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'FOR THE ENVIRONMENT'

San Enrique conducts simultaneous clean-up, tree planting

BY VINCENT P. GRECIA

THE Municipality of San Enrique conducted a simultaneous clean-up and tree planting activity last June 27, 2023 dubbed as Limpyo San Enrique and Tanum San Enrique under the program IBAPAKA (Isang Bayan Para sa Kalikasan).

Gov. Arthur Defensor, Jr. graced the launching of the program held in front of the San Enrique Municipal Hall spearheaded by Mayor Rosario Mediatrix Fernandez and the municipal officials.

Mayor Fernandez initiated the activity in support of Gov. Defensor's environmental project Limpyo Iloilo and Tanum Iloilo.

Municipal employees, barangay volunteers, socio-civic groups and the community joined the simultaneous clean up activity around the town proper and in the different barangays.

Mayor Fernandez and Gov. Defensor then proceeded to the upland area of Brgy. Compo for the ceremonial tree planting.

Mayor Fernandez said Tanum San Enrique aimed to plant 25,000 seedlings in a day. The town's other barangays planted tree seedlings in their designated planting areas.

FOR THE ENVIRONMENT / page 2



TANUM+LIMPYO SAN ENRIQUE. Gov. Arthur Defensor, Jr. and San Enrique Mayor Rosario Mediatrix "Trixie" Fernandez chat with the volunteers and barangay leaders during the simultaneous clean-up and tree planting activity last June 27, 2023 dubbed as "Limpyo San Enrique, Tanum San Enrique - Isang Bayan Para sa Kalikasan (IBAPAKA)." (Capitol News)

The Department of Trade and Industry (DTI) has launched the extension site of its One Town, One Product (OTOP) hub in the Province of Guimaras on June 26, 2023.

The OTOP Hub Guimaras

OTOP hub in Guimaras gets extension site in Jordan town

Extension is located at Jordan Wharf in Rizal, Jordan where the products

displayed are proudly made in Guimaras. DTI-Guimaras OIC

Provincial Director Mutya Eusores graced the event OTOP / page 2



GUIMARAS OTOP HUB. The Department of Trade and Industry (DTI) has launched the extension site of its One Town, One Product (OTOP) hub in the Province of Guimaras on June 26, 2023. The OTOP Hub Guimaras Extension is located at Jordan Wharf in Rizal, Jordan where the products displayed are proudly made in Guimaras. Photo shows DTI-Guimaras OIC Provincial Director Mutya Eusores, Governor JC Rahman A. Nava's executive assistant Mr. Lino Galea and other officials during the launching ceremony. (Guimaras province)

Iloilo City bats for PH's first waste-to-energy project

Iloilo City's sanitary landfill in Brgy. Calajunan, Mandurriao will be converted into a waste to energy project soon.

A ceremonial signing of joint certification of successful negotiation between the city government and Metro Pacific Water (MPW) for the Iloilo City Integrated Solid Waste Management Facility (Waste-to-Energy) or the WtE project (ISWMF) was held on Tuesday with Mayor Jerry Treñas and MPW president and chief executive officer Rogelio Singson as signatories.

"With the Calajunan sanitary landfill nearing the end of its life span in just three short years, the urgency to ILOILO CITY / page 2

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FOR THE ENVIRONMENT... (from page 1)

Gov. Defensor thanked Mayor Fernandez and the municipal officials for leading the important activity for our environment.

He cited that his administration is giving priority to environmental programs such as Limpyo Iloilo and Tanum Iloilo as our contribution to help address the ill effects of climate change and at the same time ensure a healthy environment.

Fourth District Board Member Rolly Distura was also present at the launching of Limpyo San Enrique in front of the Municipal Hall.

Meanwhile, Provincial Government Environment and Natural Resources Office (PGENRO) chief Atty. Cesar Emmanuel Buyco and his staff were also present in the two activities.

OTOP ... (from page 1)

with her presence.

Governor JC Rahman A. Nava, MD was represented by Mr. Lino Galea, Executive Assistant III.

The OTO Hub Project of the Department of Trade and Industry is a one-stop retail store where market-ready products offering of a local community can be found and caters to the general mainstream market of both local buyers and tourists.

This is one of the flagship market access program of the DTI in partnership with the local government units (LGUs) that aims to help the micro, small, and medium enterprises in the country to level up their products and encourage inclusive economic growth.

ILOILO CITY ... (from page 1)

find alternative waste management solutions cannot be overstated. The introduction of a WtE facility not only provides a sustainable and efficient solution for managing the city's waste but also presents a remarkable opportunity for Iloilo City's economic growth," Treñas said in his message during the short ceremony.

In a follow-up interview, Treñas said the proposal of the MPW will be subjected to a competitive or Swiss challenge.

The Swiss challenge is an alternative selection process wherein third parties or challengers shall be invited to submit comparative proposals for a project as defined in the Integrated Public-Private Partnership Code of Iloilo City. The system's objective is to discourage frivolous projects or to avoid inflated project costs.

Treñas said the project would clear the 23-hectare sanitary landfill that could be repurposed to boost the city's economic activity.

Singson, in his message, said they would like to complete this project in Iloilo so they could have a good model to be replicated all over the country.

"It's the same problem all over the country. This project will kickstart Iloilo City's growth to sustainable solid waste management goals, solidifying the city as a leader and good model for sustainable waste management in the whole country," he said.

In an interview, Singson said they chose to propose the project in the city because of its existing water project.

"This to me is an ideal model for cities where we have water, bulk distribution, and wastewater under one roof," he said.

The proposed WtE facility can process up to 470 tons of non-recyclable wastes as potential fuel a day and produce around 2.4 megawatts of energy.

A press statement released by the MPW Tuesday evening said the ISWMF would treat, recover, and convert the city's waste into refuse-derived fuel (RDF) and biogas, considered renewable energy sources by the Department of Energy.

"It will significantly reduce the waste that ends up in Iloilo landfills, conserving natural resources, and minimizing environmental impact. The project is also estimated to result in a reduction of 129,000 metric tons per year of CO2 (carbon dioxide) equivalent," it said.

Engineer Neil Ravena, head of the Iloilo City Environment and Natural Resources Office (CENRO), said the project would address all kinds of wastes as its mechanical biological treatment facility would cater to organic wastes with high-moisture content, an anaerobic treatment facility for other non-organic wastes, and RDF for plastic wastes.

"We will close Calahunan (sanitary landfill) and rehabilitate through bioremediation to bring it back to its old state where there are no more wastes, leachate, and methane gas. Calahunan is now being considered as a prime lot," he said in an interview on Wednesday.

The city generates 370 tons of solid waste per day, he said. (PNA)

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Antique capital prohibits backyard slaughter of hogs

SAN JOSE DE BUENAVISTA, Antique – The backyard slaughter of hogs in San Jose de Buenavista is prohibited effective Tuesday to prevent the spread of the African swine fever (ASF).

Executive Order number 42 issued by Mayor Elmer Untaran on June 27, 2023, said hogs would only be slaughtered at the municipal abattoir in Barangay San Pedro and need a health certificate from the barangay where they came from.

The first confirmed cases of ASF in this provincial capital were from a hog farm in Barangay Bugarot on June 23.

Antique Provincial Veterinary Office Public Health Division chief Dr. Marco Rafael Ardamil said the slaughter of swine and the circulation of boars for insemination are being considered "super spreaders" of ASF.

Ardamil added that based on the experience of Hamtic, where index cases were recorded, hogs were



DISCARDED. Dead hogs due to African swine fever in the Municipality of Hamtic are being buried on June 26, 2023. The animal disease has already spread to the adjacent town of San Jose de Buenavista prompting Mayor Elmer Untaran to ban the backyard slaughter of hogs to prevent the further spread to other areas in Antique. (Photo courtesy of Gali Magbanua)

slaughtered in backyards and sold to ambulant vendors since the municipality has no slaughterhouse.

"ASF had spread fast in Hamtic because the slaughtered hogs were not monitored in the absence of a slaughterhouse," he said.

It is also necessary for the barangay captain to issue a

certification to make sure that hogs are not suffering from any signs and symptoms of the disease, Ardamil said.

In addition to the banning of backyard slaughter, the EO has temporarily suspended the "circulation of boars for insemination purposes" until the town registers a zero-ASF status.

The municipal agriculture office of San Jose de Buenavista reported 44 mortalities in Barangays Bugarot, Maybato Sur, Maybato North, and Bariri as of June 26.

Only Bugarot has confirmed ASF cases while the Regional Animal Disease Diagnostic Center of the Department of Agriculture is yet to release the result of

samples taken from the three other barangays.

Meanwhile, Ardamil said that they had a verbal agreement with the Iloilo City Veterinarian to transport healthy hogs from the towns of Hamtic and San Jose de Buenavista to the regional capital where the demand for pork is high.

"Iloilo City is already considered a red zone or has ASF cases since last year that it could accept for trading the hogs in Antique," he said.

Hamtic, as of the June 26 report of its Municipal Agriculture Office, some 2,335 hog mortalities in 28 barangays with an estimated damage of PHP22,682,500. (PNA)

68 more renewable energy projects eyed in W. Visayas

ILOILO CITY – The Department of Energy (DOE) announced on Wednesday that 68 indicative renewable

energy (RE) projects with a potential capacity of 14,245 megawatts are being eyed in Western Visayas, while

29 projects are already operating with an installed capacity of 708 megawatts. Engineer Gaspar

Escobar Jr., chief of the Technical Services and Management Division of



MLHULLIER PAWNSHOPS AND JEWELRY
NOTICE OF AUCTION SALE

CAPIZ AREA

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|---|--|
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| 2. Salgado Bldg., Legaspi St.,
Roxas City
Tel. No.: (036) 6219-243 | 12. Taft St., Poblacion, Dumalag, Capiz
Tel. No.: (036) 658-0263 |
| 3. Dale Bernas Bldg., Burgos St.,
Brgy Inzo Arnaldo Village,
Roxas City
Tel. No.: (036) 522-2355; 621-4563 | 13. San Geronimo St., Poblacion, Tapaz, Capiz
Tel. No.: 09479991813 |
| 4. Brgy VIII, San Roque Extension,
Roxas City
Tel. No.: (036) 522-8300; 6219-242 | 14. Poblacion Sur., Ivisan, Capiz
Tel. No.: (036) 6202-237 |
| 5. LG40 Gaisano Roxas,
Arnaldo Blvd., Roxas City
Tel. No.: (036) 6217-353 | 15. Poblacion Tabuc, Mambusao, Capiz
Tel. No.: (036) 647-0419 |
| 6. Poblacion Ilaya, Panay, Capiz
Tel. No.: (036) 6217-626 | 16. Pob. Tacas, Cuartero, Capiz
Tel. No.: (036) 658-0327 |
| 7. Poblacion Ilawod, Panitan, Capiz
Tel. No.: (036) 6340-836 | 17. Poblacion Ilaya, Dumarao, Capiz
Tel. No.: (036) 651-0795 |
| 8. Isagani St., Pontevedra, Capiz
Tel. No.: (036) 621-7697 | 18. Masagana Street Poblacion, Sapián, Capiz
Tel. No.: (036) 651-5142 |
| 9. Poblacion Swa, Pres. Roxas, Capiz
Tel. No.: (036) 658-0180 | 19. Dao Public Market Brgy. Balucuan Dao, Capiz
Tel. No.: 09479999763 |
| 10. Poblacion Norte, Sigma, Capiz
Tel. No.: 09479991027 | 20. Poblacion Tabuc, Maayon, Capiz
Tel. No.: 09479999253 |
| | 21. Ground level Unit 1015 SM City Roxas,
Arnaldo Blvd., Brgy. Baybay, Roxas City
Tel. No. 09479999493 |

