the expectant pregnant women prior to the delivery in preparation for complicated cases.

Section 4G.03. Prohibition of Home Deliveries. Any Traditional Birth Attendants (TBA or Paltera) is prohibited home deliveries but he/she may only assist in bringing the pregnant women to the birthing clinic of the Rural Health Unit. This intends to safeguard the life of the mother and the infant since not all obstetrical complications are predictable or avoidable but can be treated if identified early. It is proper to focus on the delivery and post- partum care assisted by skilled birth attendant.

Section 4G.04. Service Fee.

- a.) Non-Philhealth Members:
To sustain the operation of the Municipal Birthing Clinic, a service fee of Php 2,000.00 shall be imposed or collected to augment its basic maintenance needs to be a portioned as follows: Php 500.00 shall go to the General Fund, Php 500.00 to the Trust Fund and Php 1,000.00 will serve as honorarium of the attending midwives rendering services after regular service hours. For deliveries occurring during office hours between 8:00 a.m. to 5:00 p.m. the service fee will only be Php 1,000.00 to be distributed as follows: Php 500.00 will go to the General Fund and the remaining Php 500.00 will go to the Trust Fund.

Payment of service fee shall be collected by the office of the Municipal Treasurer during office hours and corresponding official receipts shall be issued for every transaction made.

- b.) Philhealth Member:
All active and bonafide Philhealth Members who give birth in the Municipal Birthing Clinic shall be charged a service fee of Php 8,000.00 chargeable against Philhealth upon the accreditation of the San Miguel Rural Health Unit by Philhealth.

Section 4F.05. Penalty Clause. Any Traditional Birth Attendant (TBA or Paltera) found to have violated the provision of this Ordinance as well as pregnant expectant women who will give birth at home shall be penalized, as follows:

- 1st Offense: PHP 1,500.00
- 2nd Offense: PHP 2,000.00 plus imprisonment of Three (3) days at the discretion of the court
- 3rd Offense: PHP 2,500.00 plus imprisonment of Seven (7) days at the discretion of the court.

Article H. Solid Waste Management Fee

Section 4H.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

KINDS OF ESTABLISHMENTS	Amount of Fee Per Annum
Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 50 sq. m.	P 750.00
b. More than 50 sq. m.	P 1,000.00
Hotels, Apartments, Motels and Lodging Houses	
a. Not more than 100 sq. m.	P 400.00
b. More than 100 sq. m.	P 600.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 20 sq. m.	P 300.00
b. More than 20 sq. m.	P 500.00
Hospitals, Clinics, Laboratories and similar business establishments	
a. Not more than 20 sq. m.	P 400.00
b. More than 20 sq. m.	P 600.00
Retailers/Dealers	
a. Not more than 20 sq. m.	P 300.00
b. More than 20 sq. m.	P 500.00
Other business not mentioned above	
a. Not more than 20 sq. m.	P 300.00
b. More than 20 sq. m.	P 500.00

Section 4H.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (20th) day of January or the authorized representative who shall collect the said fee from the establishment.

Section 4G.03. Administrative Provisions.

- (a) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment.
- (b) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month the said business establishment to find out whether garbage is properly disposed of within the premises.

Article I. Dog Vaccination Fees

Section 4I.01. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of Fifty pesos (P 50.00) for every dog vaccinated within the territorial jurisdiction of this Municipality.

Section 4I.02. Time of Payment. The fee shall be paid to the Municipal Treasurer prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Municipal Veterinarian.

Section 4I.03. Administrative Provisions.

1. Vaccination against Rabies means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by trained individual from BAU, Municipal Veterinarian Office and Municipal Agriculture Office.

- (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
- (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervision of the Municipal Rabies Control Authority.
Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.

2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.

- (a) Owners name, address and telephone number if any
- (b) Description of dog (color, sex, markings, age, name, species and breed if any)
- (c) Dates of vaccination and vaccine expiration if known
- (d) Rabies vaccination tag number
- (e) Vaccine produced
- (f) Vaccinator's signature
- (g) Veterinarians license number/ vaccinator's address

3. The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.

4. Dog Registration or Licensing - Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

5. Elimination of Unregistered Dog - Unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

The Municipal Veterinarian and the Municipal Agricultural Officer is tasked to determine the age of the dogs.

6. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

7. The owner of a dog which has bitten any person shall be responsible for all the treatment and dog examination.

8. Financial support for the activity shall be borne by the Municipal Government and the Barangay Government.

Section 4I.04. Penalty. Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of Two Thousand Five Hundred (P2, 500.00) Pesos without prejudice to the provision of Section 4H.03 (7).

It shall be the responsibility of the Municipal Rabies Control Authority to administer and enforce the provisions of this Article and to promulgate the necessary rules and regulations for its implementation.

Article J. Municipal Environment and Natural Resource Office (MENRO) Clearance and Other Fees

Section 4J.01 – Imposition of Fees. A MENRO Clearance will only be issued after compliance with the environmental requirements of the MENRO and the payment of the required fees indicated herein.

Additional fees may be charged against or required from any business operation or owner if deemed necessary by the MENRO after an inspection in accordance with the provisions set by existing national environmental laws and municipal ordinances.

