

AGRI BOOSTER ... (from page 1)

Lee Sang-Hwa, Department of Agriculture (DA) Secretary Francisco Tiu Laurel Jr., Former Senator Franklin Drilon, among others.

The JRMP-II amounting nearly Php20 billion shall supply water not only in Iloilo City but also nearby areas which could support about 25,000 farmers and could also help increase rice production by 100,000 tons annually.

"Saganang ani at maunlad na buhay ang dulot nito para sa atin. Like the steady flow of water that nourishes every corner, the project transcends near provisions. It enriches lives, fosters growth, and leaves a lasting impact. Let us believe that this journey is not just about sustenance but about harvesting prosperity and fortune for all," said Laurel in his message.

During his speech, Marcos highlights the significance of the project which will benefit the agricultural sector in Western Visayas.

"This should boost further the development in the agricultural sector as well as the local economy of the entire region [Western Visayas]. In fact, this is estimated to help increase the annual rice production in Region 6 by 160,000 metric tons which is almost 20% of the region's annual rice requirement," Marcos said.

The president also expressed his gratitude to the South Korea Government through the Korean Official Development Assistance (ODA) for the support in the implementation of the said project.

With a span of 80 kilometers and a service area of 31,840 hectares, the said project is considered to be the first large-scale water reservoir outside of Luzon and it also has three key components such as the Irrigation Development; Environmental and Watershed Management; and Institutional Development.

The said project could also generate 6.6 MW of hydroelectric power to provide additional power supply to the island of Panay.

Meanwhile, Iloilo Governor Arthur Defensor Jr. expressed his gratitude towards the Marcos administration for the realization of the project which will benefit Iloilo and the whole region.

"Thank you, Mr. President, for gracing us with your presence and for your steadfast support of this transformative project, and ensuring that it is fully realized. I would also take this opportunity to thank you, Mr. President, for prioritizing Iloilo," Gov. Defensor said.

Gov. Defensor also acknowledged the people who took part in making the project possible and commended their efforts.

Ruben Cerbo, 59, president of the LAMGUICAN Irrigators Association which covers the barangays of Lampaya, Guiso, and Canabajan in Calinog also expressed his excitement for the said project

"Kami very excited sa amo ni nga proyekto kay ang amon di, rain-fed lang kami. Pero sa tuod-tuod lang nga bisan mainit, mas nami pa gid ang patubas kon may tubig ka lang nga ihatag. That's why ang ini nga irigasyon dako gid ang mabulig sa aton indi lang sa amon, sa bilog nga Pilipinas, dako ang ma-contribute namon," Cerbo said.

PSA-6 ... (from page 1)

NEDA-6 Chief Economic Development Specialist Ms. Joyalita Tigres, PSA-6 Senior Statistical Specialist Ms. Rovelyn Llamas, and PSA-6 Chief Statistical Specialist Ms. Marlene Alviar.

POPCEN-CBMS is pursuant to Presidential Proclamation No. 627, declaring July as the "National Census and Community-based Monitoring System Month" with the objective to gather the household data regarding education, employment, health and living conditions, food security, among others.

The said system aims to improve interventions on poverty and to ensure the country's economic progress. This shall also be used to monitor and verify individuals who are qualified for the social protection programs.

About 6,000 personnel shall be deployed within the barangays to conduct profiling, geotagging, and collecting household data for the month of July until September 2024 which also aims to target the most vulnerable population.

"This initiative as directed by President Ferdinand Marcos Jr., underscore our commitment to enhancing the effectiveness of our social protection programs. Our primary objectives include submitting the list of beneficiaries and obtaining updated population counts for all barangay across the country," said Amolar.

4th Philippine Human Rights plan kicks off WV leg

BY MARY JOY CAVANAS

The Presidential Human Rights Committee Secretariat (PHRCS) has kicked off its Western Visayas leg of the 4th Philippine Human Rights Plan (PHRP4) on July 15-16 at the Courtyard by Marriott in Mandurriao, Iloilo City.

The event was graced by PHRCS Executive Director Usec. Severo Catura, Department of Foreign Affairs (DFA) Asec. Maria Teresa Almojuela, Ms. Signe Poulsen from Office of the United Nations High Commissioner for Human Rights, among others.

Several government agencies have also joined the plenary sessions of the said event to discuss various rights of sectors such as the Department of Justice (DOJ), National Economic and Development Authority (NEDA), National Commission on Indigenous Peoples (NCIP), Council for the Welfare of Children (CWC), National Commission on Disability Affairs (NCDA), Philippine Commission on Women (PCW), Department of Migrant Workers (DMW), and Department of the Interior and Local Government (DILG).

The PHRP4 aims to address issues on human rights and concerns involving civil and political rights; economic, social, and cultural rights. The plan also encompasses the rights of vulnerable sectors including women, children, persons with disabilities (PWDs), persons deprived of liberty (PDLs), migrant workers, indigenous people (IPs), among others.

In addition, the said plan shall reinforce strategies through the government's programs and projects that will

uplift Filipinos in terms of their standards of living, quality of life, and human dignity as the objectives of the "Bagong Pilipinas" administration.

According to Catura, the purpose of said event is to ask and hear people's sentiments for a national human rights action plan.

"There are so many things, there are so many policies in the government that we need to address in terms of how effective they are being implemented as programs and projects and many of these policies have an impact on human rights," Catura said.

Catura added that they will look into it if the government programs reach the people and their concerns.

"Titingnan natin dito kung ito bang mga programa from the national government ay bumababa talaga and titingnan natin how they can be ably responded to even yung mga gaps and challenges and then look at it in the human rights lens. When we talk about human rights, it's really looking how the government can effectively serve the people well," Catura added.

Catura cited that they intend to finish the plan's draft by the end of September and will be integrating all the inputs and finalize by October after the results of its one issue multi-stakeholder consultations which served as an inclusive platform for non-governmental organizations (NGOs) and civil society groups who came together and shared their diverse insights and perspectives.

"We intend to launch this in time for the International Human Rights Day which is December 10 of this year," said Catura.

3ID, LOCAL ... (from page 1)

Visayas on their journey towards a life of peace through the national amnesty program.

As of date, 300 FRs have filed their application for amnesty, which started last July 8, 2024.

In Negros Island, a total of 210 FRs received assistance from the line battalions of the 302nd and 303rd Infantry Brigades together with Local Amnesty Board (LAB) - Bacolod as they applied for amnesty during a five-day processing period from July 8-12, 2024 held at the Bacolod City College AVR Room in Barangay Taculing, Bacolod City.

Meanwhile, 90 FRs in Panay Island participated in the Local Amnesty Information Awareness Drive and later filed their amnesty applications on Thursday, July 11, 2024 at Camp General Adriano Hernandez in Dingle, Iloilo.

The activity was organized by the 301st Infantry Brigade and the Local Amnesty Board - Iloilo. The activity aimed to equip the FRs with essential knowledge about the government's amnesty program prior to submitting their application.

In November 2023, President Ferdinand R Marcos Jr. issued Executive Order No.47, amending Executive Order No. 125, series of 2021, or the Creation of the National Amnesty Commission to cover the processing of the applications for amnesty under Proclamations 403, 404 and 406.

These proclamations can grant amnesty to former rebels and insurgents who have committed crimes punishable under the Revised Penal Code and Special Penal laws in furtherance of their political beliefs.

Former members of the CPP-NPA-NDF who committed any act or omission in pursuit of political beliefs, including those detained, charged, or convicted for such acts or omissions, are covered by Proclamation 404 and may file an application for amnesty.

The crimes subject to amnesty, committed before November 22, 2023, include rebellion or insurrection,

conspiracy and proposal to commit rebellion or insurrection, disloyalty of public officers or employees, inciting to rebellion or insurrection, sedition, and other crimes under the Revised Penal Code and Special Penal laws.

To avail of the amnesty, FRs must personally submit and file, or through a duly authorized representative, an original copy of the accomplished sworn application form and supporting documents before the NAC through the nearest LAB.

Amnesty application must be filed before March 4, 2026. For inquiries and immediate assistance, FRs may reach out to the nearest Infantry Battalion or Infantry Brigade under the 3ID in their locality.

The 3ID leadership commended its line units and LABs Bacolod and Iloilo for their dedication and responsiveness in facilitating the FRs' amnesty applications. It also emphasized the importance of unity and reconciliation among our people in establishing and sustaining stable internal peace and security in the Western and Central Visayas.

"Our collaborative efforts are a testament to the government's sincerity in providing a pathway for former rebels to leave their past behind and transition into a peaceful and productive life. The FRs' willingness to apply for amnesty is an affirmation of their readiness to forgive, seek forgiveness, understand, and embrace second chances, paving the way for establishing a harmonious and inclusive region with stable internal peace and security," said Major General Marion R. Sison, Commander of the 3ID.

MGen. Sison also called on the remaining members of the Communist Terrorist Groups (CTGs) to lay down their arms, surrender, return to the folds of the law and the comfort of their families, and avail of the government's amnesty program.

"To the families of CTG members, don't let your loved ones miss this opportunity. Help them regain their lives and rebuild your family's future by encouraging them to surrender and avail of the amnesty program. Begin a new chapter of your lives in a peaceful and productive environment," he concluded. (*3ID Spearhead Troopers*)

DTI Antique to parents: Avail of 'Balik Eskwela Diskwento' promo

SAN JOSE DE BUENAVISTA, Antique – The Department of Trade and Industry (DTI) Antique provincial office is urging parents and learners to avail of the "Balik Eskwela Diskwento" promotion as they prepare for school opening.

DTI Antique provincial director Mutya Eusores said in an interview Wednesday the promotional activity kicked off Wednesday and was participated in by four

major stores in the capital town of the province.

These stores offered 5 to 10 percent discounts on school supplies such as ballpens, pad papers, and notebooks.

"The Balik Eskwela Diskwento is held to provide relief to consumers who will be buying school supplies needed for the school opening," Eusores said.

ILOILO BLOOMING GARDEN CITY IN PH

Another visionary initiative is taking place in Iloilo City in a bid to make it a Blooming Garden City in the Philippines.

The Iloilo City Government, led by Mayor Jerry P. Treñas, officially launched on July 8 the Iloilo Blooms: Bulak sa Pag-Uswag, a multi-sector beautification project with the objective to promote green living and community engagement by collecting and planting endemic flowers across the metropolis.

“This is about making Iloilo a Blooming Garden City among the cities in the Philippines. Because if you can be a pioneer, maybe the rest of the cities all over the Philippines will replicate it just like Singapore, the Garden City of Southeast Asia. Talagang sobrang ganda ng Singapore,” said Shirley Sanders of Gardens by Sanders, Inc., the project’s adviser.

Sanders lauded the city mayor and his wife, Rosalie, for leading the project. In fact, Iloilo Blooms is a pet project of the city’s first lady who is also a member of the Iloilo Garden Club, one of the city government’s partners for the project.

“That is why it is good na si Mayor and Ma’am Rosalie, they are into it, sinusupportahan nila. Kaya pag-nag-bloom ang Iloilo ang ganda. While you are considered the Creative City of Gastronomy, why can’t we make it the garden city, too,” Sanders added.

The target is to collect a total of 100,000 plants composed of 20,000 pieces each of bougainvillea, yellow bells, Fukien tea tree, gumamela, and golden ficus. These will be planted across the city specifically in the center islands, service road, and other green spaces and landscape.

Under the project, the city will be accepting donations of potted plants, seedlings, cuttings, and gardening supplies



like soil, pots and fertilizers. These can be dropped off at Iloilo City Garden of Love between 8am to 4pm.

Moreover, part of the plan is to plant each of the city's district plazas with specific species. It will be tailored fit per district so one would know which district of the city he or she is by seeing the plants.

It is also planned to have kalachuchi in Arevalo; Palawan cherry blossom in City Proper; golden trumpet tree in Jaro; yellow bell in La Paz; botong tree in La Puz; molave tree in Mandurriao; and banaba tree in Molo district.

Treñas, on his part, acknowledged the project as a symbol of the city’s commitment to sustainability and community spirit.

The project, he added, is aligned with global sustainability

goals, positioning Iloilo as a forward-thinking city committed to ecological and social well-being.

“This is a powerful demonstration of what we can achieve when we come together for a common purpose. We have shown once again how strong public and private partnership in Iloilo is,” he emphasized.

Together with the Greening and Beautification Division headed by Engr. Neil Ravena as lead office in partnership with other concerned City Hall offices, private sectors partners include Zonta Club of Iloilo City Inc.; JCI Ilang-Ilang; MerryMart Consumers Corporation; Jesus is Love Church and Kingdom Advancement Movement; Ms. Ditas Taleon-Luzuriaga; and Rev. Leanette Jabano. (Iloilo City PIO)



More than 3K wanted persons arrested in H1 2024

ILOILO CITY – Various units of the Police Regional Office 6 (PRO) 6 (Western Visayas) arrested a total of 3,004 wanted persons in the region, including those who have bounty on their heads, as a result of 2,387 operations during the first semester of 2024.

Records showed that of the total arrested, 512 were most wanted persons (MWP) and 2,492 were other wanted persons (OWP).

“The suspect belongs to the most wanted persons if the cases are heinous crimes, as well as the number of crimes committed. That is one of the parameters,” PRO-6 spokesperson Lt. Col. Arnel Solis said in an interview.

Those classified under other wanted persons have smaller

cases.

The Iloilo Police Provincial Office has the highest arrest for most wanted persons with 139, while the Negros Occidental Police Provincial Office topped in terms of apprehension for OWPs, with 1,153.

Solis said of those apprehended, five have a bounty on their head, ranging from PHP90,000 up to PHP370,000.

In the same period last year, the intensified operations also resulted in the arrest of 3,358 wanted persons consisting of 677 most wanted and 2,681 other wanted persons.

Meanwhile, the crackdown against illegal gambling resulted in the confiscation of PHP1 million in bet money, while 2,365 persons were arrested during 740 police operations from

January to June.



January to June.

The highest arrest came from the Negros Occidental Police with 1,430, equivalent to 60.38 percent of the arrests done, followed by the Bacolod City Police with 313, and the Iloilo City Police with 190.

Other apprehensions came from the Aklan Police with 63; Antique Police, 126; Iloilo Police, 150; Capiz Police, 66; and Guimaras Police, 30 wanted persons. (PNA)

NO TO POGO. The Sangguniang Panlungsod on Wednesday (July 17, 2024) passed a resolution banning the operation of the Philippine Offshore Gaming Operators (POGO), now known as Internet Gaming Licensee, and its local gaming agents in Iloilo City. Councilor Romel D. Duron said the resolution is a preemptive measure in case some interested operators seek a license to operate in the city. (Photo courtesy of Iloilo City Council)

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Pro-biz better than pro-trips

During the last two weeks, President Bongbong Marcos has been seen a lot during inaugurations, ribbon cuttings and project launches hosted by private business. Among the big-ticket events that PBBM went to were the project launch of San Miguel Corporation for the TPLEX extension from Rosario to San Juan, La Union.

While the TPLEX-ex project is classified as an "extension," I would dare say that it is the major component of the TPLEX that will boost tourism and development in the province of La Union by cutting the travel time drastically. Many local tourists and developers have expressed appreciation for and interest in the area but have had second thoughts due to the time it currently takes to get there.

After the TPLEX-ex launch, the President was guest of honor at the inauguration and energization of the National Grid Corp. of the Philippines' 500-kilovolt transmission line capable of delivering 8,000 megawatts of electricity. In a country where many provinces lack dependable and affordable electricity, major transmission lines are what we need to raise our economic status.

Last Sunday, I received a video message from Benjamin Yao, head of STEELASIA, including the speech delivered by President Bongbong Marcos during the inauguration of the STEELASIA plant in Compostela, Cebu. Arranging the visit and participation of the President was no simple task that had been in the plans for many months.

I have written about STEELASIA before and the fact that there is a serious need for the government to recognize the efforts to establish steel plants in the country and to produce steel products instead of importing practically everything beginning with staples, steel beams and even roofing materials.

PBBM being at the inauguration and other such events shows that the President is pro local business and not just pro-travel for foreign investments. These businesses, investors and industries are already on

the ground and actively contributing to infrastructure development and economic activity.

President Marcos Jr. and his staff should arrange more of these appearances and events because it also brings attention to the developments and investments happening all over the country during his term. In terms of image building, these make a positive difference for the President.

At this stage, PBBM could make a serious difference by consulting local business groups what immediate actions, assistance or engagement would motivate companies to do more. About a month ago, the proposed bill creating the "Bulacan EcoZone" lapsed into law and supporters and people of Bulacan province sighed with relief that PBBM did not veto it like he did the first version.

So yes, President Bongbong Marcos should focus on spending more time and energy highlighting actual business developments because it is proof of investors' confidence in the country.

* * *

Early last week, I was informed by my friend Levi that he was at the Philippine Heart Center for tests and an angiogram. I told him he went to the right hospital because of the level of expertise as well as the comparatively affordable rates of PHC.

The next time I heard from him was during his trip back to the province. It turns out that his cardiologist found two blocked arteries and when he asked for a bill of estimate, he learned that he was going to need a little over P800,000. Yes, eight hundred thousand pesos.

Levy is an "average Joe" who runs a small shop where he gets his money for food, utilities and the education of his kids. Yes, he has friends and relatives, but P800,000 is not something you raise in a few weeks. Unfortunately, he is not a senior citizen who would have been given a discount.

In this situation, Levi will either be pawning anything of value or go around with a begging bowl to friends,

CTALK

Cito Beltran



politicians and government agencies or a congressman and a senator to get a referral and subsidy.

If all else fails, Levy will have to take his chances with online recommended treatments, mix-up all sorts of herbs and juices and make peace with everybody and, like many Filipinos, prepare to meet his maker.

In the meantime, I hear from different members of media how the PhilHealth has been turning over billions of pesos in member contributions to that highly suspicious Maharlika Fund scheme of government. Why should PhilHealth funds coming from members be touched, when the money can help heal people like Levi so he can continue to live and be a productive citizen of the Philippines?

I will not go out on a limb and accuse administration officials of having nefarious schemes for the billions of pesos that are now going into the Maharlika Fund, but trust is the farthest from my mind, considering the fact that our neighbors in Malaysia have all been robbed of RM 2.67 billion (\$700 million) through a government-run strategic development company called 1MDB.

While they have charged a former prime minister with large scale corruption, many other players are still on the run, while several million US dollars have already been spent for lavish parties, fast cars and the company of Hollywood celebrities to grace their parties.

The Philippine government has spent decades and millions of dollars chasing after ill-gotten wealth, has been taken advantage of by lawyers, brokers and officials and now we want to sit and watch a possible re-enactment of how to rob a nation with their eyes wide open? Hell, NO!

Give those PhilHealth funds to PHC or DOH where they save lives!

Pass-through fees

On Sept. 25 last year, President Marcos ordered a stop to the collection of various forms of fees from delivery vehicles for simply passing through any road that was not built by local governments.

Either BBM's Executive Order No. 41 was not cascaded down to the local government units, which collect the fees, or else the national government gets little respect from the independent LGU republics.

With Marcos' third State of the Nation Address just around the corner, I asked a prominent businessman for his SONA priority wish list. He mentioned three, one of which is for a genuine end to the so-called pass-through fees, which he says continue to be collected.

Apart from city and municipal governments, the fees are collected by barangays and in some areas by the police. Seeing the inability of the national government to enforce its own order, and to avoid the hassle, delivery drivers simply pay up.

EO No. 41 took into account the complaints of businessmen, that the pass-through fees contribute to logistics costs, which are already too high compared to those in several neighboring countries.

As in most fees collected by the government from the private sector, the pass-through fees are in turn passed on by traders to consumers.

The fees are among the reasons for high food inflation, particularly in Metro Manila and other urban centers that source most of their food supply from distant farming areas.

Metro Manila gets most of its rice from Central Luzon, vegetables and fruits from La Trinidad in Benguet as well as Laguna and Cavite, chicken and pork from Rizal and beef from Batangas. Think of how many places the delivery trucks must pass through and pay such fees before the commodities reach the markets of Metro Manila.

Even when farm gate prices of tomatoes plunged so low some farmers simply dumped their crops, tomato retail prices in Metro Manila did not fall significantly.

* * *

Bringing down prices of agricultural commodities was another item on the SONA priority wish list of the businessman. These commodities are raw materials not only for the major food processors but also for micro and small enterprises that account for the majority of businesses in this country.

With Marcos 2.0 consistently getting the lowest survey ratings in taming inflation, and food inflation driving the high inflation rate, EO 41 was issued to stop the collection of the pass-through fees.

The EO cites a provision in Republic Act 7160, the Local Government Code, that expressly prohibits such fees: Section 133(e) of RA 7160, which states that "the taxing powers of local governments shall not extend to the levy of taxes, fees, and charges and other impositions upon goods carried into or out of, or passing through, the territorial jurisdictions of LGUs in the guise of charges for wharfage, tolls for bridges or otherwise, or other taxes, fees, or charges in any form whatsoever upon such goods or merchandise."

According to Malacañang, these include fees for vehicle stickers, discharging, delivery, market and entry permits.

RA 7160 imposes penalties for violations. Despite this, EO 41 is proving ineffectual. The national government may have to begin imposing sanctions on LGUs that defy the order.

LGUs are also providing the biggest roadblocks to a third item on the businessman's priority list: ease of doing business.

Local and foreign business groups alike continue to complain about the difficulty of opening, operating and even closing a business in the Philippines compared with neighboring countries.

Not surprisingly, these countries are drawing far higher levels of foreign direct investment. With many businesses decamping from China, Vietnam is reportedly getting so much FDI these days it is starting to experience inadequacies in providing requirements such as electricity.

Businessmen in the Philippines acknowledge the efforts of the Anti-Red Tape Authority in improving ease of doing business. ARTA, however, is up against a local government leviathan where systems are designed so that personnel from the barangay up can collect grease money before anything gets done.

The businessman said LGUs should develop a mindset similar to the mission of the Philippine Economic Zone Authority: to attract as much investments as possible that can create meaningful employment. If people have decent jobs or livelihoods due to economic activities that can be attributed to good governance, wouldn't this be

good for the local politicians?

* * *

As part of logistics improvements, the

businessman is hoping for a cargo railway system – now in the works, but still several years away from coming onstream.

A problem with possible short-term solutions is steep domestic cargo shipping cost, which the businessman said is among the highest in Asia and should be regulated.

Another problem is the horrid traffic in Metro Manila, which is costing billions in lost productivity. The businessman noted one aspect that has not been highlighted – that Metro Manila must be the only megacity in the world without a numbered bus system, which allows the dispersal of waiting areas along specific routes and reduces traffic buildup at bus stops.

The foreign chambers, for their part, have come up with a list of 21 pieces of legislation that they hope will get priority at the SONA.

No. 1 on the list is the lifting of foreign ownership restrictions, which will require Charter change. As of last weekend, however, the reliable word from the Senate is that Cha-cha is dead in this Congress. Lawmakers can instead work around the constitutional prohibitions to further ease the restrictions – something they have already done in other recently enacted laws.

Some of the other items on the list should also prove unappealing if the Marcos administration is serious in its rightsizing objective: the creation of more executive departments and offices.

When the government needs to create jobs, it creates new agencies, new provinces and cities, and now new barangays, which are quickly packed with beneficiaries of political patronage or members of political dynasties.

Since merit is rarely considered in patronage-driven job generation, government efficiency has not improved commensurately with the bureaucratic bloat.

For every problem, a new department. Do all those extraneous fees go to fattening the bureaucracy?

BBM said eliminating pass-through fees would improve ease of doing business and cut transport and logistics costs – one of the eight pillars in his socioeconomic agenda. Surely this should prove more doable than his aspiration for rice at P20 a kilo.

Sketches

Ana Marie Pamintuan



Iloilo City mayor hopes PBBM mentions 3 wishes of Ilonggos

ILOILO CITY – Mayor Jerry P. Treñas has three wishes he hopes President Ferdinand R. Marcos Jr. would mention in his 3rd State of the Nation Address (SONA) on July 22.

Treñas said Wednesday he would not be physically attending the event despite the invitation.

He said he would be at his office doing his work while watching the live streaming of the SONA.

Treñas said there is no need for him to be at the SONA because he has thrice met with the President— during the signing ceremony between the Partido Federal ng Pilipinas and the National Unity Party in Cebu on June 29, the dinner of the League of Cities of the Philippines in Mandaluyong on July 11, and the inauguration of the three dams of the Jalaur River Multipurpose Project II (JRMP II) on Tuesday.

He said he has conveyed to the President the wishes of Ilonggos regarding the privatization of the Iloilo International Airport and the Panay-Guimaras-Negros Bridges, as well as

the completion of the JRMP II.

“While the dams are completed, the irrigation canals are still to be done. President Marcos approved, through the NEDA (National Economic and Development Authority) Board, PHP8 billion for the irrigation canals,” he said in an interview.

The high line canal stretches 80.73 km., spanning 17 towns in Iloilo province.

Treñas also lauded the President, who, after the previous administration, brought everything back to normalcy, formality, and business as usual.

“When you talk to him, he has the demeanor of a President. Some people appear presidential and he is one of them,” he said.

The mayor added that even without the full support of Ilonggos in the past elections, Marcos continues to support big-ticket projects in Iloilo.

“I think he’s doing well. He is trying his best,” he said when asked about the performance of President Marcos. (PNA)



WISH LIST. President Ferdinand R. Marcos Jr. (3rd from right) poses with Iloilo City Mayor Jerry P. Treñas (3rd from left) and other officials of Iloilo province during the inauguration of the dams of the Jalaur River Multipurpose Project II (JRMP II) on Tuesday (July 16, 2024). In an interview, Treñas said he would not physically attend the President’s State of the Nation Address on July 22 but he relayed his wish list during their meetings. (Photo courtesy of Arnold Almacen)

From Roots to Triumphs

Virginia A. Orollo, a 50-year-old mother of 13 from Lourdes, Pastrana, Leyte, shows how hard work and dedication can turn dreams into reality. Her life is a true example of perseverance and determination.

Growing up in a simple family, Virginia learned the importance of hard work early on. Her family’s primary source of income came from selling local vegetables, root crops like cassava, and homemade Filipino delicacies. These humble beginnings taught her the values of perseverance and dedication, which she carried into her own family life and business ventures.

Virginia inherited the skills to make binagol, a popular delicacy from Leyte made from root crops like cassava and taro. Since the 1980s, she has mastered this craft, which has become her main way of supporting her family.

“Making binagol requires patience, effort, and time, just like achieving our dreams,” Virginia shared.

Virginia and her family faced numerous challenges, including a lack of raw materials, shortages in business capital, difficulties in product distribution, and building a business trademark in the community. Despite these obstacles, she overcame them all with confidence and perseverance.

As the business grew, so did the capital needs. In 2016, she met CARD, Inc., (A Microfinance NGO), and took out her first small loan of PHP 3,000, which later increased to PHP 15,000. She invested this money in her business.

“My journey as an entrepreneur has been like a roller coaster. Many ups and downs tested my patience and determination. But, with the support of my family and help from CARD, I kept going and never gave up,” Virginia reflected.

During the COVID-19 pandemic, Virginia, her husband, and her two children continued producing binagol, ensuring a steady income despite the crisis. “No matter how many storms like Yolanda and pandemics come into our lives, we will remain resilient and faithful to God,” she said.

Their determination and patience paid off. Their product, now officially named “Virginia”, is registered and approved by the Department of Trade and Industry.

From struggling to find suppliers, Virginia now has loyal suppliers of raw materials, and her binagol is showcased in one of the pasalubong centers in Carigara, Leyte, significantly increasing their customer reach.

The price of Virginia Binagol is PHP50.00 per piece and is delivered in bulk to customers three to four times a week.

“To those who want to start a business, it’s crucial to focus on maintaining the quality of your products and services. This is how you stay present in the business world,” Virginia concluded.

Looking to the future, Virginia hopes to pass her skills on to her grandchildren and future generations. She believes that instilling these values and skills in the younger generation will keep their family legacy alive and empower them to face life’s challenges with patience and determination.

Virginia’s journey shows the importance of perseverance, dedication, and the unwavering support of family and community in achieving one’s dreams. Her success story of turning root crop products into a thriving business will inspire others to pursue their passions and positively impact their lives.



Virginia A. Orollo, an entrepreneur and CARD client from Leyte, has proven that anyone can turn a business from humble beginnings into entrepreneurial success.

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Why did President Ferdinand Marcos Jr. veto the proposed law reorganizing the Philippine National Police?

For more than one good reason, but in the end, because it runs counter to his administration's policies and objectives.

What did the Chief Executive want the proposed law to achieve?

That it would deliver much-needed-reforms; comply with civil service laws, salary standardization policies, and base pay schedules; and conform to budgetary rules.

That's not all.

The proposed law should be supportive of the policies and programs of not just the present but future administrations as well, including national government rightsizing.

The measure seeks to amend Republic Act 8551, or the PNP Reform and Reorganization Act of 1998, and RA 6975, or the Department of the Interior and Local Government Act of 1990.

It was approved by the bicameral conference committee that reconciled the discordant provisions of House Bill 8327 and Senate Bill 2249 on PNP restructuring that Congress ratified in March this year.

The President cited specific provisions in the proposed law he wanted legislators to remedy.

One, the possible distortion in pay scales because of a provision that would substantially raise the salary of Philippine National Police Academy cadets to the point of

Wasted effort: Flawed PNP reform bill

Editorial

exceeding that of a police lieutenant.