ILOILO AREA

- | | |
|--|--|
| 1. Roxas St., Pob. Centro, Calinog, Iloilo
Tel. No.: (033) 330-0639 | 18. E. Reyes Avenue Pob Zone II,
Estancia, Iloilo
Tel. No.: 09479990719 |
| 2. Magsaysay St. Poblacion Centro,
Calinog, Iloilo
Tel. No.: (033) 330-0478 | 19. Recto St., Pob. Ilaud, Barotac Nuevo, Iloilo
Tel. No.: (033) 528-8113 |
| 3. Calle Canal Brgy. Capuling, Duenas, Iloilo
Tel. No.: 09479992029 | 20. C. Castor St. Sara, Iloilo
Tel. No.: (033) 392-0165 |
| 4. Aquino Nobleza St. Janiuay, Iloilo
Tel. No.: (033) 531-9960; 531-7015 | 21. R.Y Ladrado St., Pototan, Iloilo
Tel. No.: (033) 529-9373 |
| 5. Ladrado Street Poblacion Ilaya,
Lambunao, Iloilo
Tel. No.: (033) 533-8104 | 22. Sorianosos St. Poblacion, Dingle, Iloilo
Tel. No.: (033) 323-0200 |
| 6. Pob. Ilawod, Lambunao, Iloilo
Tel. No.: (033) 533-7200 | 23. Brgy. Cabalaguan, Mina, Iloilo
Tel. No.: (033) 530-9847 |
| 7. Dorillo St., Passi City, Iloilo
Tel. No.: (033) 311-5366 | 24. Garrido St., Poblacion Ilaya,
San Enrique, Iloilo
Tel. No.: 09479999869 |
| 8. Simeon Passi Aguilar St., Passi City, Iloilo
Tel. No.: (033) 311-6182 | 25. Poblacion Batad, Iloilo
Tel. No.: 09479999867 |
| 9. Cor. Real Arbelada Arones St., Pob. Ajuay, Iloilo
Tel. No.: (033) 323-1754 | 26. Poblacion Southeast Zone, Lemery, Iloilo
Tel. No.: 09479999873 |
| 10. Del Rosario St., Pob. Norte, Balasan, Iloilo
Tel. No.: (033) 551-5004 | 27. Cataluña Street, Bingawan, Iloilo
Tel. No.: 09479999113 |
| 11. Real St. Pob. Banate, Iloilo
Tel. No.: (033) 362-0251 | 28. Roxas Blvd Street, Poblacion,
San Rafael, Iloilo
Tel. No.: 09479999628 |
| 12. Zamora St. Pob. Ilawod, Barotac Nuevo, Iloilo
Tel. No.: (033) 528-8113 | 29. Crossing Pantalan, Brgy Poblacion,
Anilao, Iloilo
Tel. No.: 09479999709 |
| 13. Tupas St. Poblacion, Barotac Viejo, Iloilo
Tel. No.: (033) 331-2247 | 30. F. Parcon Street, Pototan, Iloilo
Tel. No.: 09479999644 |
| 14. Market Stall Municipal Gym, Pob.
Carles, Iloilo
Tel. No.: (033) 552-1012 | 31. Rizal Street, Brgy Poblacion,
San Dionisio, Iloilo
Tel. No.: 09479999518 |
| 15. D.B. Oñate St. Pob. Concepcion, Iloilo
Tel. No.: 09479990675 | 32. Don Victorino Salcedo St. Poblacion
Market, Sara, Iloilo
Tel. No.: 09479999806 |
| 16. Buenaflor St., Dumangas, Iloilo
Tel. No.: (033) 361-2065 | 33. Crispin Salazar St., Janiuay, Iloilo
Tel. No. 09992204460 |
| 17. M.H. Del Pilar St. Dumangas, Iloilo
Tel. No.: (033) 390-0154 | |

NOTICE OF AUCTION SALE

Wish to announce their monthly Auction Sale to be held on July 15, 2023 at 9:00 AM to 12:00 Noon at the office address stated above.

Nagapahibalo sang ila bulanan nga subasta nga Pagahiwaton sa Hulyo 15, 2023 alas 9:00 sa aga (9:00 AM) asta alas 12:00 sa ugto (12:00 Noon) sa nahinambitan nga mga opisina.

THE MANAGEMENT

ANG TAGADUMALAHAN

CITY GOV'T TURNS OVER 2 PUBLIC MARKETS TO SM PRIME

The Iloilo City Government is turning over the Iloilo Central Market and Iloilo Terminal Market (Super) to SM Prime Holdings, Inc. in order that construction of the new markets can already begin.

Mayor Jerry P. Treñas informed Engr. Bien Mateo, Senior Vice President of SM Supermalls, that all vendors have transferred to temporary stalls.

“The Iloilo City Government, pursuant to the Public-Private Partnership (PPP) Lease Agreement previously executed, would like to turn-over the Iloilo Central Market and Iloilo

Terminal Market to SM Prime Holdings, Inc. for the purpose that the latter can already commence the construction or redevelopment of the same,” he wrote in a letter dated June 19.

Central Market has a total of 566 temporary stalls, while Terminal Market has 1,087. All are currently occupied based on record of the Local Economic Enterprise Office.

During consultations, vendors have been assured of no increase in rental fee as LEEO will still manage the markets.

Concerns on stalls positioning, traffic, water

and electricity needs have been also addressed.

The improvements include efficient delivery of goods, parking spaces, security cameras, comfort rooms, solid waste management, wastewater treatment and drainage system.

“We want to improve our facilities to boost the livelihood opportunities of the Ilonggos, including market vendors. We thank SM Prime for this redevelopment which will bring much convenience to customers while opening more economic activities for the vendors,” Treñas said. (Iloilo City PIO)



Iloilo town village chief nabbed in drug bust

ILOILO CITY – A punong barangay (village chief) of a drug-cleared village in the municipality of San Enrique in Iloilo province was arrested in a buy-bust operation conducted in Barangay Palje on Monday.

San Enrique Municipal Police Station (MPS) officer-in-charge Capt. Johnny C. Oro identified the suspect as Elvie J. Paez, 47, married, village chief of Barangay Lip-ac.

“We started a validation more or less one month ago although there have been reports that he has long been engaged in selling illegal drugs. Considering that he is a government elected official, then he is a high-value individual,” he said in an interview on Tuesday.

Paez sold to the poseur-buyer one sachet of shabu in exchange for PHP1,000 but police operatives recovered additional 10 sachets of shabu from his pocket placed inside a pouch in the subsequent search with a standard drug price of PHP34,000.

Also seized from his possession were one 12-gauge shotgun and one revolver.

Oro said he still has to determine whether or not Paez's arrest will have an impact on the drug-cleared status of his barangay.

He also warned that anti-drug operations will continue and it will be better for those

still engaged in the illegal act to stop or get caught.

“They can also give us information to identify those who are into illegal drugs and it will be faster for us to operate,” he added.

The suspect is now in the custodial facility of the San Enrique MPS and will be charged with violation of Sections 5 and 11 of the Comprehensive Dangerous Drugs Act of 2022 and the Comprehensive Firearms and Ammunition Regulation Act for illegal possession of firearms.

“Elected government officials engaging in illegal drugs have no place in Western Visayas. The police cannot do it alone. We thank the community for giving us valuable information that resulted in this high-impact accomplishment,” Police Regional Office 6 acting regional director Brig. Gen. Sidney N. Villaflores said in a statement. (PNA)



NOTICE OF AUCTION SALE ON REMATADOS OF M. LHULLIER PAWNSHOPS

Iloilo and Guimaras Branches at

Agencia Ilonga, Iznart, Lapaz 1&2, Bo. Obrero, Pavia, Sta. Barbara, Arroyo, Cabatuan, New Lucena, Ayaman, Maasin, JM Basa, Rotunda, Guimaras, Calingao, San Lorenzo, Jordan Pier, Jordan, Sibunag, Nueva Valencia, Cabalagnan, Guanco, Rizal, De Leon, San Agustin, Ledesma-Valeria, SM City, Mandurriao 1&2, Jibao-an, San Miguel, Leon, Alimodian, Molo, Avanceña, Villa, Mohon, Oton, Tigbauan, Guimbal, Tubungan, Igaras, Miag-ao, San Joaquin, Jaro 1, Jaro 2 (Plaza) Jaro 3 (Mission), Jaro 4 (CPU), Jaro 5 (Quintin Salas), Jaro 6 (Desamparados), Tagbak, Ungka, Leganes, Zarraga, Jalaud, Guzman, Bolong Oeste, Burgos Lapaz, San Miguel Jordan.

Commencing **July 15, 16 and 17, 2023 at 9:00 A.M. to 12:00 Noon** those above mentioned pawnshops will sell on Public Auction Sale on all overdue pledges left in the same up to **January 31, 2023**. Patrons are enjoined to verify their receipts.

MANAGEMENT

Sa Hulyo 15, 16 asta 17, 2023 alas 9:00 asta 12:00 sa ugto ang takna nga iga subasta sa publiko ang tanan nga na remati sa nahinambitan nga opisina sa ibabaw. Ang tanan nga butang nga gin prenda nga wala magawad asta sa **ENERO 31, 2023**, madala sa subasta. Gina panawagan ang tanan nga suki nga pagatan-awon ang ila tagsa ka resibo.

TAGADUMALAHAN

68 MORE ...

(from page 2)

the Renewable Energy Management Bureau, said that of the 68 projects, 24 are for hydropower, 17 for offshore wind, 14 for solar, 12 for onshore wind, and one for geothermal.

In a press conference ahead of the 2023 Investment Forum on Renewable Energy at the Courtyard by Marriott Hotel, Escobar said the DOE continues to study programs and policies for the high integration of renewable energy in the power mix.

Energy Undersecretary Rowena Cristina Guevara said Western Visayas is now 28 percent into transitioning to renewable energy as of 2021.

The National Renewable Energy Program (NREP) 2020-2040 sets a target of at least 35 percent RE share in the power generation mix by 2030 and to increase it to 50 percent by 2040.

Bacolod City Mayor Abelardo Benitez, who also serves as the chairperson of the Western Visayas Regional Development Council, said the transition to renewable energy, aside from helping address the issue of climate change, will have other benefits for the region.

Benitez said renewable energy is currently the cheapest source that will lead the way for industries to come in due to cheaper electricity.

The region can also capitalize on exporting its products to countries that prefer the use of green energy since there are European countries that will only import products from countries with renewable energy initiatives.

"It has a big significance that is why the Regional Development Council 6 is focusing on renewable energy because it could pave the way for an economic boom," he added.

Meanwhile, the investment forum gathered key players in the energy transition, including development partners, investors, financing institutions, and other stakeholders to create a strong network of international and local stakeholders, said National Economic and Development Authority (NEDA) Regional Director Arcio Casing Jr.

They are expected to collaborate to bring to fruition the national government's goal of transitioning to a clean energy future, he added. (PNA)

Republic of the Philippines
Province of Iloilo
Municipality of Janiway

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 **John L. Eigo** has filed a petition for **Correction of Clerical Error in the Child's Sex** from "**FEMALE**" to "**MALE**" in the **Certificate of Live Birth** of **JOHN L. EIGO** whose parents are **ALFONSO R. EIGO & LEONOR R. LIVERA**.

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 3, 2023 & July 10, 2023

Republic of the Philippines
Local Civil Registry Office
Province: Guimaras
Municipality of Jordan

NOTICE FOR PUBLICATION

In Compliance with **Section 5 of R.A. Act No. 9048**, a notice is hereby served to the public that **Socorro** (complete name of petitioner) **M. Madero** has filed with this Office a Migrant petition for change of first name from "**SOCORRO ELEXAL**" (first name to be changed) to "**SOCORRO**" in the birth certificate of **SOCORRO** (new first name to be adopted) (complete name of document owner) **ELEXAL MATEUS** who was born on **September** (place of birth) **26, 1960** at **Concepcion, Iloilo** (date of birth) whose parents are **CLEMENTE MATEUS & EXPECTACION PEREZ**. (name of father) (name of mother)

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

(SGD.) **JESUSA M. MILLONDAGA**
Municipal Civil Registrar

NE/July 3, 2023 & July 10, 2023

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

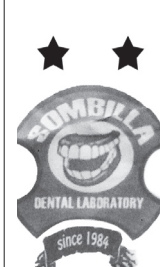
NOTICE FOR PUBLICATION

In compliance with **R.A. Act No. 9048**, a notice is hereby served to the public that **JOSE AMEL CASAYSAY BILAN** has filed with this office a petition for CHANGE OF FIRST NAME from **JOSE** to **JOSE AMEL** in his Certificate of Live Birth who was born on **MARCH 25, 1969** at **Pototan, Iloilo** and whose parents are **ELIAS BILAN JR.** and **AMADA CASAYSAY**.

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 3, 2023 & July 10, 2023



SOMBILLA
DENTAL LABORATORY

Hoskyn's Compound Guanco St., Iloilo City
Cell# 0927-9960389 Tel. No. 3351367

ANDRESITO SOMBILLA, JR.
Owner

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



Michelle Pascua seizes every opportunity to improve her business amid challenges.

Republic of the Philippines
 Province of Iloilo
 Municipality of San Dionisio

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

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 **SHANE NICANOR PAJONILLA** has filed with this Office, a petition for correction of entry in sex from **"FEMALE"** to **"MALE"** in the certificate of live birth of **SYANE NICANOR PAJONILLA** at San Dionisio, Iloilo whose parents are **Abelardo A. Pajonilla** and **Leonisa B. Nicanor**.

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

(SGD.) MARY JEAN G. DEMONTEVERDE
 Municipal Civil Registrar

NE/July 3, 2023 & July 10, 2023

A lasting legacy

Aside from centuries-old architecture along its streets, Ilocos Sur is also known for its mouth-watering signature dishes. These recipes are part of the Ilocano families' legacy that has been passed from one generation to another, which can be considered our country's culinary heritage.

Vigan longganisa and bagnet are quintessentially Ilocano. Because these are the most sought-after food items by tourists in Ilocos Sur, making them provides income-generating activity for many local families in the province.

Teresita's Bagnet and Longganisa became popular in Vigan City and in Bantay, Ilocos Sur. Michelle Pascua and her other siblings continued the business built by their late grandmother Teresita with the promise that they would pass down her recipe through generations.

It started as a home-based business where they receive orders and directly deliver the products door-to-door. When their grandmother handed down the food business to them before her passing, they focused on growing it together. They purchased space in the market, which paved the way for catering to more consumers and creating a brand in the local market. "Our grandmother told us that we should never lose this family business," Michelle stated.

