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'DREAM COME TRUE'

South Balibago opens Level III water system in Dueñas

By Reming Castor

The dream of Dueñasanons to have a sustainable, clean and quality water has turned into a reality.

South Balibago Waterworks Inc. and the municipal government of Dueñas inaugurated a Level III water system for the community last December 12, 2023.

The important milestone was spearheaded by Mayor Robert Martin Pama, Vice Mayor Aimee Paz Lamasan and the Sangguniang Bayan Members, and the South Balibago Waterworks team led by President Cristina Isabelle Panlilio-Alejandro and Vice President Engineer Cirilo C. Almario III.

South Balibago Waterworks assures potable water
DREAM / page 2



Dueñas Mayor Robert Martin Pama and Vice Mayor Aimee Paz Lamasan receive from officials of the Philippine Charity Sweepstakes Office (PCSO) a brand new ambulance or patient transport vehicle. Mayor Pama and the municipal officials thank PCSO for the said ambulance which will greatly enhance the accessibility and convenience for the Dueñasanon community.

Navy reservists vow to help in fight vs illegal fishing in Western Visayas

More than 90 reservists of the Philippine Navy from several coastal towns in Iloilo have signified their commitment to eliminate illegal, unreported, and unregulated (IUU) fishing activities in the region.

The reservists signified their commitment before the Bureau of Fisheries and Aquatic Resources (BFAR) during their orientation on Marine Ecology and Fishery Laws, Rules, and Regulations held in Estancia town recently.

The Navy reservists will also support the efforts of the Regional Inter-Agency Task Force against Illegal, Unreported, and Unregulated Fishing (RIATF-IUUF) in ensuring the protection and conservation of marine resources as members of the task force.

"The gravity of the issue of IUU fishing demands a unified and determined response. A significant partnership is forged in this meeting to safeguard our seas and ensure the

responsible and sustainable use of our marine resources," said Col. Hilario C. De Vera, Jr., Commander of the Naval Reservist-Western Visayas.

De Vera further cited that

the Naval Reserve Center will join hands with the BFAR 6 in pooling expertise and resources to combat IUU fishing.

Likewise, BFAR-6

NAVY / page 2

Use of face mask encouraged amid hike in Covid-19 cases

The local government here has ordered the mandatory use of face masks at the city hall and encouraged its use in other enclosed areas in Iloilo City due to the increasing number of Covid-19 cases.

"The cases of Covid are rising. The effects of the vaccine wane and we no longer have vaccines to deploy. For enclosed areas the City Health Office (CHO) encourages the use of masks for the protection of everyone. For gatherings during the Christmas season, proper protection should be made," Mayor Jerry P.

Treñas said in a statement issued Friday morning.

Before this, Treñas said in an interview on Thursday that he would not yet issue an Executive Order since the CHO has released an advisory strongly recommending the use of face masks in public places, social gatherings, workplaces, healthcare facilities, outdoor activities where physical distancing is challenging, and public transport.

"I have already talked to so many friends. A lot of them become positive. It is also

USE / page 2



Dueñas Mayor Robert Martin Pama, Vice Mayor Aimee Paz Lamasan and the Sangguniang Bayan Members, and the South Balibago Waterworks team led by President Cristina Isabelle Panlilio-Alejandro and Vice President Engineer Cirilo C. Almario III have a taste of the potable water during the ceremonial opening of the Level III water system in Dueñas.

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Iloilo to acquire dogs for intensified anti-drug campaign

ILOILO CITY – The provincial and city governments of Iloilo would purchase sniffing dogs to boost the campaign against illegal drugs.

Iloilo Governor Arthur Defensor Jr. said there is a need to strengthen security in ports, although not all come via ports because of the province's long shorelines.

"Guarding the borders against drugs is not that easy. But we will maximize guarding ports and if we can help procure sniffing dogs for our police, we will do it," he said in an interview Monday.

Defensor asked the Iloilo Police Provincial Office (IPPO) how the provincial

government could help to add more sniffing dogs.

He said the province may or may not be a transshipment of illegal drugs, but there are users.

The Iloilo Provincial Peace and Order Council (PPOC) and the Provincial Anti-Drug Abuse Council (PADAC) met on Dec. 20 and discussed the target of the province to clear the remaining 18 barangays of illegal drugs.

Iloilo City Mayor Jerry Treñas, in a separate interview, said he instructed Iloilo City Police Office Director Col. Joeresty Coronica to sustain the campaign because aside from the holidays, the Dinagyang Festival is also near where they are seeing

big markets.

The city government is targeting to procure Jack Russel dogs that will be trained by the Philippine Coast Guard on drug-sniffing.

The city government would reimburse funds used for the various buy-bust operations of anti-drug operatives.

The biggest drug haul in Iloilo City was valued at PHP20 million and confiscated in Brgy. Camalig in Jaro on Nov. 10.

The suspects are believed to have connections with the suspects in January in Iloilo province, where operatives seized PHP40.8 million worth of drugs on Dec. 17. (PNA)



INTENSIFIED ANTI-DRUG CAMPAIGN. The Iloilo Provincial Peace and Order Council (PPOC) and the Provincial Anti-Drug Abuse Council (PADAC) hold a joint meeting on Dec. 20, 2023. The provincial and city governments are ready to purchase sniffing dogs to boost the campaign against illegal drugs. (Photo courtesy of Balita Halin sa Kapitolyo)

Solon wants elderly, sick, PWDs prioritized for clemency grant

A party-list lawmaker on Thursday urged the Department of Justice (DOJ) to prioritize the elderly, sick, and persons with disabilities (PWDs) in recommending the grant of executive clemency to persons deprived of liberty (PDLs).

Bicol Saro Party-list Rep. Brian Raymund Yamsuan made the call as he lauded the jail decongestion efforts of the DOJ.

He pointed out that the Bureau of Corrections (BuCor) has facilitated the release of more than 11,000 PDLs since the start of the Marcos administration as part of the government's jail decongestion program.

Yamsuan said his request is in line with the resolution issued by the Board of Pardons and Parole (BPP), which states that "PDLs who are 70 years old and, even if they are considered high-risk, if they have already served 10 years of their sentence, shall now be considered for executive clemency, especially if they are suffering from old age,

being sickly, or terminal or life-threatening illnesses or other serious disability."

The BPP has defined executive clemency as "reprieve, absolute pardon, conditional pardon with or without parole conditions and commutation of sentence as may be granted by the President of the Philippines."

"We urge the DOJ and the BPP to consider giving priority to elderly, frail PDLs and those suffering from critical illnesses and disabilities in recommending the grant of executive clemency to President (Ferdinand) Marcos (Jr.)," Yamsuan said.

He also expressed hope that the President would act on these recommendations for humanitarian reasons.

"Christmas is a time for mercy and compassion. It is also a time that should be spent with one's family. PDLs who are old, disabled, or in poor health should be given the chance to spend time with their loved ones," he added.

As for the other PDLs qualified for release either through pardon, parole, or have served their maximum sentence, Yamsuan said they should be given the proper training and assistance so that they could start to rebuild their lives and become productive individuals.

He noted that freed PDLs were given skills training by the Technical Education and Skills Development Authority (TESDA) through the BuCor's Reformation and Release Program.

Providing appropriate interventions to PDLs to prevent them from becoming repeat offenders is another strategy to help decongest the country's overpopulated penal and detention facilities, he said.

DOJ spokesperson, Assistant Secretary Mico Clavano, earlier said the agency expects to recommend "close to 1,000" PDLs to Malacañang as possible beneficiaries of the presidential grant of pardon and executive clemency. (PNA)

Antique procures P3.9-M salt production facilities

The Department of Trade and Industry (DTI) Antique provincial office is in the process of procuring equipment for four shared service facilities (SSF) on salt production.

The provincial government has set aside PHP3.9 million for the procurement of equipment for SSFs of four local government units (LGUs) of Lauaan, Bugasong, Belison and Patnongon, DTI Antique officer-in-charge (OIC) Provincial Director Mutya Eusores said in an interview on Thursday.

Eusores is hopeful that the facilities and equipment such as stainless steel water pump with diesel engine and accessories, stainless cooking vat, cooling trough with screen, stainless evaporating pans, weighing scale, furnace with hopper and chimney, digital salinometer and bag sewer would be

available before the end of the year.

The SSF on salt production was earlier proposed by the four LGUs, which could help increase their production and ensure that the province has enough supply of salt, she said.

The proposal was approved by DTI in the middle of the year, she added.

Eusores said so far, there are at least 65 SSFs provided to cooperators composed of LGUs and organizations of micro, small and medium enterprises (MSMEs).

Meanwhile, Eusores said the department has intensified its monitoring of prices of Noche Buena products with four days until Christmas.

"We ensure the consumers that there is enough supply of Noche Buena products that there is no need for them to panic buy and the prices are within the suggested retail price," she said. (PNA)

DREAM ... (from page 1)

supply to the homes of Dueñasanos 24/7 at 16 PSI pressure.

South Balibago reportedly invested PhP 15 million for the project. It started laying their pipes last June 2023.

"Providing sustainable, clean, and quality water to the Dueñasanon community is a remarkable achievement that will greatly enhance the lives of the residents. Access to clean water is essential for the well-being and development of any community, and I'm thrilled to hear that this need is being met," Mayor Pama stressed.

Dueñas Fire Station under the leadership of SFO3 Vincent B. Aro also thanked Mayor Pama and South Balibago Waterworks for the project which was ceremonially opened using a fire hydrant.

"A fire hydrant is a connection point by which firefighters can tap into a water supply. It is a component of active fire protection so it is always important that the hydrant is ready for use during an emergency," Aro noted.

South Balibago Waterworks is

considered the top provincial water company in the country recognized by the National Water Resources Board (NWRB).

NWRB also recognized South Balibago as the Most Efficient Water Company in the Philippines.

It operates 83 branches and facilities in the country.

On Panay Island, it currently has operations in Passi City, Calinog, Pototan, Dumangas, Zarraga, Leganes, Barotac Viejo, Jaro, Iloilo City and now in Dueñas.

NAVY ... (from page 1)

Fisheries Management Regulatory and Enforcement Division (FMRED) chief Erwin E. Ilaya emphasized the importance of everyone's participation in the protection, conservation, and management of fisheries and aquatic resources to ensure food security which is one of the priority agenda of the present administration.

Fishery Regulation

Officer Glenn D. Nonifara, on the other hand, highlighted the effects of overfishing and the importance of enforcing fishery laws and regulations towards the sustainability of fishery production.

Linlyn B. Brito, member of the Fisheries Management Area (FMA) 11 Secretariat, introduced to the navy reservists the science behind FMAs, the advantage in managing

fisheries at FMA level, roles of different stakeholders in FMAs, and the five-year (2022-2027) Management Framework Plan of Fisheries Management Area 11 which aims to address the four priority issues such as Declining Fish Catch, IUU Fishing,

Compliance and Enforcement Capacity, and Livelihood.

The activity also featured

the lecture on Fisheries Administrative Order No. 167-3 or the Visayan Sea Closed Season which started on November 15, 2023 and will last until February 15, 2024.

It has also emphasized the Bantay Visayan Sea campaign, urging the public to develop awareness and reporting of fisheries violators to the proper authorities. (PIA 6)

USE ... (from page 1)

your protection because you don't know who is positive," the mayor added.

CHO medical officer Dr. Jan Reygine Ansino Hortinela said the city recorded 15 new cases as of Thursday, increasing the active cases to 79 out of the 1,290 cases since Jan. 1 this year.

Four of the 15 have been admitted to the hospital, although they were considered mild cases.

She called for vigilance because even mild cases could become critical or severe within one to two days when left unattended.

"Last January our cases were low, so there's a note

of peak cases from April to June. This December there was again a rising number of cases compared to last year 2022," she added.

Most affected were in the age bracket from 21 to 30, mostly health workers and students.

As of Nov. 21, the city has only 13 active cases and nine on Oct. 21.

The lowest number of active cases for this last quarter of 2023 was at two recorded on Oct. 28.

Treñas said the hospitalization rate is low, but in case of a surge, the city is ready because it still has its modular hospital. (PNA)

DRRM council OKs P180-M disaster mgt investment plan for 2024

ILOILO CITY – The city government is ready with its PHP180 million local disaster risk reduction and management (LDRRM) fund annual investment plan 2024 following its approval by the city DRRM council in a meeting last week.

Of the total fund, PHP54 million will go to quick response operations and

PHP126 million to pre-disaster programs.

In an interview on Monday, City Disaster Risk Reduction and Management Office (CDRRMO) head Donna Magno said among the prominent features of the fund are the PHP17 million for rainwater harvesting facilities in preparation for El Niño; the PHP10 million improvement of the regional evacuation center; and the PHP10.8 million for the purchase of supplies and materials, stockpiling of food and non-food items, and meals during operations.

“What we are saying is that while it still rains, catch whatever rain you can catch for use when there is no more rain. There is a need to change their behavior when it comes to water use and water management,” Magno added.

The 2020 Climate and Disaster Risk Assessment for Iloilo City has identified 25 villages as vulnerable to drought, while five are most at risk—Barangays Tacas, Lanit, Navais, Sooc and Hinactacan.

Meanwhile, Magno said there is a need to improve the evacuation facility built by the Department of Public Works and Highways (DPWH) in Brgy. Sooc in Arevalo district and turned over to the city government only this year.

Among the improvements are fencing and an access road, she said.

The food and non-food items will be stored inside the evacuation center. (PNA)



DISASTER READY. The city government is ready with the utilization of its PHP180 million local disaster risk reduction and management (LDRRM) fund following the approval of its annual investment plan by the city DRRM council in a meeting on Dec. 22, 2023. City Disaster Risk Reduction and Management Office head Donna Magno, in an interview on Monday (Dec. 25), said among the prominent features of the fund are the PHP17 million for rainwater harvesting facilities in preparation for El Niño; the PHP10 million improvement of the regional evacuation center; and the PHP10.8 million for the purchase of supplies and materials, stockpiling of food and non-food items, and meals during operations. (PNA file photo by PGLena)

FNRI cites innovation in addressing food insecurity

The head of the Food and Nutrition Research Institute (FNRI) on Thursday cited innovation played a key role for the agency to address food insecurity.

“We at the FNRI have been looking for ways to make (food) products more accessible and nutritious. We analyze the nutrients of all the products we develop,” FNRI Director Imelda Agdeppa said in a televised briefing.

She cited as an example how the FNRI innovated the ingredients for the nutribun, making these as alternatives for the normal costing flour. Nutribun uses carrots, squash and sweet potato as ingredients.

The FNRI, she said, had used technology to make iron fortified rice using “broken rice”.

“That means the ‘broken rice’ are converted for human consumption, adding to the volume of rice supply in the country,” she said.

Agdeppa added that the Education and Social Welfare departments also use iron-fortified rice in their food packs during disasters.

Also, as part of the FNRI’s move to alleviate food insecurity, Agdeppa said they also made an iodine drinking water.

“Iodine is good for the brain. Using technology, we add iodine to the water for children’s consumption,” she said.

Food insecurity, Agdeppa said, means there is limited access to sufficient and safe food. When there is food insecurity, people resort to reducing the amount and quality of food, she added. There are also instances when people would not eat for the whole day.

According to Agdeppa, the FNRI’s survey in 2021 showed that some areas in the country have experienced moderate to severe levels of food insecurity. These include the Bangsamoro region, Caraga, Eastern Visayas, Northern Mindanao, Zamboanga Peninsula, Zamboanga Peninsula and Bicol.

She, however, did not provide an update on the said survey.

Meanwhile, without citing a figure, Agdeppa said there was an increase in obesity and overweight rates.

She said the pandemic has caused the increase since the people were not allowed to go out, and there was also the distribution of “ayuda” (assistance) or food.

“The problem with being obese or overweight is there is (a) higher probability to have hypertension, high cholesterol, and the heart could also be affected,” she emphasized.

Agdeppa noted that losing weight should be a holistic approach, which means there’s physical activity and the right amount of food. (PNA)

Pavia MPS’s Top 3 Most Wanted for Murder nabbed in Iloilo City

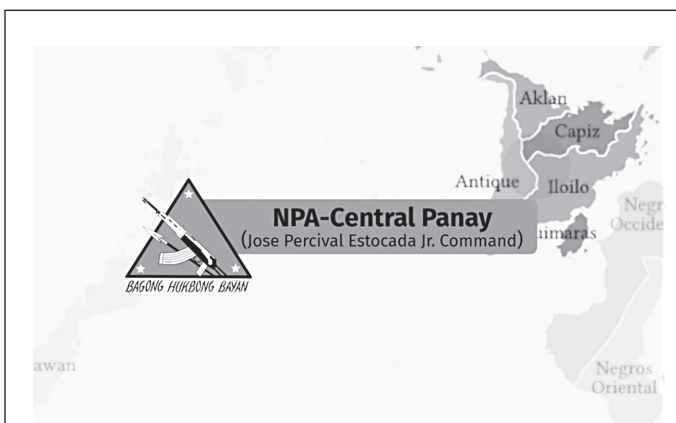
ILOILO CITY- With the effort of the PNP to account all wanted persons in the region, Iloilo City Mobile Force Company (Lead Unit) with Iloilo City Police Station 5, Pavia Municipal Police Station, and Regional Intelligence Unit 6 scored another accomplishment through the service of Warrant of Arrest against Mark Orbidalla y Orbidalla aka “Mark Suncio”, Top 3 Most Wanted Person of Pavia MPS for the crime of

MURDER, at Brgy. Hibao-an Norte, Mandurriao, Iloilo City, 9:30 in the evening of December 23, 2023.