The grant of Salary Grade 21 to PNPA cadets would distort the base pay schedule of military and uniformed personnel by creating disparity among several government cadetship programs.

Two, the Chief Executive took a dim view of the proposal to create several offices, such as the directorial staff, area commands, special offices, and support units, but did not consider their functional relationships or clarify reporting lines.

He emphasized that different offices performing the same or related functions, all headed by high-ranking officials, will definitely be counterproductive and will defeat the purpose of enhancing the span of supervision and administrative control of the PNP chief.

Three, the President described as "plainly unwarranted" the provision creating two separate PNP liaison offices, each headed by a police brigadier general.

One of these, the Liaison Office for the Office of the President, could pose security and confidentiality risks to the OP, while the other, the Liaison Office for the Department of the Interior and Local Government, could insulate the PNP chief from the DILG secretary.

Four, the measure should ensure independence

and impartiality in

appointing members of the PNP's Legal Service Unit or the Internal Affairs Service.

At present, its inspector general is a civilian but its deputy inspector general and regional internal affairs officer are both star-ranked generals.

Five, the bill as written could lead to the possible encroachment by Napolcom into the the Civil Service Commission's functions.

The measure was also not clear about the administrative relationships among the CSC, DILG and PNP, including those relating to disciplinary actions, he said.

Six, the bill's provision on the retroactive application of rights and benefits due to appointments, promotions, or resignations is "ambiguous and vague."

The President urged lawmakers to instead craft a bill to implement genuine transformation reforms that will allow the PNP to be more effective and efficient in the performance of its mandate to maintain peace and order, protect lives, and ensure public safety."

In short, our senators and congressmen should now go back to the drawing boards and write a bill that will allow the PNP to more efficiently perform its basic mission "to serve and protect." (*manilastandard.net*)

Partners in nation-building

A few days ago, I heard Labor Secretary Bienvenido Laguesma share key insights to future-proof the country's job market from the emerging challenges in today's highly digital landscape.

A key takeaway I got from the interview is the need for the government to further strengthen linkages with the private sector to create more jobs—a testament to the vital role it plays in accelerating and sustaining the country's economic growth trajectory.

"Alam natin na ang lumilikha talaga ng trabaho ay ang pribadong sektor, ang pangunahing responsibilidad ng pamahalaan ay lumikha ng isang enabling environment conducive to investment tsaka paglago ng negosyo," Secretary Laguesma said.

As a major employment engine—responsible for over 90 percent of jobs in the country—the private sector isn't only a pillar in sustaining economic activity but is also an important contributor to the country's poverty alleviation program—improving the quality of life of many Filipinos under its wing.

For years, the private sector has dominated the Philippine economy, contributing around 93% of the country's gross domestic product (GDP), and yet despite the mammoth role it plays, studies have shown that it has yet to fully live up to its potential—signaling more opportunities for collaboration with the government in the interest of nation-building.

It must be noted that nearly all Filipinos or around 9 in 10, recognize the crucial role the private sector plays in accelerating economic growth, results of a 2022 Pulse

Asia survey showed.

I have repeatedly expressed my support for cultivating public-private partnerships (PPPs) since I share the belief that it is the way forward for a country like ours to accelerate the implementation of various projects and programs for public benefit.

Thankfully, under the administration of President Ferdinand R. Marcos Jr., PPPs are a priority and have been proven to be effective and efficient tools in bringing to life critical programs and projects, especially infrastructure.

Just last month for example, President Marcos was joined by businessman and philanthropist Manuel V. Pangilinan in the inauguration of the Manila-Cavite Expressway (CAVITEX) C5 Link Sucat Interchange, as well as the groundbreaking of two other connector roads—products of what President Marcos described as "a great deal of hard work, thorough planning, and collaborative efforts" between the government and the MVP Group.

Such critical infrastructure projects serve as a testament to the potential of the private sector to be a catalyst for development, which will ultimately benefit the public and the country.

These recent developments also highlight the array of resources the private sector can provide in terms of nation-building—ranging from technical expertise, new technologies, to funding. Thankfully, many of the country's business leaders, such as Manuel V. Pangilinan, are more than willing to work with the

ESPRESSO MORNINGS

By JOE ZALDARRIAGA

government to support various initiatives and programs and enhance or develop services for the collective benefit of the people.

Just recently, the consortium of Pangilinan-led Metro Pacific Investments Corp. (MPIC) and Japan's Sumitomo Corp. submitted an unsolicited proposal to rehabilitate, operate, and maintain the Metro Rail Transit 3 (MRT-3) as well as carry out the necessary operations to allow through-train-operations to connect the MRT-3 with the Light Rail Transit 1 (LRT-1).

If implemented, the project would allow for convenient and easy transfers between the MRT-3 and LRT-1 and vice versa to the benefit of thousands of daily commuters.

The private sector has proven its capacity not only to drive economic growth but to sustain it as well. As our country continues to progress, fostering an active and dynamic private sector is essential in nation-building while we reach new heights in economic growth and development that ultimately will be felt by all.

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

Challenges to improving Filipino graduates' employability

President Ferdinand R. Marcos Jr. has said: The K–12 curriculum has not effectively improved the employability of Filipino students.

The hasty implementation of the K–12 program in 2012 and its full rollout in 2016 with the introduction of senior high school elicited widespread opposition. For many parents, particularly those from low-income backgrounds, the additional two years of education were a financial burden. Critics argued that extending the basic education cycle would mean additional costs for tuition, transportation, school supplies, and other related expenses.

One of the major concerns was the readiness of the Philippine education system to implement the K–12 program. The lack of classrooms, instructional materials, and qualified teachers were significant issues. Many schools, especially in rural areas, were already struggling with insufficient resources under the old system. Despite the training and professional development provided to ensure a smooth transition, questions arose about the readiness of teachers to handle the new curriculum.

According to a study by the Philippine Institute for Development Studies (PIDS), the government needed to add 23,812 classrooms and 38,708 teachers for the 2016–2017 school year. To address the entry of the senior high school program, the government had to allocate a budget of PHP37 billion for the 2016–2017 school year.

Perhaps the primary reason for the additional two years was to improve student employability. One objective of the K–12 program was to enable senior high school graduates who do not pursue college studies to be gainfully employed. The K–12 program

aimed to improve graduates' readiness for both higher education and employment by providing a more comprehensive and specialized education.

However, employers prefer to hire college graduates, given the large pool of unemployed college graduates. A survey by the Social Weather Station (SWS) showed that in September 2023, joblessness was highest among college graduates, at 25.6 percent of the total unemployed adult labor force. Even before the K–12 program, there was a large pool of unemployed college graduates. In the Philippines, many college graduates frequently find themselves in positions that do not align with their level of education and training. This underemployment suggests that the job market may not fully utilize the skills and knowledge of college graduates, affecting the perceived employability of K–12 graduates.

I am not saying that the K–12 program is a complete failure. There should be a study to determine its effectiveness and whether it benefits the country and its people.

Years ago, the government's vocational-technical program, through the Technical Education and Skills Development Authority (TESDA), was at its zenith. The government issued vouchers to students pursuing technical courses like welding, auto mechanics, and technicians. Many of these graduates found jobs locally and abroad. A Korean shipbuilding company in Subic hired thousands of welders more than a decade ago, many of whom found work abroad when the company ceased operations.

President Marcos has tasked incoming DepEd Secretary Sonny Angara with improving the employability of Filipino students after graduation from the K–12

FRESH VIEWPOINTS: A NEW PERSPECTIVE

By Brian James Lu

program. This is a tall order, given the program's limitations. Sen.

Angara, one of the authors of the Enhanced Basic Education Act of 2013, or the K–12 Program, is fit for the job. The President has proposed changes to the K–12 curriculum, including short courses for student specializations. We anticipate that the incoming DepEd Secretary will consult with the business sector to address the gaps in graduate employability.

Outgoing Education Secretary Sara Duterte has also criticized the K–12 curriculum as too congested and made plans to revise it. The revision aims to "produce competent, job-ready, active, and responsible citizens."

For the business sector, it is crucial that the K–12 program reflect industry needs. If we fail to meet these needs, graduates will find it difficult to secure employment, leading to an increase in the unemployment rate.

I agree with Diane Valencia, deputy director of the Philippine Business for Education (PBed), who said that employers seek professionalism, teamwork, and basic communication skills from graduates, which are lacking today. The use of technology may have somewhat alienated them from their social surroundings.

More than a decade after the implementation of the K–12 program, our leaders are on the right track to fixing its limitations. Despite its flaws, we may develop a more effective, efficient, and responsive K–12 program to improve the employability of our labor force.

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

Europe's backlash against tourists – an opportunity for us?

"Opportunity is everywhere. The key is to develop the vision to see it." – Jeremiah Say

Six days ago, thousands of residents marched across the streets of Barcelona, sprayed tourists with water guns, and told the said tourists to go home and leave their city. In Ibiza (also in Spain), locals are taking to the streets to protest what they call, "overtourism." "Tourists go home" signs and graffiti are fast becoming commonplace in these cities. In other countries, like Italy and Greece, local officials have been imposing measures to curb or lessen the number of tourists in some of the popular towns and cities. They have imposed additional fees or limits on the number of tourists per area. In a recent interview, UNESCO official Peter Debrine opined that the anti-tourist protests in Spain will spread to many countries in Europe if the problems of "overtourism" are not addressed.

Europe is the most visited region in the world. It has earned billions of dollars and

boosted its economy because of tourism. Despite the so-called benefits of tourism, locals have pointed out the negative effects of having too many tourists. For one thing, too many tourists have driven the price of apartments and housing in the said area to a point where locals are running out of affordable places to live in. Another reason for the negative attitude against tourism is that tourists have stretched local resources to the limit. Then, there is the damage to local infrastructure inflicted by overly aggressive tourists. Clearly, in an effort to promote tourism, officials in the said areas focused on growth, with little or no concern for the possible negative impacts.

Meanwhile, here in the Philippines, the idea of turning away tourists is still an alien concept. Let's face it, we need tourism. Recently, our government has launched several programs to boost tourism. Yesterday, our Department of Tourism (DOT) launched the "cruise ship visa waiver" program for foreign tourists on board cruise ships. We are also rushing to push infrastructure and

investments related to tourism. We also have programs in place to make the tourist accommodation sector competitive. We are also targeting a bigger slice of the US, Japan, and South Korean MICE (meetings, incentives, conferences, and exhibitions) markets. Hopefully, we can take advantage of the "tourism degrowth" trend in Europe. Perhaps, it is now time for private funding to help push for developments in the tourism industry.

In our rush to take advantage of the events in Europe and elsewhere, it may be prudent to study the factors that led to Europe beginning to turn away tourists. We do need the tourists to come here but we also need to plan ahead to meet the challenges of having too many tourists in one place.

This is my oblique observation.

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OBLIQUE OBSERVATIONS

By ATTY. GILBERTO LAJENGCO, J.D.



Republic of the Philippines
Province of Aklan
MUNICIPALITY OF NABAS

Office of the Sangguniang Bayan



EXCERPTS FROM THE MINUTES OF THE 77TH REGULAR SESSION OF THE SANGGUNIANG BAYAN (2022-2025) OF THE MUNICIPALITY OF NABAS, PROVINCE OF AKLAN HELD ON FEBRUARY 19, 2024 AT THE MUNICIPAL SESSION HALL.

PRESENT:

Vice Mayor James V. Solanoy
Honorable Cicion Myton C. Palanog
Honorable Celon T. Dela Torre
Honorable Stephen Z. Bolivar
Honorable Leovilyn Dela Torre
Honorable Mark P. Zaldivar
Honorable Wilfredo S. Cezar
Honorable Godofredo B. Sadiasa
Honorable Joselito E. Santiago

Presiding Officer
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member

ABSENT:

Honorable Marivic A. Baliguat
Honorable Gian Fergil G. Sombilon

Ex-officio Member, LnB Pres.
Ex-officio Member, PPSK Pres.

ORDINANCE NO. 2024-143

AN ORDINANCE ENACTING THE REVISED REVENUE CODE 2024 OF THE MUNICIPALITY OF NABAS, PROVINCE OF AKLAN

BE IT ENACTED by the Sangguniang Bayan of the Municipality of Nabas, Province of Aklan, in session assembled that:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the Revised Revenue Code of 2024 of the Municipality of Nabas, Province of Aklan.

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 RA 7160, otherwise known as the Local Government Code of 1991.

Section 1B.02. Rules of Construction. – In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

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

ARTICLE C. DEFINITION OF TERMS

SECTION 1C.01. Definitions – When used in this code:

- (a) **Actual Use** - refers to the purpose for which the property in principality or predominantly utilized by the person in possession thereof.
- (b) **Acquisition Cost** - for newly acquired machinery not yet depreciated and appraised within the year of the purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation handling, and installation at the present site.
- (c) **Ad Valorem Tax** - is a levy on a real property determined on the basis of a fixed proportion of the value of the property.
- (d) **Advertising Agency** - includes all persons, natural or juridical, 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.
- (e) **Agricultural Land** - is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities and other agricultural activities and is not classified as mineral, timber, residential, commercial or industrial land.

(f) **Agricultural Products** - include the yield of the soil, such as corn, rice, wheat, rye, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their byproducts; 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 or processes to preserve or otherwise to prepare said products for the market such as freezing, drying, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market.

- (g) **Ambulant Vendor** - a vendor who sells goods intermittently within the public market premises.
- (h) **Amusement** - is a pleasurable activity and entertainment. It is synonymous to relaxation, vocation, and pastime or fun.
- (i) **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 performances.
- (j) **Appraisal** - is the act or process of determining the value of property as of a specific purpose.
- (k) **Assessment** - is the act or process of determining the value of a property or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties.
- (l) **Assessment Level** - is the percentage applied to the fair market value to determine the taxable value of the property.
- (m) **Assessed Value** - is the value placed on taxable property by the Assessor for ad valorem tax purposes. The Assessed value when multiplied by the tax rate will produce the amount of tax due. It is synonymous to "taxable value".
- (n) **Astray Animal** - means an animal which is set loose unrestrained or not under the complete control of the owner, or the charge or in possession thereof, or found roaming at large in streets and public or private places whether fettered or not.
- (o) **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 laws, or rules and regulations there under.
- (p) **Bars** - include beer gardens or places where intoxicating and fermented liquors or malt are sold, disposed of, or given away for compensation, where waitresses are employed and customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musician hired for the purpose, otherwise, the place shall be classified as a dance hall or night club. A "cocktail lounge" is considered a bar even if there are no hostesses or waitresses to entertain customers.
- (q) **Berthing Charge or Fee** - is the amount of fee assessed against the operator of a vessel:
 - a. For mooring or berthing at the municipal pier or wharf;
 - b. For mooring within any slip, channel, harbor, river or canal under the jurisdiction of this municipality; and
 - c. For mooring or making fast to a vessel already berthed or moored
- (r) **Bet Manager (Kasador)** - refers to a person who calls and takes care of bets from owner of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes winning bets after deducting a certain commission.
- (s) **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.
- (t) **Boarding House** - is a house at which boarding and lodging may be availed for payment.
- (u) **Brewer** - includes all persons who distilled fermented liquors of any description for sale or delivery to others, but does not include production of tuba, basi, tapuy, or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
- (v) **Business** - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (w) **Business Agent (Agente de Negocio)** - 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.
- (x) **Cabaret/dance hall** - includes any place or establishment where dancing is permitted to the public in consideration of any admission entrance, or any other fees paid, on or before or after the dancing, and where professional hostesses or dancers are employed.
Calling refers to one's regular business, trade, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors, actresses, hostesses, masseurs, commercial stewards, stewardesses and the like.
- (y) **Capital Investment** - is the capital which 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.
- (z) **Carinderia** - refers to any public eating place where foods already cooked are served at a price.
- (aa) **Charges** - refer to pecuniary liability, as rents of fees against persons or property;
- (bb) **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.
- (cc) **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.
- (dd) **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, for said collection or suit, by subscribers or customers applying and paying therefor, 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 subscribers or to customers applying and paying therefor.
- (ee) **Compounder** - refers to any person who, without rectifying, purifying, or refining distilled spirits, wine or other liquors with any materials except water, produces any intoxicating beverage whatever.
- (ff) **Commercial Land** - is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land.

(gg) **Contractor** - is deemed synonymous with the term "builder" and, hence any person who undertake or offer to undertake or purports to have the capacity to undertake or submit a bid to or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck or demolish any building, highway, road, railroad, excavation or other structures, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith. The term contractor includes sub-contractor and specialty contractor.

(hh) **Contractor, General Building** - 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 of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or superintend the whole or any part thereof. Such structure includes sewers and sewerage disposal plants and system, parks, playgrounds, 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 installation, mines and metallurgical plants, cement and concrete works, in connection with the above-mentioned fixed works.

(ii) **Contractor, General Engineering** - 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, water power, water supply, flood control, inland water ways, harbors, river control and reclamation works, railroads, high ways, streets and roads, tunnels, airports and airways, waste reduction plants, bridges, overpasses, underpasses, and other similar works, pipelines and other systems for the transmission of petroleum and other liquid or gaseous substances, land leveling and earth moving projects, excavation, grading, trenching, paving and surfacing works.

(jj) **Contractor, Specialty** - is a person whose operations pertain to the performance of construction work requiring special skill and whose principal contracting business involves the use of specialized building trades or craft.

(kk) **Cooperative** - is a Cooperative Development Authority (CDA) duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieved 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.

(ll) **Corporation** - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentasen participation), associations or insurance companies but does not include general professional partnerships and joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations 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.

(mm) **Countryside and Barangay Business Enterprise** - refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprise (Kalakalan 20);

(nn) **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;

(oo) **Depreciated Value** - is the value remaining after deducting depreciation from the acquisition cost.

(pp) **Distillers of spirits** - comprise all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipers until the manufacture thereof is complete.

(qq) **Economic Life** - is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

(rr) **Fair Market Value** - is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.

(ss) **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;

(tt) **Franchise** - is a 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;

(uu) **Force Majeure** - is an unexpected and disruptive event cause by nature or a natural calamity.

(vv) **Forest Lands** - include the public forest, the permanent forest or the forest reserves, and forest reservations.

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

(xx) **Gaffer (taga-tari o manogtakod)** - refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.

(yy) **Gross sales or Receipts** - include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charge 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).

(zz) **Hotels** - include any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guest. 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 guests therein.

(aaa) **Hostel** - a supervised lodging place for transient and travelling people.

(bbb) **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.

(ccc) **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.

(ddd) **Industrial land** - is land devoted principally to industrial activity as capital investment and is not classified as agricultural, commercial, timber, mineral or residential land.

(eee) **International Derby** - refers to an invitational cockfight participated in by local and foreign game cocks or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

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

(ggg) **Lending investor** - includes all persons who make a practice of lending money for themselves or others at an interest.

(hhh) **Levy** - means an imposition or collection of an assessment, tax, fee, charge or fine.

(iii) **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.

(jij) **Local Derby** - is an invitational cockfight participated in by game cocks or cockfighting "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(kkk) **Lodging house** - pertains to any house or building in which any person or persons may be regularly harbored or received as transients for compensation. Taverns or inns shall be considered as lodging houses.

(lll) **Machinery** - embraces machines, equipment, mechanical contrivances, instruments, appliances, or apparatus which may or may not be attached permanently or temporarily to the real property. It includes the physical facilities for production, the installation and appurtenant service facilities, those which are mobile, self-powered or self-propelled; and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

(mmm) **Manufacturer** - includes every person, natural or juridical, 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;

(nnn) **Marginal Farmer or Fisherman** - refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher.

(ooo) **Market** - is an open place or covered building where buyers and sellers convene for the sale of goods.

(ppp) **Market Entrance Fee** - refers to a fee from transient vendors selling goods inside the Public market intermittently.

(qqq) **Market Premises** - refer to open spaces in the compound, part of the market lot consisting of bare ground, not covered by the market buildings, usually occupied by transient vendors especially during market days.

(rrr) **Market Section** - refers to a subdivision of the market, housing on class or group of allied goods, commodities or merchandise.

(sss) **Market Stall** - refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.

(ttt) **Mineral Lands** - are lands in which minerals, metallic or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials.

(uuu) **Money Shop** - is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposits and extend short-term loans for specific purposes.

(vvv) **Motel** - includes any house or building or portion thereof, in which any person or persons may be regularly harbored or received as transients or guests and which is provided with a common enclosed garage where such transients or guests may park their motor vehicles.

(www) **Motorized tricycle** - is a motorcycle fitted with a single wheeled cab operated to render transport services to the general public for a fee.

(xxx) **Motorized Tricycle Operator's Permit (MTOPO)** - is a document granting a license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

(yyy) **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;

(zzz) **Municipal Waters** - include not only streams, lakes and tidal waters within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the Municipality touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

(aaaa) **Nabasonon** - refers to any person who is a resident of the Municipality of Nabas by birth or by choice, who can show documentary proof that effect.

(bbbb) **Occupation** - means one's regular business or employment, or an activity which principally takes up one's time thought and energies. It includes any calling, business, trade profession or vacation.

(cccc) **Operator** - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;

(dddd) **Park** - means an expanse of public land having facilities for rest and recreation owned and managed by the municipality.

(eeee) **Parking** - means that a motor vehicle has been brought to a stop on the shoulder or proper edge of a highway or any public or private owned areas designated for such purpose and remains inactive in that place or close thereto for an appreciable period of time.

(ffff) **Parking Fee** - is a collected amount to persons having vehicles parked in a parking space.

(gggg) **Parking Attendant** - refers to a person who designates space allotted for vehicles to park.

(hhhh) **Parking Space/Lot** - an area of land in which vehicles are parked for a certain period of time.

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

(jjjj) **Peddler** - means any person who, either for himself or on commission, travels from 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;

(kkkk) **Pedicab (Padyak)** - refers to a non-motorized three-wheeled passenger vehicle which the driver propels by pedaling and usually with the cab attached to the main cycle at the right side.

(llll) **Penalty** - a punishment imposed or incurred for a violation of law or rule.

(mmmm) **Permit Fees** - refer to charges made by law or ordinance for the regulation or inspection of business or activities.

(nnnn) **Persons** - mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;

(oooo) **Poundage Fee** - is a fee imposed to persons whose animal was caught astray and put to the animal pound.

(pppp) **Privilege** - means a grant of immunity or peculiar benefit, advantage or favor to a natural or juridical entity.

(qqqq) **Private Places** - include privately-owned streets or yards, rice fields or farmlands, or lots owned by any natural juridical entity.

(rrrr) **Public Market** - is a place where fresh food or items for food or other commodities are sold. It may be established or operated by the municipal government or by a franchise granted by the Sangguniang Bayan to private persons. The public market may include stalls where goods may be sold to public, loading and unloading spaces and parking areas for vehicles.

(ssss) **Public Place** - includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.

(tttt) **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 or part time dealer in real estate or as an owner of rental property or properties rented or offered to 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 real estate dealer by mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of one thousand pesos (P1,000.00) or more a year. An owner of sugar lands subject to tax under Commonwealth Act Numbered 567 (CA 567) shall not be considered as real estate dealer under this definition.

(uuuu) **Reassessment Tax** - is the assigning of new assessed value of property, particularly real estate as the result of a general partial, or individual re-appraisal of the property.

(vvvv) **Rectifier** - refers to 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.

(wwww) **Referee (Sports)** - is a person who renders decision in a certain game which is judged through functions fixed by the rules of the game or sport.

(xxxx) **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.

(yyyy) **Rental** - means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

(zzzz) **Residents** - refer to natural persons who have their habitual residence in the municipality of Nabas where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision vesting the same with legal personality, fix its principal office in the Municipality of Nabas.

(aaaaa) **Residential Land** - is land principally devoted to habitation.

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

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

(ddddd) **Retailer** - means a sale where the purchaser buys the commodity for his own consumption irrespective of the quantity of the commodity sold.

(eeeee) **Retail Dealer of Fermented Liquor** - includes every person, except retail dealers in tuba, basi, and tapay, who for himself or on commission sells or offer to sale fermented liquors in quantities of five liters or less at any one time and not for resale.

(fffff) **Retail Dealer of Liquor** - includes every person except a retail vino dealer, who for himself or on commission sells or offers for sale wine or distilled spirits (other than denatured alcohol) in quantities of five liters or less at any one time and not for resale.

(ggggg) **Retail Tobacco Dealer includes** - any 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 one time and not for resale.

(hhhhh) **Retail Leaf Tobacco Dealer** - includes every person who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes or manufactured tobacco; but the term does not include a planter or producer as far as the sale of leaf tobacco of his own production.

(iiiii) **Revenue** - includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

(jjjjj) **Services** - means 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.

(kkkkk) **Service Fees** - refer to fees collected for services rendered by a municipality in an amount commensurate to such services.

(lllll) **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.

(mmmmm) **Supplier** - is a person who merely furnishes materials or supplies without fabricating them into or consuming them in the performance of the work of the general building contractor.

(nnnnn) **Surcharge** - is an additional payment for taxes charged due to late payment.

(ooooo) **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.

(ppppp) **Trans loading** - means the loading or putting of cargo, goods or items of merchandise onto a vessel or vehicle, which goods or merchandise were produced and/or derived from other location and are meant for trading or consumption in a territorial jurisdiction outside of the municipality.

(qqqqq) **Tricycle Operators** - are persons engaged in the business of operating tricycles.

(rrrrr) **Tricycle-for-Hire** - is a vehicle composed of a motorcycle fitted with a single-wheel sidecar or a motorcycle with a two-wheel cab operated to render transport services to the general public for a free.

(sssss) **Vendors** - are persons who sell goods but are not permanently settled in one place.

(ttttt) **Vessels** - include every type of boat, craft or other artificial contrivance, capable of being used, as means of transportation on water.

(uuuuu) **Wharfage** - means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and/or discharged by vessel.

(vvvvv) **Wholesale** - means a sale where the purchaser buys the commodities for resale, regardless of the quantity of the transaction.

(wwwww) **Zone** - is a contiguous land area or block, say a subdivision or barangay, where tricycles-for-hire may operate without a fixed origin and destination.

CHAPTER II.

TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 2A.01. 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, re-packers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

Amount of Gross Sales/ Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 10,000.00	P198.00
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	365.42
20,000.00 or more but less than 30,000.00	532.40
30,000.00 or more but less than 40,000.00	798.60
40,000.00 or more but less than 50,000.00	998.25
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	3,327.50
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	29,493.75
6,500,000.00 or more	At a rate not exceeding forty one and one fourth percent (41 1/4 %) of one percent (1%) in excess of 6,500,000.00.

Sample: if the gross sales is P7,000,000.00
 = 7,000,000.00 - 6,500,000.00 = 500,000.00
 = 500,000.00 x .01 (1%) = 5,000.00
 = 5,000.00 x 41.25 (41 1/4%) = 2,062.50
 = 29,493.75 + 2,062.50 = 31,556.25
 = 31,556.25 tax to be paid

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	21.78
1,000.00 or more but less than 2,000.00	39.93
2,000.00 or more but less than 3,000.00	60.50
3,000.00 or more but less than 4,000.00	87.12
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	199.65
8,000.00 or more but less than 10,000.00	226.27
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	332.20
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	5,324.00
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 the rate not exceeding fifty five percent (55%) of one percent (1%) in excess of 2,000,000.00

Sample: If the gross sales is P3,000,000.00
 = 3,000,000.00 - 2,000,000.00 = 1,000,000.00
 = 1,000,000.00 x .01 (1%) = 10,000.00
 = 10,000.00 x .55 (55%) = 5,500.00
 = 12,100.00 + 5,000.00 = 17,600.00
 = 17,600.00 tax to be paid

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

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

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

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

(d) On retailers.

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

The rate of two and two tenths percent (2.2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P400,000.00) while the rate of one and one tenth percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

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 (P30,000.00) subject to existing laws and regulations.

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax Per Annum
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	74.52
10,000.00 or more but less than 15,000.00	126.44
15,000.00 or more but less than 20,000.00	199.65
20,000.00 or more but less than 30,000.00	332.20
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	5,588.00
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 the rate not exceeding fifty five percent (55%) of one percent (1%) in excess of 2,000,000.00

Sample: If the gross sale is 2,500,000.00
 = 2,500,000.00 - 2,000,000.00 = 500,000.00
 = 500,000.00 x .01 (1%) = 5,000.00
 = 5,000.00 x .055 (55%) = 275.00
 = 13,915.00 + 275.00 = 14,190.00
 = 14,190.00 tax to be paid

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 general engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installment within the project term.

Sample computation: If the project costs 400,000.00 and construction period good for 3 years:

= 400,000.00 x .01 (1%) = 4,000.00
 = 4,000.00 x 55% = 2,200.00
 = 2,200.00 ÷ 3 = 733.33 tax to be paid per year

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, at the rate of fifty five 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.