These Ilocano cuisines have been their source of income and means of survival, thanks to the inherited skills and passion from their lola.

Michelle took up BS in Elementary Education in college but chose to pursue business. She inherited her lola's business, allowing her to find balance in her life. She could earn while also spending time with her family. "I ventured into our family business because I've always wanted to have complete control over my time and not to be stuck to a single job," she explained.

As their dreams grew for their family and business, they sought assistance from the Department of Science and Technology (DOST) to improve their production. From the hand-operated machines, they now have more advanced equipment and machinery that make their production faster and easier, attaining an optimum performance for their operation.

Like other businesses, they also had experienced life's challenges, such as a lack of business capital, inflation rates, a quick increase in market competitiveness, and the COVID-19 pandemic. Despite all the struggles, Michelle maintained her composure and became optimistic in every situation and survived the pandemic through online selling.

"With all that we've been through, I found strength in myself and realized that problems can be opportunities. I found out that it can also be a blessing in disguise," Michelle explained. The online community helped her reach more customers outside the Ilocos region. Thus, her sales increased even amid the pandemic.

As part of their marketing strategy, they offer discounts for bulk orders and promos to their loyal customers and product distributors. They sell their longganisa products at a price range of PHP 80.00 to PHP 100.00 per kilo based on size preference, while bagnet at a wholesale price of PHP 430.00 per kilo.

With their business' success, Michelle acquired a car used primarily for delivery. They restored and improved their house, and she can meet her family's daily needs. They also continue to employ other people in the community. Despite fierce competition, they have expanded their market reach,

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 Igbalangao, 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

including the National Capital Region, Baguio City, La Union, and some areas in Visayas and Mindanao.

"This success wouldn't be possible without the support and trust we have received from CARD SME Bank, especially for my loans that reach up to PHP 500,000, which I used solely for my business," she stated.

Through the assistance and support of CARD SME Bank, Michelle acquired land and constructed her production facilities.

Her advice to other people who dream of a better life is, "Just keep moving forward regardless of setbacks. Stay strong, and always remember that every problem has a solution. Stay humble, faithful, and optimistic in everything you do in life.

In the coming years, Michelle hopes to build a large storage facility and bring Ilocano pride to more places in the country.



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Secretary / Account Officer

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Peace in Mindanao

Editorial

After the fighting has stopped, what is there to do in Muslim Mindanao?

With the comprehensive peace agreement between the national government and the Moro Islamic Liberation Front having led to the establishment of the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), the task now is to find ways to ensure lasting peace and promote sustainable development.

Restoring peace and order in Muslim Mindanao is a priority of the Philippine National Police.

This was underscored by PNP Chief Gen. Benjamin Acorda Jr. recently when he gave assurances in a recent gathering of BARMM leaders called the LGU Fellowship Program on Social Cohesion and Resilience that the institution will “continue to work hand-in-hand with LGUs, civil society organizations, and communities to break down barriers, build bridges of understanding and pave the way for peace and progress.”

The meeting, organized by Project CIRCLE (Communities of Inclusion and Resilience through

Collaborative Local Engagements) brought together a pioneering batch of leaders from different towns in Basilan, Lanao del Sur, and Maguindanao del Sur to discuss innovative polices, programs and plans to counter violent extremism and consolidate gains already achieved in promoting social harmony, sustainability and resilience in BARMM.

The message delivered by the country’s top cop before the gathering of BARMM leaders is timely and appropriate as the PNP will be taking a lead role along with the military in maintaining peace and order in the region after decades of armed conflict.

In fact, the PNP has already started the screening of applicants consisting of former members of the Moro Islamic Liberation Front and the Moro National Liberation Front who want to join the police force.

Some 700 applicants from the MILF and 300 from the MNLF will soon undergo a battery of tests to determine if they are physically and mentally fit to become police officers.

At least 7,145 MILF and MNLF members passed the qualifying examination to enter the police force last year.

The BARMM leadership has endorsed 1,000 since the quota of the PNP for this year’s recruitment is only 400.

Once hired by the PNP, the former rebels have to obtain a bachelor’s degree within 15 years for their appointment status in the PNP to become permanent. Successful applicants will be assigned in the BARMM.

The integration of former Muslim rebels into the PNP is part and parcel of the peace agreements between the government and the MNLF/MILF.

The former rebels-turned peacekeepers can help facilitate dialogue between the regional government and the communities they serve, and thus help maintain law and order in Mindanao which has been a hotbed of armed rebellion since the 1970s. (*manilastandard.net*)

Saving the dying soil beneath us

“Soil is alive. Dirt is dead. You cannot grow plants in dirt” - YM Saegusa

There is a growing threat to our food security and it is happening beneath our feet. The issue of food security as one of the interlinked global existential challenge has been gaining a lot of attention lately. We are, however, now beginning to realize another challenge which is quite severe even in our country ... soil security.

Soil is the most important requirement for sustainable agriculture and yet, it is the least understood. Many say that soil is alive. It contains living organisms such as worm, fungi and other living matter. A handful of healthy soil actually contains billions of life forms. These life forms along with nutrients and minerals determine plant and crop yield and quality. Healthy soil also acts like a sponge for water which then allows the water to reach the underground aquifer.

To say that soil is important for our survival is an understatement. Soil fertility affects the amount and quality of the crops we eat and the plants fed to livestock. Soil directly affects food security. As one expert said, “Without healthy soil, we are basically screwed.” Unfortunately, we now have one big problem.

Our soil is dying!

In the recent 1st National Soil Health Summit held last June 23, President Ferdinand R. Marcos Jr. himself raised the alarm on the state of our soil in this country. In the said summit, he stressed that “our soil is under threat. And to continue to neglect this vital

agricultural component will lead to even worse crisis in the future”. He added that there is a “need to implement innovative measures to address the “growing problem” of degradation, acidification, and pollution of Philippine soil”.

Data from the Department of Environment and Natural Resources give us an alarming picture of the state of our soil. Around 75 percent of the country’s total cropland is “vulnerable to erosion in various degrees,” with agriculture losing about 457 million tons of soil annually. Decades of rapid conversion of lands for settlements and the loss of about 47 hectares of forest cover every year contribute to soil degradation. On top of the 2.2 million hectares that suffer from “insufficient levels of soil fertility,” around 11 to 13 million hectares are “considered degraded.” As such, a total of about 82 percent of the farm lands in the country now have only moderate to low levels of soil fertility.

Decades of large scale monocropping, poor land management, heavy use of chemical fertilizers and pesticides that pollute and acidify our soil have gradually been killing our soil. If we allow our soil to eventually die, we will just have dirt and dirt is dead.

The government has been implementing several soil rejuvenation programs in many areas. Unfortunately, many farmers still rely on non- organic fertilizers. These fertilizers do very little to maintain nutrients and soil health. There is a need to convince farmers to use more organic fertilizers. The problem with organic fertilizers and soil rejuvenation programs is that they may take some time to cure our soil which will impact on our

OBLIQUE OBSERVATIONS

By ATTY. GILBERTO LAUENCO, J.D.

farmers’ ability to earn. Non-organic fertilizers artificially increase yield at the cost of soil health.

It is submitted that, like the transportation modernization program where the individual operators are made to organize themselves, farmers must now be made to form more effective cooperatives or corporations. This will allow crop rotation among farmers where some farms will be given time to heal and the loss could be distributed to cooperative members.

To assist these cooperatives, foreign and local private organizations and corporations must step in to help. Livelihood programs, training programs in organic and spoil restorative farming methods, capital infusion through angel investing and soft loans can be vehicles for the said private organizations. There are several programs already in place. There is need for more.

All of us must find a way to help in this national emergency to save our dying soil. The soil beneath us is dying. You need to help.

This is my oblique observation.

Editor’s note: The opinions expressed in the foregoing article are solely the author’s and do not reflect the opinions and beliefs of the Philippine News Agency (PNA) or any other office under the Presidential Communications Office.

Mga Panghuna-huna kag Paranan-awan

ni Dr. Romeo Felarca Detaro



Ang Pinatyanay

I
 Ang pinatyanay, ginahandum sang yawa,
 Ang pagdumtanay, naga-dula sang kalipay
 Kalipay nga sa aton gin-dingot,
 Kon mag-kinagamo, sa aton palibot,
 Kampanya kontra sa droga, pinatyanay, ang
 gin-tuga,
 Kahadlok gulpi nag-likop,
 Ilabi nagid sa mga durugista, Kriminal, kag
 addict,
 Bangud sang sinsiridad ni Duterte, nga sila
 masakop.
 II
 Ang kamatayon sang tawo,
 Normal lang, sa katigulangon, aksidente okon
 balatian,
 Bisan ano nga bulong, indi sini maka-pukan,
 Bangud ang kamatayon duna sa naturalisa sang
 kalibutan.
 III
 Apang sa espiritwal nga halambalanon,
 Ang pag-patay, pag-husga, sang utod naton,
 Isa sa napulo ka sugo sang Diyos sa aton,
 Klaro nga ang Gino-o tuman gid ang iya kaluluy-
 on,
 Gina-patawad niya ang makakasasala, bisan
 nga iya ini sulit-suliton,
 Siya lang gid dapat ang may-otoridad, sa pag-

husga, kag nakahibalo,
 sang tanan-tanan nga yara sa aton nga mga
 tawo.

IV

Apang ang upang, yara sa mga laye nga gin-
 ubra sang aton mga lideres nga tawhanon,
 Klaro ang separation between the Church and
 State, napag-kit sa Konstitusyon,
 Ang mga butang nga langitnon, lain gid sang sa
 mga butang nga kalibutanon,
 Bangud sa laye sang mga tawo, ang kamatayon
 may yara sang justification.

V

Amo ini subong ang makita, mabatyagan, kag
 mabatian naton,
 Sa handum ni Duterte, nga makay-o ang
 delikado naton nga sitwasyon,
 Narco-politics, krimen, droga kag korapsyon,
 Handa niya nga gamiton, ang tanan nga laye
 sang tawo nga dutan-on,
 Nilibo na subong ang kabuhi, nadula sa gilayon,
 Ayhan sa panulukan sang Ginoo, ini dako nga
 kasal-anan ini sang tawo sa Diyos naton,
 Apang sa mga mata sang kalabanan nga
 Pilipinhon, si Presidente Duterte baganihan naton,
 Bangud ginpili niya ang mabuhang mga
 matarung kag ang mga kriminal papason.

ESPRESSO MORNINGS

BY JOE ZALDARRIAGA

New Candaba viaduct to help spur economic development in Luzon

While traveling is expected to be much faster and safer thanks to the construction of the third Candaba viaduct, and once completed, it is also likely to help further the overall socioeconomic development of Central and Northern Luzon.

The third viaduct will be constructed by NLEX Corporation, a subsidiary of Metro Pacific Tollways Corporation (MPTC), the tollways unit of Metro Pacific Investments Corp. (MPIC).

The 5-kilometer Candaba viaduct connects Bulacan and Pampanga along the North Luzon Expressway (NLEX). It has been an important bridge for motorists traveling from Metro Manila to Central and Northern Luzon for over 50 years. The viaduct has withstood natural disasters such as typhoons and earthquakes.

The project was recently inaugurated through a groundbreaking ceremony led by House Speaker Ferdinand Martin Romualdez, Senior Deputy Speaker Aurelio Gonzales, Toll Regulatory Board Executive Director Alvin Carullo, Pampanga Gov. Dennis Pineda, Department of Public Works and Highways Region 3 Director Roseller Tolentino, MPTC President Rogelio L. Singson, and NLEX President and General Manager J. Luigi L. Bautista.

Targeted to be completed by November 2024, the PHP7.89-billion third Candaba viaduct requires the construction of a new bridge between the two existing viaducts. Once completed, the road capacity of the new viaduct will increase from three lanes without shoulders to three lanes with inner and outer shoulders in each direction. These lanes and shoulders will be wide, boosting the safety and convenience of those traversing the viaduct.

House Speaker Martin Romualdez also emphasized the importance of the new bridge, as it is expected to decongest traffic and reduce travel time for motorists who pass through the important Candaba viaduct every day.

"This project will not only enhance the efficiency of our transportation network but also contribute to the overall socio-economic development of the region. It will create jobs, attract investments, and stimulate economic growth," said Romualdez.

According to former Public Works and Highways Secretary Rogelio L. Singson, who is now MPTC President and CEO, "This project will not only increase the capacity of the 5-km Candaba Viaduct but will ultimately improve safety and convenience of the motorists and will aid in the acceleration and growth of trade and commerce in Central Luzon."

The third Candaba Viaduct will be built using green and sustainable engineering practices and comply with the country's latest bridge design requirements. It will have piers every 20 meters, with each pier supported by two columns and two bored piles, strengthening the structure amidst the swampy condition of the natural ground underneath the viaduct.

NLEX President and General Manager J. Luigi L. Bautista also assured that the construction of the new bridge would not affect the operation and traffic flow of the two existing viaducts. Based on the studies, constructing the third viaduct was necessary because the existing structures are aging and operating at a lower capacity. Competent engineers and management teams will manage the construction site to ensure efficiency and safety.