Said Warrant of Arrest was issued and signed by Hon Emerald Requina-Contreras, Presiding Judge, Branch 23, RTC, Iloilo City, Sixth Judicial Region, dated October 17, 2022, with NO BAIL recommended.

Arrested person is presently detained at ICPS5 custodial facility prior turnover to court of origin.

“Justice is served to the victim of this heinous crime. With the support of the community, this outlaw was put behind bars. Let us continue to collaborate and cooperate to account the wanted persons in the region and give justice to their victims and family.” said PGen Sidney N Villaflor, Regional Director, PRO6.###



NPA-Central Panay kaangot sa engkwentro sa Iloilo

Atake sang AFP sa NPA nagtuga sang mga kaswalti sa militar, sibilyan hungod nga ginpatay sang AFP

Nagtuga sang kaswalti sa militar ang duha ka magkasunod nga engkwentro sa tunga sang AFP kag mga yunit sang New People's Army sa idalum sang Jose Percival Estocada Jr Command.

Tatlo ang pilason sa 82nd IB sa engkwentro sa tunga sang isa ka yunit sang NPA sa Sityo Tagbakan, Barangay Jayobo, Lambunao, Iloilo sadtong Disyembre 9, alas 8:00 sang aga. Sa pihak sang ila paghinago, indi gid malipod sa madamo nga pumuluyo nga naka saksi sang ila mga kaswalidad.

Kabutigan naman ang pahayag sang militar nga may ikaduha nga hugnat sang encounter sa Sityo Tagbakan sang Disyembre 10 sang aga. Ang matuod, hungod nila nga ginpatay kag ginpasibangdan nga NPA ang isa ka sibilyan nga si Bombik Vicente nga may deperensya sa paminsaron.

Samtang indi naman magnubo sa tatlo ang napatay magluwas pa ang mga napilasan sa kubay sang 12th IB sang ginpalukpan ang mga ini sang isa naman ka yunit sang NPA sa Barangay Manaripay, Calinog, Iloilo sang Disyembre 10, alas 4:50 sang hapon. Hungod nga gintago sang AFP ang ila mga kaswalti kag sekreto nga ginpagwa sa encounter site sang kaagahon sang

NPA / page 4

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PhP 170,000.00 of shabu seized, 2 drug personalities arrested in Iloilo City

ILOILO CITY- Aligned with the honest and aggressive law enforcement operations of the PNP, Iloilo City Police Station 1 arrested two (2) newly identified Street Level Individuals (SLIs) and confiscated more or less 25 grams of shabu with Standard Drug Price of PhP 170,000.00, around 6:15 in the evening of December 23, 2023.

Jailer Mamon y Salazar and his cohort Maria Niña Suelo y Pe a.k.a "Bingbing" were arrested at Room 309 3rd floor, Madison Hotel, Delgado St., Brgy. Ed Ganson, Iloilo City Proper.

Also recovered from their possession and control: a. One (1) heat-sealed transparent plastic sachet containing suspected

Shabu (Buy-bust item); b. Four (4) heat sealed transparent plastic sachets containing suspected Shabu (Possession); c. buy-bust money; and d. Several non-drug items.

Arrested persons are presently detained at ICPS1 custodial facility.

PBGen Sidney N Villafior, PRO6 Regional Director commends the opening

unit for their dedication to duty and sacrifice to deliver this accomplishment. "Ang sarap sa pakiramdam na alam mong may nagawa ka para iiwas ang taongbayan sa masamang dulot ng iligal na droga. Makialam po tayo sa laban kontra iligal na droga. Magtulangan po tayo para saminiting drug-free narehiyon," said RD Villafior.###



AFP Confers Campaign Streamer Awards to 303rd Brigade, 62IB for Successful Peace Campaign in Negros

Camp Peralta, Jamindan, Capiz - The Armed Forces of the Philippines conferred Campaign Streamer awards to the 303rd Infantry (Brown Eagle) Brigade and the 62nd Infantry (Unifier) Battalion for their successful peace campaign during the 88th AFP Founding

Anniversary Celebration on December 21, 2023, at the Lapu-Lapu Grandstand, Camp General Emilio Aguinaldo, Quezon City.

President Ferdinand "Bongbong" Marcos Jr., along with Department of National Defense Secretary Gilberto

Teodoro Jr. and AFP Chief of Staff General Romeo S. Brawner Jr., ceremoniously awarded the Campaign Streamer to the 303IBde and 62IB.

The AFP honored the 303rd and 62IB with the Campaign Streamer for their successful peace campaign, particularly in

dismantling the guerrilla fronts of the Communist Terrorist Group in Negros Occidental, including the Central Negros 1 (CN1) of the Komiteng Rehiyon-Negros, Cebu, Bohol, Siquijor (KR-NCBS).

CN1, KR-NCBS, was dismantled on October 9, 2023.

303rd Infantry Brigade Commander Brigadier General Orlando Edralin and 62IB Commanding Officer LTC William Pesase Jr. were present during the celebration to receive the award.

BGen Edralin expressed his gratitude to the AFP's leadership for recognizing the relentless efforts of the Army in Negros in ending the decades-long insurgency.

"We are grateful and honored for the recognition given to us by the AFP, highlighting our contribution to the government's counter-insurgency drive in Negros. This award is also a triumph for all Negrenses who have been our partners in all our endeavors. It is also a testament to our genuine commitment to end the local communist armed conflict in Negros Island. Rest assured that we will continue our efforts until Negros Island is declared insurgency-free,"

BGen. Edralin said.

For his part, MGen Marion R Sison, 31D Commander, lauded the 303IBde and 62IB for showing their commitment and excellent service in performing their duties and responsibilities. Their outstanding performance and deep commitment to their duty in the conduct of their crucial task and campaign plan are worthy of being awarded and are truly remarkable achievements.

"These awards reflect the unwavering dedication, courage, and professionalism of the 303Bde and 62IB soldiers. These recognitions will serve as sources of inspiration for the troops to perform their mandate in different mission areas. Let these honors inspire us to do more and always perform our tasks in protecting our nation and serving the people of Western and Central Visayas," MGen Sison said.

NPA ... (from page 3)

Disyembre 11.

Wala naman sang kaswalti sa mga yunit sang NPA sa duha ka engkwentro.

Hustisya para sa pumuluyo ang naagum nga kaswalti sang AFP. Madugay na nga ginareklamo sang pumuluyo ang kahalitan kag paglapas sa tawhanon nga kinamatarung nga ginahimo sang militar sa ila mga operasyon.

M a b a s k u g n g a ginakondenar sang NPA ang pag-ulamid kag pagpatay sang AFP sa sibilyan kag

mga ginahimo nga pamahug, pagpasurender bisan wala sang kaso, pagransak sang pamalay, pagkontrol sang pinamaklan, pagrekisa sang mga dala sang pumuluyo, pagdumili sa pagkadto sa ulumhan, istorbo sa matag-adlaw nga pagpangabuhì kag iban pa.

Nagapanawagan ang NPA sa tanan nga biktima kag pumuluyo nga sukton ang gobyerno sang danyos kag pasabton ang militar sa ila gintuga nga kahalitan

kag magdemanda sang ayuda sa pagkatublag sang ila palangabuhian. Nagakadapat lang nga magdemanda ang pumuluyo nga palayason ang militar sa kaumhan.

Nagapanawagan man ang NPA sa mga LGU, taong simbahan, mga organisasyon kag indibidwal nga nagasakdag sang tawhanon nga kinamatarung nga hatagan igtalupangod kag imbestigaran ang mga krimen kag kahalitan sang AFP sa pumuluyong tumandok kag


mangunguma.

Padayon nga nagatindog ang NPA batuk sapagpamigos kag pagpanghimulos. Bilang suldado sang mga kubos pirme handa ang NPA nga magbato kag magdepensa para sa kaayuhan sang pumuluyo.


Sukton kag pabayaron ang berdugo kag teroristang 12th IB kag 82nd IB!


Padayon nga manindugan kag magbato para sa kalinong kag hustisya!

Pamatan-on magpatapu sa NPA!



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





JUSTINE P. ABRENILLA CASE NO. MRO VI 23-066

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "IL MARE"** owned by **NORMINA M. BUALAN (VENDOR)** to **JUSTINE P. ABRENILLA (VENDEE)**.

This application will be heard by this Authority on **09 January 2024, 10:00 AM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her/their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

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


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

WITNESS, the MARINA Administrator, **Honorable Sonia B. Malaluan, this 22th day of December 2023.**


BY AUTHORITY OF THE ADMINISTRATOR:


(SGD) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Normina M. Bualan
Address: Manocmanoc, Malay, Aklan
Vendee: Justine P. Abrenilla
Address: Balabag, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



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





**ALVIN D. PRADO CASE NO. MRO VI 23-064-A
23-064-B
23-064-C**

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessels named **MBca "ALVIN -1", MBca "ALVIN - II, and MBca "ALVIN - 3"** owned by **LITO B. PRADO (VENDOR)** to **ALVIN B. PRADO (VENDEE)**.

This application will be heard by this Authority on **08 January 2024, 10:00 AM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her/their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

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


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

WITNESS, the MARINA Administrator, **Honorable Sonia B. Malaluan, this 22th day of December 2023.**


BY AUTHORITY OF THE ADMINISTRATOR:


(SGD) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Lito B. Prado
Address: Manocmanoc, Malay, Aklan
Vendee: Alvin D. Prado
Address: Manocmanoc, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



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





EUGENE D. MALIJAN CASE NO. MRO VI 23-065

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "TRIPLE M2"** owned by **ROMEGIO S. MANALO (VENDOR)** to **EUGENE D. MALIJAN (VENDEE)**.

This application will be heard by this Authority on **08 January 2023, 2:00 PM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her/their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

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

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

WITNESS, the MARINA Administrator, **Honorable Sonia B. Malaluan, this 22th day of December 2023.**

BY AUTHORITY OF THE ADMINISTRATOR:

(SGD) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Romegio S. Manalo
Address: Yapak, Malay, Aklan
Vendee: Eugene D. Malijan
Address: Balabag, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File

Environment-friendly Christmas decors illuminate Iloilo City



MAGICAL. The Iloilo provincial capitol from afar. The provincial government adorned the capitol with colorful lights to make it a family destination. (PNA photo by PGLena)

ILOILO CITY – Aligned with the city government’s thrust on promoting sustainability, over 3,000 parol (lanterns) in different colors and sizes, Christmas trees, and other decorations made of recycled materials illuminate Iloilo City public places and major thoroughfares this holiday season.

“The parols all over the city are the same materials we used in previous years. They are just recycled. Only their colors and designs are changed,” Raisa Treñas-Chu, in charge of Christmas trees in the public plazas, said in an interview over the weekend.

Sustainability is one of the commitments of Mayor Jerry Treñas under

his WHEELS (Welfare, Health and Sanitation, Education, Environmental Management, Livelihood, and Sustainability) roadmap for inclusive development.

The city government has been embarking on various initiatives for environmental sustainability, including creating a network of bicycle lanes, plazas, esplanades, and tree parks and initiating massive tree-planting activities to reduce carbon emissions.

In partnership with the Philippine Chamber of Commerce and Industry - Iloilo chapter, around 1,500 rainbow lanterns are mounted along major streets in the city and

lighted since Nov. 16.

Chu said the Molo plaza is decorated with about 2,000 stars in various sizes.

Other prominent decorations are giant Christmas trees, with More Electric and Power Corporation (MORE Power) lighting two trees at the city proper and Jaro plazas on Dec 15.

MORE used 1,400 recycled electric meters that they replaced during their takeover in 2020.

“Other plazas are under construction so we could not put Christmas trees. Hopefully, we can have them in Mandurriao and Arevalo [Districts] next year,” Chu added. (PNA)

*Merry Christmas
and Prosperous
New Year!*

Greetings From:
**Engr. Edgar
G. Denosta, DPA**
Vice governor
Province of Antique

Season's Greetings

FROM THE MUNICIPALITY OF SAN JOSE DE BUENAVISTA OFFICIALS AND EMPLOYEES

OUR BROTHERLY REMINDERS FOR A HAPPY HOLIDAYS:

PAY YOUR REAL PROPERTY TAXES EARLY TO AVAIL OF BIG DISCOUNTS

BUSINESS PERMIT AND LICENSING RENEWAL IS ON JANUARY 2-20, 2024 TO AVOID PENALTIES AND SURCHARGES

EXERCISE CAUTION IN CELEBRATING CHRISTMAS AND NEW YEAR



REMIGIO G. CASTOR
Publisher

LINNY P. GAURANA
Secretary / Account Officer

CARL SARDUA
Photographer / Lay-out Artist

JASON LAZATIN
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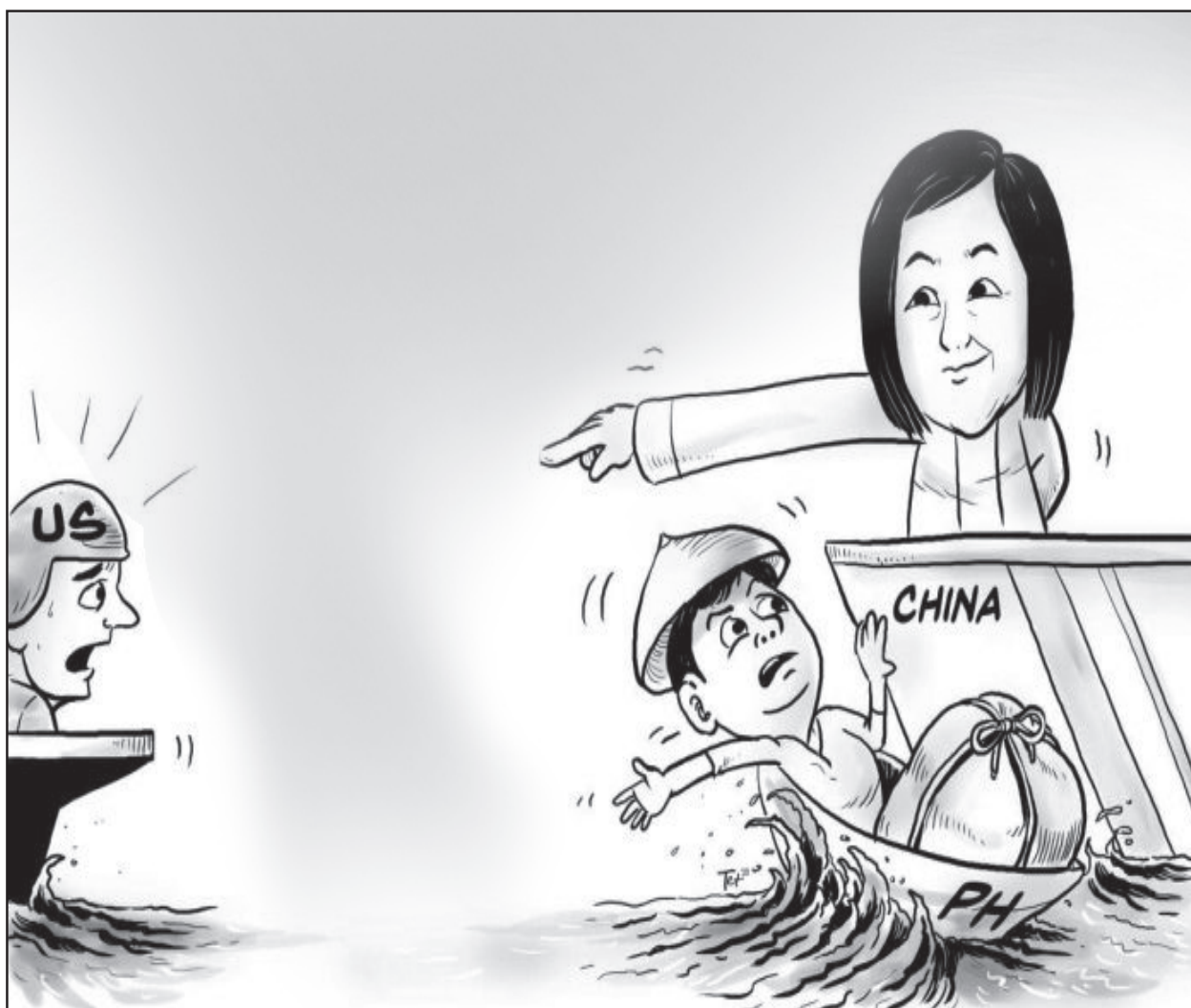
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Need for proactive diplomacy

Editorial

China's aggressive behavior in the South China Sea, with its big coast guard vessels teeming in front of small Philippine ships on humanitarian missions, is pain in the backside which should alarm other countries.