MENRO Clearance (MC)	Php. 500.00
Inspection Fees	500.00

Penalties must be settled with the Municipal Environmental and Natural Resources Office and payment at the Office of the Treasurer within five (5) working days upon receipt of the Ordinance Violation Receipt (OVR) or Official Citation Ticket (OCT).

In the case of single person/proprietorship, partnership or corporation or operating two or more business of different nature or type, or as may be determined by the inspection officer. In one office with the same address, separate environmental protection fees shall be imposed on each business undertaking.

All institutions, organizations and business establishments shall identify and appoint their respective Pollution Control Officer (PCO) the name of whom must be submitted to the MENRO within 30 days after the inspection. The said PCO must attend a DENR – conducted and accredited PCO training for the proper accreditation.

All business establishments dealing in high-risk industries activities which are required by the Department of Environment and Natural Resources (DENR) – Environment Management Bureau (EMB) to secure a Permit to Operate (PTO), Environmental Clearance Certificate (ECC), Certificate of Non-coverage (CNC), Permit to Discharge Wastewater (DP), Permit to Operate Generators, hazardous waste generator ID, and other similar permits, clearances, certificates and licenses issued by the National Government Offices shall submit a copy of the above- mentioned documents to the San Miguel MENRO along with their business permit applications before any MENRO clearance will be issued.

Section 4J.02. Penalties. Any business establishment that commits any of the violations enumerated below shall be subject to the penalties provided hereunder.

- Failure to secure an Environmental Compliance Certificate (ECC) or Certificate of Non-Coverage (NCC) issued by the DENR EMB Region VI upon the start of any construction in the proposed or applied business establishment.
- Failure to secure Discharge Permit (DP) issued by the DENR EMB Region VI from any establishment that generate water pollutants to the immediate surroundings or water bodies.
- Failure to secure Permit to Operate Emission Source Installation (PO-ESI) issued by the NWRB.
- Failure to secure Permit to Drill (PTD) issued by the NWRB prior to drill.
- Failure to secure Conditional Water Permit (CWP) or Water Permit (WP) issued by the NWRB.
- Failure to secure Certificate of Public Conveyance (CPC) issued by the NWRB for Bulk Water suppliers/ company.
- Failure to Appoint or designate Pollution Control Office (PCO) accredited by DENR EMB Region VI.
- Failure to secure Certificate or Accreditation by trades, dealers/retailers prior on the ore of stock file of Aggregates (Construction debris, Sand & Gravel) issued by Mines and Geosciences Bureau Region VI.
- Failure to secure Certificate of Registration as Log/Lumber Dealer (CRLLD) issued by DENR Community Environment and Natural Resources Offices (CENRO).
- Failure to install mitigating measures and Air-Pollution devices of facility in any form of pollution on Water, Air, Odor, Noise, Smoke and Land Pollutions, so forth) (if required).
- Failure to present to or provide MPDO, MENRO a certify true copy/copy of all the required clearances, permits, certifications, licenses or similar documents issued by the National Government Officers, like byt not limited to DENR-EMB.
- Air-pollution requirements depending on its magnitude, degree or enormity.
- Refusal to allow MENRO OR Task Force (TF) Inspectors to ENTER and inspect the establishment and business premises.

Penalty	Amount
First Offense	Php 1,500.00
Second Offense	2,000.00
Third Offense	2,500.00 and suspension or revocation of Business Permit

CHAPTER V. MUNICIPAL CHARGES

Article A. Rentals of Personal and Real Properties Owned by the Municipality

Section 5A.01. Imposition. The following rates of rental fees for the use of real and municipal owned properties of this Municipality shall be collected:

Item	KINDS OF PROPERTY	Rate of Rental
1)	Land Only a) Located in commercial/industrial area b) Located in residential area c) others	1 P100.00/sq. m./year P50.00/sq.m./year P100.00/sq. m./year
2)	Building a) Located in commercial/industrial area b) Located in residential area c) Covered Court or any part of the Public Plaza d) others <i>NOTE: The electricity will be charged separately at a rate of fifteen (15) pesos per kw/h</i>	P 100.00/sq. m./day P 50.00/sq. m./day P 1,000.00/day P 80.00/sq. m./day
3)	Chairs	P 7.00/piece
4)	Tables	P 15.00/piece

Section 5A.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative, before the use or occupancy of the property.

Article B. Charges for Parking

Section 5B.01. Imposition of Fee. There shall be collected fees for the use of Municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

NATURE	Daily Rates
A) Day Parking Rates * Vehicle Type: * Tricycle/E-Bike * <i>Trisikad</i> (Pedaled Tricycle) * Private Cars and Service Vehicles * Passenger Jeepneys * Cargo Trucks/Delivery Vans * Passenger Bus * Passenger Jeepneys Aircon or Non-Aircon * Motorcycle	P 10.00 P 5.00 P 50.00 P 20.00 P 100.00 P 100.00 50.00 P 10.00
B) Overnight Parking Rates All types of vehicles * Daily	P 100.00
<i>Each barangay shall assist the Municipal Government in ensuring compliance by car-owning residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.</i>	
C) Towing fee of P500.00 and impounding fee of P200/day shall be collected from owners of vehicles who shall violate this Article.	