"This new mobility project will offer easy journeys and make travel safer for the public traveling between Metro Manila and Central and North Luzon as there will be a new structure to

PHA sets conference on Filipino people's struggles for nationhood

When the Philippine Historical Association (PHA) conducted its 2023 Annual Conference at the historic Metropolitan Theater in Manila on Aug. 31-Sept. 2, I have an ardent wish that the delegates will exert their best efforts to settle and put to rest the decades-old debates over certain aspects of the Filipinos' campaign for independence from Spanish occupation in the 1890s.

This early, I am certain that numerous books would be written later about the various topics and subjects that would be discussed thoroughly during the three-day conference. And hopefully, such books would put an end to the controversies over the 1896-1898 Revolution that "need to be restudied, to be reinterpreted, or even resolved."

According to its website, the PHA was founded on Sept. 18, 1955 by a group of prominent historians, among them, Teodoro Agoncillo, Encarnacion Alzona, Celedonio Ancheta, Gabriel Fabella, Esteban de Ocampo, Nicolas Zafra, and Gregorio Zaide. Their aim was to establish a scholarly association of historians devoted to the propagation of historical knowledge and studies, principally pertaining to the Philippines.

Dr. Ma. Luisa T. Camagay, present PHA president, said the theme of the forthcoming conference is "SANGKAPILIPINUHAN: Retrospections on Independence and Nationhood." She added that this year's theme is in solidarity with the 125th anniversary of Philippine Independence and Nationhood on June 12.

"As the country commemorates its 125th anniversary of independence and nationhood, it is important to reflect on the historical and continuing struggles that have defined its journey towards self-determination and progress. This event also provides an opportunity for reflection on the country's past and present conditions," Camagay said.

The PHA itself, in its call for submission of discussion papers for the conference, said: "The Philippines, moving forward into the 21st century, continues to be plagued by unresolved controversies, contradictory directions, and contentious perspectives on Philippine nationhood."

There are indeed a number of controversial aspects in the Philippine history that need to be corrected or rectified. These include where and when the outbreak of the 1896 Revolution against Spain actually happened.

In the book "The Cry of Balintawak: A Contrived Controversy" written by Dr. Soledad Borromeo-Buehler and published by the Ateneo De Manila University Press in 1998, there were several places listed as the sites of Katipunan meetings and armed engagements from

GLIMPSES & GAZES

BY SEVERINO C. SAMONTE

Aug. 21-27, 1896. Among these places were Kangkong, Pasong Tamo, Pugad Lawin, Balara, Balintawak, Banlat, Bahay Toro and Calocan.

The book author, Buehler, is a professional historian and granddaughter of Gen. Guillermo Masangkay, one of the closest comrades of Gat Andres Bonifacio in the Kataas-taasang, Kagalang-galang na Katipunan ng mga Anak ng Bayan (KKK). She had studied the so-called Masangkay papers thoroughly and became the basis of her book.

Incidentally, almost all of the places mentioned in her book as sites of the important meetings or early armed engagements of the Katipuneros were part of the former town of Novaliches. It must be pointed out that Quezon City was not yet in existence at that time, being founded only in October 1939 by then Philippine Commonwealth President Manuel L. Quezon.

In his book titled "Bones of Contention" published in 2014 by Anvil Publishing Inc., noted historian-professor and former National Historical Commission of the Philippines (NHCP) Chairman Ambeth R. Ocampo also cited some controversial episodes of the 1896 Revolution involving Balintawak and Pugad Lawin, among several other places.

For one thing, Ocampo noted the conflicting dates and places where Bonifacio and the other Katipuneros tore their "cedula" or residence certificate.

"Officially, and since 1962, it has been celebrated on August 23, 1896 in Pugad Lawin. Traditionally, before 1962, it was commemorated on August 26, 1896 in Balintawak. On this matter, tradition dies hard," he said.

Meanwhile, as I was writing the concluding paragraphs of this column, I came across the latest column of veteran journalist Yen Makabenta under the title "Observer" and subtitled "It makes sense to revert the republic's name to Filipinas" (from the present Philippines) in the June 8, 2023 issue of the Manila Times.

Here's the first paragraph of Makabenta's column: "Nobody screamed 'historical revisionism' back in the 1960s when President Diosdado Macapagal by proclamation on May 12, 1962, and the Congress by legislation on August 4, 1964, made the bold decision to move the annual commemoration of Philippine Independence Day from July 4 to June 12 in recognition of the transcendental importance of the establishment of the Philippine Republic by the revolutionary government under Gen. Emilio Aguinaldo in Kawit, Cavite on June 12, 1898."



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	P 150.00
Cottage Industries	P 300.00
Small-scale Industries	P 500.00
Medium-Scale Industries	P 1,000.00
Large-Scale Industries	P 2,000.00
2 On Banks	
Rural, Thrift and Savings Banks	P 1,000.00
Commercial, Industrial and Development Banks	P 2,000.00
Universal Banks	P 3,000.00
3 On Other Financial Institutions	
Micro-Industry	P 500.00
Cottage Industries	P 1,000.00
Small-scale Industries	P 1,500.00
Medium-Scale Industries	P 2,000.00
Large-Scale Industries	P 2,500.00
4 On Contractors/Service Establishments	
Micro-Industry	P 150.00
Cottage Industries	P 300.00
Small-scale Industries	P 500.00
Medium-Scale Industries	P 1,000.00
Large-Scale Industries	P 2,000.00
5 On Wholesalers/Retailers/Dealers or Distributors	
Micro-Industry	P 150.00
Cottage Industries	P 300.00
Small-scale Industries	P 500.00
Medium-Scale Industries	P 1,000.00
Large-Scale Industries	P 2,000.00
6 Other Businesses	
Micro-Industry	P 150.00
Cottage Industries	P 300.00
Small-scale Industries	P 500.00
Medium-Scale Industries	P 1,000.00
Large-Scale Industries	P 2,000.00
Small/Medium-scale- Cooperative	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		
		Area in sq. meters	Fee per sq. meter (PhP)
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		
		Area in sq. meters	Fee per sq. meter (PhP)
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 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 525.00 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 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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Painted-on	8.00, min fee shall be 32.00	12.00, min shall be 105.00																														
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	P 720.00/ha
b. Availability of records/public request of copies/research works	P 288.00 P 288.00
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	P 288.00 P 30.00/page
e. Certified photocopy of documents report size * Documents of 5 pages or less * Every additional pages	P 50.00 P 10.00

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

- a. 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.
- b. 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.
- c. Failure to secure Permit to Operate Emission Source Installation (PO-ESI) issued by the NWRB.
- d. Failure to secure Permit to Drill (PTD) issued by the NWRB prior to drill.
- e. Failure to secure Conditional Water Permit (CWP) or Water Permit (WP) issued by the NWRB.
- f. Failure to secure Certificate of Public Conveyance (CPC) issued by the NWRB for Bulk Water suppliers/ company.
- g. Failure to Appoint or designate Pollution Control Office (PCO) accredited by DENR EMB Region VI.
- h. 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.
- i. Failure to secure Certificate of Registration as Log/Lumber Dealer (CRLLD) issued by DENR Community Environment and Natural Resources Offices (CENRO).
- j. 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).
- k. 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 but not limited to DENR-EMB.
- l. Air-pollution requirements depending on its magnitude, degree or enormity.
- m. 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.

- (a) 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.
- (b) 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.
- (c) 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.
- (d) 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.
- (e) 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.
- (f) 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.
- (g) 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.
- (h) 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

Republic of the Philippines
Local Civil Registry Office
Province of Iloilo
Municipality of Janiuay

NOTICE OF PUBLICATION

In compliance with Section 5 of Republic Act Number 9048, a notice is hereby served to the public that **Oliva C. De La Cruz** has filed with this Office a petition for Change of First Name from **MA. OLIVA** to **OLIVA** in the birth certificate of **MA. OLIVA P. CASIANAN** who was born on **October 4, 1961** at **Janiuay, Iloilo** and whose parents are **Gorgonio Casianan** and **Paulina Pedregosa**.

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

(SGD.) EDENA M. KILAYKO
Municipal Civil Registrar

NE/June 26, 2023 & July 3, 2023

Republic of the Philippines
Province of Iloilo
Municipality of Janiuay

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 **Maricel S. Sanchez** has filed a petition for **Correction of Clerical Error in the Child's Sex** from **"FEMALE"** to **"MALE"** in the **Certificate of Live Birth** of **FARLIE S. SANCHEZ** whose parents are **FRED C. SANCHEZ** and **MARICEL D. SALVIO**.

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

(SGD.) EDENA M. KILAYKO
Municipal Civil Registrar

NE/June 26, 2023 & July 3, 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. F2023-133

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. Igcawayan, 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

Republic of the Philippines
Province of Iloilo
Municipality of Janiuay

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 **Ginalyn Z. Sueño** has filed a petition for **Correction of Clerical Error in the Child's Sex** from **"MALE"** to **"FEMALE"** in the **Certificate of Live Birth** of **GINALYN L. ZARAH** whose parents are **GUILLERMO ZARAH** and **MARILYN LOPEZ**.

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

(SGD.) EDENA M. KILAYKO
Municipal Civil Registrar

NE/June 26, 2023 & July 3, 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/June 26-July 2, 2023 & July 3-9, 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 **NEOLITO ESTEVA ANDRADA** has filed with this office a petition for CHANGE OF FIRST NAME from **HONORIO** to **NEOLITO** in his Certificate of Live Birth who was born on **JANUARY 1, 1968** at **Pototan, Iloilo** and whose parents are **ALFREDO P. ANDRADA** and **AURELIA L. ESTEVA**.

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/June 26, 2023 & July 3, 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 **EVERY PINEDES** has filed with this office a petition for CHANGE OF FIRST NAME from **KENT** to **EVERY** in her Certificate of Live Birth who was born on **July 2, 2002** at **Pototan, Iloilo** and the mother is **CATHIE LAPASTORA PINEDES**.

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/June 26, 2023 & July 3, 2023



Republic of the Philippines
REGIONAL TRIAL COURT
 6th Judicial Region
Branch 23
 Iloilo City
rtc1ilo023@judiciary.gov.ph
 3279704

Special Proc. No. 23-15408

**IN RE: PROBATE OF THE LAST WILL
 and TESTAMENT OF THE LATE
 WILFREDO F. GALLINERO,**

**ATTY. MA. CAROLINA T. ADVINCULA,
 Petitioner.**

X-----X

ORDER

Wilfredo Fernandez Gallinero died on June 28, 2020, in Mesa, Maricopa, 85206, Arizona, USA. He was a resident of 7870 E. Camelback Road, #409, Scottsdale, Maricopa, Arizona and "Divorced" at the time of his death.

On April 13, 2020, Wilfredo Gallinero Executed a Last Will and Testament in Iloilo City maybe summarized as follows:

1. Cremated and buried, and interred in Arizona, U.S.A.,
2. Owned the following properties:

Transfer Certificate of Title No.	Lot. No.	Location	AREA sq. m.
090-2018002106	3610-A	Sta. Barbara, Iloilo	1541
82119	3572-C	Sta. Barbara, Iloilo	519
Condo Megaworld, Lafayette, 8 th Floor Unit A + Lafayette Park Square			
SUV Ford Everest Plate No. FAA-7914			
SUV Revo Toyota Plate No FFC-770			
Cash available			

3. Bequeath to his beloved wife Norma P. Gallinero, the Condo Megaworld, Lafayette, 8th Floor Unit A + Lafayette Park Square
4. To Rebecca G. Canizales & Barbara Gallinero (Children) and nephews Joey Gallinero & Justin Niedzialek, in equal shares, Transfer Certificate of Title No. 090-2018002106 and Transfer Certificate of Title No. 82119
5. To Charmae Nobleza SUV Revo Toyota Plate No FFC-770
6. Cash in equal shares to Rebecca G. Canizales & Barbara Gallinero
7. SUV Ford Everest Plate No. FAA-7914 to Norma P. Gallinero, Rebecca G. Canizales & Barbara Gallinero
8. Norma Gallinero as the Executor of the Last Will and testament and in case of incapacity, Justin Niedzialek
9. Without Bond & revocation of other will.

The 3-paged last will and testament was signed by Testator on April 13, 2020.

The following properties, included in the petition, are not included in the last will and testament:

1. Testator is the registered co-owner (1/3 share) of TCT Nos. 090-2020004221 (Lot 3572-C) and 090-2020004222 (Lot 3610-A). A Two-storey commercial structure with 392 square meters sits on Lot 3572-C.
2. Outstanding Balance of Three Million Five Hundred Eighty-Seven Thousand Sixteen and Ninety Centavos (P3,587,016.90), unpaid amortization of

Condominium Unit No. 8A and unpaid Amortization of Three Hundred Seventy-Five Thousand Pesos (P375,000.00) for the Parking Lot 2/F-Solo, all in La Fayette Park Square, Megaworld Boulevard, Iloilo Business Park, Mandurriao, Iloilo City

3. Philippine National Bank (PNB) Account No. 312070001248 (P528,076.73)
4. Bank of the Philippine Islands (BPI) Account No. 2533020006 (P990,299.36)
5. Banco de Oro (BDO) Account No. 011210053266 (P19,395.06)
6. Total Value of Estate (P6,663,708.00)

Petitioner Atty. Ma. Carolina T. Advincula was entrusted with the safekeeping of the original Last Will and Testament. The executors named in the Will, Norma P. Gallinero is a Registered Nurse residing in Arizona, USA, and Justin Vincent G. Niedzialek is an American Lawyer based in Arizona, USA.