We heard Defense Secretary Gilberto Teodoro say the Philippines should continue its thrust towards "proactive diplomacy" and engagements with other like-minded countries in Southeast Asia and beyond.

That's the art and science of maintaining peaceful relationships between nations, groups, or individuals.

The recent swarming by China of small Philippine vessels at the Ayungin Shoal strongly suggests an irresponsible behavior and underlines Teodoro's belief Beijing is trying to change the United Nations Convention on the Law of the Sea and international law.

What the Philippine defense chief is saying, in other words, is Beijing is converting the

South China Sea into its territorial lake, reason it is using coast guard vessels which are huge and massive, equivalent to naval vessels, "to enforce domestic and criminal Chinese law in the whole of the South China Sea."

"This is part of their illegal narratives and this is part of their move to unilaterally pound into submission other countries to acquiesce into their definition of what international law with respect to the law of the sea is," he added.

China's behavior should cause concern among peace-loving nations who should help the Philippines into exerting pressure on China into behaving responsibly and sensibly amid the continuing tensions in the West Philippine Sea.

Teodoro has said it aptly that the whole world should be worried because "if the South China Sea is constricted by China, then your supply chains are affected, international

maritime order is affected, and for us in the Philippines, if we are not able to secure our EEZ, our existence as an archipelagic country under UNCLOS is in peril."

We do not want to second guess what Teodoro has on his mind, but obviously he has with him the endorsing thoughts of national security officials.

We agree with him that while the Philippines should move the Chinese vessels out of our exclusive economic zone, that is easier said than done.

Which means there is a need to use active diplomacy by showing the international community how irresponsible China is, bullying a small neighbor like the Philippines, something it can as well do to other Southeast Asian nations that have territorial claims in the South China Sea. (manilastandard.net)

Blue Christmas, Red Christmas

"We should learn the true Christmas lesson of gentle and thoughtful kindness..." - J.R. Miller

There is a Christmas tradition in the west called Blue Christmas. It happens on the longest night of the year. During this day, some churches hold a church service to honor people that have recently lost a loved one or are experiencing grief. The long cold night of this day is said to amplify depression in so many people that a special service was needed to help them. The tradition acknowledges the fact that some people, by circumstances or affliction, find Christmas a sad occasion.

The concept of blue Christmas has been around for more than a century. From a dispatch by a British general in the 1900 of how his country would have a blue Christmas to a song entitled, "Blue Christmas" sung by Elvis Presley about a sad Christmas in 1957, people have been mentioning or singing about this phenomenon for ages.

In the Philippines, there are many who feel depressed during the Christmas season. It may be because of a recent loss or tragedy. It may also be caused by financial woes or isolation from family. There are also those who suffer from an affliction

called seasonal affective disorder that can occur during the long Filipino Christmas season. Whatever the cause, people that suffer this seasonal sadness find it painful to hear Christmas songs and see the bright lights everywhere. Normally, most Filipinos dismiss this malady by saying that this sadness is caused by the lack of mental and emotional fortitude. Worse, some fundamentalists even question the person's religious conviction.

Perhaps, it is time for us to be more sensitive to people's feelings this Christmas. Instead of forcing everyone to be happy, we can make sure some people just get through this Christmas despite their sadness.

Red is a traditional color of Christmas along with green. There are some Christians, however, who advocate that Red Wednesday, which is celebrated in November, can be extended to the Advent season. Red Wednesday is the day the Catholic Church remembers the Christians in some parts of the world who are still persecuted for their faith. Some say that a Red Christmas service should be practiced for Christians around the world who risk being punished or worse getting killed for celebrating Christmas. Many are

OBLIQUE OBSERVATIONS

BY ATTY. GILBERT LAUENGCO, J.D.

shocked to learn that in some countries, Christians are prohibited from observing Christmas traditions. In this day and age where Christians are normally portrayed as the big bad of intolerance, we forget that Christians too can be victims of intolerance and persecution. Even in Christian countries, there are some sectors that discourage Christmas greetings to allegedly avoid offending others. Even in this age of inclusivity and political correctness, I believe that it is imperative that Christians remember to keep the Christ in Christmas in a spirit of mutual or universal tolerance of beliefs.

There is a feeling that more and more Filipinos are beginning to buy into this culture of hate and intolerance of other people's views. This Christmas, would it be too much to ask for people to be kinder to each other and remember the true spirit of Christmas?

This is my oblique observation.

Christmas and Traffic: Navigating the Festive Gridlock

Why is it that we always experience nightmarish traffic in Metro Manila during the Christmas holidays? We call it the Christmas rush when traffic is not moving at all. Filipinos call it “carmageddon” to illustrate the severity of traffic.

The Metropolitan Manila Development Authority (MMDA) announced as early as Dec. 7 that the public should expect the start of heavy traffic, leading to the Christmas season. Indeed, the monstrous traffic jams at SLEX, NLEX, EDSA, C5, and on arterial roads are miseries to everyone. Not even the clearing of Mabuhay lanes can ease the traffic situation in Metro Manila.

Christmas has become synonymous with traffic, even in major cities such as Baguio and Cebu.

Traffic during the Christmas season has become a natural thing. I have been stuck in traffic countless times, so I know how it feels to be sitting inside your car and watching as time passes by and, indubitably, burning needless fuel. Many studies have already been conducted to prove the monetary effects of traffic.

No less than National Economic and Development Authority chief Arsenio Balisacan acknowledged that time lost by people in Metro Manila traffic and the cost of operating vehicles in gridlock amount to PHP3 billion a day. He admits that this is even a conservative estimate. How much more during the Christmas season when we experience carmageddon?

In 2016, the vice chairman of the Climate Change Commission (CCC), Sec. Emmanuel de Guzman, said that according to a global GPS-based survey, Metro Manila has the worst traffic on Earth. Some 80 percent to 90 percent of air pollution is caused by vehicles, mostly jeepneys, buses, and commercial vehicles that use diesel. That was in 2016, and after seven years, hundreds of thousands of vehicles have been added to the already congested roads in Metro Manila. And traffic continues to exacerbate.

Perhaps one of the reasons for the holiday traffic is the consumerism of people who engage in gift-buying.

This leads to a higher volume of vehicles on the road, especially near malls and shopping centers.

On Oct. 20, the MMDA announced that starting Nov. 13, malls will open at 11 a.m. and close at 11 p.m. This will last until Jan. 8, 2024. Why the adjustment in mall hours? Well, according to the MMDA, there is a need to spread mall hours in the evening to spread out the presence of cars plying the roads.

Another reason is road closures due to events such as parades and festivals. The arbitrary closure of roads affects traffic on secondary roads, resulting in gridlock. Tertiary roads are also arbitrarily closed due to programs, mass, and community Christmas parties. It has become customary for just anybody to close roads, even without the approval of the village chiefs.

Mall sales and promotions during the Christmas season contribute to traffic congestion. With people and employees getting their 13th month pay and bonuses, mall sales are opportunities to buy goods at lower prices.

The inadequacy of our public transportation to accommodate the increasing population in Metro Manila and to respond to the spike in people’s activities during the holidays remains a principal reason. Hordes of people line up the streets and struggle to ride the diminishing number of public utility vehicles. What complicates the traffic situation is the non-stop construction and maintenance of roads, leading to bottlenecks and traffic jams, especially during peak hours. There are roads undergoing construction that have been left unattended, with the contractor seemingly abandoning the project.

The inclement weather during holiday seasons also contributes to traffic. Rains and typhoons often occur in December. Just recently, Tropical Storm Kabayan hit the Philippines on Dec. 18, causing flooding and rain in various areas in Mindanao.

But traffic should not dampen our resolve to celebrate Christmas. We are passionate about celebrating Christmas

FRESH VIEWPOINTS: A NEW PERSPECTIVE

By Brian James Lu

because perhaps 90 percent of our population is Catholic. Christmas is the biggest and longest holiday in the Philippines. Emerging from the Covid-19 pandemic, this year’s Christmas season may be one of the most celebrated, considering the penchant of Filipino families to spend the holidays outside Metro Manila and in other places. Even malls are teeming with people, especially families, unmindful of traffic on the streets. Baguio City is a recipient of many visitors, with traffic resulting in gridlock.

Perhaps this year’s Christmas signifies the normalcy that we need. Businesses are recovering. Entrepreneurs are happy that, finally, customers are back. Businesses have reasons to be happy since, at the onset of the Covid-19 pandemic, more than 380,000 small businesses immediately stopped operations, according to the International Labor Organization (ILO). About 1 million more were forced to operate with a skeletal workforce. Eventually, a lot of businesses permanently closed shop, unable to recover from the incessant lockdowns for two years.

I am hopeful that we are indeed on the road to economic recovery. We must not lose sight, however, of the fact that the Covid-19 is still out there and continues to mutate. A new Covid-19 sub-variant has been detected in India and may spread across the globe.

The Department of Health (DOH) continues to advise people to wear masks in crowded spaces to avoid infection. Everyone understands that we cannot afford another lockdown. The lockdowns have brought us where we are right now—happy to be outside our homes, not minding the traffic.

In closing, while Christmas traffic may test our patience, it is a reminder of the vibrancy of our society and the shared joy that accompanies the holiday season. As we navigate through the gridlock, let us cherish the moments of celebration and hope for a brighter, less congested future.

Gearing up for 2024

With just a few days left in 2023, many have started drawing up their New Year’s resolutions while preparing for the remainder of the holiday season.

It is usually during this season that time pauses for many industries to give way to family gatherings and celebrations. But while many are in a festive mood, it is worth noting that there are personnel from several industries—particularly essential ones—who forego the parties to ensure that all of us have a bright and merry holiday celebration.

These include food and beverage, retail, and utilities—whose services are often overlooked especially during holidays.

But while many preparations are centered on the holiday season, this early on, in Manila City, preparations are already on full steam for the much-awaited comeback of the Black Nazarene procession on Jan. 9, 2024.

Meralco has taken part in the preparations too as it eagerly responded to the request of the Manila City local government unit to conduct wire-clearing operations near Quiapo, particularly along the route of the Black Nazarene procession.

Meralco immediately coordinated with the Manila City government, including various telecommunications and cable companies for its Anti-Dangling and Unauthorized Wire Attachment Operation in Quiapo to help ensure the safety of

devotees joining the mammoth procession early next year.

After all, it will be the first time since 2020—the year the Covid-19 pandemic hit—that the image of the Black Nazarene will be brought out for the traditional Traslacion. It can be recalled that during the pandemic, devotees instead conducted a “walk of faith” sans the image of the Black Nazarene.

The annual Traslacion usually draws crowds in the millions in pre-pandemic times so preparations must be comprehensive to ensure public safety.

During the recent wire clearing operation or Operation Urban Blight, Meralco crews and engineers removed idle wires and checked the integrity of poles along the route of the 2024 Traslacion to ensure public safety. Meralco had previously said that foreign attachments have been identified as one of the most common causes of pole problems which is why it has been appealing to cable and telco companies to coordinate with the distribution utility and follow the process for wire attachment applications.

With huge crowds expected to join the Black Nazarene procession, preparations and contingencies are not limited to the actual route of the Traslacion but also extend well beyond the peripheries.

Last week, authorities conducted a walkthrough of the route for the procession to identify additional

ESPRESSO MORNINGS

By JOE ZALDARRIAGA

contingencies. This was joined by Church officials, police, the Metropolitan Manila Development Authority, and other government representatives.

The Philippine National Police had said that it would conduct clearing operations to free up narrow roads along the procession route and would deploy some 7,000 cops on Jan. 9. Communication exercises with Church officials will also be conducted as part of the stricter security protocol. Church officials have also enjoined the faithful to join in the preparations for the Black Nazarene procession.

While efforts to ensure a smooth and safe procession of the Black Nazarene are worth lauding, it is also timely to remind that promoting public safety should be a year-round campaign that requires cooperation between the government and the private sector.

With over two weeks to go before the Black Nazarene procession, remaining preparations should be a joint effort between the Church, government, private sector, and the faithful.

And as we prepare to ring in the new year, may we use the last few days of 2023 to reflect on the triumphs and lessons of the year that has passed.

Here’s to hoping for a prosperous and meaningful 2024 for all.



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

Excerpt from the minutes of the regular session of the 17th Sangguniang Bayan of Dueñas, Iloilo held on November 7, 2023 at the Dueñas Session Hall.

PRESENT:

HON. AIMEE PAZ S. LAMASAN,
HON. RONALD S. PACLIBAR,
HON. IRENEO D. LUMAYNO,
HON. MARIGIE P. PALMARES,
HON. FRANCIS L. LA-AB,
HON. JESSIE JAMES MANUEL B. LARA,
HON. ROY S. MUYCO,
HON. MEDARDO L. PANERIO,
HON. JOSE ANDRESITO P. MANTIQUILLA,
HON. JOHN BRYANNE L. DELAWIS,

VICE MAYOR-PRESIDING OFFICER
SB MEMBER
-DO-
-DO-
-DO-
-DO-
-DO-
-DO-
PRES., LIGA NG MGA BARANGAY
SK FEDERATION PRESIDENT

ON LEAVE:

HON. REYMAR F. LAMASAN,

SB MEMBER

REVISED MUNICIPAL REVENUE CODE OF 2023

MUNICIPAL TAX ORDINANCE NO. 01

Series of 2023

AN ORDINANCE ENACTING THE REVISED MUNICIPAL REVENUE CODE OF THE MUNICIPALITY OF DUEÑAS, ILOILO

Be it ordained by the Sangguniang Bayan of the Municipality of Dueñas, Province of Iloilo, that, **Municipal Tax Ordinance No. 1, Series of 2009**, otherwise known as the Revised Municipal Revenue Code of 2009, be revised to conform with pertinent provisions of Republic Act 7160, otherwise known as the Local Government Code of 1991, to read as follows:

CHAPTER 1. GENERAL PROVISIONS

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 Dueñas, 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 Herein Expressly Defined. Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in R.A. No. 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 a 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 that is the last in point of sequence shall prevail.
- (h) **Rules of Interpretation.** In the conflict of interpretation in the imposition of the tax provided in this code, the Local Government Unit concerned reserves the right to give the final interpretation.

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** include partnerships, no matter how created or organized, joint-stock companies, joint accounts (*cuentas en participacion*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;

The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- (e) **Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of R.A. 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) **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 or city 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;

- (l) **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- (m) **Privilege** means a right or immunity granted as a peculiar benefit, advantage or favor.
- (n) **Persons** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (o) **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (p) **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 that 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 or 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.
- (q) **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- (r) **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.
- (s) **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.

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on 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 Styrofoam 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 there under;
- (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) **Collecting Agency** includes any person other than a practicing Attorney-at-Law engaged in the business of collecting or suing debts or liabilities placed in his hands, foresaid collection or suit by subscribers or customers applying and paying therefore, while a "mercantile agency" is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in business and reporting the same to subscriber or to customers applying and paying therefore.
- (m) **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 specialty 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 planing 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 also include, but shall not be limited to, tax subjects enumerated under Section 19 of Presidential Decree No. 231, but which are no longer included in the enumeration of "contractor" under Section 131 of Republic Act No. 7160, viz.: welding shops, service stations, white/blue printing, recopying, 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.

- (n) **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;
- (o) **General Engineering Contractor** is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge, and skill including the following divisions or subjects; irrigation, drainage, waterpower, waste supply, flood control, inland waterways, harbors, docks, and wharves, shipyards and ports, dams, hydroelectric projects, levees, river control and reclamations works, railroads, highways, streets and roads, tunnels, airports and airways, waste reduction, plant bridges, overpasses, underpasses and other similar works, pipelines and other system for the transmission of petroleum and other liquid or gaseous substances, land leveling and earthmoving projects, excavation, grading, trenching, paving and surfacing works.
- (p) **General Building Contractor** is a person whose principal contracting business is in connection with any structure built, being built, or to be built for the support, shelter and enclosure or persons, animals, chattels a movable property of any kind, requiring in its constructions the use of more than two unrelated buildings trades, or crafts, or to or supervise the whole or any part thereof, such structure includes sewers and sewerage disposal plants and system, parks, playground and other recreational works, refineries, chemical plants and similar industrial plants requiring specialized engineering knowledge and skill, power houses, power plants, and other utility plants and installations, mines and metallurgical plants, cement and concrete works in connection with the above-mentioned fixed works.
- (q) **Hotel** includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guest therein.
- (r) **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.
- (s) **Independent wholesaler** means a person other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end users regardless of the quantity of the transaction.
- (t) **Lending Investors** include all persons who have a practice of lending money for themselves or for others at interest.
- (u) **Lodging houses** include any house or building, or portion thereof, in which any person may be regularly harbored or received as transients for compensation. Taverns and inns shall be considered as lodging houses.
- (v) **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;
- (w) **Manufacturing of Cigars and Cigarettes** include those whose business is to make or manufacture cigar or cigarettes or both for sale or who employ others to make or manufacture cigar or cigarettes for sale, but the term does not include artisans or apprentices employed, to make cigars or cigarettes from materials supplied by the employer, the later being lawfully engaged in the manufacture of cigar or cigarettes.
- (x) **Manufacturer of Tobacco** includes every person whose business is to manufacture tobacco or snuff, or who employs others to manufacture tobacco or snuff whether such be by cutting, pressing, grinding or rubbing any raw tobacco, or otherwise preparing raw or leaf tobacco, manufactured or partially manufactured tobacco and snuff or putting up for consumption scraps, refuse or stem of tobacco resulting from any waste by sifting, screening or by any other process.
- (y) **Marginal Farmer or Fisherman** refers to individuals engaged in subsistence farming or fishing and 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.