Section 5B.02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article C. Cemetery Charges

Section 5C.01. Imposition of Fees. There shall be collected the following fees for an initial 5 year period for the rental of Municipal Cemetery lots:

NATURE OF LEASE	Fee for Lease Period
a) Rental fee for each burial lot (3mX1.5m)	P 5,000.00
b) For every additional layer thereof	P 4,000.00
c) For every niche constructed by LGU (3mX1.5m)	P 10,000.00

Section 5C.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, a fee of one thousand pesos (P1,000.00) per year shall be paid within thirty (30) days before the expiration of the lease period, otherwise it shall be the option of the LGU to lease to other interested person.

The fee shall not be collected in a pauper's burial, upon recommendation of the Municipal Mayor.

Section 5C.03. Administrative Provisions.

- As used in this Article, Municipal Cemetery shall refer to the lot owned by this Municipality presently located at Barangay 16, San Agustin St., San Miguel, Iloilo.
- A standard cemetery lot shall be three (3) meters long and one and one half (1.5) meter wide or four and one half (4.5) square meters.
- Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval and a permit is issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.
- There must be a lease contract between the Municipality of San Miguel (lessor) and the lessee. In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefor.
- It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article D. Slaughterhouse and Corral Fees

Section 5D.01. Permit Fee to Slaughter. Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian/Municipal Meat Inspector/Municipal Agriculture Officer. For this, a permit fee in the amount of P 100.00 shall be paid.

Section 5D.02. Imposition of Slaughter Fees. There shall be collected for every head of animal slaughtered for human consumption the following fees:

Fees (Per Head)	Cattle/Carabao	Hog	Goat/Sheep	Other
Slaughter Fee (For Sale or Commercial Consumption)	P 100.00	P 50.00	P 30.00	P 30.00
Slaughter Fee (For Home Consumption)	P 100.00	P 50.00	P 30.00	P 30.00
Ante-Mortem Inspection	P 50.00	P 50.00	P 20.00	P 15.00
Post-Mortem Inspection	P 50.00	P 50.00	P 20.00	P 15.00
Butcher's Fee	P 500.00	P 350.00	P 230.00	P 130.00

Section 5D.03. Registration and Licensing/Accreditation. Only accredited butchers can slaughter any kind of animal in the municipal slaughterhouse. All meat handlers/butchers/helpers must register and apply for license/ accreditation annually not later than January 20 of every year from the Municipal Veterinarian/Municipal Meat Inspector/Municipal Agriculture Officer and pay an annual fee of P100.00 per handler/butcher.

Section 5D.04. Qualifications and Requirements for Registration and Licensing/Accreditation. Any person applying for a license as meat handler/butcher/helper must possess the following qualifications:

- a. Must be a Filipino citizen
- b. Must be at least eighteen (18) years old
- c. Preferably a resident of San Miguel, Iloilo for at least, (6) six months prior to his/her application
- d. Must secure a police clearance to show that he/she has no record of violation of any municipal ordinance and market rules and regulations
- e. Must secure a certificate from the Municipal Health Office prior to the filing of the application to show that he/she is physically and mentally fit and not suffering from any contagious or communicable disease.
- f. The meat handler/butcher/helper whose application for licensing/accreditation has been approved by the Municipal Veterinarian/Municipal Meat Inspector/Municipal Agriculture Officer shall be issued the corresponding license and identification card by the Municipal Mayor.

Section 5D.05. Place of Slaughter. The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; provided, that the animal slaughtered shall not be sold or offered for sale.

Section 5D.06. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. Upon issuance of the permit required in Section 5E.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Municipal Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefor. For unbranded cattle that have not yet reached the required age for branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle for the required age, the necessary owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

Section 5D. 07. Corral Fee. The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

KIND OF ANIMALS	Amount of Fee
FOR PUBLIC CONSUMPTION ON THE BASIS OF HEAD	
* Large animals, per head	P 50.00
* Hogs per head	P 50.00
* Goats per head	P 50.00
* Sheep per head	P 50.00
* Other per head	P 50.00

Section 5D.08. Time of Payment. All fees shall be paid to the Municipal Treasurer who shall issue the corresponding permit before the animal is deposited and kept in a corral owned by the local government, and before it is slaughtered and inspected. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian/Municipal Meat Inspector/Municipal Agriculture Officer, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appear.

The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

CHAPTER VI. COMMUNITY TAX

Section 6.01. Imposition of Tax. There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 6.02. Individuals liable to Community Tax. Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00)

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Sec. 6.03. Juridical Persons Liable to Community Tax. Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten

Thousand Pesos (P10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this Municipality where the real property is situated - Two (P2.00) Pesos; and
- (b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Sec. 6.04. Exemption. The following are exempted from the Community Tax:

- (a) Diplomatic and consular representatives; and
- (b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 6.05. Place of Payment. The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6.06. Time of Payment; Penalties for Delinquency:

- (a) The Community Tax shall accrue to the first (1st) day of January each year which shall be paid not later than the date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reached such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March he shall have twenty (20) days within which to pay the community tax without being delinquent.
- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Section 6.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6.08. Presentation of Community Tax Certificate on Certain Occasions.