(g.) On business hereunder enumerated, the graduated tax rates are hereby imposed:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries, and other similar contrivances, theatres and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents
6. On boarding houses, pension houses, motels, apartments, apartelles and condominiums
7. Subdivision owners/ Private Cemeteries and Memorial Parks
8. Privately-owned markets;
9. Job placement and recruitment agencies
10. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
11. Operators of Cable Network System
12. Operators of computer services establishment
13. General consultancy services
14. All other similar activities consisting essentially of the sales of services for a fee
15. Job placement and recruitment agencies
16. Rentals of windsurf and other related sea sports sets of equipment
17. Freight in, forwarders and other related contractors

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	74.80
10,000.00 or more but less than 15,000.00	126.50
15,000.00 or more but less than 20,000.00	200.20
20,000.00 or more but less than 30,000.00	332.20
30,000.00 or more but less than 40,000.00	466.40
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	5,588.00
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	12,420.50
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	At the rate not exceeding fifty five percent (55%) of one percent (1%) in excess of 2,000,000.00

Provided, that in no case shall be taxed on gross sales of P2,000,000.00 or more be less than P13,915.00.00

18. On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of Eighty Two Pesos and Fifty Centavos (P82.50) per peddler per day.
19. On Caravan sales engaged in the sale of appliances, motorcycles, furniture's, etc., at the rate of not exceeding Five Hundred Fifty Pesos (P550.00) per activity per day not exceeding seven (7) days.

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

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

20. On operators of public utility vehicles maintain booking office, terminal, or waiting station in this Municipality under a certificate of public convenience and necessity or similar franchises:

Kind of Public Utility	Amount of tax Annum
Air-condition buses	660 per unit
Buses without air conditioning	550 per unit
"Mini" buses	440 per unit
Jeepneys	220 per unit
Air-condition vans	330 per unit
Taxis	2.2% of estimated annual earnings

Section 2A.02. Presumptive Gross Sales. In case of undeclared gross receipts, the presumptive gross sales shall be 10 % of the most recent declared capital investment.

Section 2A.03. 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.

Section 2A.04. Tax on Newly-Started Business. In the case of a newly started business under this Section, the tax shall be eleven over two hundred (11/200) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules 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 affected.

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

3. Warehouse – a building utilized for the storage of products for sale and from which goods and 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 issues sales invoices as aforementioned shall not be considered a branch or sales office.

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

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.01 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.

4. The sales allocation in paragraph (1) and (2) 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.

5. 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.

6. 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.

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

8. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this Municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the 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 or collect the tax imposed 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.

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

**ARTICLE C.
PAYMENT OF BUSINESS TAXES**

Section 2C.01. Payment of Business Taxes.

(a) The taxes imposed under Section 2A.01 and Section 2B.01 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 Section 2A.01 and Section 2B.01 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.01 of this Ordinance which are subject to different rates of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

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

Section 2C.02. Accrual of Payment. Unless specifically provided in this Article, the taxes imposed herein shall accrue on the first twenty days 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 days of January, April, July, and October of each year. The Sangguniang Bayan may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

Section 2C.04. Administrative Provisions.

(a) **Requirement.** Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Chapter shall first obtain a Mayor's Permit and pay the fee therefore 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) **Invoice 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 (P25.00) 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 the 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 (P100.00).

(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 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.

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 therefore.

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

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:

Type of Amusement	Amount of Fee
• Circus, carnivals, or the like per day	₱96.80
• Merry-Go-Round, roller coaster, ferries wheel, swing, shooting gallery and other similar contrivances per day	₱22.00
• Sports contest/exhibitions per day	₱220.00

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

Section 2D.03. Exemption. All sports contests/exhibitions sponsored by the municipal government agencies are exempted of this tax. School sponsored activities shall also be exempted from payment of this tax if the same are conducted free of entrance fee charges.

ARTICLE E.

TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

Section 2E.01. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of Ten percent (10%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2E.02. 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 fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

For purpose of the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

Characteristics	Asset Size
Cottage	₱500,000.00 and below
Small	Over P500,000.00 to P 5M
Medium	Over P 5M to P20M
Large	Over P20M

(a) On business subject to graduated regulatory fees per annum

Classification/Category **Amount of Graduated regulatory fees Per Annum**

1. On Manufacturers/Importers/Producers

Cottage	₱400.00
Small	1,000.00
Medium	2,000.00
Large	4,000.00

2. On Banks

Small	2,000.00
Medium	6,000.00
Large	10,000.00

3. On Other Financial Institutions

Small	1,000.00
Medium	2,000.00
Large	6,000.00

4. On Contractors/Service Establishments/ Hotel /Restaurant

Cottage Industries	400.00
Small-scale Industries	1,200.00
Medium-Scale Industries	2,000.00
Large-Scale Industries	4,000.00

5. On Wholesalers/Retailers/Dealers or Distributors

Cottage Industries	400.00
Small-scale Industries	800.00
Medium-Scale Industries	1,600.00
Large-Scale Industries	2,000.00

6. On telephone companies, cable television, Computer Services/repair, computer training or tutorials, Computer games and or amusements, internet centers and other related services.

Telephone Companies – Land lines	₱4,000.00
Cellphone Companies – Telecenters	3,000.00
Cellular Site, per unit	3,000.00
Cellphone & radiophone dealership	1,600.00
Cellular Card and or cellphone accessories sales	600.00
Cable TV Networks	4,000.00
Computer Enterprises:	
a) Service/Repair	1,400.00
b) Publishing/Printing/Copying	1,000.00 + 100.00 per unit
c) Training/Tutorials/Schools	1,000.00 + 100.00 per unit
d) Games/Amusements	1,000.00 + 100.00 per unit
e) Internet Centers	1,000.00 + 100.00 per unit
f) Others	1,000.00 + 100.00 per unit

7. Amusements Places & Devices:

a) Bath houses, swimming pools resorts & other similar places	₱3,000.00
b) Steam baths, saunas & other similar Places, per cubicle	1,200.00
c) Billiards & pool halls	
For the first table	400.00
For each additional table	100.00
d) Bowling alleys:	
Automatic, per lane	600.00
Non-automatic	400.00
e) Circuses, carnivals, parades and the like	400.00/per engagement but not more than 15 days.
f) Merry-go-rounds, roller coaster, ferries wheels, swings, shooting galleries and other similar contrivances	200.00/per engagement but not more than 15 days.
g) Sports Contest/Exhibition, per day/night	200.00
h) Golf links	6,000.00
i) Cockpit	2,000.00
j) Amusement Devices, each device	400.00

8. Other Businesses

Cottage	200.00
Small	800.00
Medium	1,600.00
Large	2,000.00

9. On "Sin" Goods, Places, and/or Activities

Wholesale dealer in foreign liquors	3,000.00
Wholesale dealer in domestic liquors	1,600.00
Retail dealer of foreign liquors	1,000.00
Retail dealer of domestic liquors	500.00
Retail dealer fermented liquors	500.00
Wholesale dealer fermented liquors	1,600.00
Tobacco dealers:	
a) Wholesale dealer tobacco leaf	600.00
b) Retail dealer tobacco leaf	200.00
c) Wholesale dealer of cigar and cigarettes	1,000.00
d) Retail dealer of cigar and cigarettes	600.00
Videoke Machine Rentals	2,000.00
Videoke Bars with GRO's	4,000.00
Cocktail lounges and other bars	1,600.00

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.

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

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

1. For a newly-started business

- a. Location map of the new business
- b. 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.
- c. A certificate attesting to the tax exemption if the business is tax exempt
- d. Certification from the office in charge of zoning that the location of the new business is in accordance with zoning regulations
- e. Tax clearance showing that the operator has paid all tax obligations in the Municipality.
- f. Barangay clearance/certification from the host barangay.
- g. Three (3) passport size pictures of the owner or operator or in case of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
- h. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code.
- i. DTI Permit/License to Operate Business

2. For renewal of existing business permits

- a. Previous year's Mayor's permit
- b. Photo copies of the annual or quarterly tax payments
- c. Photo copies of all receipts showing payment of all taxes and regulatory fees as provided for in this Code
- d. Certificate of tax exemption from local taxes or fees, if exempt
- e. Rentals and Charges Clearance

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.

Issuance of a Mayor's Permit shall be denied to any person:

1. 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;
5. who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business;

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

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

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

(d) **Posting of Permit.** Every permittee shall keep his permit 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 in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

(e) **Duration of Permit and Renewal.** The Mayor's Permit shall be granted for a period of not more than one (1) year and shall expire on the thirty-first (31st) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fees.

(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 persons (i.e., either men 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.

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. The municipal issued unexpired Health Card must always be carried by the subject staff and/or personnel.

(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 baths, massage parlors, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers, and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Officer.

ARTICLE B.

PERMIT FEE FOR COCKPIT OWNERS/OPERATORS/LICENSEES/PROMOTERS AND COCKPIT PERSONNEL

Section 3B.01. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licenses and cockpit personnel:

a. Owner/operator/licensees of the cockpit	Amount of Fees payable annually:
1. Application/filing fee	₱300.00
2. Cockpit permit fee	2,000.00
b. Cockpit personnel	
1. Pit Manager	400.00
2. Referee	200.00
3. Bet Taker "Kristo/Llamador"	200.00
4. Bet Manager "Maciador/Kasador"	200.00
5. Gaffer "Mananari o Manogtakod"	200.00
6. Cashier	200.00
7. Derby (Matchmaker)	200.00
8. Gatekeeper	200.00

c. **Cockpit franchise fee for fifteen years (15) is fifty thousand pesos (₱50,000.00) upon granting of franchise.**

Section 3B.02. Time and Manner of Payment.

- (a) 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.
- (b) 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.03. 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. Capitalization by duly recognized and registered Cooperative is encouraged.

(b) Grant of Franchise/ Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality. No entity natural or juridical, shall be permitted to operate a cockpit within this municipality without securing first a FRANCHISE, for the same, from the Sangguniang Bayan. The term of the franchise shall be for fifteen (15) years and renewal of the same shall be approved by the Sangguniang Bayan through a resolution to that effect.

(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 fees herein required.

(e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

ARTICLE C.

SPECIAL PERMIT FEE FOR COCKFIGHTING

Section 3C.01. Imposition of Fees. There shall be collected the following fees, per activity, for cockfighting:

	Amount of fees per activity
Promoter (Host)	₱1,000.00
Special Derby Assessment from Promoters of:	
Two-Cock Derby	1,000.00
Three-Cock Derby	2,000.00
Four-Cock Derby	3,000.00
Five-Cock Derby	4,000.00
Special Permit for Pintakasi	1,000.00

Section 3C.02. 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.03. 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.04. 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 of 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.

ARTICLE D.

FEES ON IMPOUNDING OF STRAY ANIMALS

Section 3D.01. 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 at public or private places:

	Amount of Fee per head
(a) Large Cattle	₱200.00
(b) All other animals	₱100.00

Section 3D.02. 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.03. Administrative Provisions.

(a) For purposes of this Article, the Office of the Municipal Agriculturist is 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 fifteen (15) 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 Treasurer shall be informed of the impoundment.

(b) Impounded animals not claimed within three (3) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Agriculturist shall post notice for seven (7) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within five (5) days after the auction sale, the Municipal Agriculturist 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 redeemed within the fifteen (15) days from the date of notice of public auction, the same shall be disposed by Municipal Agriculturist Office accordingly.

Section 3D.04. Impounding Fee. Owners whose stray animals are caught and impounded shall pay an impounding fee of fifty pesos (50.00) per day or a fraction thereof.

ARTICLE E.

FEES ON ADVERTISEMENT

Section 3E.01. Regulatory Fee. Advertisements: There shall be collected a fee on billboards, signboards or advertisement at the rates prescribed hereunder, per annum:

	Amount of Fee
a. Billboards or signboards for advertisement of a Business, per sq. m. or fraction thereof:	
Single Face	60.00
Double Face	100.00
b. Billboards or signs for professionals painted on any building or structure otherwise separated or attached there from, per sq. m. or fraction thereof	80.00
c. Billboards, signs or advertisements for business or professions painted on any building or structure otherwise separated or attached there from, per sq. m. or fraction thereof	90.00
d. Advertisements by means of placards, per sq. m. or fraction thereof	40.00
e. Advertisements for business or professions by means of slides in movies payable by owners of movie houses	1,000.00
In addition to the fees provided above under item a) to c) inclusive for use of electric neon lights in billboards, per sq. m. or a fraction thereof:	
f. Mass display of sign:	
From 100 to 250 display signs	1,200.00
From 251 to 500 display signs	1,800.00
From 501 to 750 display signs	2,400.00
From 751 to 1000 display signs	2,800.00
Advertisement by means of vehicles, balloons, kites, etc.:	
Per day or fraction thereof	200.00
Per week or fraction thereof	300.00
Per month or fraction thereof	400.00

Section 3E.02. Time and Manner of Payment. The regulatory fee imposed in this Article shall be paid to the Municipal Treasurer before the advertisement medium shall be permitted to conduct activity.

Section 3E.03. Administrative Provisions. Any person desiring to display, for advertising purposes, under this section shall file a written application and submit the necessary plans and description of the advertisement to the Building Official of the Municipality, the permit issued by the Building Official shall be presented to the Municipal Treasurer who shall collect the fees due before the advertisement medium is permitted to conduct activity.

**ARTICLE F.
PERMIT FEE ON PARADES**

Section 3F.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee on every parade and other related activity using banners, floats or musical instruments in this Municipality.

Parades/other related activities	₱200.00 per activity
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Section 3F.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 parade or other related activities.

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

Section 3F.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 Nabas Municipal Auxiliary Police (NMAP) shall maintain an orderly and peaceful conduct of the activities mentioned in this Article.

**ARTICLE G.
REGISTRATION AND TRANSFER FEES ON LARGE CATTLE**

Section 3G.01. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the office of the Municipal Agriculturist for which a certificate of ownership shall be issued by the same upon payment of a registration fee as follows:

	<u>Amount of Fee</u>
(a) Certificate of Ownership	₱100.00
(b) Certificate of Transfer	160.00
(c) Registration of Private Brand	200.00

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

Section 3G.02. 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 3G.03. Administrative Provisions.

- (a) Large cattle shall be registered with the Office of the Municipal Agriculturist upon reaching the age of seven (7) months.
- (b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Office of the Municipal Agriculturist. All branded and counter-branded large cattle presented to the Municipal Agriculturist 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 other, 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
- (d) 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 Agriculturist 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 3G.04. 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 H.
PERMIT FEE FOR EXCAVATION**

Section 3H.01. Imposition of Fees. 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/roads within this Municipality.

(a) For crossing streets with concrete pavement:

	<u>Amount of Fee</u>
1. For crossing concrete pavement (maximum area 4.00 x 6 m., or 24 sq.m.)	₱2,600.00
In excess of 24 sq.m. additional fee for each square meter or fraction thereof	150.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	50.00

(b) For crossing streets with asphalt pavement:

1. Minimum Fee Below 24 sq. m.	₱200.00
2. Additional Fee for each linear meter (maximum width of excavation, 80 cm)	150.00
In excess 80 cm. 10 cm and any fraction thereof	20.00

(c) For crossing the streets with gravel pavement:

1. Minimum fee below 24 sq.m.	100.00
2. Additional fee for each linear meter (maximum width of excavation, 30 cm)	30.00
In excess 30 cm, 10 cm and any fraction thereof	20.00

(d) For crossing existing curbs and gutters

1. Minimum Fee below 24 sq.m.	160.00
2. Additional fee for each linear meter	60.00

Additional fee for every day of delay in excess of excavation period provided in the Mayor's permit 20% of specified fees above

- (e) Excavation for Building Construction or Repair
 - For residential buildings, per square meter 20.00
 - For commercial buildings, per square meter 40.00
 - For industrial buildings, per square 60.00
- (f) For private institutional buildings, per square meter 10.00

Section 3H.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 reconstructing the excavated street 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 fifteen (15) days after the purpose of the excavation is accomplished.

Section 3H.03. Administrative Provisions.

- (a) No person shall undertake or cause to undertake any digging or excavation of any part or portion, of any public or private streets/roads within the Municipality of Nabas, Aklan unless an endorsement shall have been secured from the office of the Municipal Engineer and a permit duly approved by 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 I.
FEES FOR LICENSING, CALIBRATION AND SEALING OF WEIGHTS, MEASURES AND DISPENSING PUMPS OF LIQUIFIED PETROLEUM BY- PRODUCTS**

Section 3I.01. Implementing Agency. The Nabas Economic Enterprise Development Office (NEEDO) 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. Likewise, calibration and sealing of dispensing of liquefied petroleum by-products used in retail outlets must also be done pursuant to the provisions of the municipal ordinance crafted for such purpose.

Section 3I.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 (NEEDO) 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 3I.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 therefore to the Municipal Treasurer the following fees:

	<u>Amount of Fee</u>
(a) For sealing linear metric measures:	
Not over one (1) meter	₱40.00
Measure over one (1) meter	100.00
(b) For sealing metric measures of capacity:	
Not over ten (10) liters	40.00
Over ten (10) liters	100.00
(c) For sealing metric instruments of weights:	
With capacity of not more than 30 kg.	60.00
With capacity of more than 30 kg. but not more than 300 kg.	120.00
With capacity of more than 300 kg. but not more than 3,000 kg.	200.00
With capacity of more than 3,000 kg.	240.00
(d) For sealing apothecary balances of precision	400.00
(e) For sealing scale or balance with complete set of weights:	
For each scale or balances or other balances with complete set of weights for use therewith	400.00
For each extra weight	20.00
(f) For calibration and sealing of dispensing pumps for liquefied petroleum by-products, LGU-Nabas shall charge the following regulatory fees:	
Calibration and Testing per nozzle	50.00
Sealing Sticker per nozzle	50.00

(g) For each and every re-testing and re-sealing of weights and measures, instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of One Hundred Pesos (₱100.00) for each instrument shall be collected. Five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Payment of fees provided by this section shall be made with the Municipal Treasurer's Office (MTO) upon calibration. Failure to submit the dispensing pumps for calibration within the prescribed period, as provided by pertinent Ordinance, the owner/operator of the retail outlet shall be charged a surcharge amounting to fifty percent (50%) of the prescribed rate.

Section 3I.04. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted. 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 3I.05. 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 3I.06. 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 NEEDO.
- (b) The NEEDO 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 NEEDO 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 NEEDO in the presence of the Provincial Auditor or his representatives.

Section 3I.07. 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;

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;

c) 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;

d) 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;

e) 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;

f) 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 therefore has expired and has not been renewed in due time;

g) for any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

h) for any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

i) for any person to fraudulently give short weight or measure in the making of a scale;

j) 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

k) 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.

**ARTICLE J.
PERMIT FEE ON FILM-MAKING**

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

Rate of Fee Per Filming

a. Commercial movies	₱ 4,000.00 per film within 30 days
b. Commercial advertisements	2,000.00 per film within 10 days
c. Documentary film	1,000.00 per film within 30 days
d. Video coverage	400.00 per coverage not exceeding 2 days

In cases of extension of filming time, the additional amount of the daily rates computed based on the fixed rate over the number of days allocated thereto must be paid prior to the extension of the filming time.

Section 3J.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit at least ten (10) days before location-filming is commenced.

**ARTICLE K.
PERMIT FEE FOR AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT**

Section 3K.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for every agricultural machinery or heavy equipment operators of said machinery, or equipment operating within this Municipality:

	<u>Rate of Fee Per Annum</u>
a. Hand tractors	₱100.00
b. Light Tractors	200.00
c. Heavy Tractors	400.00
d. Bulldozer	1,000.00
e. Forklift	600.00
f. Heavy Graders	600.00
g. Light Graders	400.00
h. Mechanized Threshers	300.00
i. Manual Threshers	100.00
j. Blowers	100.00
k. Cargo Trucks:	
6 - wheeler	400.00
10 - wheeler	600.00
l. Dump Truck	

6 – wheeler	400.00
10 – wheeler	600.00
m. Road Rollers	600.00
n. Pay loader	600.00
o. Prime movers/Flatbeds	600.00
p. Backhoe	600.00
q. Rock crusher	1,000.00
r. Batching Plant	2,000.00
s. Transit/Mixer Truck	600.00
t. Crane	600.00
u. Sprinkler	400.00
v. Chain Saw:	
24" blade	200.00
25" to 48" blade	300.00
w. Other agricultural machinery or heavy equipment not enumerated above	₱200.00

Section 3K.02. Time and Manner of Payment. The fee imposed herein shall be payable to the Municipal Treasurer upon application of Mayor's permit.

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

**ARTICLE L
PERMIT FEES ON TRICYCLE OPERATION**

Section 3L.01. Imposition of Fees. There shall be collected annual fees for the operation of tricycle-for-hire payable on or before January 20 of each year.

Fees on tricycle operations	Rate of Fee
1. Franchise Fee	300.00/unit
2. MTOP	300.00/unit
3. Filing Fee	80.00/unit
4. Inspection Fee	100.00/unit
5. Cancellation of MTOP	100.00/unit
6. Change motorcycle	150.00/unit
7. Sticker	100.00/unit
8. Administering Fee	60.00/unit

Section 3L.02. Time of Payment.

- (a) The annual franchise fee shall be paid every first 20 days of January to the Municipal Treasurer upon application for an MTOP or the renewal thereof.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.

Section 3L.03. Administrative Provisions.

- (a) Only Nabason shall be granted a franchise by the Sangguniang Bayan of Nabas.
- (b) No MTOP shall be granted unless the applicant is a franchise holder in possession of a unit with valid registration papers from the Land Transportation Office (LTO);
- (c) The grantee of the MTOP shall carry a common carrier insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
- (d) The operators of tricycle-for-hire shall employ only drivers duly licensed by the Land Transportation Office (LTO);
- (e) Franchise of an operator who intends to stop service completely shall be cancelled immediately, however if the operator intends to suspend device for more than one month, he must report to MTFRB, in writing, of such suspension. Extension of suspension of operation maybe granted provided that each shall not be beyond one (1) year and the MTFRB has been notified of the same. Failure to actively operate the suspended unit within thirty (30) days from expiration of the one (1) year permissible period for suspension of operation, cancellation of corresponding franchise shall be made.
- (f) Tricycle-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route;
- (g) Each tricycle unit granted an MTOP shall be assigned and bear an identification number, aside from its LTO license plate number;
- (h) In addition to the driver's license issued by the LTO all tricycle-for-hire are hereby required to register and secure an identification number from the MTFRB;
- (i) All drivers of tricycle-for-hire are hereby required to wear uniform ones rendering service;
- (j) Tricycle-for-hire shall load passengers in a sitting capacity or maximum of seven (7) passengers only;
- (k) Operators of tricycle-for-hire are hereby required to post in a conspicuous but appropriate part of the tricycle the schedule of fares;
- (l) For the purpose of this Article, a Municipal Tricycle Franchising and Regulatory Board is hereby constituted as follows:

Municipal Vice Mayor	-Chairman
SB Committee on Transportation	-Member
Presidents, Tricycle Operators and Drivers Ass., if any	-Member
Chief of Police, PNP	-Member
NMAP Supervisor	-Member
Sangguniang Bayan Secretary	-Head, Secretariat

(m) Additional rules and regulations shall be issued by the Municipal Tricycle Franchising and Regulatory Board (MTFRB) for the proper enforcement of this Article.

(n) Prohibition of franchise conveyance. Tricycle franchise shall not be conveyed in whatever nature to any entity, natural or juridical.

The Municipal Tricycle Franchising on Regulatory Board (MTFRB) shall keep a registry of all tricycle operators, which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

**ARTICLE M
FEES ON SINGLE MOTORCYCLE FOR RENT**

Section 3M.01. Imposition of Fee. There is hereby collected fees on the operation of single motorcycle for rent at the annual rate of Six Hundred Pesos (₱600.00) per unit, per annum, payable to the Municipal Treasurer on the first 20 days of January of each year.

Section 3M.02. Permitted Act. Single Motorcycle may be permitted to operate on rental basis only provided that the following conditions are complied:

- a. Mayor's Permit and Clearance to operate the said single motorcycle in such manner has been secured;
- b. Single motorcycle duly registered by the Land Transportation Office;
- c. Rental Payment must be on a time frame or per hour basis;
- d. Standby or parking area for "Motorcycle for Rent" must be at the place designated by the Sangguniang Bayan.
- e. Rented motorcycle must be driven by a renting party who has valid driver's license or his designated driver who is a holder of valid driver's license;
- f. Single motorcycle drivers and passengers are required to wear craft helmet;
- g. Single motorcycle destination must be in areas not reached by tricycles.

Section 3M.03. Implementing Agencies. The Nabas Municipal Auxiliary Police (NMAP) and deputized Philippine National Police and Land Transportation Office shall be the lead agencies in the implementation.

**ARTICLE N
PERMIT FEE ON PEDALED TRICYCLE**

Section 3N.01. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the Municipality a permit fee of Two Hundred Pesos (₱200.00) per annum.

Section 3N.02. Time of Payment. The imposed fee herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year.

For pedaled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3N.03. Administrative Provisions.

- (a) An appropriate metal plate or sticker shall be provided by the owner of the pedaled tricycle granted a permit for identification purposes.
- (b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

**ARTICLE O
PERMIT FEE ON OCCUPATION/CALLING NOT REQUIRING GOVERNMENT EXAMINATION**

Section 3O.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, within the municipality as follows:

Occupation or Calling	Amount of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	₱300.00
(b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public	200.00
(c) On employees and Workers in food or eatery establishment	160.00
(d) On employees and workers in day or night establishment	600.00
(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, certified <i>hilot</i> , chambermaid, club/floor manager, cook, criminologist, dancer, electrician, electronic technician, embalmer, forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard magician, make-up artist, manicurist, masonry worker, masseur attendant, mechanic, professional boxer, private ballistic expert, rig driver (<i>cochera</i>), stage-performer, sports referees, sculptor, taxi driver, waiter or waitress and welder	400.00
(f) Tourism related services - Tour guides, tour coordinators, tour escorts and other related occupations.	500.00

Section 3O.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 3O.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 product factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories; smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 2. Employees and workers in commercial establishments, cinematography film storage, cold storage 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 salons, tailor shop, 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 cooked or uncooked foods
4. All other food peddlers, including peddlers of seasonal merchandise

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

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

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

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

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

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

In case of change of ownership of the business as well as the location thereof from 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 secured shall be renewed during the respective birth month of the permittee next following calendar year.

Section 3O.06. Administrative Provisions.

The Nabas Public Employment Service Office (PESO), or its equivalent, 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.

**ARTICLE P
BUILDING PERMIT AND RELATED FEES**

Section 3P.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 3P.02. Imposition of Fee. There shall be collected from each applicant for building permit fees pursuant to conform with the Revised and updated implementing rules and regulations of the National Building Code of the Philippines (P.D. 1096) in the Municipality of Nabas as per Ordinance No. 2004-08.

Section 3P.03. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit fee from the Municipal Building Official.

Section 3P.04. Accrual of Proceeds. The proceeds from building permit fees shall accrue to the general fund of this municipality.

Section 3P.05. 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:

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

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer, in case of architectural and structural plans; by a 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 3P.06. Penalty.

- 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.
- All types of inspection fees shall be paid within thirty (30) days from the prescribed date, otherwise a surcharge of 25% of the annual inspection fee shall be imposed.
- Any person, partnership and corporation violating any provision of this ordinance shall be punished by a fine of two thousand five hundred pesos (P2,500.00) or imprisonment of not less than one month but not exceeding six months or both such fine and imprisonment at the discretion of the court. In case of violation by corporation, partnership or association, the penalty shall be imposed upon the erring officers thereof.

ARTICLE Q.

PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS

Section 3Q.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	Rate
500 to 2,000 liters	₱200.00
2,001 to 5,000 liters	400.00
5,001 to 20,000 liters	1,000.00
20,001 to 50,000 liters	2,000.00
50,001 to 100,000 liters	3,000.00
Over 100,000 liters	4,000.00
b. Storage of calcium carbide	
1) Less than 50 cans	400.00
2) 50 to 99 cans	600.00
3) 100 or more cans	800.00
c. Storage of tar, resin and similar materials	
1) Less than 1,000 kls.	400.00
2) 1,000 to 2,500 kls.	500.00
3) 2,500 to 5,000 kls.	600.00
4) Over 5,000 kls.	1000.00
d. Storage of cinematographic film	600.00
e. Storage of celluloid	400.00
f. Storage of combustible, flammable or explosive not mentioned above	800.00

Section 3Q.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 3Q.03. Administrative Provisions.

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

ARTICLE R.

PERMIT AND INSPECTION FEE ON MACHINERIES AND ENGINES

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

(a) Internal combustible engines;	
1. 2 HP and below	₱40.00
2. 5 HP and below but not lower than 3 HP	100.00
3. 10 HP and below but not lower than 5 HP	200.00
4. 14 HP and below but not lower than 10 HP	280.00
5. 15 HP and above	500.00
(b) Other stationery engines or machines:	
1. 3 HP and below	90.00
2. 5 HP and below but not lower than 3 HP	150.00
3. 10 HP and below but not lower than 5 HP	300.00
4. 14 HP and below but not lower than 10 HP	420.00
5. Above 14 HP	600.00
In Excess of 14 HP, Additional of 30.00 per HP and any fraction thereof	30.00
(c) Electrical generators and other machine propelled by electric motors shall be levied based on the Kilowatt Voltage Ampere (KVA) at the rate of Five (5.00) Pesos per KVA.	

Section 3R.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 3R.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.

ARTICLE S.

ZONING/LOCATIONAL CLEARANCE AND RELATED FEES

Section 3S.01. Imposition of Fee. There shall be collected Zonal/Locational Clearance fees at rates fixed by and in accordance with the applicable rules and regulations prescribed by the Department of Social Housing and Urban Development (DSHUD).