While the petition filed is for the Probate of the Last Will and Testament, petitioner prayed the following:

1. Declare that Testator's share in the properties co-owned with his sisters, Ma. Fe Gallinero Fernandez and Felma Fernandez Niedzialek is equivalent to only 1/3, and that Testator's 1/3 share subsequently forms part of the community property of testator and his wife, Norma P. Gallinero. As such, only 1/6 of the value of these properties belong to the estate of Testator.

 Lot No. 3572-C – TCT No. 090-2020004221
 Lot No. 3610-A – TCT No. 090-2020004222
2. Declare that the properties registered in the name of Wilfredo Fernandez Gallinero form part of the community property of testator and his wife Norma P. Gallinero, and that as such, only one half of the value of these properties belong to the estate of the testator.

 Commercial Building standing on Lot 3572-C under tax Declaration No. 38-0005-00143
 Condominium Unit No. 8A and Parking Lot 2/F Solo, at La Fayette Park Square, Megaworld Boulevard, Iloilo Business Park, Mandurriao, Iloilo City
 Ford Everest, Plate No. FAA 7914 – Certificate of Registration No. 261938305
 Toyota Revo, Plate No. FFC 770 – Certificate of Registration No. 7910227-3
 PNB Account No. 312070001248
 BPI Deposit Reference number BR025320210707002
 BDO Account Number 011210053266
3. Appoint Petitioner Atty. Ma. Carolina T. Advincula as Executrix of the Last Will and Testament without Bond.

The petition is set for hearing on **August 14, 2023**, at 8:00 a.m. to apprise all parties interested, to appear and intervene in the proceedings, and to show cause, if any, why this petition should not be granted.

Petitioner is directed to publish a copy of this Order in a newspaper of general circulation at least once a week for three consecutive weeks, the same order to be posted at the bulletin boards of the Iloilo Hall of Justice, and Barangay Hall of Barangay Zone V-Poblacion, Santa Barbara, Iloilo.

SO ORDERED.

Iloilo City, Philippines, June 19, 2023.

(SGD.) EMERALD K. REQUINA-CONTRERAS
 Presiding Judge.

NE/June 26, July 3 & 10, 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: rtc1ilooccc@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,
 Mortgageors.**

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

ESPRESSO ... (from page 7)

augment the existing ones and will safely allow the speed limit to increase to 60 to 80 kilometers per hour from the current 40 to 60 kilometers per hour," said Bautista adding that upon completion, Class 3 vehicles or large trucks will be directed to the new bridge so that the old structures will be relieved of heavy loads.

Since 2005, the said tollway company has been upgrading the viaduct. Among the upgrades made are pavement resurfacing, bridge link slab, girder and deck replacement, girder, and

column strengthening, and construction of lay-bys or emergency stops in the northbound and southbound directions of the bridge.

In 2020, stricter anti-overloading policies, such as the 33-ton gross vehicle weight limit for the southbound viaduct, have also begun to be implemented to ensure the safety and stability of the bridge.

With projects like the third Candaba viaduct underway, motorists can expect even more improvements in the quality of the road infrastructure and service along the NLEX. These projects aim to ensure the utmost comfort and safety of all

motorists traveling in central and northern Luzon through NLEX.

With the BBM administration's vision of bringing the country to the golden age of infrastructure, this project will certainly add to the many other programs in the pipeline that, in the end, will benefit millions of Filipinos.

Editor's note: The opinions expressed in the foregoing article are solely the author's and do not reflect the opinions and beliefs of the Philippine News Agency (PNA) or any other office under the Presidential Communications Office.

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIALCOURT
 6TH JUDICIAL REGION
BRANCH 38
 ILOILO CITY
 rtc1ilo038@judiciary.gov.ph
 #3279734/09564186709

Civil Case No. 14-32469

Violeta L. Hubo (Deceased) substituted by **Dr. Eda Marie H. Amoyot, Collin Hubo a.k.a. Colin Hubo, Richard L. Hubo and Allen L. Hubo,**

Plaintiffs,

-versus-

Estenely Legarde Natividad Dimitui et. al.,
Defendants.

X-----X

SUMMONS

TO:

ESTENELY LEGARDE NATIVIDAD DIMITUI---No. 37,
 Jalandoni St., Jaro,
 Iloilo City/Mirasol Subd.,
 Jaro, Iloilo City

ANTHONY LEGARDE NATIVIDAD ---- No. 37,
 Jalandoni St., Jaro,
 Iloilo City/Mirasol Subd.,
 Jaro, Iloilo City

LALAINÉ LEGARDE NATIVIDAD -----No. 37,
 Jalandoni St., Jaro,
 Iloilo City/Mirasol Subd.,
 Jaro, Iloilo City

GREETINGS:

You are hereby required, within thirty (30) calendar days after service of this Summons upon you, to file with this Court and serve on the plaintiffs your Answer to the Third Amended Complaint, copy of which is attached, together with annexes. If you fail to answer within the time fixed, the plaintiffs will take judgment by default and may be granted the relief applied for in the Third Amended Complaint.

Moreover, pursuant to the IBP-OCA Memorandum on Policy Guidelines dated March 12, 2002, you are expected not to file a Motion to Dismiss but instead, you are requested to allege the grounds of such Motion as defenses in your answer. Likewise, you are expected to utilize the deposition-discovery measures under Rules 23, 25, 26, 27 & 28 of the 1997 Rules of Civil Procedure. Failure to resort to deposition by written interrogatories under Rule 25 and the request for admission of facts under Rule 27 may be prejudicial to your interest.

WITNESS my hand under the seal of the Court, this 9th day of May, 2023.

(SGD.) ATTY. FEHMA G. SUROPIA-TAN
 Branch Clerk of Court

Republic of the Philippines
REGIONAL TRIAL COURT
 Sixth Judicial Region
Branch 38
 Hall of Justice, Iloilo City

Civil Case No. 14-32469

For:

Annulment of Deed of Extrajudicial Adjudication with Sale and Cancellation of TCT No. 095-2014003483 with prayer for temporary restraining order

Violeta L. Hubo (deceased) substituted by **Dr. Eda Marie H. Amoyot, Collin L. Hubo a.k.a. Colin Hubo, Richard L. Hubo, and Allen L. Hubo,**
 Plaintiffs,

-versus-

Estenely Natividad Dimitui, Anthony Legarde Natividad, Lalaine Legarde Natividad, The Register of Deeds-Iloilo City, Zenaida C. Bales, Linda Sanico (deceased) substituted by her heirs **Mildred Aguilar, et al.,**
 Defendants.

X-----X

Third Amended Complaint

COME NOW, Plaintiffs through undersigned counsel, most respectfully allege that:

1) Plaintiff of legal age, Filipino, widow, and resident of Block

4, Lot 10, Phase 4, Datu Sumakwel St., Alta Tierra Village, Jaro, Iloilo City, where she can be served with summons and other court processes;

2) Defendants **ESTENELY LEGARDE NATIVIDAD DIMITUI**, married to Ricardo Dimitui, **ANTHONY LEGARDE NATIVIDAD**, married to Maria Cherry B. Natividad, and **LALAINÉ LEGARDE NATIVIDAD**, single, are of legal ages, Filipinos, and residents of No. 37 Jalandoni St., Jaro, Iloilo City, where they can be served with summons and other court processes;

2.a) Plaintiff recently learned that defendants can also be found somewhere at Mirasol Subdivision situated in front of Carmelite's Monastery at Jaro, Iloilo City just after the Central Philippine University campus, where they can also be served with summons and other court processes.

3) Defendant **LINDA SANICO** is of legal age, Filipino, widow and resident of Luna St., Lapaz, Iloilo City, Philippines, where she can be served with summons and other court processes;

3.a) Defendant **ZENAIDA C. BALES**, is of legal age, single, and resident of Luna St., LaPaz, Iloilo City, where she can be served with summons and other court processes.

4) Defendant **THE REGISTER OF DEEDS ILOILO CITY** is a government agency in charge of registration of titles of land and the eventual transfer of title of registered lands in the City of Iloilo, with office at the Muelle Loney St., Iloilo City, where it can be served with summons and other court processes:

5) Plaintiff is one of the surviving legal heirs of **ROSARIO LAURON LEGARDE** who died intestate on February 7, 2009, leaving no debt nor will, but a parcel of land with Transfer Certificate of Title No. T-88757 situated in the District of Jaro, Iloilo City with an area of Two Hundred Sixty One (261) square meters, more or less and per tax declaration has a market value of Php1,044,000.00.

6) Plaintiff is one of the children of Spouses Eustaquio Legarde and Paciencia Lauran Legarde, both deceased, and is the sister of the following siblings: **DEMETRIA LAURON LEGARDE**, who died single, **TOMAS LAURON LEGARDE**, who died single, **PILAR LAURON LEGARDE**, who died single, **ROSARIO LAURON LEGARDE**, who also died single and whose property is the subject of this complaint; and **MARIA LEGARDE NATIVIDAD**, who died leaving three children namely: **ESTENELY NATIVIDAD DIMITUI**, **ANTHONY LEGARDE NATIVIDAD** AND **LALAINÉ LEGARDE NATIVIDAD**. A copy of the birth certificates of the Plaintiff and that of Rosario L. Legarde are hereto attached as Annexes "A" and "B" and form an integral part of the Complaint;

7) The subject property is the site of the ancestral house of the Legarde family, which the late spouses Eustaquio Legarde and Paciencia Lauran Legarde acquired by installment from certain Herminia Montinola, on installment basis. The late Legarde spouses together with their children helped in paying the installment amortization of the said lot, and when Plaintiff got married and had a different resident of her own, the late **ROSARIO L. LEGARDE** was the one who completed the payment of the amortization of the lot and the title was eventually registered in her name:

8) On June 19, 2014, Defendants **ESTENELY NATIVIDAD DIMITUI**, **ANTHONY L. NATIVIDAD**, and **LALAINÉ L. NATIVIDAD** executed a document **DEED OF EXTRAJUDICIAL ADJUDICATION AND SALE** of the LOT 18, Psd-06-011140, being a subdivision of Lot Pcs-06-000776 covered by Transfer Certificate Of Title No. T-88757, registered in the name of the late **ROSARIO L. LEGARDE**, with a house standing thereon registered in the name of **DEMETRIA L. LEGARDE**. in their favor, alleging that they are the only surviving legal heirs, and in the same instrument sold the property to Defendant **LINDA SANICO**, allegedly for One Million Five Hundred Thousand Pesos (Php 1,500,000.00). Plaintiff knew of the Extrajudicial Adjudication and Sale only last October 23, 2014 when she verified the Transfer Certificate of Title No. 88757 with the Registry of Deeds of the City of Iloilo. A copy of the Deed of Extra Judicial Adjudication and Sale is hereto attached as Annex "C", and a certified true copy of TCT No. 88757 as Annex "D", and form an integral part of this Complaint;

9) By virtue of the **DEED OF EXTRAJUDICIAL ADJUDICATION AND SALE**, Certificates of Authority to register (CARs) were issued by the Bureau of Internal Revenue for the purposes of transferring the registration of title of said lot and house of Defendants **ESTENELY NATIVIDAD DIMITUI**, **ANTHONY L. NATIVIDAD**, **LALAINÉ L. NATIVIDAD** and eventually to **LINDA SANICO**. The CARs issued by the BIR and the other documents issued by concerned agencies are hereto attached as the following Annexes:

Document Description	Annex
Registration Application Form from the ROD Presented by Jenifer dela Cruz, dated Oct.17, 2014	"E"
Official Receipts No. 4695785 dated August 15, 2014 in the Name of LINDA SANICO, amounting to 14,857.43 (Adj)	"F"
Official Receipt No. 4695786 dated August 15, 2014 in the name of LINDA SANICO, amounting to 14,857.43 (sale)	"G"
Real Property Tax Clearance No. 2014-3812 dated May 13, 2014 of Rosario Legarde	"H"
Tax Declaration of Real Property with PIN 139-03-019 02-033, in the name of ROSARIO L. LEGARDE for LOT 18 Psd 06-010040, Covered by TCT 88757, with market value of Php 1,044,000.00	"I"
Tax Declaration of Real Property with PIN 139-03-019-02 033-1001, in the name of Demetria Legarde for the Residential house, with market value of Php 167,930.00	"J"

Certification issued by the City Assessor dated August 14, 2014 that the lot registered in the name of Rosario Legarde has an Improvement of a house registered in the name of Demetria Legarde

"K"

Transfer Tax Receipt No. 4746252 dated Oct. 16, 2014 Issued to Linda Sanico

"L"

Certificate Authorizing Registration (CAR) No. CAR 2013 00466123, dated Sept. 23, 2014, from Estate of Demetria L. Legarde to Estenely Legarde Natividad Dimitui M/T Ricardo Dimitui, et.al.