- (a) When an individual subject to community tax acknowledges any document before a notary public, takes oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other official business, or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate. The presentation of community tax shall not be required in connection with the registration of a voter.
- (b) When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.
- (c) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 6.09. Collection and Allocation of Proceeds of the Community Tax.

- (a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulation, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws;
- (b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Municipality.

The proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:
 (1) Fifty percent (50%) shall accrue to the general fund of the Municipality; and
 (2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of Municipal Taxes and Other Impositions

Section 7A.01. 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 7A.02. 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 7A.03. 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 7A.04. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required 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 7A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality 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 from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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 originally due until fully paid.

Section 7A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this Municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

Section 7A.07. Issuance of Receipts. It shall be the duty of the Municipal 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.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 7A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal 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 7A.09. 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 Municipality.

Section 7A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by 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 Municipality, and subject to Municipal 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 provisions of this Section shall be certified to 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 Municipal 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 Municipal 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 7A.11. 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 Municipal ordinance shall accrue to the General Fund of the Municipality.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide 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 upon 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.

Section 7B.02. Civil Remedies. The civil remedies for the collection of local business 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; and
- (b) By judicial action.

Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

Section 7B.03. 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 Municipal Treasurer or his deputy may, 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 Municipal Treasurer or his deputy 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. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed

by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

- (c) Publication. The 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 distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) Release of Distrainted 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 distrainted shall be restored to the owner.
- (e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor. Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled. Said Committee on Appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of the Commission on Audit and the Municipal 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 the 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 insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses, is collected.
- (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 before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal 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 Register of Deeds of the Municipality 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 Municipality, 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 Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

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

- (h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal 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 levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sanggunian, the Municipal 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 Municipal 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 Municipal 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 Municipal Treasurer or his representative.

The Municipal 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 the 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 herein, the Provincial Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

(l) Purchase of Property by the Municipal 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 cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality 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 Municipality 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 Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the Municipality.

(m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan 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 this Municipality.

(n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues Through Judicial Action. The Municipality 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 Municipal 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 or 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 taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
3. His necessary clothing, and that of all his family;
4. 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);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies Section

7C.01. 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 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 LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(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 requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

Section 7C.02. Protest of Assessment. When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal 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 7C.03. 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 Municipal 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 7C.04. 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-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.

Article D. Miscellaneous Provisions

Section 7D.01. Power to Levy Other taxes, Fees or Charges. The Municipality 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 7D.02. 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 7D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. The Sangguniang Bayan 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 7D.05. 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 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DepEd as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. 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 (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00), 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 therefor.

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 9.01. 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 9.02. 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 9.03. 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 9.04. Effectivity. This Ordinance shall take effect on July 01, 2023. Enacted, April 03, 2023.

RESOLVED FURTHER, to forward copies of Municipal Ordinance No. 2023-04, the Revised Revenue Code of San Miguel, Province of Iloilo, to the Sangguniang Panlalawigan, Province of Iloilo, for review; copy furnished the said Ordinance to Honorable Marina Luz S. Gorriceta, Municipal Mayor; Ms. Maria Rhodora C. Gascon, Regional Director, Bureau of Local Government Finance (BLGF) Region VI, 2nd Floor, Philippine Veterans Bank Bldg., Corner Valeria-Delgado Streets, Iloilo City; all Heads of Offices, this LGU; All Punong Barangays; the San Miguel Market Vendors Association through its President Mrs. Nadine Sajonia; the involved NGO's; and all other concerned for information and guidance

APPROVED:

I hereby certify to the correctness of the foregoing Municipal Ordinance.

(SGD.) MARIA S. SEALZA
Secretary to the Sangguniang Bayan

ATTESTED:

(SGD.) BONIFACIO S. SALAPANTAN, JR.
Municipal Vice Mayor/ Presiding Officer

APPROVED:

(SGD.) MARINA LUZ S. GORRICETA
Municipal Mayor

NE/JULY 3, 10 & 17, 2023

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
6th Judicial Region
Branch 64 – Bugasong, Antique
(036) 540 7204 rtc2bgs064@judiciary.gov.ph
Station: Justice Calixto O. Zaldivar Hall of Justice
San Jose, Antique

File No. F2023-134

IN RE: PETITION FOR EXTRA JUDICIAL
FORECLOSURE OF REAL ESTATE
MORTGAGE UNDER ACT 3135, AS AMENDED,

FIRST STANDARD FINANCE CORPORATION
(FORMERLY FIRST STANDARD LENDING
CORPORATION),
Petitioner-Mortgagee

X-----X

**SHERIFF'S NOTICE OF EXTRAJUDICIAL
AUCTION SALE**

Upon petition for extra-judicial foreclosure sale under Act 3135, as amended, filed by **mortgagee FIRST STANDARD FINANCE CORPORATION**, ACCE Bldg., Ledesma-Mabini Streets, Iloilo City, represented by Rachel G. Enano, against mortgagor **CRISANTO SANTIAGO P. PESAYCO**, of legal age, Filipino, married to **MA. JEANETTE PESAYCO** of Pojo, Bugasong, Antique to satisfy the mortgage indebtedness, which is as of 15 May 2023 amounts to Phil. Pesos: **Seven Hundred Ninety Eight Thousand Seven Hundred Twenty Six & 02/100 (Php798,726.02)**, inclusive of penalties, plus other fees relative to foreclosure proceedings, the undersigned sheriff will sell at public auction on **01 August 2023**, at 10:00 o'clock in the morning, or soon thereafter, at the Office of the Sheriff, RTC, Branch 64, Zaldivar Hall of Justice, Binirayan Hills, San Jose, Antique, to the highest bidder for cash or manager's check and in Philippine Currency, the following property with all its improvements thereon, to wit:

**Katibayan ng Orihinal na Titulo Bldg.
CARP2019000240**

"A parcel of land (Lot 7706, Case 22, Cad. 873-D), situated in Igalangao, Bugasong, Antique. Bounded on the E., SE., along lines 1-2-3 by Lot 7704; on the SW., along line 3-4-5, by Lot 7707; on the N., NE., along lines 5-6-7, by Lot 7704; and on the NE., along line 7-1 by Lot 7705. All lots above stated are within Cad. 873-D... Containing an area of **Nine Hundred Ninety Two (992) sq.m., more or less.**"

All sealed bids must be submitted to the undersigned on the above stated time and date.

In the event the public auction should not take place on the said date, it shall be held on **08 AUGUST 2023** at the same time and place abovementioned without further notice.

San Jose for Bugasong, Antique, 22 June 2023.

EMILIO FELIPE Y. LEGASPI II
OIC, Clerk of Court VI & Ex-Officio Sheriff

(SGD.) RAMIL P. MARTINEZ
Sheriff IV

WARNING:

It is absolutely prohibited to remove, deface or destroy this Notice of Sale on or before the date of Sale under the penalty of law.

NE/July 3, 10 & 17, 2023

DEED OF ADJUDICATION WITH ABSOLUTE SALE

Notice is hereby given that the estate of the late **DIONISIO SAMPELO** and **BENITO SAMPELO** known as a parcel of land **Lot 883-A** of land subdivision plan (LRC) Psd-203458 being a portion of Lot 883, San Miguel Cad., LRC Cad. Rec. No. 16), situated in Brgy. Igtambo, San Miguel, Iloilo covered by **TRANSFER CERTIFICATE OF TITLE NO. T-135,109** with an area of **FOUR HUNDRED FIFTY SQUARE DECIMETERS (450.50)** is adjudicated to heirs **Amelita Sampelo Manadero, Calixto Sampelo, and Bryan Galve Sampelo**. That the heirs/adjudicates agreed to CEDE, TRANSFER and CONVEY by way of absolute sale unto **RUBY BENIEGAS SERRANO**, married to **JOEL TIBURCIO SERRANO** the above-said property, as entered in the notarial registry of **Atty. Charvenn N. Buncag** per Doc. No. 457, Page No. 93, Book No. I, Series of 2023.

NE/July 17, 24 & 31, 2023

DEED OF ADJUDICATION WITH SALE

Notice is hereby given that the estate of the late spouses **MELITON TANQUICO FRADES JR. and YOLA LENIHAN FRADES** known as a parcel of land **Lot No. 3039, Pcs-25** situated in Brgy. Camando, Leon, Iloilo covered by **ORIGINAL CERTIFICATE OF TITLE NO. F-13719** with an area **FIVE THOUSAND THREE HUNDRED FIFTY THREE (5,353) SQUARE METERS** is adjudicated to **Meg Frades Cajilig, Ted Lenihan Frades, and Che Lenihan Frades**. That, the heirs agreed to SELL, TRANSFER and CONVEY the above-said property unto **ARTURO GASTAR VALERO**, as entered in the notarial registry of **Atty. Igmedio S. Prado, Jr.** per Doc. No. 479, Page No. 97, Book No. VII, Series of 2021.

NE/July 10, 17 & 24, 2023

**EXTRAJUDICIAL SETTLEMENT
WITH WAIVER OR RIGHTS**

Notice is hereby given that the estate of the late **Adoracion Gison Millan and Fe Gison Millan** known as a parcel of land **Lot 445-A**, Psd-06-100928, situated in the District of Arevalo, Iloilo City covered by **Transfer Certificate of Title No. 095-2023001792** with an area of **Four Hundred Forty (440) square meters, more or less** is adjudicated to heirs **Wilhelmina G. Cuico, Emmanuel M. Gison, Blesilda M. Gison, Ranilo Voltaire M. Gison, Penelope G. Resngit, Ma. Consuelo G. Villamarzo, Ben-Hur M. Gison, Frances Gison, Warren Olivares, Ma. Teresa Olivares, Ma. Liezl O. Erecre, Helen A. Abad, Rosalie A. Costar, Carlos G. Olivares, Jean P. Española, Janette P. Salting, Johnny Pardilla, Norma O. Gualin, Norma Mara-Olivares, Myrna Palma, Domingo G. Olivares, Ruth O. Castillon, Aurora G. Feliciano, Cecilia G. Choresca, Hernan S. Gison, Melba S. Gison-Vicente, Napoleon S. Gison, Efren S. Gison, Noel S. Gison, Rogelio S. Gison, Ofelia Gison-Momville, Virgilio G. Trespeces, Norma Villa-Trespeces, Marvin V. Trespeces, Maribel T. Gorriceta, Marilou T. Losbañes, and Edwin G. Trespeces**. That, the said heirs agreed to renounce and/or waive all their rights and whatever participation over the above described property in favor of **Ofelia Gison-Momville**, as entered in the notarial registry of **Atty. Joy Marie Jayme-Geraldoy** per Doc. No. 94, Page No. 20, Book No. I, Series of 2023.