(a) Application/filing. For every application for locational clearance, irrespective of whether approved or not, motions for reconsideration, reclassification and or filing of complaint are as follows:

	Amount of Fees
1. Locational Clearance	₱200.00
2. Motion of Reconsideration	200.00
3. Petition/request for reclassification	1,000.00
4. For filing complaint, except those involving pauper-litigant which shall be free of charge	200.00

This excludes the cost of reclassification proceedings such as production/reproduction of maps and other documents, public hearings and publication which likewise shall be charged to the account of the applicant/opponent.

(b) Zoning and Land Use Verification

1. Residential	₱200.00
2. Commercial and Industrial	400.00
3. Social, Educational and Institutional	300.00
4. Ancillary according to category of Principal building/structure	

(b) Processing. For Approved application for locational clearance whether the project or activity is conforming or non-conforming with Comprehensive Land Use Plan shall be in accordance with the following schedule:

1. Single residential structure attached or detached the project cost of which is:	
a. 100,000 and below	₱200.00
b. Over P100,000.00	200.00+1/10 of 1% in excess of 100,000.00
2. Apartments / Townhouses	
a. P500,000.00 and below	₱1,000.00
b. Over P500,000.00	1,000.00+1/10 of 1% in excess of P500,000 regardless of number of doors
3. Dormitories	
a. P500,000.00 and below	₱1,000.00
b. Over P500,000.00	1,000.00+1/10 of 1% in excess of P500,000.00 regardless of number of doors.
4. Institutional, the project cost of which is:	
a. P100,000.00 and below	₱800.00
b. Over P100,000.00	800.00+1/10 of 1% in excess of P100,000.00
5. Commercial, Industrial and Agro-Industrial, the Project Cost of which is:	
a. Below P100,000.00	₱2,000.00
b. Over P100,000.00	1,000.00+1/10 of 1% in excess of P100,000.00
6. Special Uses/Special Projects (Gasoline stations, cell sites, slaughter house, treatment plant, etc.)	
a. P100,000.00 and below	₱1,000.00
b. Over P100,000.00	1,000.00+1/10 of 1% in excess of P100,000.00
7. Alteration/Expansion	
a. (affected areas/cost only)	Same as original application

SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957)

A. Approval of Subdivision Plan (including town houses)	
1. Preliminary Approval and Locational Clearance (PALC)	₱250.00/ha. For the first five hectares
a. For every additional hectare or a fraction thereof	₱100.00
2. Final Approval and Development Permit	₱1,200.00/ha. For the first five hectares
a. Additional fee on floor area of houses and building sold with a lot	₱2.00/sq.m.
3. Inspection fee	All applications (DP, CRLS, ETD, COC, etc) P1,000.00/hectare Regardless of density
4. Alteration of Plans(affected areas only)	Same as Final Approval & Development Permit
5. Certificate of Registration and License to Sell	120.00/saleable lot
a. Additional Fee on floor area of house/buildings sold with a lot	10.00/sq.m.
6. Certificate of Completion	500.00/ha. Regardless of density
7. Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	₱100.00

APPROVAL OF FARM LOT SUBDIVISION

a) Preliminary Approval & Locational Clearance	
1. For the first five (5) hectares	₱200.00/hectare
2. For every additional hectares	50.00/hectare
b) Final Approval & Development Permit	500.00/hectare
c) Inspection Fee All Applications: (DP, CRLS, ETD, COC, etc.)	300.00/hectare
d) Alteration of Plan (affected area only)	500.00/hectare
e) Certificate of Registration & License to Sell	50.00/hectare
f) Certification of Completion	300.00/hectare

APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT

A) Preliminary Approval & Locational Clearance	
1) Memorial Park Projects	₱500.00 for the first hectare
2) Cemeteries	200.00 for the first hectare
Every Additional hectare or a fraction thereof	
1. Memorial Park Projects	100.00/hectare
2. Cemeteries	50.00/hectare
B) Final Approval & Development Permit	
1. Memorial Park Projects	2.00/sq.m.
2. Cemeteries	1.00/sq.m.
C) Inspection Fee All Applications: (DP,CRLS,ETD,COC,etc.)	
1. Memorial Park Projects	500.00/hectare
2. Cemeteries	100.00/hectare
D) Alteration of Plan (affected area only) Same as Final Approval & Development Permit	
E) Certificate of Registration & License to Sell (per saleable plot)	
1. Memorial Park Projects	50.00/2.5 sq.m.
2. Cemeteries	10.00/2.5 sq.m.
F) Certificate of Completion	
1. Memorial Park Projects	200.00/hectare
2. Cemeteries	100.00/hectare
Additional Charges for Certification Fees:	
1. Zoning Clearance/Certificate	₱100.00
2. Inspection report fee	100.00
3. Other fees	100.00

Section 3S.02. Fees for Reclassification of agricultural land to any other uses.

a. Agricultural to Residential/ Institutional	500.00
b. Agricultural to Commercial	1,000.00
c. Agricultural to Industrial	2,000.00

Section 3S.03. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer before the clearance is issued.

Section 3S.04. Administrative Provision.

- Applicants for locational clearance of conforming project or activity shall submit their application to the Municipal Zoning Officer/Zoning Administrator. After due verification and inspection conducted by the same, certificate therefore shall be issued stating among others that the subject property, business, buildings, renovation, expansion are in conformity with the existing zoning classification of the Municipality.
- Applicants for locational clearance of non-conforming project or activity, requests for reclassification and other complaints shall submit their application to the Municipal Zoning Administrator. The Municipal Zoning Administrator shall forward applications to the Local Zoning Board of Adjustment and Appeal for deliberation. All approved applications shall be secured from the Municipal Planning and Development Office which shall issue the order of payment.

The use of any existing building, structure or land contrary to the zoning plan may be confirmed provided that a certificate of non-conformance is applied for and issued within ninety (90) days from the promulgation of the zoning plan.

ARTICLE T.

PERMIT FEE FOR TEMPORARY USE OF ROADS, STREETS, SIDEWALKS, ALLEYS, PATIOS, PLAZAS AND PLAYGROUNDS

Section 3T.01. Imposition of Fees. 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 an endorsement from the Municipal Building Official and a permit issued by the Municipal Mayor upon payment of fees according to the following schedule:

1) For construction	₱50.00 per sq. m. per week or fraction thereof
2) Others	₱100.00 per day

Section 3T.02. Exemptions

For wake 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 3T.03. Time of Payment. The fee shall be paid to the Municipal Treasurer upon filing of the application for permit with the Municipal Mayor.

Section 3T.04. 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.

ARTICLE U.

PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

Section 3U.01. Imposition of Fees. 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 therefore for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

	Amount of Fees
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	₱200.00
2. Dances:	
a. Non-fiesta	100.00
b. Fiesta days	160.00
c. Coronation &/or Balls	100.00
3. Stage Presentation	200.00
4. Promotional sales	400.00
5. Other Group Activities	200.00

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

**ARTICLE V.
MAYORS PERMIT FEE AND ANCHORAGE FEE**

Section 3V.01. Imposition of Fees. There is hereby levied a fee on every vessel anchoring within the territorial waters of the municipality for business purposes at the rates prescribed hereunder:

Section 3V.02. Mayors Permit Fees. All operators of any vessel such as passenger ship, LCT, barge, ferry boat, fishing boat and other sea vessels, shall secure a permit from the Mayor before engaging any business activity within the territorial waters of Nabas either for the purpose of carrying passengers or cargoes based on the following schedule:

1. For passenger Ship	
With capacity of 2,000 passengers and above	₱5,000.00/year
With capacity below 2,000 passengers	3,500.00/year
2. For cargo ship, barge, LCT	
With capacity of 2,000 gross tons and above	1,500.00/year
With capacity of 2,000 gross and below	1,000.00/year
3. For Ferry Boat/Pump Boat (Cargos)/Fishing Boat	
With capacity of 20 to 150 gross tons	800.00/year
With capacity of 3 to 20 gross tons	500.00/year
With capacity of 3 gross tons and below	300.00/year
4. Passenger Boat	
With capacity of 60 and above passengers	500.00/year
With capacity of 59 and below	300.00/year

Section 3V.03. Anchorage, Environmental, and Occupation Fees. All owners and operators or administrators of any vessel such as passenger ship, LCT, barge, ferry boat, pump boat, fishing boat and other sea vessels that anchor within the municipal waters of Nabas shall pay an anchorage fee based on the following scheduled rates:

a. Anchorage Fee

1. For passenger Ship	
With capacity of 2,000 passengers and above	₱2,000.00/anchor 200.00/day, in excess of 24 hours
With capacity below 2,000 passengers	1,500.00/anchor 200.00/day, in excess of 24 hours
2. For cargo ship, barge, LCT	
With capacity of 2,000 gross tons and above	₱2,000.00/anchor 200.00/day, in excess of 24 hours
With capacity of 2,000 gross and below	1,000.00/anchor 200.00/day, in excess of 24 hours
3. For Ferry Boat/Pump Boat/Fishing Boat	
With capacity of 2,000 gross tons and above	₱2,000.00/anchor 200.00/day, in excess of 24 hours
With capacity below 2,000 gross tons	1,000.00/anchor 200.00/day, in excess of 24 hours
With capacity above 20 to 150 gross tons	300.00/anchor 100.00/day, in excess of 24 hours
With capacity of 20 gross tons and below	200.00/anchor 100.00/day, in excess of 24 hours
Yatch, Speed Boat, ferry boat	200.00/anchor 100.00/day, in excess of 24 hours

b. Environmental Fee. For every sea vessel.

1. For passenger Ship	
With capacity of 2,000 passengers and above	1,000.00/year
With capacity below 2,000 passengers	1,500.00/year
2. For cargo ship, barge, LCT	
With capacity of 2,000 gross tons and above	1,000.00/year
With capacity below 2,000.00	1,000.00/year
With capacity below 3 gross tons	500.00/year
3. For Ferry Boat/Pump Boat/Fishing Boat	
With capacity of above 3 to 150 gross tons	500.00/year
With capacity of 3 gross tons and below	200.00/year

c. Occupation Fee. There shall be collected an occupational fee for boatman, swimmer, and all other crew members in the amount of One Hundred Pesos (P100.00) per head/year.

Section 3V.04. Regulated Acts. There shall be a designated anchorage area in the coastal barangays for all vessels using the municipal waters of Nabas. All vessels are allowed to anchor in the coastal barangays of **Barangay Union, Libertad, Gibon, Nagustan, Buenasuerte and Poblacion.**

Disposal of garbage at sea, destruction of corals, conduct of boat repairs along the coastline is considered illegal activities and shall be strictly prohibited. In case of oils spill, clean-up should be at the expense of the owner/operator.

Section 3V.05. Time of Payment and Collection of Fees. The fees imposed in this Article shall be paid to the Municipal Treasurer upon application of Mayor's Permit before any business or activity can be lawfully pursued, and within the first 20 days of January of each year in case of renewal.

- a) The anchorage fee shall be paid at the Office of the Municipal Treasurer or to any authorized representative upon anchoring is lawfully started.
- b) The Municipal Treasurer shall deputize the Barangay Treasurer of concerned coastal barangays to collect fees imposed in the ordinance. A monetary incentive will be given to the barangays for the collection of the fees. The total fees collected in every barangay shall be shared between the municipality and the barangay on percentage basis, thirty percent (30%) will go to the barangay and seventy percent (70%) will go the municipality.

Section 3V.06. Surcharge for Late Payment. Failure to pay 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 to be paid at the same time in the same manner as the fee due.

Section 3V.07. Exemption. The above fee shall not be collected in the following cases:

- a) Vessels anchoring within the territorial waters of this municipality for sheltering purposes due to typhoon or calamities for safety reasons.
- b) Small fishing boat owners/operators who are residents of Nabas with Mayor's Permit and had paid the corresponding annual fees.

Section 3V.08. Administrative Provision. A copy of every permit issued by the Municipal Mayor shall be furnished to this Philippine Coastguard Station/Maritime Police in this area for their reference in clearing of any vessels and to the PNP Chief of Police of Nabas, Aklan in order to apprehend the violators.

**ARTICLE W.
FEES AND CHARGES FOR THE CONDUCT OF BIDDING
BY THE BIDS AND AWARDS COMMITTEE**

Section 3W.01. Imposition of Fees. There is hereby imposed a fee for the issuance of bidding documents relative to the procurement of supplies, materials and equipment, or undertaking of contract for the construction of municipal government projects or projects of the national or provincial government, or international agencies and the bidding, of which is conducted by the Bids and Awards Committee (BAC) of the Municipality of Nabas with the following rates:

1. Fees for the issuance of Bid Documents (bidding)	
Basis: Approved Budget of the Contract (ABC)	(%) of ABC
a. For straight contract:	
₱100,000.00 and below	0.55%
Above ₱100,000.00 up to P500,000.00	0.40%
₱500,000.00 and above	0.25%
For procurement of supplies materials & equipment	
₱100,000.00 and below	0.70%
Above ₱100,000.00 up to ₱500,000.00	0.60%
₱500,000.00 and above	0.50%
2. Fees for Contractors Registry	₱500.00/year
3. Fees for reproduction of Copies:	
a. Minutes of Bids Opening	100.00
b. BAC Resolution	100.00
c. BAC Documents requested by bidder/supplier	50.00/document not less than one percent percent (1%) of ABC as per Section 55 of Rule XVII of the IRR of R.A. 9184
d. Protest fee	
e. Liquidated damages as may be determined by court	
f. Proceeds from Bids Performance Security/Forfeiture	1% of ABC
g. Registration Fee of Supplier	500.00/year

Section 3W.02. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representative before giving bid tender documents to the prospective bidder/supplier.

Section 3W.03. Administrative Provisions. Applicant for the issuance of the bid documents, certifications, minutes or other documents of the municipal Bids and Awards Committee (BAC) shall apply for the issuance of any of these documents from the Chairperson of BAC or the Chairperson of the Secretariat for the issuance of the document requested. Non-payment of the non-refundable fees/charges herein imposed shall be ground for the automatic disqualification to participate in the bidding process.

Section 3W.04. Maintenance of Trust Fund. The Municipal Treasurer is hereby authorized to open and maintain a trust fund in the safekeeping and accounting of fees collected as imposed in this ordinance and which fund can only be disbursed to defray the cost of operation of the Bids and Awards Committee (BAC) or payment of the "honoraria" of the BAC members, Technical Working Group and the Secretariat.

**ARTICLE X.
FEES AND CHARGES FOR SMALL AND MEDIUM
COMMERCIAL FISHING VESSELS**

Section 3X.01. Imposition of Fees. There shall be collected an annual Mayor's License/Permit fee from the owner of the small and medium commercial fishing vessel on the following rates:

Commercial Fishing Vessel	
a) Small Vessel	₱3,500.00
Fishing with passive or active gear utilizing vessels of 3.1 gross tons (GT) up to 20 GT	
b) Medium Vessel	₱4,500.00
Fishing with passive or active gear utilizing vessels of 20.1 gross tons (GT) up to 150 GT	

**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.

(a) Issuance of Certification with seal per printed page	₱80.00
(b) Certified true copy of any document per copy	60.00
For every additional copy/page	4.00
(c) For each certificate of correctness (with seal of Office)	60.00
per copy	
For every additional copy	20.00
(d) For certified photocopy of any document per page	60.00
For every additional page	4.00
(e) For administering oaths, per document	60.00
(f) For preparing affidavits or any document	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 the Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

**ARTICLE B.
LOCAL CIVIL REGISTRY FEES**

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

a) Marriage Fees:	
1. Application for marriage license	
a) Both applicants are residents of the Municipality	₱300.00
b) Both applicants are non-residents	600.00
c) One of the applicants is a non-resident but Filipino	1,000.00
d) One of the applicants or both are foreigners	3,000.00
2. Marriage license fee	100.00
3. Marriage License processing fee	200.00
4. Marriage Counseling fee	100.00
5. Marriage solemnization	500.00
b) For registration of the following:	
1. Legitimation	400.00
2. Adoption	800.00
3. Annulment of Marriage	2,000.00
4. Legal Separation	2,000.00
5. Naturalization	2,000.00
6. Change of Name	400.00
7. Other legal documentation for record purposes	400.00
8. Sex, date of birth and other entries in the birth certificate	400.00

For certified copies of any document in the register, for each page 100.00

c) Filing Fees for Change of Name or Nickname in the Civil Registry	
1. For correction of clerical or typographical error	2,000.00
2. For change of name or nickname	6,000.00

d) Service fee in case of a migrant petitioner	
1. For correction of clerical or typographical error	1,000.00
2. For change of name or nickname	2,000.00

e) Service Fee for Batch Request Query System(BREQS)	
per requester	80.00

f) Use of Father's Surname (R.A. No. 9255)	
Authorization to use the surname of the father	400.00

g) Issuance of Certification	
1. From Registry Book (Form 1a, 1b, etc.)	200.00
2. Other Certification relative to Civil Registration	200.00

h) Indorsement of Civil Registration Documents (includes: out-of-town Registration, transfer of documents, advance copy to OCRG, etc.)	200.00
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i) Processing relative to Civil Registration	150.00
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Section 4B.02. Exemptions. The fee imposed in this Article shall not be collected in the following cases:

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

Section 4B.04. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Responsible Parenthood Coordinating Council, or its equivalent, that the applicants have undergone lectures on responsible parenthood.

Section 4B.05. Imposing Administrative Fines for delayed declaration of births, deaths and marriages:

a. Delayed Declaration of Births	₱600.00
b. Delayed Declaration of Deaths	200.00
c. Delayed Declaration of Marriages	400.00

**ARTICLE C.
POLICE AND MAYOR'S CLEARANCE FEES**

Section 4C.01. Imposition Fee. There shall be paid for each clearance certificate obtained from the Municipal Mayor of this Municipality, as the case maybe, the following fees:

1. For domestic employment, scholarship, study grant, and other purposes not hereunder specified	₱ 100.00
2. For firearms permit application	400.00
3. For change of name	200.00
4. For passport or visa application for employment/travel abroad	400.00
5. For application for Filipino citizenship	2,000.00
6. For PLEB clearance	300.00
7. For Transport/Shipout Operations	
a. Large cattle, per head	100.00
b. Hogs/swine, per head	40.00
c. Goats, sheep dogs & other animals per head	40.00
d. Fowls, per head	20.00
e. Fighting cocks, per head	40.00
f. Meat & Meat products, per kilo	2.00
g. Fish & other marine/fishery products, per kilo	2.00
h. Rice, corn & other cereals, per truckload or fraction thereof	200.00
i. Copra & other coconut products, per truckload or fraction thereof	200.00
j. Organic fertilizer, per truckload or fraction thereof	200.00
k. Nipa Shingles & other palm products, per truckload or fraction thereof	200.00
l. Bamboo, per truckload or fraction thereof	200.00
m. Fermented/Distilled liquors, per case or box	10.00
n. Cigarettes/Tobacco products, per carton	10.00
o. Scrap iron & other junk materials, per truckload or fraction thereof	400.00
p. ATV	300.00
q. Others	2% of declared value

Section 4C.02. Service Fees. There shall be collected a service fee for Mayor's Certification only:

a. Certification and other fees	₱100.00
b. Certified True Copy, per page	50.00

Section 4C.03. Time of Payment. The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police, and/or mayor's clearance.

**ARTICLE D.
SANITARY INSPECTION FEE**

Section 4D.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 Fees
a. For house for rent	₱100.00
b. For business, industrial, or agricultural establishment	
First 50 sq.m.	200.00
For every square meters thereafter usable area	2.00

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

Section 4D.03. Administrative Provisions.

- (a) The Rural Sanitation Inspector 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 Rural Sanitation Inspector shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

**ARTICLE E.
SERVICE FEES FOR HEALTH EXAMINATION**

Section 4E.01. Imposition of Fee. There shall be collected fees for municipal health services rendered by the Municipal Health Office, as required by existing ordinances.

- a) A fee of one hundred (100.00) pesos for physical examination.
- b) A fee of Eighty (₱80.00) pesos for issuance of medical certificate and Forty Pesos (₱40.00) for each additional copy issued by the Municipal Health Officer.
- c) A fee, in the amount of Two Thousand Pesos (₱2,000.00), for Post Mortem examination.
- d) A fee of One Hundred (100.00) pesos for the issuance of Health card.

Section 4E.02. Time of Payment. The fee shall be paid to the Municipal Treasurer before the sought service is rendered.

Section 4E.03. Administrative Provisions.

- (a) Individuals engaged in an occupation or working in the following establishments, are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
 1. Food establishments – establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.

- 3. Dance schools, dance halls and night clubs (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 and corresponding health card issued by the Municipal Health Office.
- (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.

**ARTICLE F.
FEES ON LABORATORY AND OTHER MEDICAL SERVICES**

Section 4F.01. Imposition of Fees. There shall be collected a fee from any person who is given a laboratory examination at the Rural Health Unit facility as required by existing ordinances:

Laboratory Examination	Amount of Fees
CBC	P 130.00
Urinalysis	80.00
Fecalysis	80.00
Sputum	40.00
Pregnancy Test	200.00
HGB (Hemoglobin det.)	80.00
FBS	120.00
New Born Screening Expanded	1,800.00
ABO Blood Typing	60.00
RH Blood Typing	60.00
Hematocrit	45.00
WBC Count	50.00
Platelet Count	60.00
Creatinine	110.00
Uric Acid	110.00
Cholesterol	120.00
Lipid Profile	500.00
Gram Smear	300.00
Suturing of wound	200.00
NGT Insertion	50.00
Folly Catheter Insertion	50.00
IV Insertion	50.00
Dressing	40.00

Other laboratory examinations

X-Ray	180.00
Ultrasound	1,200.00
CT Scan (minimum charge)	8,000.00
ECG	200.00
2 D ECHO	3,500.00
Water laboratory	1,300.00
Maternity Services (Non Philhealth Member)	5,000.00

Physical Examination	50.00
Medical Certificate	40.00
Medical Certificate for Employment	100.00

Section 4F.02. Time of Payment. The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the laboratory examination is made and the medical certificate is issued.

Section 4F.03. Administrative Provisions. The Municipal Health Officer or his duly authorized representative shall require evidence of payment of the fee imposed herein before conducting the laboratory services.

Section 4F.03. Exemptions. Nabasons who are certified by the Punong Barangay, as Indigents, of the place of abode shall be exempted from payment of the laboratory fees on this article.

**ARTICLE G.
REGISTRATION AND VACCINATION FEES FOR ANIMALS**

Section 4G.01. Imposition of Fee. The owner shall pay a one-time registration fee per animal for the following:

1. Dog	₱200.00
2. Cattle	400.00

There shall be collected/imposed from every owner a vaccination fee for every animal vaccinated within the territorial jurisdiction of this municipality:

1. Dog	₱120.00
2. Pig	60.00
3. Cattle	140.00
4. Fowls	4.00

Section 4G.02. Time of Payment. The fee shall be paid to the Municipal Treasurer prior to the vaccination of the animal in close coordination with the Municipal Agriculturist.

Section 4G.03. Administrative Provisions.

- 1. Vaccination against Rabies means the inoculation of a dog with rabies vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed trained individuals from the Bureau of Animal Industry or Provincial veterinarian Office or Municipal Agriculturist Office.
- (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
- (b) During free mass dog rabies vaccination campaign, every dog three (3) months of age and older should be submitted by the owner for vaccination.

2. It shall be the duty of Office of the Municipal Agriculturist 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 if any
- (b) Description of dog (color, sex, markings, age, name, species and breed, if any)
- (c) Dates of vaccination and vaccine expiration, if known
- (d) Rabies vaccination tag number
- (e) Vaccine producer
- (f) Vaccinator's signature
- (g) Veterinarians license number or vaccinator's address

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

**ARTICLE H.
ASSESSOR'S FEES**

Section 4H.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) Preparation of sketch plan	₱80.00
(b) Reproduction of sketch plan, per lot	60.00
(c) Research Fee	80.00
(d) Processing Fee	
• For plain transfer	150.00
• For subdivision	100.00/lot
• Consolidation/ Revision/ Reclassification, etc.	100.00/lot
(e) Inspection Fee	
• Inspection of Boundaries/ Checking/etc. (with letter request)	200.00/lot
(f) Certified Photocopy of Assessors Map	50.00/lot
(g) Certified True Copy of Tax Declaration	80.00/lot
(h) Cancellation (TD, Mortgage and etc.)	80.00/lot

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

**CHAPTER V.
MUNICIPAL CHARGES**

**ARTICLE A.
MARKET RENTAL FEES**

Section 5A.01. Market Section. For purposes of this Article, the public market of Nabas shall be divided into the following Sections:

Fish	Fresh Fish, clams, oysters, lobster, shrimps, seaweeds, and other marine products.
Meat	beef, pork, chicken, fowl meat and other meat processed/frozen products.
Fruits	all kinds of fruits and processed fruit products.
Vegetables	all kinds of vegetables, root crops, legumes and spices.
Dry Goods	all kinds of dry goods, textiles, RTW dresses and apparel, kitchen ware, glassware, school and office supplies, canned goods, and other related merchandise.
Grains, Cereals, Sugar and Salt	all kinds of grains and cereals, sugar, salt and other condiments.
Dried and Salted Fish	all kinds of dried and salted fish
Native Product	all kinds of native products and handicrafts, etc.
Eateries and Cooked Food	
Bread, Cakes and Pastries	
Pottery Products	
Live animals	
Miscellaneous, etc.	

For purposes of this section market buildings/ structures are designated as follows.

1. Building 1 front building facing the municipal plaza (newly constructed building)
2. Building 2 building along Aguinaldo Boulevard
3. Individual stalls within the market premises but not included in building 1 & 2
4. Wet market 1 fish, meat, chicken and other related sections
5. Wet market 2 vegetables & fruits section

Section 5A.02. Rate of Rentals. All occupants or persons conducting business inside the public market premises shall be required to pay rentals to the Municipality for the use of its property, as herein provided below.

	Rental Fee
a. Market Stalls	
Building 1	₱5,000.00/month, and shall be subject to the acceleration based on the contract of lease
Building 2	₱5,000.00/month and shall be subject to the acceleration based on the contract of lease.

Building 3 (Individual stalls (fix occupants) amount of rent is on the monthly basis.)	350.00 per square meter or a fraction thereof of the occupied premises which shall not be more than a total area of 3 square meter per stall
Wet market 1, 1m x 2m or a fraction thereof	1,400.00/mo. plus cash ticket
Wet market 2, 1m x 2m or a fraction thereof	700.00/ mo. plus cash ticket
Papag Section 1m x 2m or a fraction thereof	20.00 per day plus cash ticket

Section 5A.03. Market Entrance Fee. There are hereby imposed a market entrance fee on all vendors of all commodities or merchandise being brought into the public market for sale at the following rates:

	Amount of Fees
a. Fresh (Livestock) Meats, per kilo	
1. Beef (cow, carabao, etc.)	1.60
2. Pork, venison, veal and the like	1.00
3. Poultry and other fowls	0.60
4. Eggs / tray	0.50
b. Fresh, dried per kilo	
1. Fish	1.00
2. Fresh crabs, shrimps and other species of like kinds	1.50
3. Fresh shellfish like clams, oysters and other species	1.00
4. Dried and salted marine products/box	20.00
5. Salted Fish	
a) Tamban, per box	20.00
b) Ginamos: tulisan, lilang and other species of like kind / per 15 kilos	5.00
c) Dayok/ per 15 kilos	10.00
d) Shell fish: tahong and other species of like kind/ per sack	10.00
c. Grains, Cereals, Salt and Sugar and Feeds	
1. Grains and Cereals, per kilo	
a) Rice (milled, clean), for every sack of 50 Kilos	10.00
b) Corn	1.00
c) Mongo, beans & other legumes	2.00
d) Peanuts (shelled or unshelled)	2.00
e) Rice and corn bran/sack of 50 kg	1.00
f) All other kinds of grains and cereal	1.00
d. Salt, per sack	5.00
e. Sugar, per sack	10.00
f. Feeds, per sack	10.00
g. Fruits, per box	5.00
h. Vegetables, root crops, and spices, per kilo	1.00
i. Dry goods, groceries, plastic/glass/kitchen wares, and other merchandise, per box	1.00
j. Pottery Products, per dozen	5.00
k. Fiber or Leaf and Products	
1. Abaca and Abaca Products	
a) Ropes & Strings, per kilo	2.00
b) Handbag made of abaca (butchahil), per piece	1.00
c) Sinamay, any variant, per kilo	1.00
2. Piña, Other fibers and Products	
a) Piña fiber, per kilo or fraction thereof	4.00
b) Piña cloth, per meter or fraction thereof	4.00
c) Rafia, per meter	1.00
d) Others	1.00
3. Bariw Products	
a) Mats: Family Size, per piece	1.00
Double size, per piece	1.00
Single size, per piece	1.00
Crib size, per piece	1.00
Extra size, per piece	1.00
b) Hats made of bariw or any kind of material, per piece	0.20
c) Sarok, salakot, etc., per piece	0.20
d) Bariw Leaves, per bundle	2.00
l. Bamboo/Cane and Bamboo/Cane Products	
1. Bamboo basket, regardless of size, per piece	4.00
2. Bamboo chairs regardless of size, per piece	4.00
3. Bamboo tables regardless of size, per piece	4.00
4. Nigo, kararaw, and the like	1.00
5. Sandok, etc.	0.50
m. Live Animals	
1. Large cattle, per head	20.00
2. Hogs, per head of 30 kilos or more	10.00
3. Hogs, per head of 29 kilos or less	10.00
4. Goats, sheep, etc., per head	10.00
5. Chickens, ducks and other fowls	2.00

Section 5A.04. Time and Manner of Payment.