"M"

Certificate Authorizing Registration (CAR) No. CAR 2013 00465447 Dated July 23, 2014, from Estate of Rosario L. Legarde to Estenely Legarde Natividad Dimitui M/T Ricardo Dimitui, et.al.

"N"

Certificate Authorizing Registration (CAR) No. CAR 2013 00467154 Dated October 7, 2014, from Estenely Legarde

Natividad Dimitui M/T Ricardo Dimitui, et.al. To Linda Sanico (improvement)

"O"

Certificate Authorizing Registration (CAR) No. CAR 2013 00465448 Dated July 23, 2014, from Estenely Legarde Natividad Dimitui M/T Ricardo Dimitui, et.al. To Linda Sanico (lot)

"P"

10) Based on the above-mentioned transaction, a registration application has been filed by private Defendants with The Register of Deeds, Iloilo City and on December 11, 2014, the latter has issued a new Transfer Certificate of Title (TCT) No. 095-2014003483 dated October 17, 2014, in favor of Defendant Linda Sanico, herein attached as Annex "Q". The cancellation of the new TCT No. 095- 2014003483, and the restoration of the old TCT No. T-88757, and the Temporary Restraining Order (TRO) is necessary because Private Defendants allegation that they are the only heir is false when in truth and in fact, they know for a fact that Plaintiff is their co-heir, and if the subject property will be sold by Private Defendant Sanico to another third person, the Plaintiff would be deprived of her right to the share in the inheritance.

10.a) The **DEED OF EXTRAJUDICIAL ADJUDICATION AND SALE** executed by the defendants is void *ab initio* for having been fraudulently executed without the participation and consent of the plaintiff. In *Sps. Fernando vs. Fernando*, the Supreme Court ruled that a deed of extrajudicial settlement executed without the consent of some of the heirs is a nullity, viz:

In *Heirs of Rosa Dumaliang v. Serban* where the therein petitioners-heirs similarly sought the annulment of a 1962 deed of extra-judicial settlement and sale upon a claim that the signatures of some of the heirs had been falsified and that the remaining signatories could not have signed the deed as they were already dead, this Court stressed in no uncertain terms that:

... if it is established that petitioners' consent was not given to the 1962 Deed of Extra-Judicial Settlement and Sale which became the basis for the issuance of the new title over the entire lot in respondent Damiano's name in 1965, the absence of such consent makes the Deed null and void ab initio and subject to attack anytime. It is recognized in our jurisprudence that a forged deed is a nullity and conveys no title. Article 1410 of the Civil Code clearly provides that an action to declare the inexistence of a void contract does not prescribe.

Likewise, we have consistently ruled that when there is a showing of such illegality, the property registered is deemed to be simply held in trust for the real owner by the person in whose name it is registered, and the former then has the right to sue for the reconveyance of the property. The action for the purpose is also imprescriptible, and as long as the land wrongfully registered under the Torrens system is still in the name of the person who caused such registration, an action in personam will lie to compel him to reconvey the property to the real owner.

If indeed petitioners' consent was not given, respondents could not have acquired ownership over the 56,804 sq m lot by virtue of the 1962 Deed of Extra-Judicial Settlement and Sale. While a certificate of title was issued in respondents' favor, such title could not vest upon them ownership of the entire property; neither could it validate a deed which is null and void. Registration does not vest title; it is merely the evidence of such title. Our land registration laws do not give the holder any better title than what he actually has.

10.b) By reason of fraud, defendant Linda Sanico did not, and all other transferees would not, acquire any valid title over the property.

10.c) After the issuance of the new title in the name of defendant Linda Sanico, she executed a Real Estate Mortgage dated March 10, 2015 in favor of her sister defendant Zenaida C. Bales covering the subject property in spite knowing fully well that the property is under litigation. Copy of the real estate mortgage is attached as Annex "R".

10.d) Defendant Zenaida C. Bales cannot feign ignorance or good faith because as early as October 29 and 30, 2014, her sister defendant Linda Sanico was already served with summons and copy of the original complaint and therefore had known that the property is being claimed by plaintiff on the ground of fraud. By reason of their relationship as sisters, the real estate mortgage was executed as a ploy to dispose of the property beyond the reach of the plaintiff. By unjustly and fraudulently entering into the real estate mortgage contract, defendant Zenaida C. Bales is equally liable with defendant Linda Sanico for all the damages claimed by the plaintiff. Hence, the real estate

mortgage contract shall likewise be declared void for having been fraudulently, unlawfully, and unjustly executed.

10.e) Furthermore, there is an annotation on the title under Entry No. 2014006444 entered on October 17, 2014 regarding the liabilities under Section 4, Rule 74, Rules of Court in favor of the heirs who were unlawfully deprived of the participation in the estate for a period of two (2) years which is considered constructive notice to defendants Linda Sanico and Zenaida Bales regarding the rights of any heirs that may have been unlawfully excluded. Both the DEED OF EXTRAJUDICIAL ADJUDICATION AND SALE and REAL ESTATE MORTGAGE were executed within the prohibited 2 year period rendering them automatically void.

11) Because of the false allegations and unlawful acts committed by all the defendants, Plaintiff was deprived of her share as legal heir of her sisters Rosario L. Legarde and Demetria L. Legarde, which she has also contributed to the acquisition of the said property when she was still single and living with them;

12) In order that Plaintiff's right as legal heir will be protected, there is a need to annul the Deed of Extrajudicial Adjudication and Sale executed by Defendants ESTENELY NATIVIDAD DIMITUI, ANTHONY L. NATIVIDAD, LALAINÉ L. NATIVIDAD, in favor of LINDA SANICO, as well as the Real Estate Mortgage dated March 10, 2015 and cancel the titles in the names of the defendants, and a Temporary Restraining Order (TRO) and 72-hour TRO or preliminary injunction be issued directing the Defendant Register of Deeds, Iloilo City to refrain from issuing a Transfer Certificate of Title in favor of the Defendants ESTENELY NATIVIDAD DIMITUI, ANTHONY L. NATIVIDAD, LALAINÉ L. NATIVIDAD, and LINDA SANICO, and Zenaida Bales or another transferee, as the case maybe, and to further enjoin the defendants from foreclosing the mortgage and causing the transfer of another title(s), and a notice of LES PENDENCIA be issued for annotation in the title of said property in the records of the Register of Deeds, Iloilo City;

13) Plaintiff is entitled to the share in the inheritance as legal heir of her deceased sisters Rosario Legarde and Demetria Legarde, hence, it is necessary for partition of the properties left by them.

14) In order to protect her right, Plaintiff has secured the service of a counsel to which she agreed to pay an Acceptance Fee of Thirty Thousand Pesos (PHP30,000.00) and Appearance fee of Three Thousand Pesos (PHP3,000.00) per court appearance/hearing; and she has also incurred necessary expenses amounting to Thirty Thousand Pesos (PHP30,000.00); all of which defendants must be held solidarily liable.

15) The acts of the Defendants must be punished solidarily by the Honorable Court in the form of Exemplary Damages in an amount subject to the sound discretion of the Honorable Court in order that similar acts shall no longer be committed.

16) When the original owners Rosario Legarde and Demetria Legarde died, the lot and house were inherited by their surviving heirs Violeta Legarde Hubo and the defendants Estenely Natividad Dimitui, Anthony Legarde Natividad, and Lalaine Legarde Natividad as co-owners. Civil law provides that before a co-owner can dispose the property to another person, the other co-owner is given the first priority to buy or the right of redemption which redemption is counted one year from receipt of prior written notice of sale from the co-owner. Since no prior written notice was served by the defendants Estenely Natividad Dimitui, Anthony Legarde Natividad, and Lalaine Legarde Natividad to the plaintiffs or their predecessor-in-interest, Plaintiffs prays to exercise the remedy of reimbursement or redemption such as in the remote event that the deed of extrajudicial adjudication with sale is upheld or partially nullified only on the share of Violeta L. Hubo, the plaintiffs be allowed to exercise the option of redemption by reimbursing any of the defendants the amount of Php1,500,000.00 for the full recovery of the property which redemption counted one year from the finality of the judgment. This alternative prayer of reimbursement is also beneficial to defendants Zenaida Bales and Heirs of Linda Sanico as this would answer for their cross-claim against the defendants Natividad in the event the latter has no assets to answer for such claim.

17) The annexes mentioned in this Third Amended Complaint were all attached in the Second Amended Complaint which are all hereby adopted as if annexed in this pleading.

PRAYER

Wherefore, it is most respectfully prayed of this Honorable Court that:

1. A Temporary Restraining Order (TRO) or preliminary injunction be issued restraining the Register of Deeds-Iloilo City from issuing a Transfer Certificate of Title in favor of Defendants ESTENELY NATIVIDAD DIMITUI, ANTHONY L. NATIVIDAD, LALAINÉ L. NATIVIDAD, or Defendant LINDA SANICO, and ZENAIDA BALES or any other transferee as the case maybe, and further restrain the defendants from foreclosing the mortgage while this case is still pending in court; and the Transfer Certificate of Title No.095-2014003483 be canceled, and the Transfer Certificate of Title No. T-88757 be restored, and an annotation in either case be allowed of a Notice of the Pendency of this case. All void encumbrances on the face of the title should also be cancelled.

2. Plaintiff likewise prays that after due proceedings, a decision/order be issued:

2.1 In favor of the Plaintiff and against the all defendants, their assigns and heirs, and authorized persons including those claiming a right under them jointly and severally;

2.2 Ordering the cancellation or annulment of the Deed of Extrajudicial Adjudication and Sale executed by DEFENDANTS ESTENELY NATIVIDAD DIMITUI, ANTHONY L. NATIVIDAD, LALAINÉ L. NATIVIDAD and LINDA SANICO, together with the Real Estate Mortgage dated March 10, 2015 and to

partition or divide the property of the late Rosario L. Legarde, Demetria L. Legarde, among the surviving legal heirs namely: the Plaintiff, her assigns and heirs, on one hand and the Defendants ESTENELY NATIVIDAD DIMITUI, ANTHONY L. NATIVIDAD, LALAINÉ L. NATIVIDAD, who are the children of the late MARIA LEGARDE NATIVIDAD, their heirs and assigns on the other hand;

2.3 Ordering all the defendants to solidarily pay in favor of the Plaintiff, Actual Damages in an amount of not less than Thirty Thousand Pesos (PHP30,000.00), Exemplary Damages in an amount to be determined by the Honorable Court; Attorney's Fees of not less than Thirty Thousand Pesos (PHP30,000.00), and Appearance Fee of Three Thousand Pesos (PHP3,000.00) per hearing;

2.4 Ordering defendants to pay the costs of this suit.

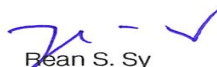
3. In the alternative, in the remote event that the deed of extrajudicial adjudication with sale is upheld or partially nullified only on the share of Violeta L. Hubo, the plaintiffs be allowed to exercise the option of redemption by reimbursing any of the defendants the amount of Php1,500,000.00 for the full recovery of the property which redemption counted one year from the finality of the judgment. This alternative prayer of reimbursement is also beneficial to defendants Zenaida Bales and Heirs of Linda Sanico as this would answer for their cross-claim against the defendants Natividad in the event the latter has no assets to answer for such claim.

Plaintiff likewise prays for all other reliefs and remedies as maybe deemed just and equitable under the premises.

Respectfully submitted,
Iloilo City, March 21, 2023.

Sy Law Office
Counsel for Plaintiffs
3rd Floor Metrobank Bldg., Delgado St., Iloilo City
Tel. Nos. (033)3372475/(Smart) 0929-4303302

by:


Rean S. Sy
IBP Receipt No. 250863
Iloilo City/Dec. 15, 2022
PTR No. 8086539
Iloilo City/Jan. 4, 2023
Roll No. 46438 (Admitted May 2, 2002)
MCLE Compliance No. VIII-0001342
issued on December 28, 2022
(valid until April 14, 2028)

Verification and Certification Against Forum Shopping

I, Dr. Eda Marie H. Amoyot, of legal age, Filipino citizen, widow, and resident of Lot 10 Block 4 Phase 4 Datu Sumakwel Street, Alta Tierra Village, Jaro, Iloilo City under oath depose and state:

That I am one of the plaintiffs in the above-entitled case; that I have caused the preparation of the foregoing pleading; have read and understood the contents thereof and the allegations therein are true and correct of my own personal knowledge and based on authentic records; that the pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and the factual allegations therein have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.

That I have not commenced any other action or proceedings involving the same or similar issues in the Supreme Court, the Court of Appeals, or different divisions thereof, or in any other tribunal and agency; and that no such action or proceeding is pending in the Supreme Court, Court of Appeals, or any divisions thereof or any other tribunal and agency; and that if I should thereafter learn that a similar action or proceeding has been filed or is pending before the Supreme Court, the Court of Appeals or any other tribunal or agency, I undertake to report such fact within five (5) days therefrom to the Court or agency wherein the original complaint has been filed.

In witness whereof, I hereunto set my hand this **21 MAR 2023** at Iloilo City.