NE/July 10, 17 & 24, 2023

Republic of the Philippines
Local Civil Registry Office
Province: Iloilo
Municipality: Anilao

NOTICE FOR PUBLICATION

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1. Guidelines in the implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the Public that **ANALYN S. MARCELINO** has filed with this Office a Petition for Correction of entry in the SEX from "**MALE**" to "**FEMALE**" in the **Certificate of Live Birth** of **ANALYN SUA-AN MARCELINO** who was born on **4 December 1992** at **Anilao, Iloilo** and whose parents are **Generoso Francisco Marcelino** and **Arlene Dangautan Sua-an**.

Any person adversely affected by said petition may file his written opposition with this Office.

(SGD.) MELITON E. BUYCO II
Municipal Civil Registrar

NE/July 10, 2023 & July 17, 2023

DEED OF ADJUDICATION

Notice is hereby given that the estate of the late **SULPICIO CARTON** known as a parcel of land (**Lot 3-C-6-B** of the subdivision plan (LRC) Psd-96581, being a portion of Lot 3-C-6, (LRC) Psd-89171, LRC Cad. Record No. 9740), situated in Molo, Iloilo City covered by **Transfer Certificate of Title No. T-53611** with an area of **Three Hundred Twenty Six (326) square meters, more or less** is adjudicated to heirs **Lydia Cagampang Carton, Ailen Cagampang Clemmer, Sheila Carton Acosta and Roy Cagampang Carton**, as entered in the notarial registry of **Atty. Igmedio S. Prado, Jr.** per Doc. No. 389, Page No. 79, Book No. IV Series of 2023.

NE/July 17, 24 & 31, 2023

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
6TH JUDICIAL REGION
OFFICE OF THE CLERK OF COURT & EX-OFFICIO
SHERIFF
BONIFACIO DRIVE, ILOILO CITY
E-mail Add: rtc1iloocc@judiciary.gov.ph
Tel. No. (033) 335-3190

FORECLOSURE NO. F-10693-23

EXTRA-JUDICIAL FORECLOSURE OF
REAL ESTATE UNDER ACT 3135
AS AMENDED

METROPOLITAN BANK & TRUST
COMPANY (the Metrobank),
Mortgagee,

-versus-

**ALMA L. ALCAIN AND
CEAZAR R. ALCAIN,**
Mortgagors.

X-----X

SHERIFF'S NOTICE OF EXTRA-JUDICIAL SALE

Upon extra-judicial petition for foreclosure and sale Under Act 3135 as Amended filed by **METROPOLITAN BANK & TRUST COMPANY, (the Metrobank)** as **MORTGAGEE**, a Philippine corporation with head office at Metrobank Plaza, Sen. Gil J. Puyat Avenue, Makati City, Philippines, against **SPS. ALMA L. ALCAIN AND CEASAR R. ALCAIN** as **MORTGAGORS**, both of legal age, Filipinos and with residential address at Brgy. Banban Pequeño, Calinog, Iloilo, Philippines, to satisfy the mortgaged indebtedness which as of April 23, 2023, amounts to **SIX HUNDRED SEVENTY NINE THOUSAND NINE HUNDRED SEVENTY FIVE PESOS & 81/100 (P679,975.81)**, Philippine Currency, plus interests, and all other charges as of the date of the public auction, besides the attorney's fees and the incidental expenses incurred for the foreclosure and sale, the Ex-Officio Sheriff of Iloilo or his duly authorized deputy will sell at public auction on **AUGUST 08, 2023** at 10:00 o'clock in the morning at the Ground Floor, Office of the Clerk of Court, Regional Trial Court, CJ Ramon Q. Avanceña Hall of Justice, Bonifacio Drive, Iloilo City, the mortgaged real property with all the improvements found thereon to wit:

**TRANSFER CERTIFICATE OF
TITLE NO. 090-2013006295**

A parcel of land (Lot 22, Blk 6 of the consolidation and subdivision Plan Pcs-06- 005266, being a portion of the consolidation of Lot 1-B, Psd-06-010495; 567-J-2 to 567-J-4, (LRC) Psd-50959; 567-J-5-B, Psd-06-009713; 567-K, (LRC) Psd-49198 & 567-Y-1, (LRC) Psd-50963, L.R.C. Record No.), situated in the Barangay of Balabag, Municipality of Pavia, Province of Iloilo, Island of Panay. Bounded x x x x containing an area of **FORTY FIVE (45) SQUARE METERS, more or less.**"

All sealed bids must be submitted to the undersigned on the above stated place and time.

In the event the scheduled public auction should not take place on the said date, it shall be held on **AUGUST 15, 2023** the same place and time without further notice and publication.