- For Stalls. The fee for the rental of market stalls shall be paid to the Municipal Treasurer or his duly authorized representative within the first twenty (20) days of each month. In case of a new lease, the rental due for the month in which the lease starts shall be paid before the occupancy of the stall.
- For the occupancy of the market premises by the transient occupants, on the daily basis, shall pay P50 pesos per 1.5 meter x 2 meters premises occupied.
- For Market Entrance Fees. The market fees must be paid in advance before any person can sell or offer to sell any commodity or merchandise within the public market and its premises.

Section 5A.05. Issuance of Official Receipt, and Cash Tickets (to Transient Vendors), Prohibition of Transfer Thereof. The Municipal Treasurer or his duly authorized representative shall issue an official receipt as evidence of payment of rentals of fixed stalls.

- Cash tickets shall be issued in the name of the vendor. The cash tickets shall pertain only to the vendor and shall be only good for the space or spaces of the market premises to which they are assigned. If a vendor disposes his merchandise by wholesale to another vendor, the latter shall purchase new tickets if he desires to sell the same merchandise even if this is done in the same place occupied by the previous vendor.
- The cash tickets issued shall be torn in half, one-half to be given to the space occupant or vendor and the other half to be retained by the market collector who shall deliver the same to the Municipal Treasurer for counter-checking against his record of cash tickets issued to him for that day transaction.

Section 5A.06. Discount for Prompt or Advance Payment of Fees.

Except for lessees of stalls in building 1 who are entitled to different schemes of discount for advanced and prompt payment of rent, lessees of all other stalls within the premises of the Nabas public market shall be given twenty percent (20%) discount if the rent is paid in advanced and ten percent (10%) discount if paid on the day such rent is due.

Section 5A.07. Surcharge for Late or Non-payment of Fees.

The lessee of a stall who fails to pay the monthly rental fee within the prescribed period shall pay a surcharge of twenty-five (25%) percent of the rent due. Failure to pay the rental fee for three (3) consecutive months shall cause the automatic cancellation of the Contract for Lease of Stall without prejudice to suing the lessee for the unpaid rents at the expense of the lessee. Thereafter, the stall shall be declared vacant and will be subjected to the adjudication process.

Section 5A.08. Adjudication of Stalls.

- Lease Period. The contact of lease for a stall shall be for a period of three (3) years renewable upon its expiration, unless revoked in accordance with the provisions of this Article.
- Notice of Vacancy/ Bidding. The Notice of Vacancy/Bidding of existing or newly constructed stalls or booths shall be posted not less than thirty (30) days before the date of bidding to appraise the public of the fact that such stalls or booths are unoccupied and available for lease. Such Notice shall be posted in at least three (3) conspicuous places within the Nabas Public Market premises. Such notice shall indicate the following:
 - Location of area of the vacant stall/s;
 - Date of bidding; and
 - other relevant data
- Except for building 1, which application for lease is governed by separate ordinance, application for lease of all other stalls, of whatever nature, within the Nabas Public Market premises, shall be governed by the following rules and procedures, to wit:
 - Vacant stalls shall be awarded to lessees through bidding process, date and time of which shall be indicated in the notice of vacancy/ bidding.
 - Bidding documents shall be procured from the Nabas Economic Enterprise Development Office (NEEDO) after payment of required fees with the Municipal Treasurer's Office.
 - Application to bid shall be submitted to the NEEDO at least 7 calendar days before the scheduled bidding.
 - Nabason shall be given preference to bid. In the event that no Nabason has submitted any bid, another bidding shall be scheduled not later than 7 days from the first schedule of bidding and the same shall be open to any interested entity, natural or juridical.

Section 5A.09. Miscellaneous Provisions on the Lease of Stalls.

- Vacancy of Stall before the Expiration of the Lease. Should, for any reason, the stall holder or lessee discontinue or is required to discontinue his business before his lease of the stall expires, such stall shall be considered vacant and its occupancy thereafter shall be disposed of in the manner herein prescribed.
- Partnership with Stall Holder. A market stall holder who enters into business partnership with any party after he had acquired the right to lease such stall have no authority to transfer to his partner or partners the right to occupy the stall. Provided, however, that in case of death or any legal disability of such stall holder to continue his business, the surviving partner(s) may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is qualified to occupy a stall under the provisions of this Article, and the spouse, parent, child, sibling or relative within the third degree by consanguinity or affinity of the deceased (in that order) is not applying for the stall, he shall be given the preference to continue occupying the stall concerned, if he applies thereto.
- Lessee to Personally Administer his/her Stall. Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, and personally administer the same.
- Dummies. Sub-lease. Sub-leasing in his stall is strictly prohibited and violation thereof shall be a valid cause for cancellation of lease. Likewise, lease of stall found to be occupied by a lessee acting as dummy of any entity, natural or juridical, shall be revoked.
- Appeals. Any issue arising from the lease transaction shall be brought before the market committee, through the NEEDO, decision of which shall be appealable with the office of the Municipal Chief Executive.
- The tenants of the stalls of building 1 and 2, after 1 year of occupancy and for justifiable reasons may change the nature of business or trade provided that the same has been endorsed by the Market Committee and duly approved Municipal Chief Executive.

Section 5A.10. Nabas Public Market. Supervision and Control. The NEEDO Manager shall exercise control and supervision on the day to day operations of the Nabas Public Market premises.

Section 5A.11. Creation of the Market Committee. There is hereby created a Nabas Public Market Committee composed of the following:

- Chairman : Municipal Mayor or his/her designated representative
- Co-chairman : Municipal Treasurer
- Members : NEEDO Manager
Sangguniang Bayan Chairman or Co-Chairman of Ways and Means Committee
Sangguniang Bayan Chairman or Co-Chairman of Committee of Economic Enterprise
President -Nabas Public Market Vendors Association or its equivalent
One (1) representative of Nabas stall owners elected from among themselves

The Nabas Public Market Committee shall perform the following functions;

- Call and conduct public bidding for stalls and areas for lease in the Nabas Public Market premises.
- Act and properly disposed in any conflict arising from the lease transaction of stalls and other leased premises in the Nabas Public Market.

Section 5A.12. Market Rules and Regulations.

- The peddling or sale outside the public market site of food stuffs that easily deteriorate, like fish and meat, is strictly prohibited.
- No person shall utilize the public market or any part thereof for residential purposes.
- It shall be unlawful for any person to peddle, hawk, sell or offer for sale, or expose for sale, any article in the passageway (pasiyo) used by purchasers in the market premises.
- It shall be unlawful for any person to resist, obstruct, annoy or impede any market employee or personnel in the performance of his/her duties.
- No merchandise or article shall be sold, offered for sale or exposed for sale in the public market unless the proper dues or fees thereon have been paid. Nor shall any merchandise or article be sold, offered or exposed for sale which have been illegally acquired by the vendors and/or stall holders.
- It shall be unlawful for any person to commit any nuisance, make boisterous noise, use any profane or vulgar languages, commit disorderly conduct, or obstruct the passageway of the market premises, or any act that calculated to lead to breach of peace.
- It shall be unlawful for any lessee to remove, construct or alter the original structure of any stall, install electrical wiring or water connection without prior permit from the Municipal Mayor. The lessee must secure favorable recommendation from the NEEDO manager and approval of the Municipal Engineer before securing permit for the sought changes from the Municipal Mayor.
- The Municipality of Nabas shall not be responsible to the occupant of a stall for any loss or damage caused by fire, theft, robbery, force majeure, or any other cause. All articles or merchandise left in the public market during closure time shall be at the risk of the stall holder or owner thereof. On this regard, only the lessee or the stall permittee shall be vested with right to lodge complain, in writing, address to appropriate authority.
- All articles abandoned in the public market or its premises in violation of any provision of this Article or any regulation or rule on the management of the market, shall be deemed a nuisance. It shall be the duty of the NEEDO Manager or his subordinate to take custody of such articles. In case these articles were not claimed within twenty-four (24) hours thereafter, they shall be returned to their original owner upon payment of actual expenses incurred in their safekeeping, unless they have so deteriorated as to constitute a menace to public health, in which case, they shall be disposed of in the manner directed by the Market Administrator, who may also, in his discretion, cause the criminal prosecution of the guilty party or merely warn him against future violation. In case where the articles have not deteriorated and are not claimed within the time herein fixed, said articles shall be sold at public auction, and the proceeds there from shall be deposited with the Municipal Treasurers Office, in trust.
- No awardee shall subject or sublease the stall so awarded, if any person other than the stallholder is found selling in the latter's stall, this shall be considered prima facie evidence of subleasing and the stallholders shall be subjected to outright revocation of his lease contract.
- No person shall be allowed to lease more than two stalls: Provided, That when two stalls are leased to one person, such stalls shall adjoin one another and shall be located in the same section of the public market: Provided, finally, that it shall be violation if more than one member of the family consisting of the father, mother, sons and daughters to hold stalls in one public market unless these sons and daughters are already living by themselves and independently of their parents. (Refer to the new ordinance for new public market)
- The duration of lease of a market stall shall be three (3) years which shall be incorporated in the lease contract to be executed for such purpose.
- For reasons provided by this enactment in after due process, the Municipal Mayor is vested with the authority to revoke the lease contract of any stall in the Nabas Public Market.
- During the existence of the contract of lease, the death of the lessee does not extinguish the effectivity of the said contract. The spouse and/or the legal heirs, who are not disqualified under the provision of this code, may continue the same until its expiration. Renewal of the subject contract, however, shall be subject to the procedures and terms applicable to new contract of lease with preference to the legal heirs of the deceased.
- NEEDO shall designate appropriate areas within the market premises which peddlers and hawkers can occupy. Peddlers shall not be permitted to expose or sell merchandise on sidewalks, courts (patios) or places designated and/or intended for the passage of the public to the market. Market officials and personnel and NMAP detailed in the vicinity of public / municipal market shall exercise strict compliance with these provisions.
- Drinking liquor or any intoxicating drink in any stall/ premises of the public market other than the areas designated for such purpose is strictly prohibited, Nor to idly chat lounge, lie in or around the premises to commit any nuisance, boisterous noise, use profane or vulgar languages or for any person beg or solicit contributions of any kind in the market shall not be permitted.
- The NEEDO shall make sure that no dogs or other animal are left astray in the premises of the public market.
- Illegal Construction/ Renovation/ Alteration/ Connections- The construction of living quarters within the market premises shall not be allowed. No lessee shall remove, construct, or alter the original structure, electrical wiring or water connection of any Stall or Stalls without prior permit from the NEEDO Manager approved by the municipal building official. Any unauthorized construction shall be subject to demolition by local authorities. Dwelling in stalls or any place within the market premises shall be strictly prohibited.

Section 5A.13. Applicability Clause. Existing laws, ordinances, rules and regulations pertaining to the public market and its premises are hereby adopted and made part of this Ordinance.

ARTICLE B.
FISHERY RENTALS, FEES AND CHARGES

Section 5B.01. Grant of Fishery Rights by Public Auction. There is hereby created a committee to conduct the public auction to be composed of the following:

- Municipal Mayor, as Chairman
- Two (2) representatives from the Sangguniang Bayan;
- President of the Fishermen's Cooperative or organization, if any,
- One (1) representative from accredited NGOs;
- President, Liga ng mga Barangay

Section 5B.02. Conduct of Public Auction. The aforesaid Committee shall advertise for sealed bids the leasing of a zone or zones of the municipal waters, as designated by the Sangguniang Bayan, in a public auction for two (2) consecutive weeks in the bulletin boards at the Municipal Hall. If no bids are received within that period, such notice shall be posted again for another two (2) weeks. If after said two (2) notices for the grant of exclusive fishery rights through public auction and still there are no interested bidders, the committee shall grant the rights within a definite area or portion of the municipal water to any interested person, natural or juridical, upon payment of the license fees fixed in this Code.

The notice advertising the call for bids shall indicate the date, place and time when such bids shall be filled with the Municipal Treasurer.

An application to participate in the public bidding shall be submitted sealed to the Municipal Mayor in a form prescribed therefore. Upon submitting a sealed bid, a bidder shall accompany such bid with a deposit of Fifty Thousand Pesos (P50,000.00) which amount shall be deducted from the first rental by that person if he should become the successful bidder. The deposit of the unsuccessful or losing bidder shall be returned to him immediately upon completion of the public auction.

At the time and place designated in the notice, the Committee sitting en banc shall open all the sealed bids and award the lease to the qualified and successful bidder who offered the highest bid. The lease contract shall be executed within ten (10) days after the award is made by the Committee and should the successful bidder refuse to accept, or fails or neglects to execute the lease within the said period, his deposit shall be forfeited to the Municipal Government. In such a case, another bidding shall be held in the same manner herein before prescribed.

Section 5B.03. Duration of Lease. The grant of lease on fishery rights through public auction shall not exceed two (2) years.

Section 5B.04. Imposition of License Fees for Exclusive Fishery Privilege. In case there is no successful bidder in the public auction prescribed herein, the grant of exclusive fishery rights and privileges of erection of fish corrals, pen and cages, operation of fish pond, oyster, seaweeds, or other culture beds, or catching bangus fry or fry of other species within the municipal water, preferably to cooperative organization or marginal fishermen registered under existing laws, shall be made upon payment if the corresponding license fees at the rates fixed hereunder:

	Annual Fee
a. Fish Corrals Erected in the Sea (Palaan):	
1) Less than 3 meters deep	P200.00
2) 3 meters deep or more but less than 5 meters deep	300.00
3) 5 meters deep or more but less than 8 meters deep	400.00
4) 8 meters deep or more but less than 10 meters deep	500.00
5) 10 meters deep or more but less than 15 meters deep	600.00
6) 15 meters deep or more	700.00
b. Fish Corrals in Inland Fresh Waters (Taba):	
1) Less than five hundred (500) square meters	400.00
2) Five hundred square meters or more but less than One Thousand (1,000.00) square meters	600.00
3) One Thousand (1,000.00) square meters or more but less than Five Thousand (5,000.00) square meters	1,000.00
4) Five thousand (5,000.00) square meters or more but not less than ten thousand (10,000) square meters	1,500.00
5) Ten thousand (10,000) square meters	2,000.00
c. Fish Cages:	
Per one hundred (100) square meters	200.00
d. Oyster and other shelled-mollusk culture beds:	
Per hectare	1,000.00
e. Bangus Fry or Fry of other species:	
1) Less than two thousand (2,000) square meters	2,000.00
2) Two thousand (2,000) square meters or more but not less than four thousand (4,000) square meters	4,000.00
3) Four thousand (4,000) square meters or more but not less than six thousand (6,000) square meters	6,000.00
4) Six thousand (6,000) square meters or more but not less than eight thousand (8,000) square meters	8,000.00
5) Eight thousand (8,000) square meters or more	10,000.00
f. Fish Pens:	
Per hectare	20,000.00
g. Seaweed Farms:	
Per five hundred (500) square meters	600.00
h. Pearl Culture Farm:	
Per five hundred (500) square meters	2,000.00

Section 5B.05. License Fee on Fishing Gears. The privilege of ranking or catching fish in the municipal water with nets, traps, or other kinds of fishing gear or paraphernalia, with or without a fishing boat or vessel three (3) gross tons or less, shall be issued by the Office of the Mayor to any qualified person, natural or juridical, upon payment of the corresponding fees prescribed hereunder:

GENERAL SCHEDULE OF LICENSE FEES

Kind of Fishing Gear	Amount of Fee Per Annum
a.) Fishermen using nets:	
1. Pangki	P200.00
2. Pabbas	200.00
3. Largarete	600.00
4. Sarap (sawayang)	200.00
5. Panapao	300.00
6. Other nets	600.00

Provided that the mesh of the fish nets should not be less than three (3) cm when stretched.

b.) Fishermen using traps:	
1. Ansag	200.00
2. Antol	200.00
3. Dumpil	200.00
4. Kulong	1,000.00
5. Bobo or panggal (big or small) / unit	100.00
6. Other Traps	200.00

c.) Fishermen using other paraphernalia's:	
1. Without light	200.00
2. With light of any nature	200.00
3. Other paraphernalia (not destructive)	200.00

d.) Fishermen using other fishing gears:	
1. Panti	200.00
2. Linggue, taksay, pukot	200.00
3. BacatotPadarao	200.00
4. Hudhod	200.00
5. Laya	200.00
6. Anud	200.00
7. Sagiwsiw	200.00
8. Patuayan	200.00
9. Lukod	200.00
10. Hook and Line	100.00
11. Hurgos	100.00
12. Other Fishing Gear	200.00

e.) Payao (balsa)	800.00
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Section 5B.06. Preferential Right or exclusive fishery privilege of Nabasnon fishermen's Cooperative, Marginal Fishermen's Cooperative or Exclusive Fishery Privilege. Operating fish corrals, pens and cages, seaweeds, oyster and other culture beds, or the catching of "bangus" fry or fry of other species for propagation shall be considered as exclusive fishery privileges which shall be granted preferably to organization or cooperatives of Nabasnon marginal fishermen duly registered under the provisions of existing laws upon payment of corresponding annual rental fee and the corresponding license fee as prescribed in this code.

The Public Auction Committee shall post in the Municipal Hall and at least two (2) other strategic places a notice to fisher folk's organization or cooperatives to apply for the granting of preferential rights. The same notice shall be posted in at least two (2) strategic places in every coastal barangay for four (4) consecutive weeks. Interested parties shall have forty-five (45) days from the posting of the notice to signify their intention to avail of the preferential right.

If there is no qualified applicant to avail of the preferential right, The Public Auction Committee may grant to the highest bidder the exclusive privilege of constructing and operating fish corrals, pens and cages, seaweeds, pearls, oyster and other culture beds, or the gathering of "bangus" fry or fry of other species in the municipal water upon payment of the corresponding rental and license fees therefore. Provided, that if there's only one applicant, the bidding process shall waived and only the rental fee and license fees shall be required.

Provided further, that the license granted for these "exclusive fishery privileges" shall be for a period not exceeding one (1) year, except the license granted for gathering "bangus" fry or fry of other species which shall only be for a period of one (1) year; Provided, finally, that the rental fees to be collected for the exclusive privileges shall be the following:

- a) For the privilege of erecting fish corrals (baklad), an annual rental fee of One Thousand Pesos (P1,000.00) per fish corral;
- b) For the privilege of catching or taking of "bangus" fry or "kawag-kawag" or fry of other species, an annual rental fee of Four Hundred Pesos (P400.00) per family household.
- c) For the privilege of establishing and maintaining fish cages, an annual rental fee of One Thousand Pesos (P1,000.00) per five hundred (500) square meters or fraction thereof;
- d) For the privilege of erecting fish pens, an annual fee of One Thousand Pesos (P1,000.00) per five hundred (500) square meter of fraction thereof;
- e) For the privilege of gathering/culturing oyster or shelled-mollusk beds (i.e. kapis shells), an annual rental fee of Four Hundred Pesos (P400.00) per five hundred (500) square meter or fraction thereof;
- f) For the privilege of establishing and maintaining pearl culture farms and seaweeds farms an annual rental fee of Two Thousand Pesos (P2,000.00) per five hundred (500) square meter or fraction thereof;

Section 5B.07. Exemption. Except in specified zones designated by the Sangguniang Bayan as non-fishing areas, the privilege to gather, take, or catch bangus fry, prawn fry or "kawag-kawag" or fry of other species from the municipal water by marginal fishermen shall be free of any rental fee, or any other imposition whatsoever.

Section 5B.08. Requirements for the Exercise of the Exclusive Fishery Privileges. Licenses issued or contracts on the exclusive fishery privileges shall, in addition to being in compliance with P.D.704 as amended by RA 8550 (Philippine Fisheries Code of 1998), contain provisions to the effect that:

- a) For Fish Corrals
 - 1) No fish corral or "baklad" shall be constructed within two hundred (200) meters of another fish corral in marine fishery waters or one hundred (100) meters within fresh water fisheries unless they belong to the same lessee, but in no case shall the distance be less than sixty (60) meters apart.
 - 2) Fish corrals shall be entirely opened during closed seasons for the free passage of fish for conservation purposes, or for health reasons (i.e. red tide);
 - 3) No fish corrals shall be constructed within all approaches to this municipality, like bay anchorage areas, sub ports and beach resorts and those areas declared as sanctuaries or reserves;
 - 4) The maximum size of each fish corral shall be five thousand (5,000) square meters only in sea water.

b) For Oyster and Other Shelled-Mollusk Culture Beds; Seaweed Farm; Pearl Culture Farm.

- 1) The size of an area for the culture of shelled-mollusks shall not be more than one (1) hectare for individual person or not more than ten (10) hectares for partnerships, associations, corporations, or cooperatives;
- 2) No area for the culture of shelled-mollusks shall be established at a distance of less than five hundred (500) meters from each other.

c) For Fish Cages

- 1) No fish cage shall be constructed within thirty (30) meters of another cage and no fish cage shall be permitted to obstruct the free passage of water for navigation.
- 2) The areas that may be granted for the construction of fish cages and fish pens are the following:

- The size of the area for the operation of fish pens shall not be more than three (3) hectares for individual or not more than ten (10) hectares per partnership, association, corporation, or cooperative.
- The size of the area for the operation of fish cages shall not be more than 200 square meters per individual or not more than three (3) hectares for partnership, association, corporation, or cooperative.

d) For Holders of Exclusive Fishery Privilege. Nothing in the contract shall be construed as permitting the lessee or grantee to undertake any construction which will obstruct the free navigation in any stream or lake flowing through or adjoining the fish corral, pen or cage, or culture bed gathering of "bangus" fry or fry of other species, or to impede the flow or ebb of the tide to and from the area where the lessee or grantee is conferred a fishery privilege, or conflicts with another's water rights, or steps on or destroys corrals.

e) For Licensee on using fishing gear or operator of fishing vessels. Fishing activities within the two hundred (200) meter radius of any licensed fish corral, pen or cages is hereby prohibited.

Section 5B.9. Fishermen's Licensing Registration System. All qualified fishermen applicants shall register with the Office of the Municipal Agriculturist, and shall be issued a "Fisherman's Identification Card", upon accomplishing the prescribed application forms and payment of the corresponding registration fees. The *Fisherman's Identification Card* (FIC) shall be carried by the licensed fisherman at all times whenever he is engaged in fishing operations which he shall present and surrender upon request of the **Bantay Dagat** personnel and other duly authorized law enforcement officers. Provided, that this fisherman's license shall be valid only for one (1) year, renewable annually upon proper review and recommendation of Office of the Municipal Agriculturist.

Section 5B.10. Registration of Fishing Vessel. All fishing vessels with three (3) gross tons or less operating within the municipal water shall be registered with the Office of the Municipal Agriculturist'.

Section 5B.11. Fish Ports. The Sangguniang Bayan shall designate fish ports where all fishing vessels shall dock and unload their catch or cargo of fish and other aquatic resources which shall be inspected by duly authorized fish marshals for violation of existing fishery laws, ordinances or rules and regulations or for assessment of auxiliary invoices and other prescribed fess before it can be sold, packed or transported to their destination. Likewise, fish dealers using this municipality's fish ports as transshipment point shall also unload their cargoes on said fish ports for proper inspection before the said cargoes can be transported, either by water or by air, to other places of destination.

ARTICLE B1
RENTAL FEE FOR THE USE OF THE MUNICIPAL WATER FOR PURPOSES OTHER THAN FISH CULTURE OR FISHING ACTIVITIES

Section 5B1.01. Imposition of Fee. There is hereby imposed an annual rental fee for the use of the municipal water for purposes other than fish culture or fishing such as but not limited to, log pond, resort for swimming, snorkeling, scuba diving and other water sport activities at a rate of Two Thousand/Hectare (P2,000.00/ha) of water space occupied or leased. A corresponding contract of lease shall be entered into by the subject entities, natural or juridical, with the municipality.

Section 5B1.02. Time of Payment. The rental fee may be paid, at the discretion of the Lessee, in full within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of each calendar quarter.

For a lease acquired after January 20, the rental fee equivalent to one quarter shall be due for the current year when the lease is approved. The rental due in the succeeding quarter or quarters in cases when the lease is approved before the last quarter of the year, shall be paid within the first twenty days each subsequent calendar quarter or quarters.

Section 5B1.03. Surcharge for Late Payment. In case of failure to pay the rental fee within the time allowed for payment, a surcharged of twenty-five percent (25%) shall be collected on the original amount due.

Failure to pay the rental fee for three (3) consecutive quarters shall cause automatic cancellation of the lease.

Section 5B1.04. Sharing of Proceeds. Sixty percent (60%) of the proceeds of the rentals shall accrue to the general fund of the municipality and forty percent (40%) to the general fund of the barangay where the leased area of the municipal water is located. If the log pond is located in two or more barangays, the forty percent (40%) shall be divided equally among them.

Section 5B1.05. Administrative Provisions:

- a) Duration of Lease. The grant of lease or the use of municipal water as log pond or for any other purposes shall be for a period of one (1) year. The lessee shall in no case sublease any portion of the leased area.
- b) Application to Use of Municipal Water. Before the use of the municipal water as log pond or for the purposes other than fish culture or fishing activities, the applicant shall first file an application to rent such municipal water with the Office of the Mayor who shall approve the same after the rentals due have been determined by the Municipal Treasurer or his duly authorized representative and paid in accordance with the provisions of this Article.

ARTICLE B2.
REGISTRATION FEES AND COLOR CODING SYSTEM ON FISHING BOATS AND MOTORBOATS

Section 5B2.01. Imposition of Fees. There shall be collected the following annual registration fees from the owner of each fishing boat or motorboat of three (3) tons or less being operated within the municipal water of this municipality.

	Amount of Fee Per Annum
a) Motorized with engine of 10 horse power or less	P100.00
b) Motorized with engine of more than 10 horse power	200.00
c) Non-Motorized fishing boats	40.00

Section 582.02. Time and Manner of Payment. The fees herein imposed shall be paid to the Municipal Treasurer within the first thirty (30) days of January or within the first thirty (30) days of each calendar quarter.

Corresponding fees for at least the current quarter shall be paid for each fishing boat or motorboat newly-acquired after the first thirty (30) days of January.

Section 582.03. Surcharge for Late Payment. Failure to pay the tax imposed in this Article shall subject the taxpayer to a surcharge of twenty percent (20%) 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 582.04. Adopting the Color Coding System. It shall be strictly observed that all fishing boats three (3) gross tons or less used in fishing shall bear the Code AKL-09 with the corresponding permit number painted on both ends of the fishing boats.

Section 582.05. Administrative Provisions. The Municipal Treasurer shall keep a register of all fishing boat and motorboat issued a Mayor's permit which shall contain among others the name and address of the owner.

The Municipal Government shall be responsible to put marking (code) on all registered fishing boats.

**Article B3.
BERTHING CHARGES ON VESSELS**

Section 583.01. Imposition of Fees. There shall be collected from the operator of a vessel berthing in the municipal owned and operated pier or wharf the following berthing charges or fees:

	Amount of Fees
1) On non-motorized boats or watercrafts	Exempted
2) On motorized boats or motorboats of	
a) Less than three (3) tons gross weights per day or fraction thereof	₱4.00
b) Three (3) tons or more, per day or fraction thereof	10.00

Section 583.02. Exemption. The following are exempted from the provisions of this Article:

- Vessels owned and operated by the national, provincial, municipal and barangay Government;
- Landing crafts of boats that came from the vessels already berthed or moored;
- Fishing boats with engines of less than ten (10) horse power if used by marginal Fishermen.

Section 583.03. Administrative Provisions. The Officer-in-Charge of the municipal pier or wharf or his authorized representative shall monitor the arrival or berthing of vessels in the pier/wharf or the municipal harbor and submit his report thereon to the Office of the Mayor, copy furnished the Municipal Treasurer.

No vessels already berthed or moored in the municipal pier/wharf or its harbor shall be allowed to leave without first paying the fees imposed herein or proper clearance from the authorities concerned.

The Chief of the Business Permits, Licensing Section, and Office of the Mayor shall issue the necessary rules and regulations for the proper, effective and efficient implementation of this Article.

Section 583.04. Time and Manner of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer or his duly authorized representative upon berthing or mooring in the municipal owned pier or wharf; or upon mooring or making fast vessel already berthed or moored; or for mooring within any slip, channel, river, harbor or canal under the jurisdiction of this municipality.

Section 583.05. 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 fees due, such surcharge to be paid at the same time and in the same manner as the original fee due.

**ARTICLE B4
ADMINISTRATIVE PROVISIONS**

Section 584.01. Procedures in the Filing of Application for, or Renewal of, Fishing Licenses or Exclusively Fishery Privileges. The following are the procedures to be followed by the applicant in applying for, or renewing of, a fishing license, auxiliary invoices, or exclusive fishery privileges:

a) Application for, or renewal of, fishing gear, or exclusive fishery privileges mentioned in the preceding sections shall be made in the prescribed form together with the following supporting papers:

- Community Tax Certificate
- Certification of residency and character from the Punong Barangay concerned;
- BFARMC Clearance, if applicable
- Bantay Dagat Certificate of Inspection, if applicable
- Maritime Industry Authority (MARINA) certificate of vessel registration, if applicable
- Certificate or Affidavit of Ownership of Vessel or Gear or Lease Contract, if applicable;
- Certificate from the office of the Municipal Agriculturist, if applicable
- If a juridical entity, a copy of its Articles of Incorporation and by-laws, and/or Certificate of Registration, if applicable.

b) Application for an Auxiliary Invoice to transport "bangus" fry or fry of other species within the Philippines for a period of one (1) month to take effect from the date of the first shipment of fry.