(z) **Money shop** is an extension unit of banking institution usually operating in a public market with authority to accept money for deposits and extend short loan for specific purposes.

(aa) **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.

(ab) **Motorcab or Motorized Tricycle** is a cab attached to a motorcycle usually at the right side of a motorcycle with passenger cab.

(ac) **Pawnbrokers** include every person engaged in granting loans on deposits or pledges or personal property on the condition of returning the same at stipulated prices, displaying at his place of business their gilt or yellow balls or exhibiting a sign money to a loan or personal property or deposit or pledges.

(ad) **Pedicab** is a three wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.

(ae) **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.

(af) **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.

(ag) **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.

(ah) **Restaurant** refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers.

(ai) **Retail** means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold;

(aj) **Real Estate Dealer** includes any person engaged in the business of buying, selling, exchanging or granting property as principal and holding himself out as a full, part-time dealer in real estate or as an owner of rental property or properties rented or offered for rent for an aggregate amount of one thousand pesos (P1,000.00) or more a year. Any person shall be considered as engaged in the business as realty dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent as aggregate amount of one thousand pesos or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred Sixty Seven (CA 567) shall not be considered as real estate dealer under this definition.

(ak) **Repacker of wines or distilled spirits** includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.

(al) **Retail dealer in fermented liquor** includes every person except a retail dealer in tuba, basi, and tapay, who for himself or on commission sells or offers for sale fermented liquors in quantities of five liters or less at any one time and not for resale.

(am) **Retail dealer in domestic liquor** includes every person except a retail vino dealer, who for himself or on commission sells or offers for sale wine or distilled spirits, such as rum, at any one time and not for resale.

(an) **Retail leaf tobacco dealer** includes every person who for himself or on commission sells leaf tobacco or offer the same for sale to any person except a registered dealer in leaf tobacco, but the term does not include a planter or producer as for it concerns the sale of leaf tobacco of his own production.

(ao) **Retail manufactured tobacco dealer** (cigar and cigarette) comprises every person, who for himself or on commission, sells or offers for sale not more than two hundred cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any time and not resale.

(ap) **Retail vino dealer** includes every person, who for himself or on commission sells or offers for sale, only domestic, distilled spirits, such as mallorca or medicinal wines in quantities of five liters or less at any time and not for resale.

(aq) **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

(ar) **Wholesale dealer of fermented liquors** means anyone, who for himself or on commission, sells or offers for sale fermented liquors in larger quantity than five liters at one time or sells or offers for such fermented liquors (excluding tuba, basi, tapay and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

(as) **Wholesale dealer of distilled spirits and wines** comprises every person who for himself or on commission, sells or offer for sale wines and distilled spirits in larger quantities than five liters at any time or who sells or offers the sale for the purpose of resale regardless of quantity.

<u>Amount of Gross Sales/Receipts For the Preceding Calendar Year (Pesos):</u>	<u>Tax Per Annum (Pesos)</u>
Less than 10,000.00	200.20
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	365.20
20,000.00 or more but less than 30,000.00	532.24
30,000.00 or more but less than 40,000.00	798.60
40,000.00 or more but less than 50,000.00	998.80
50,000.00 or more but less than 75,000.00	1,597.20
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,330.50
200,000.00 or more but less than 300,000.00	4,658.50
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,637.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,494.30
6,500,000.00 or more	At a rate not exceeding forty-one and one fourth percent (41 ¼ %) of one percent (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:

<u>Gross Sales/Receipts for the Preceding Calendar Year (Pesos)</u>	<u>Tax Per Annum (Pesos)</u>
Less than 1,000.00	22.00
1,000.00 or more but less than 2,000.00	39.60
2,000.00 or more but less than 3,000.00	60.50
3,000.00 or more but less than 4,000.00	86.90
4,000.00 or more but less than 5,000.00	121.00
5,000.00 or more but less than 6,000.00	146.30
6,000.00 or more but less than 7,000.00	172.70
7,000.00 or more but less than 8,000.00	200.20
8,000.00 or more but less than 10,000.00	226.60
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	333.30
20,000.00 or more but less than 30,000.00	399.30
30,000.00 or more but less than 40,000.00	532.40
40,000.00 or more but less than 50,000.00	798.60
50,000.00 or more but less than 75,000.00	1,197.90
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,262.70
150,000.00 or more but less than 200,000.00	2,928.20
200,000.00 or more but less than 300,000.00	3,993.00
300,000.00 or more but less than 500,000.00	5,372.40
500,000.00 or more but less than 750,000.00	7,986.00
750,000.00 or more but less than 1,000,000.00	10,648.00
1,000,000.00 or more but less than 2,000,000.00	12,100.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%)

(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.

<u>Gross Sales/Receipts for the Preceding year (Pesos)</u>	<u>Rate of Tax Per Annum</u>
400,000.00 or less	2.2%
More than 400,000.00	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. Provided further that the barangay should have an approved Barangay Revenue Ordinance for that matter.

(e) On contractors and other independent contractors, and business establishment principally, rendering or offering and rendering with services as these mentioned below:

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:

Gross Sales/Receipts for the
Preceding Calendar Year (Pesos)Tax Per Annum (Pesos)

Less than 5,000.00	33.28
5,000.00 or more but less than 10,000.00	74.41
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	200.00
20,000.00 or more but less than 30,000.00	332.75
30,000.00 or more but less than 40,000.00	465.85
40,000.00 or more but less than 50,000.00	665.50
50,000.00 or more but less than 75,000.00	1,064.80
75,000.00 or more but less than 100,000.00	1,597.20
100,000.00 or more but less than 150,000.00	2,395.80
150,000.00 or more but less than 200,000.00	3,194.40
200,000.00 or more but less than 250,000.00	4,392.30
250,000.00 or more but less than 300,000.00	5,590.20
300,000.00 or more but less than 400,000.00	7,453.60
400,000.00 or more but less than 500,000.00	9,982.50
500,000.00 or more but less than 750,000.00	11,192.50
750,000.00 or more but less than 1,000,000.00	12,402.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At a rate not exceeding fifty-five percent (55%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,915.00.

For purposes of this section, the tax on multi-year projects undertaken by 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.

- (f) On banks and other financial institutions such as pawnshops, money shops, lending investors and insurance company, non-bank financial intermediaries, finance and investment companies, stock markets, stock brokers and dealers in securities and foreign exchange 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.

The computation of the above cited rate shall be without prejudice to the applicable provisions of Local Finance Circular no. 1-93 (Prescribing the Guidelines Governing the Power of Municipalities and Cities to Impose a Business tax on Banks and other Banking Institutions Pursuant to Section 143 (f) and 151 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991, and its Implementing Rules and Regulations (IRR), Local finance Circular No. 2-93 (Prescribing the Guidelines Governing the Power of Municipalities and Cities to Impose a Business Tax on Insurance Companies pursuant to Sections 143 (f) and 151 of Republic Act No. 7160. Otherwise known as the Local Government Code 1991, and its Implementing Rules and Regulations (IRR) and Local Finance Circular No. 3-93 (Prescribing the Powers Cities and Municipalities to Impose Business Tax on Financing Companies pursuant to Sections 143 (f) and 151 of Republic Act No. 7160 and its IRR);

- (g) **On peddlers** engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding P100.00 per peddler annually.

- (h) 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 the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

Section 2A.03. Presumptive Income Level. For every tax period, the Municipal Treasurers Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification. Presumptive Income Level of the gross receipts shall be used to validate the gross receipts declared by the taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

The adoption of the Presumptive Income Level does not preclude the Office of the Municipal Treasurer to conduct examination of the book of accounts.

Section 2A.04. Exemption. Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Article B. Situs of Tax

Section 2B.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 city 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 city or 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. **Project Office** - a site where the project is located and is synonymous to principal office.

4. **Warehouse** - a building utilized for the storage of products for sale and from where 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.

5. **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.

6. **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 city or 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 city or 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%) of all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or 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 city or municipality where the factory is located; and forty percent (40%) to the city or 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.

The foregoing sales allocation under paragraph (3) hereof shall apply 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.

In case of manufacturers or producers who 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.

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 this factory shall be taxable by this municipality along with the sales made in the principal office.

- (c) **Port of Loading** - the city or 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 city or 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.

The 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 C. Payment of Business Taxes

Section 2C.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 Section 2A.02 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.02 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 2C.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 2C.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 Sangguniang Bayan may, through an ordinance 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 2C. 04. Surcharge of Late Payments: Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of tax due such surcharge to be paid at the same time and in the manner as the tax is due.

Section 2C. 05 Interest on Unpaid Tax. In addition to the surcharge imposed herein, there shall be imposed an interest of two (2%) percent per month upon the unpaid amount from the date due until the tax is fully paid, but in no case shall the total interest thereof exceed thirty six (36) months or seventy two percent (72%).

Section 2C.06. 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 thereof 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-Five Pesos (P 25.00) 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 Pesos (P 100.00).

(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.** 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 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:

- (1) The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the 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;
- (2) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance; and
- (3) 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.

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

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 D. Tax on Ambulant and Itinerant Amusement Operators

Section 2D.01. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Circus, carnivals, or the like	P 200.00
Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances	200.00
Sports contest/exhibitions	200.00

Section 2D.02. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article E. Tax on Forest Concessions and Forest Products

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

- (a) *Forest Products* means timber, pulp-wood/chipwood, 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 2E.02. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding 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.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Imposition of Fee. There shall be collected an annual rate of Ten (10%) percent of the annual tax due but not less than the rates prescribed herein for the issuance of a Mayor's Permit for every business, trade or activity that a person shall conduct within the Municipality of Dueñas, Iloilo.

The permit fee is payable for every separate or distinct item of business or establishment or place where the business, trade, or activity is conducted. One line of business or activity does not become exempt by being conducted with some other business or activity for which the permit fee has been paid. For purpose of the Mayor's Permit Fee, the following Philippine Categories of business size is hereby adopted:

Enterprise Scale	Asset Limit	Work Force
Micro-Industries	P 150,000.00 and below	No Specific Number
Cottage Industries	Above P150,000.00 to P1.5M	Less than 10
Small-Scale Industries	P1.5 to P15M	10 – 99
Medium-Scale Industries	P 15 to P 60M	100 – 199
Large-Scale Industries	Above P 60M	200 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 tax

1. For newly started business:

Capital	Permit Fee
Less than 100,000.00	P 300.00
100,000.00 to 299,999.99	500.00
300,000.00 to 499,999.99	900.00
500,000.00 or more	1,500.00

2. For renewal of business:

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:

Micro Industry	P 500.00
Cottage Industries	700.00
Small-Scale Industries	900.00
Medium-Scale Industries	1,800.00
Large-Scale Industries	3,600.00

b. On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature:

Micro Industry	P 300.00
Cottage Industries	500.00
Small-Scale Industries	700.00
Medium-Scale Industries	1,700.00
Large-Scale Industries	3,500.00

c. On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities:

Micro Industry	P 500.00
Cottage Industries	700.00
Small-Scale Industries	900.00
Medium-Scale Industries	1,800.00
Large-Scale Industries	3,600.00

d. On retailers:

Micro-Industry	P 200.00
Cottage Industries	360.00

Small-Scale Industries	720.00
Medium-Scale Industries	1,450.00
Large-Scale Industries	1,800.00

- e. On contractors and other independent contractors, and business establishment principally, rendering or offering and rendering with services:

Micro-Industry	P 200.00
Cottage Industries	360.00
Small-Scale Industries	720.00
Medium-Scale Industries	1,450.00
Large-Scale Industries	1,800.00

- f. On banks and other financial institutions such as pawnshops, money shops, lending investors and insurance company, non-bank financial intermediaries, finance and investment companies, stock markets, stock brokers and dealers in securities and foreign exchange:

Rural, Thrift and Savings Banks	P 1,800.00
Commercial, Industrial and Development banks	5,400.00
Universal Banks	9,000.00

- g. On peddlers engaged in the sale of any merchandise or article of commerce:

Micro-Industry	P 200.00
Cottage Industries	360.00
Small-Scale Industries	720.00
Medium-Scale Industries	1,450.00
Large-Scale Industries	1,800.00

- h. On all other similar business traders or commercial undertakings not herein expressly specified:

Micro-Industry	P 300.00
Cottage Industries	500.00
Small-Scale Industries	900.00
Medium-Scale Industries	1,800.00
Large-Scale Industries	3,600.00

Section 3A.02. 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.

Surcharge for Late Payment - Failure to pay the fee prescribe in this article, within the time required shall subject the taxpayer to a surcharge of Twenty Five (25%) percent in the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

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.03. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribe rules and regulations as to the mode or manner on which they shall be conducted in so far 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

- Location sketch of the new business
- Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership, or a sworn statement of the capital invested by the owner or operator, if a sole proprietorship.
- A certificate attesting to the tax exemption if the business is tax exempt
- Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
- Tax clearance showing that the operator has paid all tax obligations in the municipality
- Barangay Clearance, Police Clearance, Fire Clearance, Sanitary Permit, Rentals and Charge Clearance.
- 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
- Health certificate for all food handlers, and those required under Chapter IV, Art. G of this Revenue Code

2. For renewal of existing business permits

- Previous year's Mayor's permit
- Two (2) copies of the annual or quarterly tax payments
- Two (2) copies of all receipts showing payment of all regulatory fees as provided for in this Code
- Certificate of tax exemption from local taxes or fees, if exempt

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 be refused to (1) any person who previously violated any ordinance or regulation governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality; (3) who has unsettled tax obligation, debt or other liability to the government; (4) 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/Business Plate/Sticker.** Upon approval of the application of a Mayor's Permit, of 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. Likewise, a metal business plate and sticker shall be issued by the Municipal Treasurer upon payment of the corresponding fees.

a) Business Plate	P 300.00
b) Sticker	50.00

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 payment of Fifty Pesos (P 50.00).

(d) **Posting of Permit and Business Plate.** Every permittee shall keep his permit and business plate conspicuously posted 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 and business plate in his possession. 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, Renewal and replacement of Business Plate.** 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. The business plate shall be replaced every term of the Municipal Mayor. A corresponding sticker showing the year the permit is renewed shall be posted in the metal plate.

(f) **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral or peace; or 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, the Municipal Mayor may, after investigation, revoke the Mayor's Permit. 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 maybe imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

(g) **Other Requirements.** The issuance of Mayor's Permit shall not exempt the licensee from the fulfillment of the requirements in connection with the operation of the business or in the conduct of an activity prescribed under this code or ordinance of the Municipality.

Section 3A.04. Rules and Regulations on Certain Establishments.

(a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. 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.

(d) Videoke bar/Beerhouse and similar establishment shall not be allowed to operate with waiters, GROs, bartenders and cook without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

Article B. Permit Fee for Cockpits Owners/Operators/Licensees/Promoters and Cockpit Personnel

Section 3B.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 3B.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:

1. Application filing fee	P 1,500.00
2. Annual cockpit permit fee	5,000.00

- (b) From cockpit personnel

1. Promoters/Hosts	P 1,200.00
2. Pit Manager	1,000.00
3. Referee	500.00
4. Bet Taker "Kristo/Llamador"	200.00

5. Bet Manager "Maciador/Kasador"	500.00
6. Gaffer "Mananari"	500.00
7. Cashier	300.00
8. Derby (Matchmaker)	500.00

Section 3B.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 annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- (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 3B.04. Surcharge for late payment. Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of fee due. Such surcharge is to be paid at the same time and in the manner as the fee due.

Section 3B.05. 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 3B.06. 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 C. Special Permit Fee for Cockfighting**Section 3C.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 gamecockers or cockfighting "aficionados" 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 gamecockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

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

(a) Special Cockfights (Pintakasi)	P	1,500.00
(b) Special Derby Assessment from Promoters of:		
Two-Cock Derby	P	2,000.00
Three-Cock Derby	P	3,000.00
Four-Cock Derby	P	4,000.00
Five-Cock Derby	P	5,000.00

Section 3C.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 3C.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 3C.05. Surcharge for Non-Payment. Any person holding cockfight without paying the corresponding fee therein imposed shall be subject to an administrative fine of One Hundred (100%) percent of total amount due.