Iloilo City, Philippines **JUNE 14, 2023.**

(SGD.) ATTY. GERRY D. SUMACULUB
Ex- Officio Sheriff & Clerk of Court VII

(SGD.) WILBERT L. BESA
Sheriff IV

NE/July 3, 10 & 17, 2023

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CITY ... (from page 4)

monitoring, misting operations, and distribution of larvicides to barangays to control the spread and dangers of dengue," CHO Medical Officer Dr. Roland Jay Fortuna said.

"We encourage the people to cooperate in keeping their surroundings clean regularly, both inside and outside of their homes, and not to be complacent but to conduct intensified anti-dengue campaigns through massive cleanup operations in their

respective barangays to get rid of breeding places for mosquitoes," he added.

CHO stressed that cleanup is urgent amid increasing dengue cases and reiterated the 5S Strategy to include Search and destroy breeding places; Secure self-protection such as using mosquito repellants; Seek early consultation when experiencing symptoms; Support fogging or spraying to prevent an impending outbreak; and Sustain hydration. (Andrea Pearl Fernandez/Iloilo City PIO)

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
 6TH JUDICIAL REGION
OFFICE OF THE CLERK OF COURT
and EX-OFFICIO SHERIFF OF ILOILO
 Chief Justice Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
rtc1iloooc@judiciary.gov.ph
 (033) 3353190
 -oOo-

FORECLOSURE NO. **F-10716-23**

FOR: EXTRA-JUDICIAL FORECLOSURE OF REAL ESTATE MORTGAGE UNDER ACT NO. 3135, AS AMENDED BY ACT NO. 4118

METROPOLITAN BANK & TRUST COMPANY,
Mortgagee,

-versus-

SPOUSES LEOLYN C. BELGA and CHRISTER E. BELGA,
Mortgagors.

x-----x

SHERIFF'S NOTICE OF SALE AT PUBLIC AUCTION

Upon extra-judicial petition for sale under Act No. 3135 as amended by Act No. 4118 filed by the *mortgagee* **METROPOLITAN BANK & TRUST COMPANY**, a banking corporation duly organized and existing under and by virtue of the laws of the Philippines with principal office located at Metrobank Plaza Bldg., Sen. Gil Puyat Ave., Makati City, Philippines against *mortgagor/s* **SPOUSES LEOLYN C. BELGA and CHRISTER E. BELGA**, both of legal age, Filipinos, married to each other and residents of Zone 3, Bo. Obrero, Lapuz, Iloilo City, Philippines and /or Lot 74, Block 13, Phase 1 Monticello Villas, Brgy. Balabag, Pavia, Iloilo, Philippines to satisfy the mortgage indebtedness which as of **May 15, 2023**, amounted to **NINE HUNDRED THIRTY FIVE THOUSAND SEVEN HUNDRED NINETY THREE PESOS & 78/100 (P935,793.78)**, Philippine Currency, exclusive of interest, penalties and other charges, plus attorney's fees, publication cost, Sheriff's legal expenses and other incidental expenses of foreclosure and auction sale, the **Ex-Officio Sheriff of Iloilo or any of his lawful deputies** will sell at public auction on **AUGUST 16, 2023** at 10:00 o'clock in the morning at the **Office of the Clerk of Court, Regional Trial Court, Ground Floor, Chief Justice Ramon Q. Avanceña Hall of Justice, Bonifacio Drive, Iloilo City**, to the **HIGHEST BIDDER**, for **CASH** or **MANAGER'S CHECK** and in Philippine Currency, the following real property, including buildings and all improvements found thereon, to wit:

Registry of Deeds for Iloilo, Iloilo
Transfer Certificate of Title
No. 090-2017002543

"A PARCEL OF LAND (LOT 74, BLK 13, OF THE CONSOLIDATION AND SUBDIVISION PLAN PCS-06-005266, BEING A PORTION OF THE CONSOLIDATION OF LOT 1-B, PSD-06-010495; 567-J-2 TO 567-J-4, (LRC) PSD-50959; 567-J-5-B, PSD-06-009713; 567-K, (LRC) PSD-49198 & 567-Y-1, (LRC) PSD-50963, L.R.C. RECORD NO.) SITUATED IN THE BARANGAY OF BALABAG, MUNICIPALITY OF PAVIA, PROVINCE OF ILOILO, ISLAND OF PANAY. BOUNDED ON THE SE., ALONG LINE 1-2 BY LOT 75, BLK 13 OF THE CONSOLIDATION AND SUBDIVISION PLAN; ON THE SW., ALONG LINE 2-3 BY LOT 2053, CAD-25, ILOILO CADASTRE; ON THE NW., ALONG LINE 3-4 BY LOT 73, BLK 13 AND ON THE NE, ALONG LINE 4-1 BY ROAD LOT 14 BOTH OF THE CONSOLIDATION AND SUBDIVISION PLAN. X X X CONTAINING AN AREA OF FORTY FIVE (45) SQUARE METERS MORE OR LESS."

All sealed bids must be submitted to the undersigned on the aforementioned time and date. In the event the public should not take place on the said date, it shall be held on **AUGUST 23, 2023** at the same time and place aforementioned without further notice.