- In case of public fishponds, copy of Fishponds Lease Agreement (FLA);
- In case of private fishponds, a xerox copy of the Transfer Certificate of Title (TCT), if any; document of ownership; or Lease Contract;
- In case of fish pen, fish cage owner or operator – a copy of the BFAR license, if applicable;
- Sketch of fishponds showing the nursery and other portions of the fishponds;
- Estimated stocking rate per hectare per season for the developed fishpond or fish pen;
- Fry concession contract, if any, showing source, quantity and price of fry;
- Corporate or partnership registration paper or document, if applicable;
- Fry or fingerling contract, if any, with fish pens/cage; or nursery owner or operator, if applicable;
- Other papers or documents which may hereafter be required.

c) All applications shall be forwarded to the Permits and Licensing Division, Office of the Mayor which shall process it accordingly.

**ARTICLE B5
ENFORCEMENT AND RELATED MATTERS**

Section 585.01. Creation of the Bantay Dagat Task Force, Its Duties and Functions. The Municipal Mayor, in the exercise of his "Executive Powers" may issue an "Executive Order" creating a Task Force or committee to be known as "Bantay Dagat" or any appropriate title, to ensure the proper and effective enforcement of this Fishery Code. The duties and functions of the "Bantay Dagat" shall include, but not limited to, the following:

- to conduct inspection of boats, fishing gears, and other fishing paraphernalia, private ports and warehouse used in the fishery industry;
- to conduct inspection of fishery operation site;
- to verify if the portion or area for which an application for lease has been presented is not covered by any existing lease;
- to recommend if the license being applied for will not prejudice public interest;
- to submit the necessary report or findings and recommend the necessary remedial measures, if necessary;
- to perform other duties and functions as the Mayor may delegate.

Section 585.02. Training and Deputization of the Fishery Marshals. FARMC members and other qualified persons may be deputized by the Mayor as "Fishery Marshals" who shall undergo the necessary training and, thereafter, shall assist in the enforcement of this Fishery Code. Their specific duties and functions shall be specified in the Executive Order to be issued by the Mayor.

Section 585.03. Lead Agencies for Enforcement. The Nabas Bantay Dagat shall take the lead in the enforcement of this Fishery Code in collaboration and coordination with the Maritime Police, the Philippine Coast Guard and/or other law enforcement agencies.

Section 585.04. Implementing Rules and Regulations. For the proper and effective enforcement of this Fishery Code, the Mayor is hereby authorized to issue the necessary implementing rules and regulations including, but not limited to, the following:

- The deputized enforcement officers shall be issued the corresponding "Fishery Marshal or Deputy Fishery Marshal's Identification Card".
- Operators of fishing vessels desiring or intending to berth in this municipality's ports shall allow the inspection by the Deputized Fishery Marshal or other law enforcement officers of their fishing vessel otherwise the subject vessels shall not be allowed to berth.

**ARTICLE B6.
MISCELLANEOUS PROVISIONS**

Section 586.01. Responsibilities of Licensees, Permittees, or Grantees of Exclusive Fishery Privilege. Every licensee, permittee, or grantees of exclusive fishery privilege shall:

- Take precaution as may be necessary to prevent the destruction of fish corals, marine life and other aquatic resources;
- Avoid the use of poisonous chemicals or substances and other forms of destructive fishing methods: and such other activities which could result in pollution or acceleration of eutrophication of the municipal water;
- Assume responsibility for any inimical acts causing damages to the fish corals and other habitats of fish as well as to the municipal water, or his employees or laborers, during the fishing operation;
- Not carry inside the fishing vessel any quantity of dynamite stick, cyanide or other poisonous or hazardous substances, or any fish caught through unlawful means;
- Provide fish samples of not more than one (1) kilogram to the Deputized Fishery Enforcement Officer for scientific analysis or examination to determine whether the same was caught by means of explosives, or by poisonous or hazardous substances, by either the Cyanide Detection Center or the Fish Laboratory, Department of Agriculture, upon official request of the enforcement officers concerned;
- Carry at all times the license, permit or lease contract, ready to exhibit them upon demand by any authorized fishery law enforcement officer;
- Voluntarily vacate the area covered by the exclusive fishery privilege upon the expiration of the contract of lease, or upon its revocation, or when directed by authorized municipal officials in the meantime that the corresponding contract of lease has not yet been renewed;
- Clear, remove, destroy or demolish any structure or contrivance, on the vacated leased area covered by the "exclusive fishery privilege" upon the expiration or cancellation of such privilege;
- Not construct any fish pen, "baklad", cage or any fish traps in the municipal water fronting any beach resorts within sixty (60) meters distance from the shoreline.

Section 586.02. Sports Fishing. No person shall engage in any kind of sports fishing without first securing a permit therefore from the Municipal Mayor, or his duly authorized representative, upon paying the permit fee in the amount of Five hundred pesos (500.00) per person, per activity.

Section 586.03. Berthing Permit Fee. All operators of fishing vessels with more than three (3) gross tons shall first pay the corresponding berthing fee before they are allowed to berth or make fast to another vessel already berthed in the municipality's owned and operated fish port.

Section 586.04. Fee for the Issuance of "Auxiliary Invoice" for the purpose of transporting fish and other aquatic resources. As provided under Section 4, P.D. 704, as amended by RA 8550, the issuance of an "auxiliary invoice" to transport fish and fishery products shall be granted only after an official inspection by deputized fishery marshals of the fish and other aquatic resources to be shipped out, or transported, to other places to find out if the existing fishery laws, ordinances or rules and regulations on fishery was violated. If found to be in order, a clearance in the form of "auxiliary invoice" shall be issued to the person concerned upon payment of the corresponding fees or charges hereunder prescribed:

Items	Amount Fee
a) Preserved fish (iced, frozen, salted, dried, smoked, patis, bagoong, etc.)	₱2.00 per kg.
b) Trocha shell, rough (male)	2.00 per kg.
c) Trocha shell, rough (female)	2.00 per kg.
d) Kapis shell (not less than 80mm)	2.00 per kg.
e) Other shells	2.00 per kg.
f) Sea cucumber/balat	2.00 per kg.

g) Dried star fish	1.00 per kg.
h) Dried squid	1.00 per kg.
i) Dried seaweed	1000.00 per ton
j) Dried sharkskin	1.00 per kg.
k) Salted skin of sea snake	1.00 per kg.
l) Sponge	1.00 per kg.
m) Tanned skins	1.00 per kg.
n) Salted skins	1.00 per kg.
o) Tanned skin of sea snakes and sea reptile (except Dog-faced water snake or <i>kalabukab</i> , <i>Cerberus rhynchops</i>)	1.00 per kg.
p) Bangus fry or fry of other species or per three thousand	40.00 per pot
q) All other unclassified marine products	40.00 per kg.

Provided, that shippers or fish dealers who have paid for the auxiliary invoices in another LGU, as proven by the production of said auxiliary invoices, shall not be required to pay the amount prescribed above but shall only pay the difference thereof, if any. Provided further, that cargoes of fish or fish products shall be inspected by the authorized Bantay Dagat personnel or other deputized fishery marshals at the fish port before transporting them to other places, either by water or air transportation.

Section 586.05. Trust Liability Fund. At Least Twenty-five percent (25%) of the total collection from charge, regulatory fees, compromise settlement a special trust liability fund to be utilized exclusively to defray the necessary expenses for the proper and effective enforcement of this code, including the expenses of the MFARMC, BFARMC, Bantay Dagat Task Force and other concerned personnel, subject, however, to the existing accounting and auditing rules and regulations.

Section 586.06. Grounds for Revocation of Permits, License or Exclusive Fishery Privileges. Without prejudice to the filing of civil or criminal charges in the proper Court, the Municipal Mayor is hereby authorized to revoke any permit, license or exclusive fishery privilege granted to any person, natural or juridical, on any of the following grounds:

- Violation of any provisions of this Fishery Code, the National Fisheries Code, Fisheries Administrative Orders and other existing laws, rules and regulations related to the fishing industry.
- Fraudulent and/or false misinterpretations made by the applicant;
- Possession of explosives, materials for the fabrication of explosive, hazardous or poisonous substances, electro fishing devices or paraphernalia, or have on board fish caught by any of the foregoing means;
- Possession of fish caught by unlawful means;
- Failure to assume responsibility for any acts of his employees or laborers, connected with his fishing operations, or in the establishment, management, or operation of the lease contract, or during the fishing expedition, such as transport and/or possession of dynamite, sodium cyanide, or any other cyanide, or poisonous or noxious substances, as well as the fish caught through unlawful means;
- Failure to comply with the conditions and requirements under which the license, permit, or exclusive fishery privilege is issued.

Section 586.07. Control Measures in the issuance of Fishing Licenses. Recognizing the fragile condition of the fishery resources in the whole province particularly in this municipality, the Sangguniang Bayan shall enact the necessary ordinances regulating the issuance of fishing licenses or banning the taking or catching certain endangered species of fish and other marine products. These ordinances shall be enforced until appropriate scientific assessment of their stocks can be made to determine the sustainable harvesting levels.

Section 586.08. Power of the Municipal Mayor "to close or open the fishing season". Upon the recommendation of the BFARMC concerned and the MFARMC, the Municipal Mayor, with the concurrence of the Sangguniang Bayan, may exercise his power to "close or open the fishing seasons" and declare certain portions of the municipal water as "overfished" and thus, not allowable for any kind of fishing activities.

Section 586.09. Exercise of Fishery Privilege. It is hereby declared to be unlawful for any person, natural or juridical, to take or catch fish and other marine and aquatic products by means of nets, traps, or other fishing gears in the waters of this municipality or by means of fishing boats or vessels registered three (3) gross tons or less, unless provided with the necessary license or permit issued for that purpose by the Mayor or his duly authorized representative.

No person, natural or juridical, shall operate fish corrals, fish pens and cages, pearl farm, seaweed farm, oyster farm, or catch "bangus" fry or fry of other species for propagation purposes within the territorial jurisdiction of this municipality, without first securing a permit fee therefore from the Office of the Mayor.

Section 586.10. Regulation on the use of Fishing Gears or Paraphernalia and Fishing Methods. It is hereby declared unlawful for any person, natural or juridical, to carry on board the fishing vessel or use fishing gears, paraphernalia, or methods not allowed by existing fishery laws and existing fishery laws and existing municipal ordinances including the following:

- "Pa-aling" and "Hulbot-hulbot" "baling" and baby trawl;
- Possession of a net on board the fishing vessel during the fishing operations with a mesh size of less than three (3) cm., when stretched except those provided in FAO No. 155;
- Use of compressors in the municipal water.

Section 586.11. Regulation on Access by Fishing Vessels from other Local Government Units. Fishermen from other Local Government Units are hereby banned from searching for, attempting to catch, catching or gathering fish and other aquatic resources within the municipal water, unless there is an existing Memorandum of Agreement between this municipality and the LGUs concerned for reciprocal access by their respective fishermen.

**ARTICLE C.
RENTALS FOR THE USE OF PROPERTIES AND FACILITIES BELONGING TO THE MUNICIPAL GOVERNMENT.**

Section 5C.01. Imposition of Fees. Rentals for the use of properties, facilities, set of equipment owned and operated by LGU Nabas shall be at the following rates:

	Rate of Rental Fee Per sq.m/Per activity
1. Land Only	
(a) Located in commercial/industrial area	₱36.00
(b) Located in residential area	30.00
(c) Others	20.00
2. Vehicles and Equipment	Per transaction/Per hour
a. Dump truck	₱2,500.00
b. Loader	3,000.00
c. Backhoe	3,500.00
d. Grader	3,000.00
e. Bulldozer	4,000.00
f. Prime mover	30,000.00 for the first 10 km and 2,000.00 per km in excess of 10 km

The foregoing rates does not include fuel and operator which will be subject to the terms agreed by the LGU Nabas and the renting party

3. Other Properties:

- a. Nabas Multi-Purpose Hall and Nabas Public Market Multi-Purpose Hall per activity
 - a.1. Caravan Sales & Other Commercial Purposes 2,000.00
 - a.2. Educational, Literary/Cultural Contests 1,000.00
 - a.3. Sports Activities:
 - a.3.1. Local (Nabasnon) promotions 1,600.00
 - a.3.2. Other Promoters 2,400.00
 - a.4. Benefit Dance & Social Baskets 1,600.00
- b. Tables & Chairs
 - b.1. Rental of tables 60.00
 - b.2. Rental of chairs 14.00

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

**ARTICLE D.
ANNUAL SERVICE CHARGE FOR GARBAGE COLLECTION**

Section 5D.01. Imposition of Fee. There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 100 sq.m.	₱600.00
b. More than 100 sq.m.	1,000.00
Hotels, Apartments, Motels and Lodging Houses	
a. Not more than 100 sq.m.	400.00
b. More than 100 sq.m.	600.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 50 sq.m.	300.00
b. More than 50 sq.m.	600.00
Hospitals, Clinics, Laboratories and similar businesses	
a. Not more than 10 sq.m.	300.00
b. More than 10 sq.m.	600.00
Movie Houses and Retailers	
a. Not more than 10 sq.m.	200.00
b. More than 10 sq.m.	600.00
Amusement Places and Similar Establishments	
a. Not more than 10 sq.m.	400.00
b. More than 10 sq.m.	800.00
Businesses principally rendering services	
a. Not more than 10 sq.m.	200.00
b. More than 10 sq.m.	600.00
Rice and Corn Mills	
a. Not more than 10 sq.m.	200.00
b. More than 10 sq.m.	600.00
Other Business not mentioned above	
a. Not more than 10 sq.m.	200.00
b. More than 10 sq.m.	600.00
c. Households	120.00

Section 5D.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer at the time of processing and procurement of Mayor's business permit or payment of Annual Real Property Tax, as the case maybe.

Section 5D.03. 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.
- (b) The owner or operator of the aforementioned business establishment 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 (from 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.

**ARTICLE E.
CHARGES FOR PARKING**

Section 5E.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:

Vehicle Type	Parking Rates Per day or fraction thereof
Container vans	₱100.00
Passenger buses, cargo/delivery trucks or vans	40.00
Mini buses and jeepneys	20.00
Cars, vans, jeeps including taxis	20.00
Tricycles and pedicabs	4.00

- (a) Towing Fee of ₱1,000.00 and impounding fee of ₱100.00/day shall be collected from owners of vehicles who shall violate the provisions of this Article.

Section 5E.02. Time of Payment. The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat, except when the annual rate of imposition is availed of.

**ARTICLE F.
CEMETERY CHARGES**

Section 5F.01 – Lease of Burial Lot. Term of lease. Burial lots in the municipal owned cemetery shall be for lease, period of which shall be for five (5) years, renewable upon its expiration at the option of the lessee.

Section 5F.02 – Rates of Lease and other Burial Fees. The following rates of lease and other burial fees shall be charged, to wit;

A. Old cemetery	Amount of Fees
1) Lease Re-entombment	- ₱1,000.00 for the first five (5) years
2) Rental fees for every year thereafter	- 800.00/year
3) Re-entombment Fee	- 200.00
4) Exhumation	- 500.00

B. New Cemetery are categorized by Blocks	Amount of Lease
1) Block A – A block where a deceased is buried in a designated ground marked by tombstones and no other structure thereat, measuring 1.2 meters x 2.4 meters. every year thereafter -	₱20,000.00 for the first five (5) years 1,500.00 per year
2) Block B – Family estates (mausoleum) where structure can be constructed in an area measuring 2.5 meters x 3 meters every year thereafter	30,000.00 for the first five (5) years 2,500.00/year
3) Block C – A compartment type grave area with a maximum of three (3) niches atop each other. every year thereafter -	5,000.00 for the first five (5) years 800.00/year
4) Block D – Individual Ossuary. An area where bones of the deceased are kept in separate compartments with an area of 2 feet x 3 feet. every year thereafter -	1,000.00 for the first five (5) years 300.00
5) Block E – Common Ossuary. An area where bones of the deceased are kept in a common compartment with individual bones packed and marked.	100.00 annually
6) Block F – Columbarium. An area where ashes of the deceased are kept separately in an area of 2 feet x 2 feet. every year thereafter	3,000.00 for the first five (5) years 300.00
7) Other Fees:	
a) Exhumation	800.00
b) Re-entombment Fee	1,000.00

Section 5F.03. Administrative Provisions.

- (a) **Permit to Construct.** Any construction of whatever kind or nature in the Nabas Municipal Cemetery, whether for permanent or temporary use, shall only be allowed after the approval of the permit issued by the Mayor upon the recommendation of the NEEDO Manager.
- (b) **Renewal of Lease.** In cases a lessee intends to renew the lease after its termination, he/she must inform the NEEDO Manager within thirty (30) days before the expiration date of the lease, and shall pay the corresponding rental fees therefor. It shall also be the duty of the designated NEEDO Manager to prepare and submit to the Mayor a list of leases that are to expire five (5) days prior to the expiration date. He shall send a reminder/notice to the lessee of the expiration of such lease, two (2) weeks prior to the expiration date of the lease.
- (c) **Transfer of Bones of the remains from the niches to the individual bone crypt.** In cases where a lessee cannot afford to renew its rental of the burial lot after five (5) years, he/she may have the option to transfer the bones of his/her dead family member upon securing sanitary permit from the Municipal Health Officer and after paying the necessary payment due to the individual bone crypt.
- (d) **Failure to renew.** In cases where a lessee fails to renew the rental of the burial lot/s despite the notice/s or reminder/s sent by the NEEDO Manager, the lessee shall be given a period of five (5) months to exhume the bones of their dead family member. After five (5) months that the lessees still fails to respond, the office of the NEEDO Manager, upon securing a sanitary permit from the Municipal Health Officer, shall exhume the bones of their dead family member/s thirty (30) days after the final notice is posted on the bulletin board of its office and on the bulletin board of the Town Hall. The exhumed remains shall be buried in Block E - Common Ossuary area.
- (e) **Registry of Account.** The NEEDO Manager in coordination with the Municipal Treasurer, shall keep a Registry of Account of the Municipal Cemetery, together with such additional information as may be required by the Sanggunian.
- (f) **Cemetery Master Plan.** The NEEDO Manager in coordination with the Municipal Engineer shall keep a Cemetery Master Plan which includes the numbering of burial lot.)

**ARTICLE G.
SLAUGHTERHOUSE FEES AND CHARGES FOR VARIOUS SERVICES PROVIDED THEREOF**

SECTION 5G.01. Charges/Fees. Slaughterhouse Service. For services offered, herein listed, by the LGU-Nabas Slaughterhouse, the following corresponding charges/fees will be charged:

	Amount of Fees
1. Weighing Fees (Cattle, swine and other four legged animal)	
a. Live	₱0.25 centavos per kilo
b. Butchered	0.10 centavos per kilo
2. Corral Fee	
c. Swine	₱10.00 per head for 24 hours or less
a. Cattle	20.00 per head for 24 hours or less

Should the corraling extend beyond 24 hours, additional regular fee shall be charged if the same is beyond six (6) hours. Any time less than six (6) hours shall be charged half the rate provided that is not less than three (3) hours.

- 3. Abattoir Fee
 - a. Swine - ₱500.00 per head for one hundred kilo (butchered weight) or below. Any excess of 100 kilos shall be charged ₱ 1.00 per kilo.
 - b. Cattle and other four legged animal - ₱ 1,000.00 per head for one thousand kilos, (butchered weight) or below. Any excess of one thousand kilos shall be charged ₱ 1.00 per kilo.

The abattoir fee shall cover the following services:

- a. For Cattle, Swine and other four legged animal
 - 1. Ante-Mortem inspection
 - 2. Shower and bath
 - 3. Stunning
 - 4. Sticking
 - 5. Bleeding
 - 6. Scalding
 - 7. De-hairing
 - 8. Evisceration
 - 9. Branding
 - 10. Post-Mortem inspection
 - 11. Issuance of inspection certificate

- b. For Poultry – 20.00 per head

- 1. Ante-Mortem Inspection
- 2. Restraining
- 3. Stunning
- 4. Bleeding
- 5. Scalding
- 6. Plucking
- 7. Singeing
- 8. Beheading with crop incision
- 9. Feet cutting
- 10. Evisceration
- 11. Sorting and Packaging
- 12. Post Mortem Inspection
- 13. Issuance of Inspection Certificate

- 3.1. Transportation charges considering the distance of the existing slaughterhouse location at Barangay Buenafortuna, Nabas, Aklan,

The following transport charges shall be imposed:

- a. Twenty centavos (₱ 0.20) centavos per kilo provided that the total load of the service vehicle is more than two hundred (200) kilos.
- b. Fifty centavos (₱ 0.50) centavos per kilo if the total load of the service vehicle is less than two hundred (200) kilos, which is the minimum load required before transport can be done.
- c. Transport of meat by slaughterhouse service is optional.

**ARTICLE H.
RENTAL FEES ON LOCAL MINERAL LANDS AND EQUITABLE SHARE FROM THE UTILIZATION OF LOCAL NATURAL RESOURCES**

Section 5H.01. Collection of Fee. There shall be collected an annual rental fee from the lessee of local mineral lands in this municipality for the exploration, development and exploitation and disposition of local minerals and other natural resources from the said lands covered by lease and or grant of franchise or privilege in accordance with the following rates:

- (a) On Coal-bearing public lands. Ten Pesos (₱10.00) per hectare or fraction thereof for each and every year for the first ten (10) years; and Twenty Pesos (₱20.00) per hectare or fraction thereof for each and every year thereafter during the lease period.
- (b) On Public Lands Bearing Quarry Resources. One Hundred pesos (₱100.00) per hectare or fraction thereof for each and every year thereafter during the lease period.
- (c) On all other mineral lands containing metallic or non-metallic minerals under existing mining laws and decrees. Twenty pesos (₱20.00) per hectare or fraction thereof for each and every year thereafter during the lease period.
- (d) On water source being utilized by private concessionaire, for business purposes, ten (10.00) pesos per 1000 cubic meter extracted there from.

Section 5H.02. Time of Payment. The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.

**ARTICLE I.
OCCUPATION FEES FOR MINING CLAIMS**

Section 5I.01. Collection of Fee. There shall be collected an annual rental fee on locator, holder or occupant of mining claim in the amount of ₱100.00 per hectare or fraction thereof, until the lease covering the mining claim shall have granted.

Section 5I.02. Time of Payment. The fee shall be paid in to the Municipal Treasurer or his duly authorized representative on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.

Section 5I.03. Administrative Provisions. The Municipal Treasurer shall keep a list of all registered mining claims indicating there in the name of locator's area in hectares and date of registration.

**ARTICLE J.
ENVIRONMENTAL/ UTILIZATION FEES FOR OUTING ENTHUSIASTS, GUESTS, TOURIST AND OTHER NON-NABASMONS ENTERING AND/OR UTILIZING AREAS WITHIN THE JURISDICTION OF LGU NABAS FOR LEISURE, PICNIC, AND OTHER RELATED RECREATIONAL PURPOSES.**

Section 5J.01. ENVIRONMENTAL AND/OR UTILIZATION FEES. It shall be mandatory for every guest, tourist and other outing enthusiast going to any tourist destinations within the jurisdiction of LGU-Nabas to pay the Environmental and/or Utilization Fee in the amount, as follows:

Aklanon	₱25.00
Non-Aklanon	₱50.00

Section 5J.02. EXEMPTIONS. Residents of Nabas shall be exempted from payment of Environmental and/or Utilization Fee. For purposes of this Ordinance, Nabas resident refers to any person who resides and maintain an abode within LGU Nabas. Non-Nabasnon below twelve (12) years old shall also be exempted from paying the subject fee.

Section 5J.03. MANNER OF COLLECTION AND REMITTANCES. The environmental and/or Utilization Fee shall be collected by the host barangay in a matter most convenient and hassle free to the payor. Remittances of the LGU-Nabas share shall be made on a regular bases embodied in a Memorandum of Agreement (MOA) entered into by the host barangay and the Municipality of Nabas.

**CHAPTER VI –
COMMUNITY TAX**

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

Section 6.02. Individuals Liable to Community Tax. Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (₱1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (₱5.00) and an annual additional tax of One Peso (₱1.00) for every One Thousand Pesos (₱1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (₱5,000.00).

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

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 delivered 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 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 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 not 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 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 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) 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 the 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 (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

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

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

Section 7A.12. Automatic Adjustment of Fees. Fees and charges collected by the Municipal Treasurer shall be automatically increased at the rate of ten percent (10%) every five (5) years.

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 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 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 is 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 distrainted, 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 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, due of 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 of 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 the 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 of the Sangguniang Bayan.

(h) Penalty of Failure to Issue and Execute Warrant. Without prejudice of criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue to 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 fail 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 Sangguniang Bayan, 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.

(k) Redemption of the 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.

(l) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute the 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, or penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

(m) Purchase of Property by the Municipal for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration or 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 cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

(n) 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.

(o) 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).

(p) Further Distrain or Levy. The remedies by distrained and levy may be repeated if necessary until the full amount due, including all expenses is collected.

(q) Personal Property Exempt from Distrain of Levy. The following property shall be exempt from distrained 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 (₱10,000.00);
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 (₱10,000.00), 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 become due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they become 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 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 certain copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation.

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. Violation of Tax Ordinance and/or Regulatory Fees. Any person, natural or juridical who violates any provision of this Ordinance shall be fined in the amount of not less than One Thousand Pesos (1,000.00) but in no case shall be more than Five Thousand Pesos (5,000.00), per infraction, and/ or imprisonment of not less than one (1) month but not more than six (6) months, or both, at the discretion of the court. Penalties provided by specific Municipal Ordinance on taxes and regulatory fees shall be the basis of determining the specific amount of fine to be imposed. In the absence thereof, the Municipal Treasurer's Office shall determine the same based on just reasonable and degree of infraction committed. Such imposition of fines shall be duly approved by Municipal Chief Executive.

CHAPTER IX. FINAL PROVISIONS

Section 9.01. Separability Clause. If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

Section 9.02. Applicability Clause. All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

Section 9.03. Repealing Clause. All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 9.04. Effectivity. This Ordinance shall take effect 10 days after publication for 3 consecutive weeks in a newspaper of general circulation.

ENACTED this 19th day of February, 2024.

I HEREBY CERTIFY to the correctness of the foregoing ordinance which was duly approved.

(SGD.) REXIE G. FLORES
SB Secretary

ATTESTED AND CERTIFIED TO BE
DULY ENACTED:

(SGD.) JAMES V. SOLANOY
Municipal Vice Mayor, Presiding Officer

APPROVED:

(SGD.) MARIA FE T. LASALETA
Municipal Mayor



ANILAO BANK (RURAL BANK OF ANILAO (ILOILO), INC.)
T. Magbanua Street, Pototan, Iloilo 5008
Tel. Nos. (033) 529-7314 or (033) 321-0159

**NOTICE FOR TRANSFER OF SHARES FROM
DECEASED STOCKHOLDERS TO HIS/HER HEIRS**

**TO THE SURVIVING HEIR/S OF DECEASED STOCKHOLDERS OF ANILAO BANK
(RURAL BANK OF ANILAO (ILOILO), INC.):**

This is to inform you that Anilao Bank (Rural Bank of Anilao (Iloilo), Inc.), as per Shareholder's Resolution No.04-2023, has approved to pursue Track 1: Consolidation of the Rural Bank Strengthening Program (RBSP) with three other banks namely: Rural Bank of Calinog, Inc., Rural Bank of Cabatuan (Iloilo) Inc, and Rural Bank of San Miguel (Iloilo), Inc.

Under Section 80 of the Revised Corporation Code, a stockholder of a corporation may exercise its Appraisal Right to dissent and demand payment of the fair value of his or her shares in the corporation in case of merger or consolidation, among others.

In this regard, for the stocks to be properly represented in the proposed consolidation, please be advised to facilitate the transfer of shares of the following stockholders on or before July 31, 2024:

1. **Gregorio Cordero**
2. **Jose Arandilla**
3. **Concepcion Guanco**
4. **Rufino Arabejo**
5. **Vincente Parapan Jr.**
6. **Ramon Bibat**
7. **Felix Zerrudo**
8. **July Sargado**
9. **Ariston Arandilla**
10. **Noel Macabebe**
11. **Felixberto Bangonon**

You may seek assistance from your personal legal counsels in the preparation of documents and its submission to the proper government agencies in relation to the settlement of estate of deceased stockholder, either judicially or extrajudicially, in accordance with the Rules of Court, Presidential Decree No. 1529, other applicable laws, implementing rules and regulations (and future laws).

The transfer of a deceased stockholder's shares to his/her heir(s) may be done in two ways, to wit:

1. Judicially (through court proceedings); or
2. Extra-judicially (out-of-court settlement of estate)

To facilitate the same, kindly submit the following:

1. Original certificate(s) of the deceased stockholder' shares of stock
2. Certified true copy of the Death Certificate
3. Certification from the Commissioner of Internal Revenue attesting to the payment (or exemption from payment) of the estate tax, as required by the Philippine National Internal Revenue Code.
4. A two-year Heir's Bond issued by a duly accredited bonding company in an amount equivalent to the total estimated market value of the shares left by the deceased and the expected dividends thereon for the two-year period. Otherwise, the new stock certificate in the name of the heirs shall be released after a period of two years from the date of the last date of publication of the extrajudicial partition, pursuant to Section 4, Rule 74 of the Rules of Court of the Philippines.