Section 3C.06. 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 takers, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 3C.07. 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 D. Fees on Impounding of A stray Animals**Section 3D.01. Definitions. When used in this Article.**

- (a) *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, provincial, municipal, 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 Cattle* includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

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

	Amount of Fee
(a) Large Cattle	P 500.00/day
(b) All other animals	300.00/day

Section 3D.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 3D.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 Five (5) days (state number) 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. Incentives shall be given to the person who caught the stray animal equivalent to ten percent (10%) of the total impounding fee collected.
- (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 Five (5) days at 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 five (5) 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 3D.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties shall pay the following fines:

(a) First offense	P	500.00
(b) Second offense		1,000.00
(c) For the third offense and each subsequent offense		1,500.00

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

Article E. Permit Fee on Circus and Other Parades

Section 3E.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of Three Hundred Pesos (P300.00) per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Section 3E.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 3E.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 3E.04. Administrative Provisions.

- (a) Any person who shall hold a parade within this municipality shall first obtain a permit 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 F. Registration and Transfer Fees on Large Cattle

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

Section 3F.02. Imposition of Fee. The owner of large cattle 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:

	<u>Amount of Fee</u>
(a) For Certificate of Ownership	P 200.00
(b) For Certificate of Transfer	P 200.00
(c) For Registration of Private Brand	P 200.00

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

Section 3F.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 cattle.

Section 3F.04. Surcharge for Late Payment. Failure of the owner to pay the fees prescribed in this Article within the time required shall subject the taxpayer to a surcharge of Twenty Five (25%) percent of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Section 3F.05. Administrative Provisions.

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle 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 cattle.
- (c) The transfer of the large cattle, 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 3F.06. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article G. Permit Fee for Excavation

Section 3G.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 the municipality of Dueñas, Iloilo.

	<u>Amount of Fee</u> (Pesos)
(a) For crossing streets with concrete pavement:	
1. For crossing concrete pavement (minimum area 2.00 x .600 m., 12 sq.m.)	2,860.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	770.00
(b) For crossing streets with asphalt pavement:	
1. Minimum fee	220.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	162.00
(c) For crossing the streets with gravel pavement:	
1. Minimum fee	110.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	35.00
(d) For crossing existing curbs and gutters resulting in the damage	1,110.00

Additional fee for every day of delay in excess of excavation period provided in the Mayor's permit is 10% of the above amount.

Section 3G.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 as 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 3G.03. Penalty. Any person who violates the provisions of this article shall be punished by a fine of Two Thousand Five Hundred Pesos (P2,500.00) and/or imprisonment of one (1) month, or both at the discretion of the court.

Section 3G.04. Administrative Provisions.

- (a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the municipal streets of Dueñas, Iloilo 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 H. Fee for Sealing and Licensing of Weights and Measures

Section 3H.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 3H.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 the 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 3H.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:

	Rate of Fee Per Annum (Pesos)
a) Apothecary balance or scale:	
7,000 grams or less	P 100.00
Over 1,000 grams	P 150.00
b) Platform scales:	
25 kilos or less	P 100.00
Over 25 kilos up to 100 kilos	P 200.00
Over 100 kilos up to 500 kilos	P 250.00
Over 500 kilos up to 2,000 kilos	P 1,000.00
Over 2,000 kilos	P 2,000.00
c) Steel yards or "Espada type" scale:	
25 kilos or less	P 100.00
Over 25 kilos up to 100 kilos	P 150.00
Over 100 kilos	P 250.00
d) Clock type scales:	
5 kilos or less	P 150.00
Over 5 kilos up to 10 kilos	P 200.00
Over 10 kilos up to 50 kilos	P 150.00
e) Meter sticks	P 50.00
f) Chain and tapes:	
100 meters or less	P 100.00
Over 100 meters	P 150.00
g) Fuel pump calibration per nozzle	P 300.00
h) For each and every retesting and resealing of weights and measures instrument including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of P300.00 for each instrument shall be collected.	

Section 3H.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 Two hundred percent (200%) of the prescribed fees which shall no longer be subject to interest.

Section 3H.05. Place of Payment. The fees herein levied shall be paid in 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 where he maintains his residence.

Section 3H.06. Exemptions.

- (a) All instruments for weights and measures used in government work 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 3H.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 Provincial Auditor or his representative.

Section 3H.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 3H.09. Penalties

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 3H.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 six (6) months, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph of (g) of Section 3H.08 for the first time shall be subject to a fine of not less than Five Hundred Pesos (P500.00) or by imprisonment of not less than three (3) months, 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 3H.08 shall, upon conviction, be subject to a fine of not less than One Thousand Pesos (P1,000.00) or imprisonment not more than six (6) months, or both, upon the discretion of the court.

Article I. Permit Fee on Film-Making, Cable TV and Video Tape Coverage

Section 3I.01. Imposition of Fee. There shall be collected the following permit fee from any person who shall go on location-filming or video coverage or any program or activity within the territorial jurisdiction of this municipality.

	Rate of Fee Per Filming
a. Commercial movies	P 3,000.00/film
b. Commercial advertisements	1,400.00/film
c. Documentary film	800.00/film
d. Videotape coverage	600.00/coverage
e. Cable TV	600.00/coverage

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

Section 3I.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit Five (5) days before location filming is commenced.

Section 3I.03. Surcharge of Late Payment. Failure to pay the fees prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty five (25%) percent of the original amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

Article J. Permit Fee for Agricultural Machinery and Other Heavy Equipment

Section 3J.01. Imposition of Fees. There shall be collected an annual permit at the following rates for every agricultural machinery or heavy equipment from operators of said machinery, or equipment renting out said machinery/equipment in this municipality:

	Rate of Permit Fee
a. Handtractors	P 300.00
b. Light Tractors	300.00
c. Heavy Tractors	500.00
d. Rotavator	500.00
e. Rice Harvester	1,000.00
f. Corn Harvester/Sheller	1,000.00
g. Transplanter	300.00
h. Mechanized Threshers	300.00
i. Manual Threshers	200.00
j. Flatbed/Circulating Dryer	1,000.00
k. Bulldozer	1,000.00
l. Forklift	1,000.00
m. Heavy Graders	1,000.00
n. Light Graders	800.00
o. Road Rollers	1,000.00
p. Payloader	1,000.00
q. Primemovers/Flatbeds	800.00
r. Excavator ex. Backhoe	2,000.00
s. Rockcrusher	5,000.00
t. Classifier	2,000.00
u. Batching Plant	5,000.00
v. Transit/Mixer Truck	2,000.00
w. Cargo Truck	1,000.00
x. Dump Truck	1,000.00
y. Crane	2,000.00
z. Ground Drilling Machine	2,000.00

- a.1. Other agricultural machinery or heavy equipment not enumerated above 1,000.00

Section 3J.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 3J.03. One Time Registration of Farm Machineries and Equipment. The registration fee of Three Hundred Pesos (P300.00) per unit shall be paid within the first twenty (20) days following the acquisition of agricultural machinery or heavy equipment.

Section 3J.04. Administrative Provisions. The Office of the Municipal Agriculturist 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 K. Permit Fees on Tricycle Operations

Section 3K.01. Imposition of Fee.

There shall be collected the following annual fees for every tricycle used or operated in the Municipality of Dueñas, Iloilo:

	Rate of Fee Per Annum
a. Registration	P 320.00/unit
b. Operation Fee	240.00/unit
c. Franchise Fee	150.00/unit
d. Cost of Metal Plate	100.00/unit
e. Sticker	50.00/unit
f. Garbage Fee	100.00/unit
g. Health Certificate Fee	100.00/driver
h. Certification Fee (PNP)	75.00/unit

Other Fees:

a. Filing fee	
1. For the first Two (2) units	P 200.00
2. For each additional unit	100.00
b. Fare adjustment fee for fare increase (Fare Matrix)	P 100.00unit
c. Filing fee for amendment of MTOP	100.00/unit
d. Copy of Traffic Code	100.00/copy
e. Temporary Permit/Certification	75.00
f. Cancellation of Franchise	75.00

A franchise fee should cover the cost of regulation and surveillance, plus an annual business tax that the operator would pay for each unit in the amount of Two Hundred Fifty Pesos (P250.00).

Section 3K.02. Time of Payment.

- A. The registration fee 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 tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days following its acquisition.
- B. The franchise fee of tricycle for hire shall be paid every year to the Municipal Treasurer upon application for a Motorized Tricycle Operator's Permit or renewal thereof.
- C. The filing fee of Tricycle for hire shall be paid upon application for a Motorized Tricycle Operator's Permit (MTOP), based on the number of Units.
- D. Filing fee for amendments of Motorized Tricycle Operator's Permit (MTOP) shall be paid upon application for transfer to another zone, change of ownership of unit, transfer of MTOP or substitution of unit.

Section 3K.03. Surcharge of Late Payment. Failure to pay the fee prescribed in this article within the time required shall subject to a surcharge of twenty five percent (25%) of the original amount of fee due. Such surcharge is to be paid at the same time and in the manner as the fee due.

Section 3K.04. Administrative Provisions.

- (a). A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every tricycle unit.
- (b). The Municipal Treasurer shall keep a registry of tricycles which shall include the following information:
 - 1. Make and brand of the tricycle
 - 2. The name and address of the owner; and
 - 3. The number of metal plate
- (c) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's Permit (MTOP) from the Sangguniang Bayan.

Article L. Permit Fee on Occupation/Calling Not Requiring Government Examination

Section 3L.01. Imposition of Fee. There shall be collected an 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 of Dueñas, as follows:

	Rate of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	P 200.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	P 200.00
(c) On employees and workers in food or eatery establishments	P 200.00
(d) On employees and workers in night or night and day establishment	P 200.00
(e) 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, chambermaid, 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

P 200.00

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

Section 3L.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 storages or refrigerating plants; delivery and messenger services; elevator and escalator services; funeral parlors; janitorial services; junk shop; hardware; 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 saloons; 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 3M.02.

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

Section 3L.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 fee due.

In case of change of ownership of the business as well as the location thereof from one 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 start working.

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

Section 3L.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.

Section 3L.07. Penalty. Violation of the provision of this Article shall be punished by a fine of Five Hundred (P500.00) pesos.

Article M. Building Permit and Related Fees

Section 3M.01. No person, firm or corporation, including any agency or instrumentality of the government shall erect, construct, alter, repair, move, convert or demolish any building or structure or cause the same to be done without first obtaining a building permit therefore from the Building Official of this municipality.

Section 3M.02. Imposition of Fee.

There shall be collected from each applicant for a building permit fees pursuant to the National Building Code of the Philippines (PD 1096) as amended.

Section 3M.03. Certifications:

a. Certified true copy of building permit	P 50.00
b. Certified true copy of Certificate of Use/ Occupancy	50.00
c. Issuance of Certificate of Damage	50.00
d. Certified true copy of certificate of Damage	50.00
e. Certified true copy of Electrical Certificate	50.00
f. Issuance of Certificate of Gas Meter Installation	50.00
g. Certified true copy of Certificate of Operation	50.00
h. Other certifications	50.00

Section 3M.04. Penalties:

1. A surcharge of one hundred percent (100%) of the building permit fee shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.
2. All types of inspection fees shall be paid within thirty (30) days from the prescribed date, otherwise, a surcharge of twenty five percent (25%) of the annual inspection fee shall be imposed.
3. Administrative fines, penalties and/or surcharges for various violations of the Code are prescribed under Section 8 of this Rule.
4. Payment of Fees: All fees mentioned in this Rule shall be paid to the City/Municipal Treasurer before the issuance of the building permit.

Section 3M.05. 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 3M.06. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the general fund of this municipality.

Section 3M.07. Administrative Provisions. The application for a building permit shall be in writing and on the prescribed form with the Office of the Building Official. Every application shall provide at least the following information:

- Description of the work to be covered by the permit applied for;
- 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 applicant is not the registered owner;
- The use or occupancy for which the proposed work is intended;
- 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 registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans and by a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official under the Building Code.

Section 3M.08. Penalty. In case of violations, the applicable administrative fines and penal provisions of the Building Code shall govern.

Article N. Permit fee 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:

a. Storage of gasoline, diesel, fuel, kerosene and similar products	
500 to 2,000 liters	P 700.00
2,001 to 5,000 liters	P 800.00
5,001 to 20,000 liters	P 1,200.00
20,001 to 50,000 liters	P 2,000.00
50,001 to 100,000 liters	P 2,400.00
Over 100,000 liters	P 3,000.00
b. Storage of cinematographic film	P 700.00
c. Storage of celluloid	P 700.00
d. Storage of calcium carbide	
1) Less than 50 cases	P 500.00
2) 50 to 99 cases	P 700.00
3) 100 or more cases	P 700.00
e. Storage of tar, resin and similar materials	
1) Less than 1,000 kg.	P 200.00
2) 1,001 to 2,500 kg.	P 700.00
3) 2,501 to 5,000 kg.	P 800.00
4) Over 5,000 kg.	P 1,000.00
f. Storage of coal deposits	
1) Below 100 tons	P 800.00
2) 100 tons or above	P 1,500.00
g. Storage of combustible, flammable or explosive substance not mentioned above	P 700.00

Section 3N.02. Time of Payment. The fees imposed in this Article shall be paid to the Municipal Treasurer upon application with the Office of the Municipal Mayor for permit 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) gallons, kept 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.

Section 3N.04 Penalty. Violation of this Article shall be punished by a fine of Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of not more than six (6) months or both at the discretion of the court.

Article O. Permit and Inspection Fee on Machineries and Engines

Section 3O.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:

- (a) Internal combustion engines:
- | | |
|---|----------|
| 1. 2 HP and below | P 500.00 |
| 2. 5HP and below but not lower than 3 HP | 600.00 |
| 3. 10HP and below but not lower than 5 HP | 700.00 |
| 4. 14HP and below but not lower than 10HP | 900.00 |
| 5. Above 15HP | 1,100.00 |
- (b) Other stationary engines or machines:
- | | |
|---|----------|
| 1. 3 HP and below | P 500.00 |
| 2. 5 HP and below but not lower than 3 HP | 600.00 |
| 3. 10 HP and below but not lower than 5 HP | 900.00 |
| 4. 14 HP and below but not lower than 10 HP | 1,100.00 |
| 5. Above 14 HP | 1,200.00 |
- (c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (a).

Section 3O.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 Office of the Municipal 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 the first twenty (20) days of January.

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

Section 3O.04 Penalty. Any person who shall violate this Article or shall hinder, refuse or in any way prevent the duly authorized person from carrying out the provisions of this Article shall be punished by a fine of One Thousand (P1,000.00) Pesos or imprisonment of one (1) month or both at the discretion of the court.

Article P. Zoning/Locational Clearance and Related Fees

Section 3P.01. Schedule of Fees. There shall be collected the following fees for the issuance of zoning or locational clearance in the following schedule:

A. ZONING/LOCATIONAL CLEARANCE

PARTICULAR	FEE
1. Single residential structure attached or detached	
a. P100,000 and below	P 250.00
b. Over P100,000 to P200,000	500.00
c. Over P200,000	600.00 (+1/10 of 1% in excess of P200,000)
2. Apartments / Townhouses	
a. P500,000 and below	P 1,200.00
b. Over P500,000 to P2 Million	1,800.00
c. Over P2 Million	3,000.00 + (1/10 of 1% in excess of P2M regardless of the number of doors)
3. Dormitories	
a. P2 Million and below	P 3,000.00
b. Over P2 Million	3,000.00 + (1/10 of 1% in excess of P2M regardless of the number of doors)
4. Institutional	
Project cost which is:	
a. P2 Million and below	P 2,400.00
b. Over P2 Million	P 2,400.00 + (1/10 of 1% in excess of P2M regardless of the number of doors)
5. Commercial, Industrial and Agro-Industrial	
Project cost which is:	
a. 100,000 and Below	P 500.00
b. P100,001.00 - P200,000.00	½ of 1% of the total project cost
c. Over P200,000.00 – P500,000.00	P 2,000.00
d. Over 500,000.00 – P1 Million	P 3,000.00
e. Over P1 Million – P2 Million	P 5,000.00
f. Over P2 Million	P 6,000.00 + (1/10 of 1% in excess of P2M)
6. Special Uses/Special Projects	
(Gasoline Station, Cell Sites, Slaughter House, Treatment Plant, etc.)	
a. P2 Million and below	P 6,000.00
b. Over P2 Million	P 6,000.00 + (1/10 of 1% in excess of P2M)
7. Alteration/Expansion (affected areas/cost only)	P ½ of 1% of the total project cost

B. OTHER TRANSACTIONS

- | | |
|--|----------|
| 1) Site Zoning Classification Certification (SZCC) | P 350.00 |
| 2) Zoning Certifications | P 350.00 |

- | | |
|---|------------|
| 3) Certification of Town Plan/Zoning Ordinance Approval | P 200.00 |
| 4) Other Certifications/Certified True Copy of Zoning Permit | P 100.00 |
| 5) Inspection Fees (Industrial, Agro-industrial, Special Uses/Special Projects) | |
| a) Poblacion Area and within five (5) kilometers from the Municipal Hall | P 1,000.00 |
| b) More than five (5) kilometers from the Municipal Hall | P 2,000.00 |
| 6) Petition/Request for Reclassification | P 500.00 |

Section 3P. 02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative upon application of the zoning/locational clearance and other transactions.