Dr. Eda Marie H. Amoyot
Affiant
TIN 210-387-258-000

Republic of the Philippines)
Iloilo City) S.S.


Jurat/Notarial Certificate

The principal, whose name and personal circumstances are stated below, appeared in person before me this **21 MAR 2023** at Iloilo City, Philippines, presented the foregoing instrument, signed the same in my presence, and affirmed or swore under oath to the truth and correctness of the contents and allegations of the same.

In witness whereof, I have hereunto set my hand and affix my notarial seal on the date and place above-written.

Doc. No. 00
Page No. 1
Book No. 1
Series of 2023.




Rean S. Sy
Notary Public for Iloilo City
Notarial Com. No. 39 Issued at Iloilo City
Until Dec. 31, 2023
Roll No. 46438 / MCLE Compliance No. VIII-0001342
IBP Receipt No. 250863 / Iloilo City / Dec. 15, 2022
PTR No. 8086539 / Iloilo City / Jan. 4, 2023
3rd Floor Metrobank Bldg., Delgado St., Iloilo City
Tel. Nos. 3372475 & 330057
09294303302 & 09266301077

NE/June 26, July 3 & 10, 2023

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
rtc1iloilocc@judiciary.gov.ph
(033) 3353190
-oOo-

FORECLOSURE NO. **F-10694-23**

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

METROPOLITAN BANK & TRUST COMPANY,
Mortgagee,

-versus-

LAUREN R. MALATAG and JONALIE E. MALATAG,
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 Philippine corporation with head office at Metrobank Plaza, Sen. Gil Puyat Ave., Makati City, Philippines against **mortgagor/s LAUREN R. MALATAG and JONALIE E. MALATAG**, both of legal age, Filipinos, and with addresses at (1) 063 Zone 1, Ungka 1, Pavia, Iloilo, Philippines, and (2) Lot 5, Block 4, Phase 1 Monticello Villas, Brgy. Balabag, Pavia, Iloilo, Philippines to satisfy the mortgage indebtedness which as of April 14, 2023, amounted to **FIVE HUNDRED SIXTY ONE THOUSAND FOUR HUNDRED EIGHTY SEVEN PESOS & 05/100 (P561,487.05)**, 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 Provincial Sheriff of Iloilo or any of his lawful deputies** will sell at public auction on **JULY 26, 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. 090-2013007264

"A PARCEL OF LAND (LOT 5, BLK 4, 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 SW., ALONG LINE 1-2 BY LOT 2, BLK 4; ON THE NW., ALONG LINE 2-3 BY LOT 3, BLK 4; ON THE NE., ALONG LINE 3-4 BY ROAD LOT 5 AND ON THE SE., ALONG LINE 4-1 BY LOT 7, BLK 4, ALL 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 undersigned on the aforementioned time and date. In the event the public auction should not take place on the said date, it shall be held on **AUGUST 8, 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.

Iloilo City, Philippines, **June 1, 2023.**

(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/June 26, July 3 & 10, 2023

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
6th JUDICIAL REGION
BRANCH 76
Janiuay, Iloilo
rtc2jy076@judiciary.gov.ph
(033) 503 5371 / 320 5408

EJF Case No. 22-07

PETITION FOR EXTRA-
JUDICIAL FORECLOSURE
OF REAL ESTATE
MORTGAGE

UNION BANK OF THE PHILIPPINES
Petitioner/s-Mortgagee/s,

-versus-

SPOUSES TOMY P. CLARITO AND
ROWENA L. CLARITO
Respondent/s-Mortgagor/s

X-----X

SHERIFF'S NOTICE OF EXTRA-JUDICIAL SALE

Upon extra-judicial petition for sale under Act 3135 filed **UNION BANK OF THE PHILIPPINES** against **SPOUSES TOMY P. CLARITO AND ROWENA L. CLARITO** to satisfy the mortgage indebtedness which, as of November 11, 2021 amounts to **FIVE MILLION SIX HUNDRED TWENTY THREE THOUSAND TWENTY EIGHT & 81/100 (P 5,653,028.81)** only, the undersigned Deputy Sheriff will sell at public auction on **August 29, 2023** at 9:30 AM, or soon thereafter, at the main entrance of the Regional Trial Court Branch 76, Janiuay, Iloilo to the highest bidder, for cash or manager's check and in Philippine Currency the following property with all its improvements, to wit:

TRANSFER CERTIFICATE OF TITLE NO. T-193926

A parcel of land (Lot 6, Block 2, Pcs-06-003526, being a cons.-subd. of Lots 4434-B-2-A, Psd-06-036483), situated in Barangay of Poblacion, Municipality of Calinog, Province of Iloilo, Island of Panay. Bounded on NW., along line 1-2 by Lot 5; on the NE., along line 2-3 by Lot No. 4; on the SE., along line 3-4 by Road Lot 1 (6.00 m. wide); on the SW., along line 4-5 by lot 8; on the NW., along line 5-1 by Lot 7. Beginning at point marked "1" on plan being, N. 51-28 E., 572.87 meters from BBM #103, Cad. 186, Calinog Cadastre, thence N. 86-14 E. 9.92m. to pt. 2; S. 05-23 E., 20.79 m. to pt. 3; S. 86-14 W., 11.21m. to pt. 4; N. 05-21 W., 20.80 m. to pt 5; N. 86-14 E., 1.28 m to pt 1; point of beginning. Containing an area of **TWO HUNDRED THIRTY THREE (233) SQUARE METERS more or less.**

Registered in the name of Spouses TOMY CLARITO and ROWENA CLARITO, both of legal age, Filipino and residents of Magsaysay St., Calinog, Iloilo

TRANSFER CERTIFICATE OF TITLE NO. T-193927

A parcel of land (Lot 4, Block 2, Pcs-06-003526, being a cons.-subd. of Lots 4434-B-2-A, Psd-06-036483), situated in the Barangay of Poblacion, Mun. of Calinog, Prov. of Iloilo, Island of Panay. Bounded on NW., along line 1-2 by Lot 3; on the NE., along line 2-3 by Lot No. 2; on the SE., along line 3-4 by Road Lot 1 (6.00 m. wide); on the SW., along line 4-5 by lot 6; on the NW., along line 5-1 by Lot 5. Beginning at point marked "1" on plan being, N. 52-06 E., 582.09 meters from BBM #103, Cad. 186, Calinog Cadastre, thence N. 86-14 E. 9.95m. to pt. 2; S. 05-23 E., 20.78 m.

DEED OF EXTRAJUDICIAL ADJUDICATION

Notice is hereby given that the estate of the late **Spouses Anselmo G. De la Banda and Evelyn Y. Cainoy** known as a parcel of land Lot No. 746-A of the subdivision plan (LRC) Psd-25554, being a portion of Lot 746, Jaro Cadastre, LRC (GLRO) Cad. Record No. 9954, situated in Jaro, Iloilo City covered by **Transfer Certificate of Title No. T-43294** with an area of **THREE HUNDRED SIXTY-TWO (362) SQUARE METERS, more or less** is adjudicated to heirs **TRISEL JUN C. DE LA BANDA, JUMILYN ANN C. DE LA BANDA, JOHANNA C. DE LA BANDA and LYNSEL MARIE C. DE LA BANDA**, as entered in the notarial registry of **Atty. Rodolfo B. Pollentes, Jr.** per Doc. No. 368, Page No. 75, Book No. VII, Series of 2022.

NE/June 26, July 3 & 10, 2023

to pt. 3; S. 86-14 W., 11.21m. to pt. 4; N. 05-21 W., 20.80 m. to pt 5; N. 86-14W., 11.21 m to pt 4; N 05-23 W, 20.79 m to pt. 5; 86-14 E: 1.26 m to pt. 1, point of beginning. Containing an area of **TWO HUNDRED THIRTY THREE (233) SQUARE METERS more or less.**

Registered in the name of Spouses TOMY CLARITO and ROWENA CLARITO, both of legal age, Filipino and residents of Magsaysay St., Calinog, Iloilo.

TRANSFER CERTIFICATE OF TITLE NO. T-193928

A parcel of land (Lot 2, Block 2, Pcs-06-003526, being a cons.-subd. of Lots 4434-B-2-A and 4434-B-2-B, Psd-06-036483), situated in the Barangay of Poblacion, Municipality of Calinog, Province of Iloilo, Island of Panay. Bounded on NW., along line 1-2 by Lot 1; on the NE., along line 2-3 by Lot 4432-G-2-C, Psd 063035-024357; on the SE., along line 3-4-5-6-7 by Road Lot 1 (6.00m. wide) on the SW., along line 7-8 by Lot 4; on the NW., along line 8-1 by Lot 3. Beginning at pt marked "1" on plan being, N. 52-14 E., 591.19 meters from BBM # 103, Cad. 186, Calinog Cadastre, thence N. 86-14 E. 11.27m. to pt. 2; S. 09-56 E., 14.86 m. to pt. 3; S. 86-17 W., 6.01 m. to pt. 4; S. 09-56 E., 3.54 m. to pt. 5; S. 38-11 W., 3.33 m. to pt. 6; S. 86-14 W., 5.42 m. to pt 7; N. 05-23 W. 20.78m to pt. 8; N. 86-14 E., 1.00 to pt. 1 of beginning. Containing an area of **TWO HUNDRED THIRTY THREE (233) SQUARE METERS more or less.**

Registered in the name of Spouses TOMY CLARITO and ROWENA CLARITO, both of legal age, Filipino and residents of Magsaysay St., Calinog, Iloilo.

TRANSFER CERTIFICATE OF TITLE NO. T-193929

A parcel of land (Lot 8, Block 2, Pcs-06-003526, being a cons.-subd. of Lots 4434-B-2-A and 4434-B-2-B, Psd-06-036483), situated in the Barangay of Poblacion, Municipality of Calinog, Province of Iloilo, Island of Panay. Bounded on SW., along line 1-2 by Lot 1; (6.00 m. wide); along line 2-3 by Road Lot 2 (10.00 m. wide); on the NW along line 3-4 by Lot 7; on the NE., along line 4-5 by Lot 6; on the SE., along line 5-1 by Road Lot 1 (6.00 m. wide). Beginning at point marked "1" being N. 52-40 E., 553.35 meters from BBM # 103, Cad. 186 Calinog Cadastre, thence, N. 48-44 W., 4.23 m to pt. 2; N. 03-24 W., 17.76 m. to pt 3; N. 86-04 E., 11.10 m. to pt. 4; S. 05-21 E., 20.80 m. to pt 5; S. 86-14 W., to pt. 1; point of beginning. Containing an area of **TWO HUNDRED THIRTY THREE (233) SQUARE METERS more or less.**

Registered in the name of Spouses TOMY CLARITO and ROWENA CLARITO, both of legal age, Filipino and residents of Magsaysay St., Calinog, Iloilo.

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

In the event the public auction shall not take place on the said date, it shall be held on **September 05, 2023** at 10:00 AM, without further notice.

Janiuay, Iloilo, Philippines, March 16, 2023.

(SGD.) **ATTY. MA. JUANNA ESTER D. SENUPE**

Ex-Officio Sherriff
Clerk of Court VI

(SGD.) **CARLO M. YAP**
Sheriff IV

NE/June 19, 26 & July 3, 2023

EXTRA JUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OF RIGHTS

Notice is hereby given that the estate of the late **ELZEAR L. ORO, SR.** known as **Purchase No. ILO-777 Sector E-62 Lot 3** and 4 located at **Fishtail Palm Garden, Forest Lake Memorial Park** at Oñate Ext., Mandurriao, Iloilo City is adjudicated to heirs **Teresita S. Oro, Jonathan S. Oro, Joel Robert S. Oro, Elzear S. Oro, Jr. and Maria Jhoanna Rose S. Oro.** That, **Jonathan S. Oro, Joel Robert S. Oro, Elzear S. Oro, Jr. and Maria Jhoanna Rose S. Oro** agreed to waive, adjudicate and convey all their rights and interests over the said estate to their mother **Teresita S. Oro**, as entered in the notarial registry of **Atty. Ma. Theresa Malones-Sanchez** per Doc. No. 435, Page No. 88, Book No. IV, Series of 2023.

NE/June 26, July 3 & 10, 2023

DEED OF ADJUDICATION AND SPECIAL POWER OF ATTORNEY

Notice is hereby given that the estate of the late **Spouses Sofonias Docdocil and Deborah Demontaño-Docdocil** known as **Transfer Certificate of Title No. T-54906, Lot No. 1808, Dumangas Cadastre** located at Brgy. Burgos-Regidor, Dumangas, Iloilo with an area of **Three Hundred Fifteen (315) square meters, more or less** is adjudicated to heirs **Angela D. Docdocil, Tomas D. Docdocil, Harlie D. Docdocil, Hella D. Docdocil and Azer D. Docdocil.** That, the heirs named and appointed their sister and co-heir **Angela D. Docdocil** to be their attorney-in-fact, as entered in the notarial registry of **Atty. Igmedio S. Prado, Jr.** per Doc. No. 382, Page No. 78, Book No. V, Series of 2023.