Additional Documents:

1. If the estate of the deceased stockholder is settled **JUDICIALLY**, whether testate or intestate, the heirs have to submit the following:
 1. Certified true copy of the Death Certificate
 2. Original certificate(s) of the deceased stockholder' shares of stock
 3. Letters of Administration/Testamentary, issued by the probate court/ court
 4. Certified true copy of the Court Order approving the disposition of the shares, the partition, or probate of will
2. If the estate is settled **EXTRAJUDICIALLY**, the heirs have to submit the following:
 1. Original signed or certified true copy of the Deed of Extrajudicial Settlement or an Affidavit of Self-Adjudication, as applicable. The Deed of Extrajudicial Settlement or the Affidavit of Self-Adjudication, as applicable, must be registered with the Register of Deeds of the decedent's last known residence
 2. Affidavit of Publication of the notice of the estate's settlement in a newspaper of general circulation, once a week for three (3) consecutive weeks

IMPORTANT ANNOUNCEMENT:

As per agreement by member banks, in case the shares of stocks of the deceased stockholders are not successfully transferred to the heirs/legal representative upon consolidation, the said stocks shall be deemed **NOT REPRESENTED AND WILL NOT BE CARRIED OVER** as shares of stocks to the new consolidated bank.

Any and all claims by the heirs arising therefrom shall be subject to the requirements and processes as provided for by law.

Please do not hesitate to call and visit us for your inquiries. Thank you.

Respectfully yours,

(SGD.) CHRISLYN L. PARDILLA
Corporate Secretary



RURAL BANK OF CALINOG (ILOILO), INC.
Aguinaldo Street, Calinog, Iloilo
Tel No. 033-(330-1492)
Email :rbcalinog@yahoo.com

**NOTICE FOR TRANSFER OF SHARES FROM
DECEASED STOCKHOLDERS TO HIS/HER HEIRS**

**TO THE SURVIVING HEIR/S OF DECEASED STOCKHOLDERS OF THE RURAL
BANK OF CALINOG:**

This is to inform you that Rural Bank of Calinog, (Iloilo), Inc., as per Shareholder's Resolution No.2024-064, has approved to pursue Track 1: Consolidation of the Rural Bank Strengthening Program (RBSP) with three other banks namely: Rural Bank of Cabatuan, Inc., Rural Bank of Anilao (Iloilo) Inc, and Rural Bank of San Miguel (Iloilo), Inc.

Under Section 80 of the Revised Corporation Code, a stockholder of a corporation may exercise its Appraisal Right to dissent and demand payment of the fair value of his or her shares in the corporation in case of merger or consolidation, among others.

In this regard, for the stocks to be properly represented in the proposed consolidation, please be advised to facilitate the transfer of shares of the following Deceased Stockholders on or before July 31, 2024.

1. **JUAN CATOLICO**
2. **PEDRO CATOLICO**
3. **LORETO LEDESMA**

You may seek assistance from your personal legal counsels in the preparation of documents and its submission to the proper government agencies in relation to the settlement of estate of deceased stockholder, either judicially or extrajudicially, in accordance with the Rules of Court, Presidential Decree No. 1529, other applicable laws, implementing rules and regulations (and future laws).

The transfer of a deceased stockholder's shares to his/her heir(s) may be done in two ways, to wit:

1. Judicially (through court proceedings); or
2. Extra-judicially (out-of-court settlement of estate)

To facilitate the same, kindly submit the following:

1. Original certificate(s) of the deceased stockholder' shares of stock
2. Certified true copy of the Death Certificate
3. Certification from the Commissioner of Internal Revenue attesting to the payment (or exemption from payment) of the estate tax, as required by the Philippine National Internal Revenue Code.
4. A two-year Heir's Bond issued by a duly accredited bonding company in an amount equivalent to the total estimated market value of the shares left by the deceased and the expected dividends thereon for the two-year period. Otherwise, the new stock certificate in the name of the heirs shall be released after a period of two years from the date of the last date of publication of the extrajudicial partition, pursuant to Section 4, Rule 74 of the Rules of Court of the Philippines.

Additional Documents:

1. If the estate of the deceased stockholder is settled **JUDICIALLY**, whether testate or intestate, the heirs have to submit the following:
 1. Certified true copy of the Death Certificate
 2. Original certificate(s) of the deceased stockholder' shares of stock
 3. Letters of Administration/Testamentary, issued by the probate court/ court
 4. Certified true copy of the Court Order approving the disposition of the shares, the partition, or probate of will
2. If the estate is settled **EXTRAJUDICIALLY**, the heirs have to submit the following:
 1. Original signed or certified true copy of the Deed of Extrajudicial Settlement or an Affidavit of Self-Adjudication, as applicable. The Deed of Extrajudicial Settlement or the Affidavit of Self-Adjudication, as applicable, must be registered with the Register of Deeds of the decedent's last known residence
 2. Affidavit of Publication of the notice of the estate's settlement in a newspaper of general circulation, once a week for three (3) consecutive weeks

IMPORTANT ANNOUNCEMENT:

As per agreement by member banks, in case the shares of stocks of the deceased stockholders are not successfully transferred to the heirs/legal representative upon consolidation, the said stocks shall be deemed **NOT REPRESENTED AND WILL NOT BE CARRIED OVER** as shares of stocks to the new consolidated bank.

Any and all claims by the heirs arising therefrom shall be subject to the requirements and processes as provided for by law.

Please do not hesitate to call and visit us for your inquiries. Thank you.

Respectfully yours,

(SGD.) CLARISH A. CARPISO
Corporate Secretary



RURAL BANK OF CABATUAN (ILOILO), INC.,
 Corner Magallon – Rizal Ilawod Streets, Cabatuan, Iloilo 5031
 Tel. Nos. (033) 333 3205 or (033) 522-8351

NOTICE FOR TRANSFER OF SHARES FROM DECEASED STOCKHOLDERS TO HIS/HER HEIRS

TO THE SURVIVING HEIR/S OF DECEASED STOCKHOLDERS OF THE RURAL BANK OF CABATUAN (ILOILO), INC.:

This is to inform you that Rural Bank of Cabatuan, Inc., as per Shareholder's Resolution No.05-2023, has approved to pursue Track 1: Consolidation of the Rural Bank Strengthening Program (R BSP) with three other banks namely: Rural Bank of Calinog, Inc., Rural Bank of Anilao (Iloilo) Inc, and Rural Bank of San Miguel (Iloilo), Inc.

Under Section 80 of the Revised Corporation Code, a stockholder of a corporation may exercise its Appraisal Right to dissent and demand payment of the fair value of his or her shares in the corporation in case of merger or consolidation, among others.

In this regard, for the stocks to be properly represented in the proposed consolidation, please be advised to facilitate the transfer of shares of the following stockholders on or before July 31, 2024:

1. SALVADOR T. CASALMIR
2. MODESTO P. UMADHAY
3. ALFONSO A. CASPE
4. RAYMUNDO C. CASALMIR
5. LUIS P. GARRIDO
6. DEMETRIO P. GIL

You may seek assistance from your personal legal counsels in the preparation of documents and its submission to the proper government agencies in relation to the settlement of estate of deceased stockholder, either judicially or extrajudicially, in accordance with the Rules of Court, Presidential Decree No. 1529, other applicable laws, implementing rules and regulations (and future laws).

The transfer of a deceased stockholder's shares to his/her heir(s) may be done in two ways, to wit:

1. Judicially (through court proceedings); or
2. Extra-judicially (out-of-court settlement of estate)

To facilitate the same, kindly submit the following:

1. Original certificate(s) of the deceased stockholder' shares of stock
2. Certified true copy of the Death Certificate
3. Certification from the Commissioner of Internal Revenue attesting to the payment (or exemption from payment) of the estate tax, as required by the Philippine National Internal Revenue Code.
4. A two-year Heir's Bond issued by a duly accredited bonding company in an amount equivalent to the total estimated market value of the shares left by the deceased and the expected dividends thereon for the two-year period. Otherwise, the new stock certificate in the name of the heirs shall be released after a period of two years from the date of the last date of publication of the extrajudicial partition, pursuant to Section 4, Rule 74 of the Rules of Court of the Philippines.

Additional Documents:

1. If the estate of the deceased stockholder is settled **JUDICIALLY**, whether testate or intestate, the heirs have to submit the following:

1. Certified true copy of the Death Certificate
2. Original certificate(s) of the deceased stockholder' shares of stock
3. Letters of Administration/Testamentary, issued by the probate court/court
4. Certified true copy of the Court Order approving the disposition of the shares, the partition, or probate of will

2. If the estate is settled **EXTRAJUDICIALLY**, the heirs have to submit the following:

1. Original signed or certified true copy of the Deed of Extrajudicial Settlement or an Affidavit of Self-Adjudication, as applicable. The Deed of Extrajudicial Settlement or the Affidavit of Self-Adjudication, as applicable, must be registered with the Register of Deeds of the decedent's last known residence
2. Affidavit of Publication of the notice of the estate's settlement in a newspaper of general circulation, once a week for three (3) consecutive weeks

IMPORTANT ANNOUNCEMENT:

As per agreement by member banks, in case the shares of stocks of the deceased stockholders are not successfully transferred to the heirs/legal representative upon consolidation, the said stocks shall be deemed **NOT REPRESENTED AND WILL NOT BE CARRIED OVER** as shares of stocks to the new consolidated bank.

Any and all claims by the heirs arising therefrom shall be subject to the requirements and processes as provided for by law.

Please do not hesitate to call and visit us for your inquiries. Thank you.

Respectfully yours,

(SGD.) CHARMAINE MALCO-MONTAÑO
 Corporate Secretary

Higher WESM price hikes power rates in Bacolod, southern Negros

BACOLOD CITY – The price increase in the Wholesale Electricity Spot Market (WESM) has led to higher residential power rates for July in Bacolod City and other localities in central and southern Negros Occidental.

Separate reports on Tuesday showed the Central Negros Electric Cooperative (Ceneco) here recorded an increase of PHP0.5825 per kilowatt hour (kWh), while Negros Occidental Electric Cooperative (Noceco) reported an upward adjustment of PHP1.3119 per kWh.

“The rate hike is mainly attributed to the increase in total generation charge due the rise in the WESM price,” the Ceneco management said in a statement.

From PHP12.7632 per kWh in June, this month's rate is PHP13.3457 per kWh for consumers in the cities of Bacolod, Bago, Talisay and Silay, as well as the municipalities of Murcia and Don Salvador Benedicto.

According to Ceneco, generation charge rose by 6.67 percent, mainly due to the PHP1.6253 per kWh increase in the WESM price.

Down south, from Pulpandan to Hinobanan, the residential rate for Noceco consumers went up to PHP16.1134 per kWh in July, from only PHP14.8015 in June.

“The main factor for the higher cost is the PHP3.8118 increase in the price of energy in the WESM, from PHP11.2147 in June to PHP15.0266 per kWh in July,” the Noceco management said in its advisory. (PNA)

REPUBLIC OF THE PHILIPPINES
 6th JUDICIAL REGION
 REGIONAL TRIAL COURT
OFFICE OF THE CLERK OF COURT & EX-OFFICIO SHERIFF

CJ Ramon Q. Avanceña Hall of Justice
 Bonifacio Drive, Iloilo City
 (033) 3353190/rtc1ilooc@judiciary.gov.ph

FORECLOSURE NO. F-11005-24

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

HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund),

Mortgagee,

-versus-

ARGGIE L. COLON
Married to CRISTY D. COLON,
 Debtor/Mortgagor,
 X-----X

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Foreclosure of Real Estate Mortgage under Act 3135, as amended, filed by the **HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund)**, a government financial institution duly organized and existing under and by virtue of Republic Act No. 9679 with principal office at Petron Mega Plaza Building, 358 Sen. Gil Puyat Avenue, Makati City, with branch office at Pag-IBIG Housing Business Center, Gaisano City Grand Mall, Araneta St., Singang, Bacolod City, hereinafter referred to as **Mortgagee**, against **ARGGIE L. COLON**, married to **CRISTY D. COLON**, both of legal age, Filipinos, and with postal address at De Leon St., Oñate, Mandurriao, Iloilo City, Philippines, hereinafter referred to as **Mortgagors**, to satisfy the mortgage indebtedness which as of **FEBRUARY 29, 2024** amounted to **FOUR HUNDRED SIXTY SIX THOUSAND THIRTY FIVE PESOS and SEVENTY SIX CENTAVOS (Php466,035.76)**, Philippine Currency, inclusive of interest and penalty charges, the Ex-Officio Sheriff of Iloilo and/or his duly authorized deputy Sheriff will **SELL** at Public Auction on **JULY 30, 2024**, at 10 o'clock in the morning at the Office of the Clerk of Court, Regional Trial Court, CJ Ramon Q. Avanceña Hall of Justice, Iloilo City, to the **HIGHEST BIDDER** for CASH or **MANAGER'S CHECK** and in Philippine Currency, the real property with all the improvements found thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. 0902020009282

IT IS HEREBY CERTIFIED THAT certain land bounded and described as follow:

LOT NO: 03 BLOCK NO: 37 PLAN NO: PSD-06-084955

PORTION OF: LOT 4164-B-2 OF PSD-06-072772

LOCATION: BARANGAY ABILAY NORTE, MUNICIPALITY OF OTON, PROVINCE OF ILOILO, ISLAND OF PANAY

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

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

In the event the public auction should not take place on the said date, it shall be held on **SEPTEMBER 17, 2024**, at the same time and place without further notice.

Iloilo City, Philippines, June 06, 2024.

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

(SGD.) MARK EMMANUEL D. DELMO
 Sheriff IV

NE/July 15, 22 & 29, 2024



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

FORECLOSURE NO. F-11006-24

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

**HOME DEVELOPMENT MUTUAL FUND
(Pag-IBIG Fund),**
Mortgagee,

-versus-

SHERYLL J. LAPATING, married to
RHONGIE D. LAPATING,
Debtor/Mortgagor,

X-----X

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Foreclosure of Real Estate Mortgage under Act 3135, as amended, filed by the **HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund)**, a government financial institution duly organized and existing under and by virtue of Republic Act No. 9679 with principal office at Petron Mega Plaza Building, 358 Sen. Gil Puyat Avenue, Makati City, with branch office at Pag-IBIG Housing Business Center, Gaisano City Grand Mall, Araneta St., Singcang, Bacolod City, hereinafter referred to as **Mortgagee**, against **SHERYLL J. LAPATING**, married to **RHONGIE D. LAPATING**, both of legal age, Filipinos, and with postal address at Lot 27, Block 10, DECA Homes Pavia, Brgy. Pandac, Pavia, Iloilo, Philippines, hereinafter referred to as **Mortgagors**, to satisfy the mortgage indebtedness which as of **FEBRUARY 28, 2024** amounted to **NINE HUNDRED THIRTY NINE THOUSAND FIVE HUNDRED ONE PESOS and NINETY NINE CENTAVOS (Php939,501.99)**, Philippine Currency, inclusive of interest and penalty charges, the Ex-Officio Sheriff of Iloilo and/or his duly authorized deputy Sheriff will SELL at Public Auction on **AUGUST 29, 2024**, at 10 o'clock in the morning at the Office of the Clerk of Court, Regional Trial Court, CJ Ramon Q. Avanceña Hall of Justice, Iloilo City, to the HIGHEST BIDDER for CASH or MANAGER'S CHECK and in Philippine Currency, the real property with all the improvements found thereon, to wit:

**TRANSFER CERTIFICATE OF
TITLE NO. 090-2015005980**

A PARCEL OF LAND (LOT 27 BLOCK 10, PCS-06-005366, BEING A CONS-SUBD. OF LOT 1584 AND 1586, ALL OF AGONOA CAD. 8) SITUATED IN THE BARANGAY OF PANDAC, MUN. OF PAVIA, PROVINCE OF ILOILO, ISLAND OF PANAY, BOUNDED ON X X X X X X X X CONTAINING AN AREA OF **FORTY EIGHT (48) SQUARE METERS, MORE OR LESS.**

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

In the event the public auction should not take place on the said date, it shall be held on **SEPTEMBER 17, 2024**, at the same time and place without further notice.

Iloilo City, Philippines, June 18, 2024.

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

(SGD.) MARK EMMANUEL D. DELMO
Sheriff IV

NE/July 15, 22 & 29, 2024

DTI . . . (from page 2)

She said aside from discounted school supplies, participating stores offer freebies such as one ballpen for every purchase of three notebooks.

Participating stores Antique City Square, BEY Enterprise, Gian's Enterprises, and Unitop General Merchandise have streamers outside their establishments, while price tags of discounted supplies are displayed inside the stores.

While there are private schools that started classes for the school year 2024-2025 earlier, public schools will have their first day of school on July 29.

Eusores said they have ongoing price monitoring for

Republic of the Philippines
Province of Iloilo
Municipality of Barotac Nuevo

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

NOTICE OF PUBLICATION

In compliance with R.A. 10172, a notice is hereby served to the public that **FERDEN GUMBAN** has filed with this office a Petition for Correction in the Entry of Sex & Clerical Error from "**MALE**" to "**FEMALE**" and from "**29 Oct. 86**" to "**29 OCTOBER 1986**" in the birth certificate of **FERDEN BEDUA GUMBAN** who was born on **October 29, 1986** at **Agcuyawan Calsada, Barotac Nuevo, Iloilo, Philippines.**

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

SGD. ATTY. REYNOLD A. PEREZ
Municipal Civil Registrar

NE/July 15, 2024 & July 22, 2024

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

NOTICE TO THE PUBLIC

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

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

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

NE/July 15, 2024 & July 22, 2024

Republic of the Philippines
Office of the Local Civil Registrar
Province: Iloilo
City/Municipality: Maasin

NOTICE FOR PUBLICATION

In compliance with of **R.A. No. 9048 & 10172**, a notice is hereby served to the public that **JARINE M. MANATE** has filed with this Office, a petition for **correction of clerical error (child's sex)**, from **FEMALE** to **MALE** and **father's first name** from "**JOHNNY**" to "**JOHNY**" in the Certificate of Live Birth of **JARINE MAGARSE MANATE** who was born on **APRIL 08, 2001** at **MAASIN, ILOILO** and whose parents are **FATIMA MALDECIR MAGARSE** and **JOHNNY MARBEBE MANATE.**

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

(SGD.) REENA MARIEL M. LIMOSO
Municipal Civil Registrar

NE/July 15, 2024 & July 22, 2024

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

NOTICE FOR PUBLICATION

In compliance with **R.A. Act No. 9048**, a notice is hereby served to the public that **NENA B. PASTERA** has filed with this office a petition for **CHANGE OF FIRST NAME** from **JOSE** to "**JOSE GONZALO**" in the Certificate of Live Birth of **JOSE GONZALO VILLANUEVA PASTERA** was born on **OCTOBER 13, 1971** at **Pototan, Iloilo** and whose parents are **EULOGIO P. PASTERA** and **BASILISA M. VILLANUEVA.**

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

(SGD.) MARY ANN S. JARDELEZA
Acting Municipal Civil Registrar

NE/July 15, 2024 & July 22, 2024

ILOILO METRO PAWNSHOP, INC.

Simon Ledesma, St. Jaro, Iloilo City

NOTICE

This is to inform the public that on **AUGUST 3, 2024**, an AUCTION SALE will be held at **9:00 A.M.** for all unredeemed jewelries & articles, the conditions of which have expired.

THE MANAGEMENT

PAHIBALO

Ginapahibalo ang tanan nga sa **AGOSTO 3, 2024 alas 9:00** sa aga pagahiwaton ang baligya-anay sang mga alahas kag pagkabutang nga wala magawad nga sa diin ang mga plasos nga ginkasugtanan natapos na.

ANG TAGDUMALAHAN

establishments that did not join the in-store promo to ensure compliance with the DTI price guide.

"There are eight stores in San Jose de Buenavista and 20 others outside of the capital town that are being monitored by the DTI," she said.

The DTI conducts weekly monitoring of stores in San Jose de Buenavista and monthly for those outside the capital town.

The back-to-school promo will run until July 21. (PNA)

Republic of the Philippines
Office of the Local Civil Registrar
Province: Iloilo
City/Municipality: Maasin

NOTICE FOR PUBLICATION

In compliance with R.A. No. 9048 & 10172, a notice is hereby served to the public that **MECIEL A. MADERSE** has filed with this Office, a petition for **correction of clerical error (child's sex)**, from "**MALE**" to "**FEMALE**" in the Certificate of Live Birth of **MECIEL ARMADA MADERSE** who was born on **DECEMBER 06, 1996** at **MAASIN, ILOILO** and whose parents are **BEVERLY MONTALES ARMADA** and **NARCISO ARMADA MADERSE.**

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

(SGD.) REENA MARIEL M. LIMOSO
Municipal Civil Registrar

NE/July 15, 2024 & July 22, 2024



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San Jose, Antique

File No F2024-146
FOR: EXTRA-JUDICIAL FORECLOSURE
UNDER ACT 3135, AS AMENDED

EDWIN GERONA
Petitioner-Mortgagee,

-versus-

**MARIAN JOY UNGSOD AND
HEIRS OF MAGDALENA CRESENCIO,**
Respondent-Mortgagor
X-----X

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

Upon petition for extra-judicial foreclosure sale under Act 3135, as amended filed by mortgagee **EDWIN GERONA**, of Jinalinan, Bugasong, Antique, against mortgagor **MARIAN JOY UNGSOD**, of Igobobon, Patrongon, Antique, to satisfy the mortgage indebtedness, which is as of 13 May 2024 amounts to Phil. Pesos: **Two Million Eight Hundred Twenty Eight Thousand only (Php2,828,000.00)**, inclusive of interest, penalties and other charges, plus expenses for the foreclosure proceedings, the undersigned sheriff will sell at public auction on **05 August 2024** at 10:00 o'clock in the morning, or soon thereafter, at the Office of the Sheriff, RTC, Branch 64, Zaldivar Hall of Justice, Binirayan Hills, San Jose, Antique, to the highest bidder for cash or manager's check and in Philippine currency, the following property with all its improvements thereon, to wit:

**Original Certificate of Title No.
(P-23295) 088-2023000490**

"A parcel of land (Lot 3804), with improvements thereon, situated in Igobobon, Patrongon, Antique. Bounded on the SE. along lines 1-2 by Lot 3806; on the SW., along line 2-3 by Lot 3805; on the NW., along lines 3-4-5, by Lot 3815; and on the NE., along line 5-1 by Lot 3803, containing an area of **Two Thousand Three Hundred Two (2,302), square meters, more or less.**"

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

In the event the public auction should not take place on the said date, it shall be held on **12 August 2024** at the same time and place abovementioned without further notice.

San Jose for Bugasong, Antique, 26 June 2024.

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

(SGD.) RAMIL P. MARTINEZ
Sheriff IV

WARNING:

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

NE/July 15, 22 & 29, 2024

DEED OF EXTRA-JUDICIAL SETTLEMENT

Notice is hereby given that the estate of the late **MARIO L. SABIJON** consisting of three parcels of land known as: **1) Transfer Certificate of Title No. T-124,443, Lot 1469-B-2, PSD-06-011820**, being a portion of Lot 1469-B, PSD-06-009861 situated in Brgy. San Jose, San Miguel, Iloilo with an area of **FIVE HUNDRED (500) SQUARE METERS, more or less.**; **2) Transfer Certificate of Title No. 090-2012001924, Lot No. 684** of the Cadastral Survey of San Miguel, with all buildings and improvements, situated in San Miguel, Iloilo with an area of **SIXTEEN THOUSAND SEVEN HUNDRED AND EIGHTY THREE (16,783) SQUARE METERS, more or less**; **3) Transfer Certificate of Title No. 095-2013001295, Lot 27-A, PSD-06-002139 (ADM)** being an amendment of Lot 27, PSD-06-002139 situated in Iloilo City with an area of **THREE HUNDRED FOUR (304) SQUARE METERS, more or less** are adjudicated to heirs **TERESITA TABANCURDA-SABIJON** (widow), **MARTE T. SABIJON, THERESSE MAYMAR T. SABIJON**, and **MARLON T. SABIJON**, as entered in the notarial registry of **Atty. Rochin Sherwin S. Sanchez** per Doc. No. 62, Page No. 14, Book No. I, Series of 2023.

NE/July 15, 22 & 29, 2024

DEED OF ADJUDICATION

Notice is hereby given that the estate of the late spouses **RAMON A. FERRARIS and DOMINGA P. FERRARIS** consisting of a parcel of land known as **Lot No. 7134, with the improvements thereon** located at Brgy. Polot-an, Pototan, Iloilo covered by **Original Certificate of Title No. 41286** with an area of **ONE THOUSAND AND SEVENTY NINE (1,079) SQUARE METERS, more or less** is adjudicated to surviving heirs **CARMELA C. POLICARPIO, DOLORES POLICARPIO SIMBAJON, ELENITA PEREZ DOLAR, and VICTORIA FERRARIS PARREÑO**, as entered in the notarial registry of **Atty. Barbara Ann Tolentino** per Doc. No. 338, Page No. 068, Book No. CXXIX, Series of 2024.

NE/July 8, 15 & 22, 2024

AFFIDAVIT OF SELF ADJUDICATION

Notice is hereby given that the estate of the late **Spouses PRESENTACION MONDEJAR MAGBATO and MANSUETOSBAYOG MAGBATO** known as a parcel of land **Lot 3225, Cad. 891-D, Case 30, with the improvements thereon** situated in Brgy. Guisijan, Laua-an, Antique and covered by **OCT No. CLOA-6244** with an area of **NINE THOUSAND TWO HUNDRED FIFTY NINE (9,259) square meters, more or less** is adjudicated to sole heir **JOHN FRESMAR M. MAGBATO**, as entered in the notarial registry of **Atty. Carl Rupert Crisme Muela** per Doc. No. 458, Page No. 93, Book No. I, Series of 2024.

NE/July 8, 15 & 22, 2024

**DEED OF EXTRAJUDICIAL SETTLEMENT
OF ESTATE AND SALE**

Notice is hereby given that the estate of the late **THELMA MILITAR ZUNIEGA** co-owner of a residential building (one door) which is covered by **Tax Declaration No. 24-03-024-00143** standing on **Lot No. 991-B-2**, covered by **Transfer Certificate of Title No. T-124425** registered in the name of **NORMA C. MILITAR** is adjudicated to heirs **JOSUE SIM M. ZUNIEGA and JOSUE GREG M. ZUNIEGA**. That, the heirs hereby **SELL, CEDE, TRANSFER, and CONVEY** the above-said estate in favor of **NORMA C. MILITAR**, as entered in the notarial registry of **Atty. Shane Marie Belloga-Edrosolano** per Doc. No. 88, Page No. 19, Book No. I, Series of 2024.

NE/July 8, 15 & 22, 2024

REPUBLIC OF THE PHILIPPINES
6th JUDICIAL REGION
REGIONAL TRIAL COURT
**OFFICE OF THE CLERK OF COURT
& EX-OFFICIO SHERIFF**
CJ Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
(033) 3353190/rtc1iloocc@judiciary.gov.ph

FORECLOSURE NO. F-10997-24

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

**HOME DEVELOPMENT MUTUAL FUND
(Pag-IBIG Fund),**
Mortgagee,

-versus-

VICENTE R. JAVELONA JR.,
Debtor/Mortgagor,
X-----X

Upon Extra-Judicial Petition for Foreclosure of Real Estate Mortgage under Act 3135, as amended, filed by the **HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund)**, a government financial institution duly organized and existing under and by virtue of Republic Act No. 9679 with principal office at Petron Mega Plaza Building, 358 Sen. Gil Puyat Avenue, Makati City, with branch office at Pag-IBIG Housing Business Center, Gaisano City Grand Mall, Araneta St., Singcang, Bacolod City, hereinafter referred to as **Mortgagee**, against **VICENTE R. JAVELONA JR.**, of legal age, single, Filipino, and with postal address at Libertad Baybay, PRK Adarna, Brgy. 16, Bacolod City, Negros Occidental, Philippines, hereinafter referred to as **Mortgagors**, to satisfy the mortgage indebtedness which as of **FEBRUARY 29, 2024** amounted to **FOUR HUNDRED NINETY SEVEN THOUSAND NINE HUNDRED FIFTY FOUR PESOS and FORTY ONE CENTAVOS (Php497,954.41)**, Philippine Currency, inclusive of interest and penalty charges, the Ex-Officio Sheriff of Iloilo and/or his duly authorized deputy Sheriff will **SELL** at Public Auction on **JULY 30, 2024**, at 10 o'clock in the morning at the Office of the Clerk of Court, Regional Trial Court, CJ Ramon Q. Avanceña Hall of Justice, Iloilo City, to the **HIGHEST BIDDER** for **CASH** or **MANAGER'S CHECK** and in Philippine Currency, the real property with all the improvements found thereon, to wit:

**TRANSFER CERTIFICATE OF
TITLE NO. 090-2020003102**

IT IS HEREBY CERTIFIED THAT certain land bounded and described as follow:

LOT NO: 8 BLOCK NO: 34 PLAN NO: PSD-06-084955

PORTION OF: LOT 4164-B-2 OF PSD-06-072772

**LOCATION: BARANGAY ABILAY NORTE,
MUNICIPALITY OF OTON, PROVINCE
OF ILOILO, ISLAND OF PANAY**

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

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

In the event the public auction should not take place on the said date, it shall be held on **SEPTEMBER 17, 2024**, at the same time and place without further notice.

Iloilo City, Philippines, May 29, 2024.