Section 3P. 03. Administrative Provisions. The application for the zoning/locational clearance shall be in writing and shall set forth the information required by the Municipal Zoning Administrator.

Section 3P. 04. Surcharge for Late Payment. Failure to pay the fees prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the fee due, such surcharge be paid in the same time as to the fee due.

Section 3P. 05. Penalty. Any violation of this Article shall be punished by a fine of two thousand five hundred (P2,500.00) pesos or imprisonment of not more than six (6) months or both at the discretion of the court.

Article Q. Permit Fee for Temporary Use of Roads, Streets, Sidewalks, Alleys, Patios, Plazas and Playgrounds

Section 3Q.01. Imposition of Fee. Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this municipality in connection with construction works and/or other purposes, shall first secure a permit from the Mayor and pay a fee according to the following schedule:

- | | | |
|---------------------|--|--|
| 1) For construction | P 15.00 /sq. m. per week or fraction thereof | P 30.00/sq.m. per week or fraction thereof |
| 2) Others | 7.00 /sq. m. per day | P 10.00/sq. m. per day |

For wakes and other charitable, religious and educational purposes, use and/or occupancy no fee shall be collected: Provided, that a corresponding permit is first secured from the Office of the Municipal Mayor.

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

Section 3Q.03. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

Section 3Q. 04. Penalty. Violation of this article shall be punished by a fine of Five Hundred (P500.00) Pesos.

Article R. Permit Fee 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:

- | | |
|---|----------|
| 1. Conference, meetings, rallies and demonstration inside building or halls, outdoor, in parks, plazas, roads/streets | P 500.00 |
| 2. Dances; Jam Session and benefit dance | P 500.00 |
| 3. Coronation and ball | P 500.00 |
| 4. Promotional sales | P 500.00 |
| 5. Other Group Activities such as stage presentation, holding parties, athletic competition/games, | P 500.00 |

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.

Section 3R.05. Penalty. Any violation of this article shall be punished by a fine of Five Hundred (P500.00) Pesos.

Article S. Subdivisions

Section 3S.01. Imposition of Fees. There shall be collected the following fees for every application of subdivision plans:

- | | |
|---|-----------------------------------|
| A. Simple Subdivision | |
| Processing Fee | P 500.00 |
| Inspection Fee | 500.00 |
| Approval Fee | 1,000.00 |
| B. Complex Subdivision | |
| 1. Preliminary Approval and Locational Clearance (PALC) | P 750.00/ha or fraction thereof |
| Inspection Fee | 1,500.00/ha regardless of density |
| 2. Final Approval and Development | |

Permit (FADP)	P 4,000.00/ha regardless of density
Additional Fee on Floor Area of houses and buildings sold with land	10.00/sq.m
3. Alteration of Plan (affected areas only)	Same as FADP
C. Projects under BP 220	
1. Preliminary Approval and Locational Clearance (PALC)	
a. Socialized Housing	P 500.00/ha
b. Economic Housing	1,000.00/ha
Inspection Fee	
a. Socialized Housing	P 1,000.00/ha
b. Economic Housing	2,000.00/ha
2. Final Approval and Development Permit (FADP)	
Processing Fee	
a. Socialized Housing	P 1,000.00/ha
b. Economic Housing	2,000.00/ha
Inspection Fee	
a. Socialized Housing	P 1,000.00/ha
b. Economic Housing	2,000.00/ha
3. Alteration of Plan (affected areas only)	Same as FADP
D. Condominium	
1. Preliminary Approval and Locational Clearance (PALC)	
	P 1,000.00
2. Final Approval and Development Permit (FADP)	
a. Total Land Area	P 10.00/sq.m
b. Number of Floor	200.00/floor
c. Building Area	5.00/sq.m of GFA
Inspection Fee	
	5.00/sq.m of GFA
3. Alteration of Plan (affected areas only)	Same as FADP
E. Memorial Park/Cemetery Project/Columbarium	
1. Preliminary Approval and Locational Clearance	
a. Memorial Projects	P 1,000.00/ha
b. Cemeteries	1,000.00/ha
c. Columbarium	3,000.00/ha
Inspection Fee	
a. Memorial Projects	P 2,000.00/ha
b. Cemeteries	1,000.00/ha
c. Columbarium	20.00/sq.m of GFA
2. Final Approval and Development Permit	
a. Memorial Projects	P 5.00/sq.m
b. Cemeteries	5.00/sq.m
c. Columbarium	300.00/floor
	10.00/sq.m of GFA
	10.00/sq.m of Land Area
3. Inspection Fee	
(Projects already inspected for PALC application may not be charged inspection fee)	
a. Memorial Projects	P 2,000.00/ha
b. Cemeteries	1,000.00/ha
c. Columbarium	20.00/sq.m of GFA
4. Alteration Fee	Same as FADP

Section 3S.02. Time of Payment. The fees imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative upon application of subdivision plans.

Section 3S.03. Administrative Provisions. The application for subdivision plans shall be in writing and shall set forth the information required by the Municipal Engineer.

Section 3S.04. Surcharge of Late Payment. Failure to pay the fees prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the fee due, such surcharge be paid in the same time as to the fee due.

Section 3S.05. Penalty. Structures completed/business operated without the issuance of zoning/locational clearance shall be subject to a fine of two thousand five hundred (P2,500.00) pesos or imprisonment of two months or both at the discretion of the court.

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.

	Amount of Fee
(a) For every page or fraction thereof typewritten (not including the certificate and notation)	P 75.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P 100.00
(c) For certifying the official act of the Municipal Judge or other judicial certificate with seal	P 100.00
(d) For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	P 75.00
(e) Photocopy or any other copy produced by copying machine bond size per page	P 50.00
(f) Photocopy or any other copy produced by	

copying machine bigger than bond size per page	P 100.00
(g) Certified true copy sketch plan	P 250.00
(h) Certified photo copy per page	P 75.00
(i) For preparing affidavit of any document per page, per sheet	P 100.00
(j) For administering oaths, per document	P 100.00
(k) For certification in lieu of lost license or permit, Two copies	P 100.00

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. Sale of Bidding Documents

Section 4B.01. Sale of Bid Documents for the Bids and Awards Committee (BAC). There following prescribed payment of fees for the sale of bid documents required by the BAC for every purchase of goods and services as provided for under R.A. 9184 shall be collected, to wit:

A. Sale of Bid Documents	Approved Budget of the Contract	Amount of Fee
	P 500,000.00 and below	P 500.00
	More than 500,000 up to 1,000,000.00	1,000.00
	More than 1,000,00 up to 5,000,000.00	5,000.00
	More than 5,000,000 up to 10,000,000.00	10,000.00
	More than 10,000,000 up to 50,000,000.00	25,000.00
	More than 50,000,000 up to 500,000,000.00	50,000.00
	More than 500,000,000.00	75,000.00

Section 4B.02. Utilization of income. The income derived out of the sale of bid documents enumerated above shall be utilized exclusively for the honorarium of the members of the Bids and Awards Committee and the Secretariat.

Article C. Contractor's Fee

Section 4C.01. Imposition of Fees. There shall be collected a fee for every contractor who will implement construction projects in the Municipality of Dueñas, to wit:

Approved Budget of the Contract	Amount of Fee
P 300,000.00 and below	P 5,000.00
More than 300,000 up to 500,000.00	7,500.00
More than 500,00 up to 1,000,000.00	9,500.00
More than 1,000,000 up to 1,500,000.00	10,500.00
More than 1,500,000 up to 2,500,000.00	12,500.00
More than 2,500,000.00 to 3,500,000.00	14,500.00
More than 3,500,000 up to 4,500,000.00	16,500.00
More than 4,500,000.00 to 5,500,000.00	18,500.00
More than 5,500,000 up to 8,000,000.00	20,500.00
More than 8,000,000.00 to 10,000,000.00	22,500.00
More than 10,000,000.00	at a rate not exceeding forty-five percent (45%) of one percent (1%)

Section 4C.02. Exemption. For donated projects, the same however be exempted for the payment of contractor's fee, provided, that the document shall be presented to prove the donation.

Section 4C.03. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer before the start of project construction.

Section 4C.04. Penalty. Any contractor found violating the provisions of this article shall be punished by a fine of Two Thousand Five Hundred (P2,500.00) Pesos or imprisonment of two months or both at the discretion of the court. If the violator is a firm, corporation or partnership, the manager or person in-charge shall be held liable.

Article D. Local Civil Registry Fees

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

1. Marriage Fees:	
a. Application for Marriage License	
1. Applicant are both residents of the Municipality	P 350.00
2. One of the Applicant is non-resident	500.00
3. One of the Applicant is a foreigner	1,000.00
b. Counselling Fee	100.00
c. Miscellaneous Fee	100.00
d. Cost of Marriage	18.00
e. Marriage License Form	2.00
2. Marriage Solemnization Fee	
a. With License	P 520.00
b. Marriage under Article 34 of the Family Code of the Philippines	610.00
3. For RA 9048	
a. Change of First Name	P 3,000.00
b. Correction of Clerical Error	1,000.00
4. For RA 10172	
a. Correction of Sex	P 3,000.00
b. Correction of Month & Day of Date of Birth	3,000.00
5. Legal Instrument	

a. Legitimation	P	230.00
b. Acknowledgement/Admission of Paternity		100.00
c. AUSF (Affidavit to Use the Surname of the Father)		100.00
d. Affidavit of Reappearance		300.00
6. Registration of Court Decrees/Orders (Adoption, Recognition of Foreign Judgment, Annulment of Marriage, Correction of Entries, Declaration of Absolute Nullity of Marriage, etc.)	P	1,000.00
7. Supplemental	P	200.00
8. Correction of Registry Number	P	200.00
9. Out-of-Town Service Fee (Application for Late Registration of Birth, Legitimation, Supplemental, etc.)	P	150.00
10. Late Registration (Birth, Marriage, Death)	P	100.00
11. Certified True Copy (Birth, Marriage, Death)	P	50.00
12. Application for PSA Copy through BREQS PSA Fee: Birth/Marriage/Death CENOMAR CENODEATH BREQS Miscellaneous Fee	P	155.00 210.00 210.00 100.00
13. Certifications (On process/relative to civil registration)	P	100.00
14. Burial Fees a. Burial Permit Fee b. Exhumation, Disinterment or Removal of Cadaver c. Transfer of Cadaver	P	200.00 200.00 100.00

Section 4D.02. Exemption. The above fees 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) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.
- (c) Burial Permit of a pauper, per recommendation of the Municipal Mayor.

Section 4D.03. Time of Payment. The fee shall be paid to the Municipal Treasurer of Dueñas, Iloilo, before the registration of a document, issuance of the license or certified copy of a local registry or document.

Section 4D.04. Administrative Provision. No marriage license shall be issued unless a certification is issued by the Family Planning Council that the applicants have undergone lectures on Family Planning.

Section 4D.05 Penalty. Imposing administrative fines for delayed declaration of births, deaths and marriage and providing penalty thereof. Fines shall be imposed for delayed declaration of births, deaths and marriages, administrative fines in the following schedule:

For Delayed Declaration of Births	P	100.00
For Delayed Declaration of Deaths		100.00
For Delayed Declaration of Marriage		100.00

Section 4D.06 Declaration of Births, Deaths and Marriages. It shall be registered and recorded in accordance with the Civil Registry Law, otherwise known as Act No. 3753 and the delay of such declaration shall be counted after the lapse of the following period:

Live Births	30 days
Deaths	30 days
Fetal Deaths	30 days
Marriages	
(With license requirements)	15 days
(Exempt from license requirement)	30 days

Section 4D.07 No fee shall be collected for registration of births, and deaths provided the same are reported in accordance with the reglamentary period as provided in the next preceding section.

Section 4D.08. It shall be the duty of the Municipal Treasurer of Dueñas, Iloilo, to receive and collect administrative fines as provided for in this ordinance.

Section 4D.09. Persons charged with the duty to the Local Civil Registrar the facts of births, deaths and marriages in accordance with the Civil Registry Law otherwise known as Act No. 3753, who fail to perform their duties, shall be reported with the Local Civil Registrar, this Municipality of Dueñas, to the Fiscal of the Province for proper action and prosecution for violation of the Civil Registry Law.

The following persons are charged with the duty of reporting the facts of births, deaths and marriages, etc.

For Birth in the following order (Rule 12, Adm. Order No.3, dated November 4, 1943 of the Civil Registrar General)

- 1. Physician in the attendance of birth.
- 2. Midwife (nurse) in attendance at birth.
- 3. Either parents of the new-born child.

For Deaths in the following order (Rule 25, Adm. Order No. 3 dated November 4, 1943 of the Civil Registrar General)

- 1. Physician who attended the deceased
- 2. Member of the Family of the deceased
- 3. Mayor
- 4. Secretary
- 5. Councilor or Sangguniang Bayan Member

For Marriages:

All persons authorized to solemnize marriage in accordance with the law.

Section 4D.10. Any person found violating the provisions of this article shall be punished by a

fine of Two Thousand Five Hundred (P2,500.00) pesos or imprisonment of two months or both at the discretion of the court.

Article E. Police Clearance And Mayor's Clearance Fee

Section 4E.01. Imposition of Fee. There shall be collected a service fee for each Police and Mayor's Clearance, or Certificate issued as follows:

1) Police Clearance Fee:

a) For business permit, domestic employment, scholarship, study grants and fire clearance.	P100.00
b) For change of name	150.00
c) For application for Filipino Citizenship	1,500.00
d) For PLEB Clearance	100.00
e) Police Blotter Extract Fee	100.00
f) Court Clearance	150.00
g) For other purpose not specified above	100.00

2) Mayor's Clearance Fee to transfer or ship out the following:

a) Large Cattle per head	P	60.00
b) Swine per head		50.00
c) Canine or other domesticated animals per head		50.00
d) Fowls:		
1) First 20 heads	P	20.00/head
2) From 21 to 50 heads		15.00/head
3) From 51 or more		5.00/head
e) Rice, Corn, Palay and other cereals	P	5.00/sack
f) Logs and Lumber	P	0.50/bd. ft.
g) Bamboo	P	0.50/piece
h) Charcoal	P	5.00/sack
i) Mineral ores, coal, dolomites, or limestone per truck load or fraction thereof	P	500.00
j) Organic Fertilizer (Guano) per sack of 50 kilos	P	2.00
k) Bolo-Scythe	P	100.00/pc
l) Others	P	100.00/pc/sack

The applicant for clearance to ship out goods or product out of the Municipality of Dueñas, Iloilo shall be required to present a barangay clearance of the barangay where the products come from, before the clearance applied shall be issued.

Section 4E.02. Time of Payment. The service fee imposed in this article shall be paid to the Municipal Treasurer of Dueñas, Iloilo, upon application for the police clearance certificate.

Section 4E.03. Any person found violating the provisions of this article shall be punished by a fine of One Thousand (P1,000.00) pesos or imprisonment of one month or both at the discretion of the court.

Article F. Sanitary Inspection Fee/Sanitary Permit Fee

Section 4F.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:

	Amount of Fee
a. For house for rent	P 200.00
b. For each business, industrial, or agricultural establishment	
With an area of less than 50 sq.m.	300.00
With an area of 50 sq.m. or more But less than 100 sq.m.	400.00
With an area of 100 sq.m. or more But less than 200 sq.m.	500.00
With an area of 200 sq.m. or more But less than 500 sq.m.	600.00
With an area of 500 sq.m. or more But less than 1000 sq.m.	700.00
With an area of 1,000 sq.m. or more	800.00

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

Section 4F.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/sanitary permit.

Section 4F.04 Penalty. Any person found violating the provisions of this article shall be punished by a fine of One Thousand (P1,000.00) pesos or imprisonment of one month or both at the discretion of the court.

Article G. Service Fees for Health Examination

Section 4G.01. Imposition of Fee. There shall be collected from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative the following service fees:

Medical Clearance Fee:

Student	P	20.00
For employment (Professional)		100.00
Medico Legal Certificate/Report		100.00

A fee of Ten Pesos (P10.00) shall be collected for each additional copy or subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

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

Section 4G.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 – establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and nightclubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
 4. Tonsorial and beauty establishments (including 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 (including 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 4G.04. Penalty. A fine of Six Hundred Pesos (P600.00) shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article H. Dog Vaccination Fee

Section 4H.01 - Definitions when used in this article.

Dog - the term “dog” shall apply to a specific domestic animal (canis familiaris), male or female.