Prospective buyers and/or bidders are hereby enjoined to investigate for themselves the title of the above-described properties and encumbrances existing thereon, if any there be. Let this Notice of Sale be published and posted in accordance with the provisions of law.

(SGD.) ATTY. GERRY D. SUMACULUB
Clerk of Court VII and
Ex-Officio Provincial Sheriff

(SGD.) RITO RUEL A. CASTEN
Sheriff IV/Sheriff-In-Charge

WARNING:

It is absolutely prohibited to remove, deface or destroy this Notice of Sale on or before the Date of sale, under penalty of law.

NE/July 17, 24 & 31, 2023

Republic of the Philippines
 Province of Iloilo
Municipality of Barotac Nuevo

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

NOTICE OF PUBLICATION

In compliance with **R.A. 9048**, a notice is hereby served to the public that **DENNIS SANTIAGO** has filed with this office a Petition for Change of First Name from "**GABRIEL**" to "**DENNIS**" in the birth certificate of **GABRIEL JIMENEZ SANTIAGO** who was born on **January 2, 1965** at **Sta. Maria, Zamboanga City**.

Any person adversely affected by said petition may file a written opposition with this office not later than **July 9, 2023**.

(SGD.) ATTY. REYNOLD A. PEREZ
Municipal Civil Registrar

NE/July 10-16, 2023 & July 17-23, 2023

Republic of the Philippines
 Province of Iloilo
 Municipality of Janiuy

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

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NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (**IRR on R.A. 10172**), Notice is hereby served to the public that **MA. Belinda B. Casquite** has filed a petition for **Correction of Clerical Error in the Child's Date of Birth** from "**April 19, 1963**" to "**April 22, 1963**" in the **Certificate of Live Birth** of **SILVERIANO S. CASQUITE** whose parents are **JUAN CASQUITE & AURORA SALARIO**.

Any person adversely affected by said petition may file his/her written opposition with this Office.

GD.) EDENA M. KILAYKO
 Municipal Civil Registrar

NE/July 10, 2023 & July 17, 2023

Republic of the Philippines
OFFICE OF THE CIVIL REGISTRAR
 Calinog, Iloilo

NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, Guidelines in the Implementation of the Administrative Order No. 1 series of 2012 (**IRR on R.A. 10172**), Notice is hereby served to the public that **RUSELL KATE C. DAYADAY** has filed with this Office, a petition for correction of entry in the **child's sex** from "**MALE**" to "**FEMALE**" in the certificate of live birth of **RUSELL KATE CHAVEZ DAYADAY** at **Calinog, Iloilo** and whose parents are **JOSE REY BEDICO DAYADAY** and **CRISANTA SOLDIVILLA CHAVEZ**.

Any person adversely affected by said petition may file his written opposition with this office.

(SGD.) MA. AILYN C. CAMPOS
Municipal Civil Registrar

NE/July 10, 2023 & July 17, 2023

Republic of the Philippines
Local Civil Registry Office
 Province of: Iloilo
 City/Municipality: Pototan

NOTICE FOR PUBLICATION

In compliance with **R.A. Act No. 9048**, a notice is hereby served to the public that **JOANNE GUANZON DAGLE** has filed with this office a petition for CHANGE OF FIRST NAME from **JOANNA** to **JOANNE** in her Certificate of Live Birth who was born on **MARCH 16, 2001** at **Pototan, Iloilo** and whose parents are **JOSELITO T. DAGLE** and **HELEN B. GUANZON**.

Any person adversely affected by said petition may file his written opposition with this Office.

(SGD.) MARY ANN S. JARDELEZA
OIC-Municipal Civil Registrar

NE/July 10, 2023 & July 17, 2023

Republic of the Philippines
OFFICE OF THE CIVIL REGISTRAR
 Calinog, Iloilo

NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, Guidelines in the Implementation of the Administrative Order No. 1 series of 2012 (**IRR on R.A. 10172**), Notice is hereby served to the public that **JADE G. TAASAN** has filed with this Office, a petition for correction of entry in the **child's sex** from "**MALE**" to "**FEMALE**" in the certificate of live birth of **JADE GIRAO TAASAN** at **Calinog, Iloilo** and whose parents are **ARSENIO IDEAL TAASAN** and **VICTORIA GIRAO**.

Any person adversely affected by said petition may file his written opposition with this office.

(SGD.) MA. AILYN C. CAMPOS
Municipal Civil Registrar

NE/July 10, 2023 & July 17, 2023

Republic of the Philippines
Local Civil Registry Office
 Province of: Iloilo
 City/Municipality: Pototan

NOTICE FOR PUBLICATION

In compliance with **R.A. Act No. 10172**, a notice is hereby served to the public that **JEAN ATADERO FUERTES** has filed with this office a petition for CHANGE OF SEX from **MALE** to **FEMALE** in her Certificate of Live Birth who was born on **MAY 27, 1971** at **Pototan, Iloilo** and whose parents are **RUFINO M. FUERTES** and **NENITA P. ATADERO**.

Any person adversely affected by said petition may file his written opposition with this Office.

(SGD.) MARY ANN S. JARDELEZA
OIC/Municipal Civil Registrar

NE/July 10, 2023 & July 17, 2023

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