NE/June 26, July 3 & 10, 2023

DEED OF EXTRAJUDICIAL ADJUDICATION

Notice is hereby given that the estate of the late **Spouses EDUARDO H. DE LA BANDA and JUDITH GAMBOA DE LA BANDA** known as a parcel of land Lot No. 746-A covered by **Transfer Certificate of Title No. T-43294, Situated in Brgy. Benedicto, Jaro, Iloilo City** with an area of **Three Hundred Sixty Two (362) square meters, more or less** is adjudicated to heirs **ANSELMO G. DE LA BANDA, PACITA G. DE LA BANDA ESTAMPADOR, and EDUARDO G. DE LA BANDA JR.,** as entered in the notarial registry of **Atty. Joy Marie M. Jayme-Geraldoy** per Doc. No. 221, Page No. 46, Book No. II, Series of 2019.

NE/June 26, July 3 & 10, 2023

EXTRAJUDICIAL SETTLEMENT OF ESTATE

Notice is hereby given that the estate of the late **JESUS L. PASADILLA** consisting of the following properties: **1) TRANSFER CERTIFICATE OF TITLE NO. (T-78386) 095-2023000727, Lot 6-A, PSD-06-013383,** being a portion of Lot 6, PCS-06-000475, situated in Jaro, Iloilo City with an area of **TWO HUNDRED SIXTY-SEVEN (267) SQUARE METERS, MORE OR LESS;** **2) TRANSFER CERTIFICATE OF TITLE NO. T-159299, Lot 6-B, PSD-06-0133383,** being a portion of Lot 6, PCS-06-000475, situated in Jaro, Iloilo City with an area of **THREE HUNDRED (300) SQUARE METERS, MORE OR LESS;** **3) KATIBAYAN NG ORIHINAL NA TITULO BLG. F-49433, Lot No. 2315, Cad. 746-D** with an area of **SIXTEEN THOUSAND ONE HUNDRED FORTY-THREE (16,143) SQUARE METERS, MORE OR LESS;** **4) KATIBAYAN NG ORIHINAL NA TITULO BLG. F-49504, Lot No. 2317, Cad. 746-D** with an area of **SIXTEEN THOUSAND TWO HUNDRED SEVENTY-TWO (16,272) SQUARE METERS, MORE OR LESS;** and **5) KATIBAYAN NG ORIHINAL NA TITULO BLG. F-49414** with an area of **TEN THOUSAND SIX HUNDRED EIGHTY THREE (10,683) SQUARE METERS, MORE OR LESS** are adjudicated to heirs **MICRILYN E. PASADILLA and JEMAR IVAN E. PASADILLA,** as entered in the notarial registry of **Atty. Ronil G. Arbis** per Doc. No. 147, Page No. 31, Book No. II, Series of 2023.

NE/June 26, July 3 & 10, 2023

EXTRAJUDICIAL SETTLEMENT WITH WAIVER OF RIGHTS

Notice is hereby given that the estate of the late **spouses Claudio Cordero and Florita L. Cordero** known as **Lot 5615-E, Csd-06-008728,** being a portion of Lot 5615, Lambunao Cad-309-D, situated in Brgy. Bontoc, Lambunao, Iloilo with an area of **Fifty Two Thousand Nine Hundred Twenty Tree (52,923) square meters, more or less;** **Lot 6184-B, Plan Psd-06-085178** situated in Brgy. Igang, Pototan, Iloilo covered by **TCT No. 090-2018008599, and the improvements standing thereon, consisting of a one storey residential house** with an area of **7,775 sq.meters, more or less;** and **Lot 6244-D-1, Psd-54654** situated in Brgy. Nanga, Pototan, Iloilo covered by **TCT No. T-127924** with an area of **10,000 sq.m., more or less** are adjudicated to heirs **Sally L. Cordero, Betty L. Cordero-Sharpe, Efrain L. Cordero, Ofelia L. Cordero-Serrano, Victoria L. Cordero-Agsam, Elena L. Cordero-Alave, Fermin L. Cordero, and Alita L. Cordero.** That, the heirs agreed to waive all their rights and interests over **Lot 6244-D-1** covered by **TCT No. T-127924** in favor of their co-heir **Fermin L. Cordero and his son John Claude G. Cordero.** Further, the heirs acknowledged the waiver executed by their late mother **Florita L. Cordero** dated March 11, 2004 in favor of their co-heir **Betty L. Cordero-Sharpe** involving **Lot 6184-B** including the improvement standing thereon. Entered in the notarial registry of **Atty. Igmedio S. Prado, Jr.** per Doc. No. 235, Page No. 48, Book No. VII, Series of 2023.

NE/June 26, July 3 & 10, 2023

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C.K. Building Mapa St., Iloilo City

NOTICE

This is to inform the public that on **JULY 7, 2023**, an AUCTION SALE will be held at 9:00 A.M. for all unredeemed jewelries and articles the conditions of which have expired.

THE MANAGEMENT

PAHIBALO

Ginapahibalo ang tanan nga sa **HULYO 7, 2023**, pagahiwaton ang baligya-anay mga alas 9:00 sa aga para sa tanan nga mga alahas kag pagkabutang nga wala magawad nga sa diin ang mga plasos nga ginkasugtan natapos na.

ANG TAGDUMALAHAN

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OR RIGHTS

Notice is hereby given that the estate of the late Spouses **NENITO FELOG FRANCISQUITE** and **FERLY SERISOLA FRANCISQUITE** known as a bank deposit at **BDO Valeria Branch, Iloilo City** under **Account Number 331005762044, Time Deposit Certificate No. 5762044** is adjudicated to surviving heirs **Ma. Leny S. Francisquite, Marlowe S. Francisquite, and Mariah Shania S. Francisquite**. That, **Ma. Leny S. Francisquite and Marlowe S. Francisquite** have agreed to waive their share in the above-mentioned estate to their sister **Mariah Shania S. Francisquite**, as entered in the notarial registry of Atty. Carl Rupert Crisme Muela per Doc. No. 54, Page No. 12, Book No. 1, Series of 2023.

NE/June 19, 26 & July 3, 2023

EXTRAJUDICIAL PARTITION OF PROPERTY

Notice is hereby given that the estate of the late Spouses **MARIANO M. SOLINAP** and **REBECCA IMPERIAL SOLINAP** known as the following Real Properties: **TCT NO. T-209363, Lot No. 3652-A-1, Poblacion Zone 1, Sta. Barbara, Iloilo** with an area of **222 sq.m.**; **TCT NO. T-6110, Lot No. 2721, Conaynay, Sta. Barbara, Iloilo** with an area of **12,180 sq.m.**; **TCT NO. T-194938, Lot No. 5265-B-3, San Sebastian, Sta. Barbara, Iloilo** with an area of **180 sq.m.**; **TCT NO. T-194943, Lot No. 5265-B-8, San Sebastian, Sta. Barbara, Iloilo** with an area of **15,823 sq.m.**; **TCT NO. T-59097, Lot No. 9087, Tuburan, Sta. Barabara, Iloilo** with an area of **10,251 sq.m.**; **TCT NO. T-6109, Lot No. 9088, Tuburan, Sta. Barbara, Iloilo** with an area of **22,673 sq.m.**; and **OCT NO. 7160, Lot No. 2737 PT., Tuburan, Sta. Barbara, Iloilo** with an area of **8,432 sq.m.** are adjudicated to heirs **MANUEL I. SOLINAP** and **MARIA DOLORES SOLINAP MANDERICO**, as entered in the notarial registry of Atty. April Joy A. Ortilano-Cajilo per Doc. No. 153, Page No. 33, Book No. I, Series of 2023.

NE/June 19, 26 & July 3, 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

AGENCIA CENTRAL

168 Aldeguer Street, Iloilo City

NOTICE

The public is informed that on **JULY 15, 2023**, an Auction Sale will be held at 9:00 – 10:00 AM for all unredeemed jewelries and articles the conditions of which have expired.

The Management

PAHIBALO

Ginapahibalo ang tanan nga sa **HULYO 15, 2023** pagahiwaton ang baligyaanay mga alas 9:00 – 10:00 sa aga para sa tanan nga mga alahas kag pagkabutang nga wala magawad nga sa diin ang mga plasos nga ginkasugtan natapos na.

Ang Tagdumalahan

ILOILO PIONEER PAWNSHOP, INC.

Arroyo Street, Lapaz, Iloilo City

NOTICE

The public is informed that on **JULY 8, 2023** an Auction Sale will be held at 9:00 A.M. for all unredeemed Jewelries & Articles the conditions of which have expired.

THE MANAGEMENT

PAHIBALO

Ginapahibalo ang tanan nga sa **HULYO 8, 2023** may pagahiwaton nga baligyaanay alas 9:00 sa aga sang mga alahas kag pagkabutang nga wala magawad nga sa diin ang mga plasos nga ginkasugtan natapos na.

ANG TAGDUMALAHAN

ILOILO METRO PAWNSHOP, INC.

Simon Ledesma, St. Jaro, Iloilo City

NOTICE

This is to inform the public that on **JULY 8, 2023**, an AUCTION SALE will be held at **9:00 A.M.** for all unredeemed jewelries & articles, the conditions of which have expired.

THE MANAGEMENT

PAHIBALO

Ginapahibalo ang tanan nga sa **HULYO 8, 2023** alas **9:00** sa aga pagahiwaton ang baligya-anay sang mga alahas kag pagkabutang nga wala magawad nga sa diin ang mga plasos nga ginkasugtan natapos na.

ANG TAGDUMALAHAN

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
6TH Judicial REGION
BRANCH 76
Janiuay, Iloilo
rtc2jyi076@judiciary.gov.ph
(033) 503 5371/320 5408

EJF Case No. 23-14

PETITION FOR EXTRA-
JUDICIAL FORECLOSURE
OF REAL ESTATE
MORTGAGE

BANK OF THE PHILIPPINE ISLANDS,
Petitioner/s-Mortgagee/s,

-versus-

**SPS. BERNARDO B. JACOBO AND
NESLIE JACOBO,**
**SPS. BERNEL F. JACOBO AND
MA. JONAH T. JACOBO**
Borrower/s

**SPS. ANA M. MARTINEZ AND
LORETO MARTINEZ**
Mortgagor/s

BERNARDO B. JACOBO herein
represented by **NESLIE F. JACOBO**
as his true and lawful Attorney-in-Fact

X-----X

SHERIFF'S NOTICE OF EXTRA-JUDICIAL SALE

Upon extra-judicial petition for sale under Act 3135 as amended by Act No. 4118 filed **BANK OF THE PHILIPPINE ISLANDS** against **SPS. BERNARDO B. JACOBO AND NESLIE JACOBO, SPS. BERNEL F. JACOBO AND MA. JONAH T. JACOBO, SPS. ANA M. MARTINEZ AND LORETO MARTINEZ** and to satisfy the mortgage indebtedness which, as of December 02, 2022 amounts to **TEN MILLION FOUR HUNDRED TWENTY-SEVEN THOUSAND EIGHT HUNDRED TWENTY-THREE & 31/100 ONLY (P10,427,823.31)**, the undersigned Deputy Sheriff will sell at public auction on **August 29, 2023** at 9:30 AM, or soon thereafter, at the main entrance of the Regional Trial Court Branch 76, Janiuay, Iloilo to the highest bidder, for cash or manager's check and in Philippine Currency the following property with all its improvements, to wit:

TRANSFER CERTIFICATE OF TITLE NO. T-104671

*A parcel of Land (Lot 1996-B of the subdivision Plan (LRC) Psd-59405 being a portion of Lot 1996 of the cadastral survey of Cabatuan (L.R.C. G.L.R.O. Cad Record No. 2, situated at Poblacion, Municipality of Maasin, Province of Iloilo. Bounded on the NE., points 1 to 2 by Lot 1996-G (Paz Mediana, et al) of the subdivision plan; on the NE; SE., and SW., points 2 to 5, by Lot 1996-A of the subdivision plan (Jesus Perlas and Anunciacion P. Perlas) and on the NW., points 5-1 by Calle Taft. Beginning at a point mark "1" on plan, being N. 88 deg. 47'W 875.92 m. from B.B.M No. 85, Maasin Cabatuan Cadastre, thence S. 12 deg 35'E., 20.24m to point "2" thence S., 12 deg. 35'E., 4.62 m to point 3, thence S. 72 deg. 39'W 11.97 m. to point "4" thence N. 12 deg 35'W., 24.68 m. to pt "5", thence N. 71 Deg 33'E., 12.00m. to the point of beginning; containing an area of **TWO HUNDRED NINETY SIX (296) SQUARE METERS** more or less.*

Registered in the name of ANA MALONES, of legal age, Filipino, married to Loreto Martinez and a resident of Poblacion, Municipality of Maasin Province of Iloilo, Philippines

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

In the event the public auction shall not take place on the said date, it shall be held on **September 05, 2023** at 10:00 AM, without further notice.

Janiuay, Iloilo, Philippines, June 5, 2023.

(SGD.) ATTY. MA. JUANA ESTER D. SENUPE
Ex-Officio Sheriff
Clerk of Court

(SGD.) CARLO M. YAP
Sheriff IV

NE/June 19, 26 & July 3, 2023

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