Owner - the term “owner” shall mean any person keeping, harboring or having charge or control of or permitting any dog to habitually be or remain on, or be lodged or fed, within such person’s house, yard or premises.

Section 4H.02. Imposition Fee. There shall be collected/imposed from every owner of the dog a vaccination fee of thirty pesos (P30.00) for every dog vaccinated within the territorial jurisdiction of this municipality.

Section 4H.03. 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 Provincial Veterinarian.

Section 4H.04. Administrative Provisions.

- (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year or as inducted on the label/literature of the vaccine but in no case should exceed 24 monthly. 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 three (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.

It shall be the duty of each trained vaccinator when vaccinating any dog to prepare a 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
- (b) Description of dog (color, sex, markings, age, name, species and breed if any)
- (c) Dates of vaccination and vaccine expiration
- (d) Rabies vaccination tag number
- (e) Vaccine produced
- (f) Veterinarians/vaccinator’s signature

The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator shall 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.

Section 4H.05. Penalty. Any dog owner who fails to abide by any of the provisions of this ordinance shall be punished by a fine of One Thousand (P1,000.00) pesos or imprisonment of one month or both at the discretion of the court.

Article I. Assessor’s Certification Fees and Other Fees

Section 4I.01. Imposition of Fees. There shall be collected from every person requesting certain documents and services from the Office of the Municipal Assessor, the following fees:

	Amount of Fee
a) Certification	
1) Aggregate Landholdings	150.00
2) No Property	P 150.00
3) With Improvement	150.00
4) Without Improvement	150.00
5) Land Property Description	150.00
b) Tax Declaration (Certified True Copy/Machine Copy)	150.00
c) Transfer of Ownership Fee	150.00
d) Sketch Plan With Vicinity Map	200.00
e) Inspection Fee	300.00

Section 4I.02. Time 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 document is made.

Article J. Tourism Fee

Section 4J.01. Imposition of Fees. There shall be collected from every municipal owned property identified tourism spots within the jurisdiction of the municipality, the following fees:

	Amount of Fee
a) Environmental Fee	P 75.00
b) Entrance Fee	P 30.00

Section 4J.02. Time and Manner of Payment. The Municipal Treasurer shall deputize representative to collect fees on barangays where tourism sites are identified. The collection shall be remitted to the Municipal Treasurer on or before the 30th day of the month.

Article K. Social Services Fee

Section 4K.01. Imposition of Fees. There shall be collected from every second issuance and beyond in lieu of loss of the following:

	Amount of Fee
a) Senior Citizen’s Booklet ((Medicine or Grocery)	P 70.00
b) Senior Citizen’s Identification Card	50.00
c) PWD Booklet (Medicine or Grocery)	20.00
d) PWD Identification Card	50.00
e) Solo Parent Identification Card	50.00

Section 4K.02. Time of Payment. The fees shall be paid to the Municipal Treasurer prior to the issuance of the said documents.

CHAPTER V. MUNICIPAL CHARGES

Article A. Stall Rentals and Market Entrance Fee

Section 5A.01. Definition - When used in this Article:

“Public Market” refers to the place with building or structures built and designated by the Sangguniang Bayan as Public Market.

“Market Premises” refers to the space occupied by the market buildings and including those spaces occupied by the transient vendors especially during the market days.

For purpose of this article, buying and selling of goods, in any place except those made in duly licensed establishment, within a radius of one (1) kilometer from the market compound of the public markets established thereafter are considered made within the market premises and are subject to market fees.

“Market Stall” refers to any allowed space or booth in the public market where merchandise of any kind is sold or offered for sale.

“Market Section” refers to a subdivision of the market, housing one class or group of allied goods, commodities or merchandise.

Section 5A.02. Market Section. For purpose of this article, the market of the Municipality of Dueñas shall be divided into the following sections.

- a) Fish Section - clams, oysters, lobsters, shrimps, seaweeds and other sea foods and marine products.
- b) Meat Section - Fresh meat from cows, carabaos, goats, sheep, pigs, etc.
- c) Vegetable and Fruit Section - All kinds of vegetables, fruits, and root crops.
- d) Dry goods Section - All kinds of textiles, ready made dresses and apparels.
- e) Groceries and Sari-sari Section - All kinds of groceries, like biscuits, crackers, all kinds of cakes, butter, cheese, confectioneries, candies, canned goods and bottled goods, beverages, softdrinks, flour, rice and oat meal, ham, bacon, sugar, nuts, sauce, onions, garlic, potatoes, eggs, toilet articles, sausages, corn, mango, starch, salt, soap and other household and food products including fire wood and charcoal.
- f) Glasswares and Farm Implements Section - All kinds of farm implements such as harrow, link, ropes, and the like. All kinds of kitchen utensils, floor mats, brooms, plastic products, including household utensils made of clay.
- g) Poultry Products Section - All chickens, ducks, birds, fresh and pickled eggs and poultry food.
- h) Eateries and Cooked Food Section - All kinds of cooked food including refreshments and cakes.
- i) Miscellaneous Section - This includes beauty parlors, tailoring and dress shops, newspaper and magazine stands, radio and watch repair shops, office supplies and photo studio.

Section 5A.03. Imposition of Fees.

	Rate/Month
a) Rental of Public Market Stalls.	
a.1 Four (4) Perimeter Corner Stalls	P 1,700.00
a.2 Eight (8) perimeter left and right stalls of entrance gate	1,700.00
a.3. Other perimeter stalls not mentioned in a.1 and a.2	1,500.00
a.4. Inside Stalls (2-Storey-Building)	
a.4.1 Inside stalls (ground floor)	P 1,500.00
a.4.2 Inside stalls (upper floor)	1,400.00
a.5 Inside Stalls attached to the perimeter stalls and parlors	P 1,000.00
a.6 Inside Stalls	
a.6.1 Inside stalls (Veg. Section)	P 1,000.00
a.6.2 Inside stalls (Open)	800.00
a.6.3 Stalls not mentioned above shall be computed at the rate of	P 50.00/sqm.

b) Right of Occupancy Fee (Royalty Fee). A right of occupancy fee (royalty fee) shall apply to all market perimeter stalls and hereby fixed at P 40,000.00 for stalls above-mentioned in (a.1) and (a.2) and P 25,000.00 for stalls in (a.3). For inside stalls in (a.5) are hereby fixed at P15,000.00 and P10,000.00 for inside stalls in (a.6).

A right of occupancy fee (royalty fee) for the Public Market 2-Storey-Building Stalls are hereby fixed at the following rates:

1. P22,500.00 for every 25 sq. meters stalls at the ground floor of Public Market 2-Storey-Building.
2. P15,000.00 for every 25 sq. meters stalls at the upper floors of 2-Storey-Building.
3. For Open Space like the whole area of the 2-Storey-Building, a rate of P12,500.00 for every

25 sq. meters shall be applied.

The right of occupancy fee (royalty fee) is non-refundable and shall be paid in a one-time-payment basis. If the occupant retires/ends his business, the new applicant shall fee the corresponding occupancy fee(royalty fee).

c) Rental of Market Tables in the Public Market

c.1 Fish section per table	P 50.00/day
c.2 Permanent or transient vendors occupying the rest of the market tables	50.00/day
c.3 Transient vendors not occupying tables but space only per square meter	20.00/day
c.4 Meat section per table	100.00/day

d) For purposes of this Article, permanent vendors occupying the Public Market either by blocks and/or stalls, the rental fees shall be either weekly or daily, at the option of the occupants, but in no case shall non-payment exceed seven (7) days.

e) On market spaces/premises along municipal streets, roads, public places and open grounds per square meter P 50.00/day/sq.m

f) On spaces occupied during fiesta season in the Poblacion per square meter P 50.00/day/sq.m

g) Market Entrance Fees - A market entrance shall be collected from transient vendors of the enumerated commodities at the rate of ten (10%) percent of the selling price but not less than the following rates:

1. Agriculture products	
a. Root Crops	20.00/sack or fraction thereof
b. Fruits	25.00/box/kaing/sack or fraction
c. Vegetables:	
1. Leafy Vegetables:	10.00/box/kaing/sack or fraction
2. Fruit Vegetables :	15.00/box/kaing/sack or fraction
d. Spices:	20.00/box/kaing/sack or fraction
e. Cereals and grains	20.00/sack or fraction
f. Poultry products	P 10.00/head/tray
g. Other Agricultural Products :	20.00/box/kaing/sack/bundle or fraction
2. Forest Products:	P 10.00sack/bundle/shingles/ liter or fraction
3. Industrial Products :	P 5.00/piece/can
4. Wet Goods	
a. Meat	P 5.00/kilo
b. Marine and Sea Products	
1. Fish	
a. First class	
a.1. Tangige, tuna, mayamaya, alimosan, bulgan doso, bangus	P 2.00/kilo
b. 2nd class	
b.1 Lagaw, tabagak, fresh water fish and other kinds of small fish	P 1.00/kilo
2. Crustaceans;	
a. Prawn and lobsters	P 4.00/kilo
b. Alimango	P 4.00/kilo
c. Other Crabs	P 2.00/kilo
d. Shrimps	P 2.00/kilo
3. Sea shells	
a. Green mussels (tahong)	P 20.00/sack
b. Other kinds of shells	P 20.00/sack
4. Cephalopods	
a. Squid	P 1.00/kilo
b. Octopus	P 1.00/kilo
c. Saypo or sassing	P 1.00/kilo
5. Seaweeds	P 20.00/sack

Agricultural products not sold on the day when the corresponding market entrance fee was paid shall be subject to market entrance fee or twenty five (25%) percent of the original imposition if still displayed or offered for sale the following day and thereafter, the same shall no longer be subject to market entrance fee until sold.

In case the vendor from whom an entrance fee was collected occupies any space with an area in excess of what he paid for, he shall be required to pay the correct amount of fee due thereon less than what he may have already paid as entrance fee.

Duly licensed supplies or distribution of goods, commodities, or general merchandise or permanent occupant of market stalls, tiendas, and other space as well as the same occupants whom they being in goods, commodities or merchandise to replenish or augment their stock shall not be considered as transient vendors required to pay the market fee herein authorized.

Section 5A.04. Time and Manner of Payment

A) For Stalls – There shall be a mandatory three (3) months rental as deposit for each new market perimeter stall. The monthly rental shall be paid to the Municipal Treasurer of Dueñas, Iloilo, or to his duly authorized representative within the first twenty (20) days of each month. In case of a new lease, the rental for the month in which the lease starts shall be paid before the occupancy of the stall.

B.) The Occupancy of Market Premises – The fee for the occupancy of market premises shall be paid daily, in advance, before any commodity or merchandise is sold within the market premises.

C) For Market Entrance Fee - The fee shall be collected at the gate of the public market before the transient vendors are allowed to sell their goods in the market premises.

Section 5A.05. Issuance of Official Receipt and Cash Tickets

The Municipal Treasurer of Dueñas, Iloilo or his duly authorized representative shall issue an official receipt as evidence of payment of rental of fixed stalls.

A cash ticket shall be issued to an occupant of the market premises or transient vendors and his name shall be written at the back thereof. The cash ticket shall pertain only to the person

occupying the same and shall be good only for the space of the market premises in which he is assigned. If a vendor, the latter shall purchase new tickets if he sells the same merchandise even if such sale is done in the same place occupied by the previous vendor.

The cash tickets shall be initialed by the collector and his code number be indicated for identification. Such cash tickets shall be punched by the Municipal Treasurer or his duly authorized representative upon inspection. A specific technique shall be prescribed by the Municipal Treasurer for his purpose.

Article B. Rental of Personal and Real Properties Owned by the Municipality

Section 5B.01. Imposition. The following rates of rental fees for the use of real and personal properties of this municipality shall be collected:

	Rental / month
A. Building (per sq. m of floor area)	
1) Located in commercial/industrial area	P 20.00/sq.m.
2) Located in residential area	P 10.00/sq.m.
3) Others	P 5.00/sq.m.
B. Stall located at the plaza or shed house (temporary)	P 400.00/mo. or fraction thereof
C. Municipal Buildings and its Equipment	
1. Social Hall	P1,500.00 for 12 hrs. or fraction thereof 3,000.00 for 24 hrs. or fraction thereof
2. Public Comfort Room	P 5.00/use
3. Audio System (Social Hall Use Only)	P 2,500.00/activity (Office Hours Only)
4. Monoblock Chair	P 5.00/pc.
5. Projector	P 500.00/day
6. Drone	1,500.00/day
D. Engineering Tools	
1) Welding Machine	P 300.00/day
2) Cutting Tools	100.00/day
3) Bush Cutter	300.00/day
E. Vehicles and Equipment :	
1. Ambulance Per Trip:	
Pototan	P 350.00
Iloilo City	1,000.00
Passi	300.00
Special Trip	1,500.00
2. Grader	P 1,500.00/hr. + fuel consumed
3. Dump truck	
- 5 kms. and below	P 1,000.00
- more than 5 kms. but less than 10 kms.	1,200.00
- more than 10 kms.	1,500.00
- Burial Service	1,000.00
4. Loader	
6 – wheeler truck	P 500.00
10 – wheeler truck	1,000.00
Other Services (towing, screening, etc.)	1,500.00
5. Self-Loading Truck	
- 5 kms. and below	1,000.00
- more than 5 kms. but less than 10 kms.	1,200.00
- more than 10 kms. to 15 kms.	2,000.00
6. Vibro Compactor	P 1,500.00/hr. + fuel Consumed
7. One Bagger Mixer	P 1,500.00/day + fuel Consumed
8. Backhoe Loader Excavation	P 1,500.00/hr.
9. Shredder	P 100.00/hour or fraction thereof (fuel shall be shouldered by the requesting party)
10. Rice/Corn Harvester	P 4,500.00/ha. (fuel, bagger/helper (P600.00), towing fee (P500.00) shall be shouldered by the requesting party)
11. Rotovator	P 4,700.00/ha.
12. Bottle Crusher	P 10.00/kilo of crushed bottle
13. Others	P 300.00/unit

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

Section 5B.03. Exemptions. Residents who are certified by the assigned Municipal Health Officer as indigent and upon approval by the Municipal Mayor may be exempted from the payment of rentals for ambulance.

Section 5B.04. Surcharge for Late Payment. Failure to pay the fees prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) percent of the original amount of the fee due, such surcharge to be paid in the same manner as to or fee due except for municipal vehicles, decisions for which will be left to the discretion of the Municipal Mayor.

Section 5B.05. Administrative Provisions. Other expenditures for the use of harvester shall be shouldered by the requesting party to be determined by the Federation of Farmers' Association.

Section 5B.06. Penalty. Any person found violating the provisions of this article shall be punished by a fine of One Thousand (P1,000.00) pesos or imprisonment of one month or both at the discretion of the court.

**Article C. Service Charge for Garbage Collection/
Solid Waste Management Fee**

Section 5C.01. Imposition of Fee. There shall be collected a garbage fee/solid waste management fee in the amount of Six Pesos (P6.00)/kilo on the following:

- A) Manufacturer of any article of commerce including brewers, distillers, repackers and impounders of liquors, distilled spirits and/or wines.
- B) Importers and Exporters
- C) Retailers, independent wholesaler, and distributors of any article or commerce:
 - c.1 Sari-Sari Store (Poblacion) (Barangay)
 - c.2 Groceries
 - c.3 Supermarkets
 - c.4 Bazaars and Dept. Store
 - c.5 Drug Store
 - c.6 Others
- D) On eating places, like café, cafeterias, restaurants and other similar establishments
- E) On business principally rendering services
- F) On amusement places
- G) On financing institutions like banks, insurance companies, etc.
- H) On lodging and living establishments like apartments, hotels
- I) On barber shops, tailors/dress shop
- J) On movie houses, service station
- K) On private, detective and security agencies
- L) On rice and corn mills
- M) Hospital, clinic, laboratories and similar businesses
- N) Other business establishments not mentioned above

Section 5C.02. Residential Areas. Residual wastes in residential areas shall be collected from their designated Barangay Material Recovery Facility (MRF). The barangay is hereby designated to create a system of collection and shall be responsible for the payment of garbage fee to the municipality in the amount of P6.00/kilo. Thirty five percent (35%) of the amount collected shall be given to the barangay concerned as their incentives which will be used for any solid waste management related expenditures. The said incentives shall be transferred to the barangay after the end of the month.

Section 5C.03. Time and Manner of Collection. The system of collection shall be the responsibility of the Office of the Municipal Agriculturist/MENRO in coordination with the Office of the Municipal Treasurer. The manner of payment shall be collected by his or her duly authorized representative upon collection of the residual waste at the designated MRF/business establishment.

Section 5C.04. Administrative Provisions.

- (a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market and the Barangay Material Recovery Facility (MRF).
- (b) The 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 before the time of garbage collection.
- (c) 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.
- (d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

Section 5C.05. Penalty. Any person found violating the provisions of this article shall be punished by a fine of One Thousand (P1,000.00) pesos or imprisonment of one month or both at the discretion of the court.

Article D. Charges for Parking

Section 5D.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:

1. Day Parking Rates	Daily
a) Passenger buses or cargo trucks	P 20.00
b) Mini bus or jeepneys	15.00
c) Cars and jeeps	10.00
d) Tricycle and pedicabs	10.00
e) Motorcabs	10.00
f) Other vehicles	10.00
2. Overnight Parking Rates	P 100.00

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

Section 5D.03. Surcharge for Late Payment. Failure to pay the fees prescribed in this article within the time required shall subject the taxpayer or the vehicle owner to a surcharge of twenty five (25%) percent of the original amount of fee due, such surcharge to be paid at the same time and in same manner as to fee due.

Section 5D.04. Parking Areas. The parking areas shall be at National, Provincial and other principal streets inside the Poblacion.

Article E. Municipal Health Office Service Fees

Section 5E.01. Imposition of Municipal Health Office Service Fees. The following schedule

of fees are hereby imposed for services and facilities rendered by the Municipal Health Office:

	Amount
1. Medical Services	
Delivery Services	P 1,500.00
NB Screening	1,800.00
Oxygen	50.00/30 min
Wound Suturing	200.00
Wound Dressing	20.00
Nebulizer	20.00/session
Consultation Fee	20.00
Catheter/NGT/IV Insertion	20.00
Circumcision Service Fee	1,000.00
Injection Fee	20.00
2. Dental Services:	
Extraction per tooth including anesthesia:	
Temporary Tooth	P 300.00
Permanent Tooth	500.00
Temporary Filling per tooth:	
Adult	300.00
Child	150.00
Permanent Filling per tooth	200.00
Prophylaxis	200.00
Initial Consultation	50.00
Follow-Up Consultation	50.00
Second Treatment	50.00
Flouride	50.00
3. Laboratory Services:	
X-Ray	P 200.00
ECG	500.00
Ultrasound	2,000.00
Pregnancy Test	50.00
COVID 19 Rapid Antigen Test	300.00
COVID 19 RT-PCR Test	2,000.00
Fasting Blood Sugar	90.00
Complete Blood Count	50.00
Hemoglobin/Hematocrit	30.00
WBC, Differential Count	30.00
Bleeding/Clotting Time	30.00
Thrombocyte Count/Platelet Count	50.00
Lipid Profile	500.00
Routine Stool Examination	30.00
Routine Analysis/Urinalysis	30.00
ABO-RH Testing	50.00
RPR Testing	200.00
HBs Ag	200.00
Dengue NS1	1,000.00
Dengue Duo	1,500.00
Acid Fast Stain Smear (foodhandler)	30.00
Gram Stain Smear	70.00
Certificate of Potability	200.00
Certificate of Drinking Water Site Clearance	200.00
Water Analysis (Screening Test)	
Private Source	P 600.00/water sample
Barangay Water System (Level III)	600.00/water sample
4. Animal Bite Treatment Center Services	
Rabies Vaccines	
Purified Vero Cell Rabies Vaccine (PVRV) or	
Purified Chick Embryo Cell Vaccine (PCECV)	P 600.00/dose
ERIG	1,800.00 dose

Section 5E.02. Time and Manner of Payment. The fees herein shall be paid upon application or after the extension of service. In no case shall deposit be required in emergency cases requiring immediate attention. Women about to give birth who are active members of PhilHealth may avail of the Maternity Care Benefits of the MHO Birthing Clinic as a PhilHealth Accredited Health Care Provider, provided that the requirements set by the office are complied. Members of PhilHealth may also avail of the Primary Care Benefit Package provided that the requirements set by the office are complied.

Section 5E.03. Administrative Provisions. The delivery fee collected shall accrue to a special account to serve as incentive to midwives who assisted the deliveries.

It shall be the duty of the midwife concerned to report to the Municipal Treasurer the delivery as supported by the birth certificate at the end of each month in order to claim the said incentive.

Article F. Rental of Municipal Cemetery Lot

Section 5F.01. Imposition of Fees. There shall be collected the following rental fees:

A. For the rental of Municipal Cemetery lots of two (2) meters wide and three (3) meters long:			
	First Year	2nd & Subsequent Years	
For Concrete Niches			
One Niche	1,000.00	300.00	
Two Niches	1,500.00	750.00	
Three Niches	2,500.00	1,000.00	
For every additional layer thereof/ vertical extension	750.00	300.00	
B. For Pre-Built Niches:			
	First Year	2nd to 5th Years	6th Year and Beyond
For Every Niche	3,000	3,000.00/year	500.00/year
	+ 750.00 cemetery fee		
C) For Ground Burial Vault			
One lot	1,500.00		1,000.00/year
500.00/year			

Section 5F.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, the fee shall be paid within twenty (20) days before the anniversary date of the initial payment made.

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

For pre-built niches, a ten percent (10%) discount on rental shall be granted if the applicant opts to pay a one-time rental payment on the first year upon interment to cover the first five (5) years plus the cemetery fee. The collection of rental shall only commence on the sixth year.

Section 5F.03. Surcharge for Late Payment. Failure to pay the fee prescribed in this article within the time required shall subject the taxpayer to a surcharge of twenty (20%) percent of the original amount of fee due, such surcharge to be paid at the same time and in the manner as of the fee due.

Section 5F.04. Interest for Late Payment. In addition to a surcharge impose herein, there shall be imposed an interest of twenty four (24%) percent per annum upon the unpaid amount from the due until the fee is fully paid.

Where an extension of time for the payment of the fee 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, but not exceeding thirty six (36) months or seventy two (72%) percent.

Section 5F.05. Administrative Provisions.

- (a) As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Poblacion D, Dueñas, Iloilo bearing lot No. 349, Dueñas Cadastral having an area of 28,354 square meters more or less and used as Municipal Cemetery.
- (b) A standard cemetery lot for niches and or with concrete pavement on top of burial lot shall be three (3) meter long and two (2) meters wide. No person shall be allowed to rent more than 3 lots for niches. For burial lot on the ground without concrete pavement on top, only one (1) lot is allowed.
- (c) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon the presentation of the recommendation of the Municipal Engineer.
- (d) Any improvement or additional construction to be made by the lessee over the leased property, the municipal mayor must be informed through a written request.
- (e) The lease period shall be one (1) year. 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 therefore. Failure to pay the rental fee within three (3) years the lessor shall be subject to the transfer of the remains to the place provided for in the cemetery area and cause for the cancellation of contract.
- (f) It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the Lessee that are to expire five days prior to the expiration date. The Municipal Treasurer shall send a reminder to the Lessee of the expiration date of his lease.
- (g) The Lessee shall keep the areas in good condition at all times.
- (h) The Municipal Treasurer shall keep a register of leases of cemetery lots
- (i) The area of mausoleum must be measured, the excess of 3 x 2 meters shall be additionally charge to the lessee.

Article G. Slaughter and Corral Fees

Section 5G.01. Imposition of Fees. There shall be imposed the following:

(a) *Permit Fee to Slaughter.* Before any animal is slaughtered for public or home consumption, a permit fee therefor shall be secured from the Municipal Veterinarian or his duly authorized representative who will determine whether the animal is fit for human consumption, through the Municipal Treasurer upon payment of the corresponding fee, as follows:

	(Per Head)
Large cattle	P 100.00
Hogs	50.00
Goat/Sheep	30.00
All others	30.00

(b) *Slaughter Fee.* The fee shall be paid to cover the cost of services in the slaughter of animals at the municipal slaughterhouse, in accordance with the following rates:

Large cattle, per kilo	P 2.00
Hogs	1.50
Goat/Sheep	1.00
All others	1.00

(c) *Corral Fee*, per head, per day or fraction thereof:

Large cattle	P 100.00
Hogs	50.00
Goat/Sheep	30.00
All others	30.00

(d) *Ante-Mortem Fee*, per head

Large cattle	P 5.00
Hogs	3.00
Goat/Sheep	2.00
All others	2.00

(e) *Post-Mortem Fee*, per kilo

Large cattle	P 1.00
Hogs	0.50
Goat/Sheep	0.50
All others	0.50

Section 5G.02. Prohibition. Permit to slaughter shall not be granted nor the corresponding fee collected on animals condemned by the Municipal Veterinarian.

Section 5G.03. Time of Payment.

(a) *Permit Fees.* The fee shall be paid to the Municipal Treasurer upon application for a permit to slaughter with the Municipal Veterinarian.

(b) *Slaughter Fee.* The fee shall be paid to the Municipal Treasurer or duly authorized representative before the slaughtered animal is removed from the public slaughterhouse, or before the slaughtering of the animal if it takes place elsewhere outside the public slaughterhouse.

(c) *Corral Fee.* The fee shall be paid to the Municipal Treasurer or to his duly authorized representative before the animal is kept in the corral or any place designated as such. If the animal is kept in the corral beyond the period for, the fees due on the unpaid period shall first be paid before the same animal is released from the corral.

Section 5G.04. Administrative Provisions

(a) The slaughter of any kind of animal intended for sale shall be done only in the Municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only in the public slaughterhouse. The animal slaughtered for home consumption shall not be sold or offered for sale.

(b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the Certificate of Ownership if the owner is the applicant thereof, or the original 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, no such certificate shall be issued and the corresponding fee be collected therefor.

For unbranded cattle that have not yet reached the age of 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 of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefor before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, 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 appears.

(d) 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.

Section 5G .05 Penalty. Any person found violating the provisions of this article shall be punished by a fine of One Thousand (P1,000.00) pesos or imprisonment of one month or both at the discretion of the court.

Article H. Agricultural Products

Section 5H.01. Imposition of Fees. There shall be imposed the following fees for the sale of agricultural products produced by the Municipal Nursery:

Vermicompost	P 300.00/sack
Seedlings:	
Fruit Trees	
1. Jackfruit	P 10.00
2. Apple Guava	25.00
3. Calamansi	50.00
4. Other Fruit Trees	25.00
Forest Trees	
1. Mahogany	P 5.00
2. Grmelina	5.00
3. Acacia	5.00
4. Giant Bamboo	50.00
5. Other Forest Trees	25.00

Section 5H.02. Time of Payment. The fee shall be paid to the Municipal Treasurer or his authorized representatives prior to the withdrawal of the agricultural products from the Municipal Nursery.

Article I. Water System

Section 5I.01. Imposition of Fees. There shall be collected the following fees from every concessionaire of SALINTUBIG (Sagana at Ligtas na Tubig sa Lahat) Potable Water System Project in the Municipality of Dueñas, Province of Iloilo:

a) *For Membership and Installation.* There shall be collected the amount of Three Thousand Five Hundred Pesos (P3,500.00) as membership and installation fee for residential and Four Thousand Five Hundred Pesos (P4,500.00) for commercial. The said amount shall only cover the first five meters (5 m.) connection from the nearest source. In excess of five meters (5 m.), the applicant shall provide all the necessary materials needed for the said installation at his/her own expense.

b) *Monthly Bills.* There shall be collected a monthly bill from every concessionaire to be computed as follows:

	Per Month
For a minimum of ten (10) cu. m	P150.00 residential 250.00 commercial
Every cu. m or fraction thereof in excess of ten (10) cu. m	15.00

The water bills payable to the Municipality shall become due on the 21st of every month which will be indicated on the bill with three (3) days grace period. Water bills to be paid after the grace period shall bear a onetime penalty charge of 10% added to the amount of the water bill. If payment is not made within twenty (20) days after the grace period, the account shall be delinquent and the water service shall be disconnected. A reconnection fee of P50.00 shall be added to the next billing of the concessionaire.

Section 5I.02. Administrative Provisions.

a. The water meter shall be installed in a conspicuous place and accessible at all times for the purpose of reading and inspecting the meter connections by the designated personnel of the Municipality.

b. The safety of the water meter shall be the responsibility of the concessionaire. If the water meter is installed in public places, the Municipality will require its safety at the expense of the concessionaire.

- c. Upon notice of death of the concessionaire, or the water service connection and/or house or building it serves is discovered to have been sold, or ownership thereof is transferred to other persons, the ownership of the water service connection shall be returned back to the Municipality and the water service connection shall be disconnected. The transfer of ownership of the water service connection to the new owner shall take effect upon approval of his/her application and the water service connection shall be connected by the designated personnel of the Municipality.
- d. Allowing any person, firm or corporation to tap from the water service connection of the concessionaire without having made an application from the Municipality for a water service is prohibited.
- e. Tampering of the water meters or stealing of water is prohibited and subject for a criminal offense as embodied in Sec. 31 (d) of PD 198, as amended.
- f. Failure to receive a bill does not relieve the CONCESSIONAIRE liability from the Municipality. The Municipality will provide list of water bill receipt with corresponding signature.
- g. The maintenance from the distribution line up to the water meter shall be the responsibility of the Municipality. If needed, the concessionaire shall provide the necessary materials in case of replacement of the service pipes. The Municipality is not liable for the damage caused by the water leaking after the water meter.

Section 5I.03. Penalty. Any violation of the provisions of this article shall be punished by a fine of not less than five hundred pesos (P500.00) but not exceeding two thousand five hundred pesos (P2,500.00) or imprisonment of not more than one (1) month or both at the discretion of the court.

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 the Payment of Community Tax.

- (1) 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;
- (2) An individual who is engaged in business or occupation;
- (3) An individual who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more;
- (4) An individual who is required by law to file an income tax return.

Rate of community tax payable by individuals.

- (1) The rate of annual community tax that will be levied and collected from said individuals shall be Five Pesos (P 5.00) plus an annual additional tax of one (1.00) for every One Thousand Pesos (1,000.00) of income regardless of whether from the business, exercise of profession, or from property but which in no case shall exceed Five Thousand Pesos (5,000.00).
- (2) In case of husband and wife, each of them shall be liable to pay the basic tax of five pesos (5.00) but the additional tax imposable of the husband and wife shall be One Peso (1.00) for every One Thousand Pesos (1,000.00) income from the total property owned by them and or the total gross receipts or earnings derived by them.

Section 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.

Section 6.04. Exemptions.

The following are exempted from the Community Tax:
Diplomatic and consular representatives; and 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 on the first (1st) day of January each year which shall be paid not later than the last 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 reaches such age or upon the day the exemption ends. However, 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 to pay Community Tax without becoming 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 be subject to the 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. But corporations established and 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 the Community Tax for that year.
- (e) Penalties of Late Payments. If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent 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 the Community Tax acknowledges any document before a notary public, takes the 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 public funds, transacts any 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 Certificate shall not be required in connection with the registration of a voter.

- (b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays 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 or business is made or 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 from January until the fifteenth (15) 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 Treasurers, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdictions; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.
- (b) The additional community tax of any person, natural or juridical based on sales or gross receipts of branch, sales office or warehouses located in this Municipality shall likewise be paid to the Municipal Treasurer.
- (c) No person residing in this municipality shall pay his community tax to other cities or Municipalities. Any person, natural or juridical, who pays community tax to any other city or municipality shall remain liable to pay such tax to this Municipality.
- (d) It shall be unlawful to any Municipal Treasurer or their representative not to collect or accept payment of community tax from residents of this Municipality or juridical persons whose principal office is located in this Municipality.
- (e) 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 this Municipality.
- (f) The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:
 - (1) Fifty (50%) percent shall accrue to the general fund of the Municipality; and
 - (2) Fifty (50) percent 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 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 city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the 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.

- (j) 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.

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 Municipal 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 Municipality 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 DECS 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 Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is a committee 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. Special Transitory Provisions.

- (a) Pending enactment of a Separate Market Code, existing provisions on markets and slaughterhouse fees of this Code are retained and deemed to be in full force and effect.

Section 9A.05. Effectivity.

This Ordinance shall take effect after its approval, posting for three (3) consecutive weeks in three (3) conspicuous places within the municipality and publication in newspaper of general circulation within the province, whichever occurs later.

"ENACTED this 7th day of November 2023 on motion of Honorable Roy S. Muyco and seconded by Honorable Ronald S. Paclibar".

I HEREBY CERTIFY to the enactment of the foregoing ordinance.

(SGD) MICHELLE L. LAMERA, MPA
Secretary to the Sanggunian

ATTESTED:

(SGD) AIMEE PAZ S. LAMASAN
Presiding Officer

CONCURRED:

(SGD) RONALD S. PACLIBAR
SB Member

(SGD) IRENEO D. LUMAYNO
SB Member

(SGD) MARIGIE P. PALMARES
SB Member

(SGD) FRANCIS L. LA-AB
SB Member

(SGD) JESSIE JAMES MANUEL B. LARA
SB Member

(SGD) ROY S. MUYCO
SB Member

(SGD) MEDARDO L. PANERIO
SB Member

(SGD) JOSE ANDRESITO P. MANTIQUILLA
Pres., Liga ng mga Barangay

(SGD) JOHN BRYANNE L. DELAWIS
SK Federation President

APPROVED:

(SGD) ROBERT MARTIN U. PAMA
Municipal Mayor

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