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

(SGD.) MARK EMMANUEL D. DELMO
Sheriff IV

NE/July 15, 22 & 29, 2024

Almost 3K NegOcc, Guimaras rice farmers get around P14-M aid

BACOLOD CITY – A total of 2,792 rice farmers in Negros Occidental and Guimaras provinces received a total of PHP13.96 million in cash assistance from the Department of Agriculture (DA)-Western Visayas under the Rice Competitiveness Enhancement Fund-Rice Farmers Financial Assistance (RCEF-RFFA).

In Bago City, the top-producing local government unit in Negros Occidental, a total of PHP4.305 million were distributed to 861 beneficiaries in Barangay Sampinit covered court on Monday, a report of the City Agriculture **ALMOST / page 31**



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REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
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 Chief Justice Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
rtc1ilooc@judiciary.gov.ph
 (033) 335-3190
 -oOo-

FORECLOSURE NO. F-11016-24

FOR: **EXTRA-JUDICIAL FORECLOSURE OF REAL ESTATE MORTGAGE UNDER ACT 3135, AS AMENDED BY ACT 4118**

PHILIPPINE SAVINGS BANK,
Mortgagee-Petitioner,

-versus-

CARLO ANSELMO L. OPAY married to **LYZA ISLE G. OPAY** as borrowers/mortgagors,

NOEL GEORGE L. OPAY and **MIKHAIL JUDE L. OPAY** as co-mortgagors,
Mortgagor/s-Respondent/s.

-----X
SHERIFF'S NOTICE OF SALE AT PUBLIC AUCTION

Upon extra-judicial petition for sale under Act 3135 filed by the **mortgagee-petitioner PHILIPPINE SAVINGS BANK**, a thrift bank with principal office and place of business at PSBank Center, 777 Paseo de Roxas corner Sedefo Street, Makati City, Philippines against **mortgagor/s-respondent/s CARLO ANSELMO L. OPAY** married to **LYZA ISLE G. OPAY** as borrowers/mortgagors and **NOEL GEORGE L. OPAY** and **MIKHAIL JUDE L. OPAY** as **co-borrowers/co-mortgagors**, all of legal ages, Filipinos, with given address at No. 1377, F. Quimpo Street, Poblacion, Kalibo, Aklan and collateral address at Block 3, Lot 6, Main Street (Road Lot 2) L.J. Ledesma Subdivision, Phase 1, Brgy. Buhang, Jaro, Iloilo City, Philippines to satisfy the mortgage indebtedness which as of **May 14, 2024**, amounted to **TWO MILLION EIGHT HUNDRED TWO THOUSAND TWO HUNDRED SEVEN PESOS & 74/100 (P2,802,207.74)**, Philippine Currency, exclusive of interest, penalties and other charges, plus attorney's fees, publication cost, Sheriff's legal expenses and other incidental expenses of foreclosure and auction sale, the **Ex-Officio Sheriff of Iloilo or any of his lawful deputies** will sell at public auction sale on **AUGUST 20, 2024** at 10:00 o'clock in the morning at the **Office of the Clerk of Court, Regional Trial Court, Ground Floor, Chief Justice Ramon Q. Avanceña Hall of Justice, Bonifacio Drive, Iloilo City**, to the **HIGHEST BIDDER**, for **CASH** or **MANAGER'S CHECK** and in Philippine Currency, the following real property, including buildings and all improvements found thereon, to wit:

Registry of Deeds for Iloilo City
Transfer Certificate of Title
No. 095-2018004245

"A PARCEL OF LAND (LOT 6, BLOCK 3 OF THE SUBDIVISION PLAN (LRC) PSD-50529, BEING A PORTION OF LOT 2137, JARO CAD., LRC CAD. REC. NO. 8), SITUATED IN THE DIST. OF JARO, CITY OF ILOILO, ISLAND OF PANAY. BOUNDED ON THE NE., POINTS 1 TO 2 BY LOT 5; ON THE SE., POINTS 2 TO 3 BY LOT 3, BOTH OF BLOCK 3; ON THE SW., POINTS 3 TO 4 BY ROAD LOT 2; AND ON THE NW., POINTS 4 TO 1 BY LOT 7, BLOCK 2, ALL OF SUBD. PLAN. X X X CONTAINING AN AREA OF **FOUR HUNDRED NINETY NINE (499) SQUARE METERS, MORE OR LESS.**"

All sealed bids must be submitted to the undersigned on the aforementioned time and date. In the event the public auction should not take place on the said date, it shall be held on **AUGUST 27, 2024** at the same time and place aforementioned without further notice.

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

Iloilo City, Philippines, **June 6, 2024.**

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

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

WARNING:

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

NE/July 8, 15 & 22, 2024

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

NOTICE

Notice is hereby given that **CITY OF ILOILO** (developer) has filed with this Office a sworn registration statement for the sale of residential lots at **LOT 1858, CAD 24, ILOLO CADASTRE located at Brgy. South Fundidor, Molo, Iloilo City** described as **LOT 1858 CAD 24, ILOLO CADASTRE** with an area of **5,290 sq.m.** and covered by **TCT Number T-109054**, and under approved survey number **PSD- 06-103888.**

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

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

Iloilo City, Philippines, July 10, 2024.

(SGD.) **EnP. EVA MARIA P. MARFIL**
 Regional Director

NE/July 22, 2024

ADDENDUM TO THE EXTRAJUDICIAL SETTLEMENT OF ESTATE OF NELIA ANIAGO WITH WAIVER OF RIGHTS

This document is in reference to the document entitled Extrajudicial Settlement of Estate executed by **ZITA C. ANIAGO** and **CORAZON C. ANIAGO-PINEDA** on **February 14, 2024** noted and entered in the Notarial Register of Notary Public, Atty. Igmedio S. Prado, Jr. as Doc. No. 401, Page No. 82, Book No. II, series of 2024 pertaining to the estate of the late **NELIA C. ANIAGO**. That, the heirs agreed to make the following addition/addendum to the aforementioned Deed indicating the following **Savings Account Nos. 0756-114374-561, 0756-114374-530, and 0756-114374-500** under **Development Bank of the Philippines, Jaro Branch, Jaro, Iloilo City**. That, **CORAZON C. ANIAGO-PINEDA** hereby **WAIVE** her rights, interests and participation over the above deposits in favor of **ZITA C. ANIAGO**, as entered in the notarial registry of **ATTY. EDUARDO A. DUERO** per Doc. No. 380, Page 77, Book No. II, Series of 2024.

NE/July 22, 29 & Aug. 5, 2024

DEED OF ADJUDICATION WITH SALE

Notice is hereby given that the estate of the late **Spouses FORTUNATO B. CAJELO** and **CELEDONIA PALU-AY CAJELO** consisting of **one-half (1/2) portion of a parcel of land Lot 2262-A** situated in Poblacion, Pototan, Iloilo covered by **Transfer Certificate of Title No. T-51394** with an area of **FOUR HUNDRED AND FIFTY-EIGHT (458) SQUARE METERS, more or less** is adjudicated to sole heir **JOSE P. CAJELO**. That, **ALVENIA P. PALU-AY**, registered owner of **one-half (1/2) portion of Lot 2262-A** hereby **SELL, TRANSFER** and **CONVEY** by way of Deed of Absolute Sale the said one-half portion to **JOSE P. CAJELO**, as entered in the notarial registry of **Atty. George H. Gregori** per Doc. No. 213, Page No. 44, Book No. XIV, Series of 2022.

NE/July 22, 29 & Aug. 5, 2024



REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
 6TH JUDICIAL REGION
OFFICE OF THE CLERK OF COURT
and EX-OFFICIO SHERIFF OF ILOILO
 Chief Justice Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
rtc1ilooc@judiciary.gov.ph
 (033) 335-3190
 -oOo-

FORECLOSURE NO. F-11034-24

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

MAYBANK PHILIPPINES, INC.,
Mortgagee-Petitioner.

-versus-

FEL JOHANZ S. SUMIDO
 represented by his AIF **LILIBETH S. SUMIDO**,
Mortgagor-Borrower.

SHERIFF'S NOTICE OF SALE AT PUBLIC AUCTION

Upon extra-judicial petition for sale under Act No. 3135 as amended by Act No. 4118 filed by the mortgagee-petitioner **MAYBANK PHILIPPINES, INC.**, a domestic corporation duly organized and existing by virtue of the laws of the Republic of the Philippines, with principal office address at Maybank Corporate Center, 7th Avenue corner 28th Street, Bonifacio Global City, Taguig City, Philippines against **mortgagor-borrower FEL JOHANZ S. SUMIDO** represented by his **Attorney-in-Fact LILIBETH S. SUMIDO**, Filipino Citizen, with residence address at Brgy. Pajo, Zarraga, Iloilo, Philippines and/or Lot 2, Block 3, Parc Regency Residences O, Brgy. Aganan, Pavia, Iloilo to satisfy the mortgage indebtedness which as of June 10, 2024 is in the aggregate amount of **FIVE MILLION THREE HUNDRED ONE THOUSAND NINE HUNDRED FIFTY EIGHT PESOS & 97/100 (P5,301,958.97)**, Philippine Currency, exclusive of interest, penalties and other charges, plus attorney's fees, publication cost, Sheriff's legal expenses and other incidental expenses of foreclosure and auction sale, the **Ex-Officio Sheriff of Iloilo** or any of his lawful deputies will sell at public auction on **AUGUST 28, 2024** at 10:00 o'clock in the morning at the **Office of the Clerk of Court, Regional Trial Court, Ground Floor, Chief Justice Ramon Q. Avanceña Hall of Justice, Bonifacio Drive, Iloilo City**, to the **HIGHEST BIDDER**, for **CASH** or **MANAGER'S CHECK** and in Philippine Currency, the following real property, including buildings and all improvements found thereon, to wit:

Registry of Deeds for Iloilo, Iloilo
Transfer Certificate of Title
No. 090-2023010802

"IT IS HERERT CERTIFIED that certain land situated in **BARANGAY OF PANDAC (NOW AGANAN), MUNICIPALITY OF PAVIA, PROVINCE OF ILOILO, ISLAND OF PANAY, bounded and described follows:**

LOT NO: 02 BLOCK NO: 03 PLAN NO: PCS-06-007537
PORTION OF: LOT 191, LOT 192, LOT 340 AND LOT 341, ALL OF CAD. 20, ILOILO CADASTRE;
LOCATION: BARANGAY OF PANDAC (NOW AGANAN) is registered in accordance with the provision of the Property Registration Decree in the name of
Owner: FEL JOHANZ S. SUMIDO, SINGLE, FILIPINO, OF LEGAL AGE,
Address: PAJO, ZARRAGA, ILOILO
 X X X
AREA: ONE HUNDRED THIRTY SIX (136) SQUARE METERS, MORE OR LESS"

All sealed bids must be submitted to the undersigned on the aforementioned time and date. In the event the public auction should not take place on the said date, it shall be held on **SEPTEMBER 04, 2024** at the same time and place aforementioned without further notice.

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

Iloilo City, Philippines, **July 01, 2024.**

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

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

WARNING:

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

NE/July 15, 22 & 29, 2024



Republic of the Philippines
DEPARTMENT OF AGRARIAN REFORM
 Province of Iloilo Region VI



MASTERLIST OF QUALIFIED AGRARIAN REFORM BENEFICIARIES (ARBs)

Pursuant to Section 15 of DAR Administrative Order No. 3 Series of 2012, the Department of Agrarian Reform is mandated to effect the publication of the certified Master List in a local newspaper if the Notice of Coverage was not served through personal or substituted service, and the Landowner has yet to correspond with the DAR, or if the registered mail was sent back to the PARO or remained unserved for fifteen (15) days or more. The hereunder list of Landholdings were not effected with personal or substituted service, hence, this publication.

The hereunder landholdings information with corresponding certified Master List of Agrarian Reform Beneficiaries is subject for the Landowner to either attest or to file a written protest within fifteen (15) days from date of publication. Failure of the Landowner to submit an attestation or to file a protest within the given period shall be construed as a waiver of his right to attest to the said list.

DARPO-ILOILO MANAGEMENT

NOTICE OF VALUATION (NOV) and NOTICE OF LAND VALUATION and ACQUISITION (NLVA)

Name of Landowner	Title No.	Lot No.	Area (Title)	Area (Acqd.)	Location	Prog Type	Mailing Address
Celo, Lagrimas married to Elias Facultad	T-11543	7139-C	6.0907	6.0523	Bingawan, Bulabog	CA	
Escobar, Rogelio	T-85563	2, Psu-94927	17.2202	5.9541	Carles, Dayhagan	CA	c/o Ms. Zandra G. Vidal Phase 2 Blk 15 Lot 12, Monticello Villas Balabag, Pavia, Iloilo
Asan, Carmelito	OCT-H-434	340 & 341, Pls-981	11.5928	1.4540	Sara, Posadas	CA	Brgy. Posadas, Sara, Iloilo
Feliciano Divinagracia & Co.	T-66450	2334	2.4740	2.2498	Passi City, Gemat-y	CA	c/o Mr. Trane Divinagracia Zamora Street, Iloilo City
Banasag, Serafin married to Ester Beloria	T-219931	2-E	29.0189	3.8938	Ajuy, Brgy. Malayuan	CA	c/o Ms. Sonia B. Bayos Brgy. Culasi, Ajuy, Iloilo

MASTER LIST OF QUALIFIED AGRARIAN REFORM BENEFICIARIES (ARBs)

Landowner/s: (Write full names of all co-owners- Family Name/ First Name/ Middle Name).
PALOMAR, DOMINADOR ALARBA

Location (Municipality/Barangay): Tagubong OCT/TCT No. H-270 TD No. _____
 Total Area: 12,3004 (has.) Lot No. 8353 Approved Survey No. Psd-06-077667
 Crops Planted: RICE, SUGARCANE

No.	Name of ARBs	Address	Name of Spouse	Present Status ¹	Position/ Designation ²	Length of Tenure/ Service (No. of Days)	Remarks
1	Marjorie A. Palma	Brgy. Salngan, Passi City		OTHER FARMWORKER		8 YEARS	
2	Marichu A. Palma	Brgy. Tagubong, Passi City		OTHER FARMWORKER		3 YEARS	
3	Ma. Charese C. Arconada	Brgy. Tagubong, Passi City		OTHER FARMWORKER		2 YEARS	
4	Jessa May C. Palomar	Brgy. Tagubong, Passi City		OTHER FARMWORKER		3 YEARS	
5	Grace P. Gumban	Brgy. Tagubong, Passi City		OTHER FARMWORKER		3 YEARS	
6	Michael John P. Palomar	Brgy. Tagubong, Passi City		OTHER FARMWORKER		3 YEARS	
7	Charlie P. Arconada	Brgy. Tagubong, Passi City		OTHER FARMWORKER		15 YEARS	
8	Jolyn Mark A. Palma	Brgy. Salngan, Passi City		OTHER FARMWORKER		10 YEARS	
	X NOTHING FOLLOWS X						

MASTER LIST OF QUALIFIED AGRARIAN REFORM BENEFICIARIES (ARBs)

Landowner: LINA D. MARMOLEJO

Location (Municipality/Barangay): BRGY. ATABAY, ALIMODIAN, ILOILO OCT/TCT No. T-5512 TD No. _____ Total Area: 11.7120 (has.) Lot No. 5380 Survey No. BSD-06-007186
 Crops Planted: _____

No.	Name of ARBs	Address	Name of Spouse	Present Status ¹	Position/ Designation ²	Length of Tenure/ Service (No. of Days)	Remarks
1	EDMOND D. MARMOLEJO	BRGY. MAGSAYSAY, MAASIN, ILOILO	JOCELYBN N. RAMIRO	ACTUAL TILLER			
2	LYNETTE D. MARMOLEJO	BRGY. MAGSAYSAY, MAASIN, ILOILO	Single	ACTUAL TILLER			
3	ROSEMARIE JOYCE D. MARMOLEJO	BRGY. MAGSAYSAY, MAASIN, ILOILO	Single	ACTUAL TILLER			
	XXXXXXXXXXXXXXXXXX	NOTHING FOLLOWS	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

MASTER LIST OF QUALIFIED AGRARIAN REFORM BENEFICIARIES (ARBs)

Landowner/s: (Write full names of all co-owners- Family Name/ First Name/ Middle Name).
Matta/Rosario

Location (Municipality/Barangay): Amayong, San Dionisio, Iloilo OCT/TCT No. F-21195 TD No. _____ Total Area: 5.8147 (has.)
 Lot No. Psu-195895 Approved Survey No. _____ Crops Planted: Corn

No.	Name of ARBs	Address	Name of Spouse	Present Status ¹	Position/ Designation ²	Length of Tenure/ Service (No. of Days)	Remarks
1	RETH ELLEN M. SE	Brgy. Canas, San Dionisio, Iloilo		Other farm worker			
		XXX	NOTHING	FOLLOWS			

(SGD.) HARRIET A. LOOT
 PARPO II

Republic of the Philippines
REGIONAL TRIAL COURT
 6th Judicial Region
Branch 64 - Bugasong, Antique
 (036) 540 7204 rtc2bgs064@judiciary.gov.ph
 Station: Justice Calixto O. Zaldivar Hall of Justice
San Jose, Antique

File No. F2024-147
 FOR: FORECLOSURE OF REAL ESTATE
 MORTGAGE UNDER ACT 3135, AS
 AMENDED

FIRST IMPERIAL BUSINESS BANK, INC.
 Represented by Its General Manager,
MARGARET B. BARCE,
 Mortgagee.

-versus-

SPOUSES MATILDE BALONTONG
And EULOGIO M. BALONTONG,
 Mortgagor.
 x-----x

SHERIFF'S NOTICE OF EXTRAJUDICIAL AUCTION SALE

Upon petition for ex extrajudicial foreclosure sale under Act 3135, as amended filed by mortgagee **FIRST IMPERIAL BUSINESS BANK, INC.** with principal office at BCB Building, Simon Ledesma St., Jaro, Iloilo City, against **mortgagors SPOUSES MATILDE BALONTONG and EULOGIO M. BALONTONG**, both of legal age, Filipinos, and residents of Igbarawan, Patnongon, Antique to satisfy the mortgage indebtedness, which as of 02 May 2024 amounts to Phil. Pesos: **Eight Hundred Sixty Five Thousand Five Hundred Eighty & 11/100 (Php865,580.11)**, inclusive of interest and penalties, plus expenses for the foreclosure proceedings, the undersigned sheriff will sell at public auction on **19 August 2024** at 10:00 o'clock in the morning, or soon thereafter, at the Office of the Sheriff, RTC, Branch 64, Zaldivar Hall of Justice, Binirayan Hills, San Jose, Antique, to the highest bidder for cash or manager's check and in Philippine currency, the following property with all its improvements thereon, to wit:

Katibayan Ng Orihinal Na Titulo Big. (P-29097) 088-2023000289

"A parcel of land (Lot No. 8356), with improvements thereon, situated in Mabasa, Patnongon, Antique. Bounded on the NW. along lines 1-2-3-4-5-6 by Lot 8357; on the N. along line 6-7, by National Road; on the SE., along lines 7-8-9-10-11-12-13, by Lot 8352....; and on the SW., along line 15-1, by Lot 8358. All lots above-stated are within Cad. 756-D, containing an area of **One Thousand Seven Hundred Nineteen (1,719), square meters, more or less.**"

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

In the event the public auction should not take place on the said date, it shall be held on **26 August 2024** at the same time and place abovementioned without further notice.

San Jose for Bugasong, Antique, 05 July 2024.

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

(SGD.) RAMIL P. MARTINEZ
 Sheriff IV

WARNING:

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

NE/July 22, 29 & Aug. 5, 2024

RETENTION WALL. The National Housing Authority (NHA) relocation site in Barangay Lugta, Laua-an a day after it was hit by a flashflood on July 7, 2024. Antique Governor Rhodora Cadio has already approved a PHP4-million funding for the construction of a retention wall to prevent flooding in the area. (Photo courtesy of Antique Provincial Housing Affairs and Resettlement Office)



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

NOTICE FOR PUBLICATION

In compliance with Section 5 of R.A. No. 9048, a notice is hereby served to the public that **MA. JERRALYN G. ANGELES** has filed with this Office a petition for change of first name from **MARIA JERRALYN** to **MA. JERRALYN** in the birth certificate of **MARIA JERRALYN ENCARNACION GRANTON** who was born on **December 31, 1971** at **HAMTIC, ANTIQUE** and whose parents are **PEDRO G. GRANTON** and **LEDINILA ENCARNACION.**

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

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

NE/July 22, 2024 & July 29, 2024

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

NOTICE FOR PUBLICATION

In compliance with Section 5 of R.A. No. 9048, a notice is hereby served to the public that **SUSAN BARIGUEZ CASTILLANES** has filed with this Office a petition for change of first name from **SUSANA** to **SUSAN** in the birth certificate of **SUSANA QUIMBA BARIGUEZ** who was born on **May 24, 1956** at **CALINO, ILOILO** and whose parents are **PRIMITIVO BARIGUEZ** and **MAGDALINA AURORA.**

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

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

NE/July 22, 2024 & July 29, 2024



Republic of the Philippines
REGIONAL ALTERNATIVE CHILD CARE OFFICE VI

M.H. Del Pilar St., Molo, Iloilo City
 Email: racco6@nacc.gov.ph/raccowesternvisayas@gmail.com
Tel No: (033) 330 7860 local 16093

DOMESTIC ADMINISTRATIVE ADOPTION
 CASE NO:
RACCO VI-DAA-2024-0064-REL-016

DATE: **JULY 12, 2024**

IN RE: PETITION FOR ADOPTION OF SHINITCHIRO SATOJITO TORRES TO BE KNOWN THEREAFTER AS SHINITCHIRO SATOJITO FAJADA

SPS. RIENERIO FAJANIL FAJADA AND ALLEN SATOJITO FAJADA
 Petitioners

x-----x

ORDER

A verified petition for the adoption of Shinitchiro Satojito Torres filed by the petitioners through the Regional Alternative Child Care Office (RACCO) praying that the after due notice, publication and appearances, a judgement be rendered to the effect that the minor **SHINITCHIRO SATOJITO TORRES** be declared for all legal intents and purposes the legitimate child of the petitioners and that the name of the child be change particularly to appear as **SHINITCHIRO SATOJITO FAJADA.**

Finding the said Petition to be sufficient in form and substance, let the same be set for Mandatory Appearance on **August 8, 2024** to be held at **RACCO VI at DSWD Field Office VI, M.H. del Pilar St., Molo, Iloilo City.** Any interested party may appear and may file an opposition/complaint supported by evidence to the National Authority for Child Care (NACC), through the RACCO where the Petition was filed. The complaint will be subjected for verification and further investigation.

Let a copy of this Order be published at the expense of the Petitioners once a week for three (3) successive weeks in a newspaper of general circulation pursuant to Section 31 of R.A. No. 11642 or the Domestic Administrative Adoption and Alternative Child Care Act.

(SGD.) JANICE J. BRASILEÑO
 Officer-In-Charge

NE/July 22, 29, 2024 & Aug. 5, 2024

Antique okays P4-M funding for retaining wall at relocation site

SAN JOSE DE BUENAVISTA, Antique – The Antique provincial government has approved a request to allocate PHP4 million for the construction of a retention wall at the National Housing Authority (NHA) relocation site in Barangay Lugta, Laua-an town to prevent flooding.

"Antique Governor Rhodora J. Cadio, during our chiefs of offices meeting yesterday (July 15, 2024), had already approved the requested PHP4 million for the retention wall in order to address the flooding problem," Antique Provincial Housing Affairs and Resettlement Office (PHARO) head Eby Butiong said in an interview on Tuesday.

He said the governor has given her approval in addition to the already allocated PHP10 million for the drainage system intended also to address the flooding problem.


Butiong said that of the 770 housing units at the relocation site, 187 are already being occupied by beneficiaries.

He added that housing beneficiaries who have yet able to occupy their units are being advised to wait until the construction of the drainage system is finished in the next two months.


In a separate interview also on Tuesday, Antique provincial engineer Inocencio Dajao Jr. said the funding request was made after an ocular inspection at the relocation site following the flooding on July 7 revealed the need to build an additional retaining wall to prevent water from rushing down from behind the area where the 770 housing units are, and to direct the water to the drainage system that is also being made.

"We need to construct at least a 200-meter retention wall to prevent flooding," Dajao said.

A knee-deep flashflood happened as a result of the successive rainfall on the first week of July, affecting the housing units that were built for victims of Typhoon Yolanda in 2013. The flashflood subsequently subsided three hours later. (PNA)



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



EURICH C. SOMBILON **CASE NO. MRO VI 24-033-A**
MRO VI 24-033-B
MRO VI 24-033-C

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessels named **MBca "AJ & BRYAN"**, **MBca "JULIA - LJ"** and **RBca "LOURAINE"** owned by **ANTONIO A. SOMBILON SR. (VENDOR)** to **EURICH C. SOMBILON (VENDEE)**.

This application will be heard by this Authority on **31 July 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 **11th day of July 2024**.


By Authority of the Administrator:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Antonio A. Sombilon Sr.
Address: Brgy. Balabag, Malay, Aklan
Vendee: Eurich C. Sombilon
Address: Brgy. Yapak, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File



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



JUMILYN M. MANZO **CASE NO. MRO VI 24-034**

NOTICE OF HEARING

Applicant requested for Approval of Sale and Transfer of Ownership of the vessel named **MBca "PARADISE GLORY"** owned by **REYNALDO S. UMAMBONG (VENDOR)** to **JUMILYN M. MANZO (VENDEE)**.

This application will be heard by this Authority on **31 July 2024, 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 **11th day of July 2024**.

By Authority of the Administrator:

(SGD.) JEFFREY A. BANGSA
Regional Director

nia/mma
Vendor: Reynaldo S. Umambong
Address: Brgy. Yapak, Malay, Aklan
Vendee: Jumilyn M. Manzo
Address: Brgy. Yapak, Malay, Aklan
Office of the Solicitor General 134 Amorsolo St., Makati
FS, Manila
File

Republic of the Philippines
6th Judicial Region
Regional Trial Court
OFFICE OF THE EXECUTIVE JUDGE
CJ R.Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
-oOo-

NOTICE OF HEARING

Notice is hereby given that a summary hearing on the petition for notarial commission of:

1. **Atty. Jazer P. Miranda**
2. **Atty. Jon Paolo P. Velasco**
3. **Atty. Lyana Paula C. Tomulto**
4. **Atty. George P. Demaisip**
5. **Atty. Thea Faith F. Glomo**
6. **Atty. Beverly C. Catedrilla-Corpus**
7. **Atty. Rom John G. Prado**
8. **Atty. Cheryl B. Alimodian**

shall be held on **July 23, 2024**, at 8: 30 in the morning at Regional Trial Court, Branch 34, Iloilo City. Any person who has any cause or reason to object to the grant of the petition may file a verified written opposition thereto, received by the undersigned before the date of the summary hearing.

Iloilo City, Philippines, July 09, 2024.

(SGD.) HON. MA. YOLANDA PANAGUITON-GAVIÑO
Executive Judge

NE/July 22, 2024

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE

Notice is hereby given that the estate of the late **MYRNA M. JAVELLANA** consisting of a bank deposit with the closed **Export and Industry Bank Inc.** under **SSA-3302072840** and **SSA-3302089107** is adjudicated to heirs **ANTONIO L. JAVELLANA** and **MICHAEL ANTHONY M. JAVELLANA, JR.** as entered in the notarial registry of **Atty. Ma. Theresa Malones-Sanchez** per Doc. No. 43, Page No. 10, Book No. III, Series of 2024.

NE/July 22, 29 & Aug. 5, 2024

DOH allots over P22-M to aid poor patients in Iloilo hospitals

ILOILO CITY – Thirteen hospitals managed by the Iloilo provincial government are recipients of the PHP22 million in Medical Assistance to Indigent and Financially Incapacitated Patients (MAIFIP) Program of the Department of Health (DOH).

The Sangguniang Panlalawigan, during its regular session on Tuesday, passed a resolution authorizing Governor Arthur Governor Jr. to sign a memorandum of agreement (MOA) with the DOH Western Visayas Center for Health Development (WV CHD) for its implementation.

“The governor certifies the immediate enactment of this resolution so that the MOAs be implemented immediately,” said Board Member and Floor Leader Domingo Oso Jr.

A total of PHP6.05 million will be allocated to the Iloilo Provincial Hospital, while PHP3 million each will go to the Aleosan District Hospital and the Rep. Pedro G. Trono Memorial Hospital.

The rest of the hospitals namely Don Valerio Palmares, Sr. Memorial District Hospital, Dr. Ricardo S. Provido Sr. Memorial District Hospital, Dr. Ricardo Y. Ladrido Memorial District Hospital, Federico Roman Tirador Sr. Memorial District Hospital, Gov. Niel D. Tupas Sr. District Hospital, Jesus M. Colmenares District Hospital, Ramon D. Duremdes District Hospital, Ramon Tabiana Memorial District Hospital, San Joaquin Mother and Child Hospital, and Sara District Hospital will have PHP1 million each.

DOH WV CHD Regional Director Adriano Suba-an said in a previous interview that the provision of medical assistance is “another stride of the department in achieving Universal Health Care.”

“It ensures the health care access for vulnerable populations in the region. This initiative stands as a beacon of hope and compassion to the people of Western Visayas,” he said.

This year, the region has an allocation of over PHP1.340 billion, and more than PHP298 million has been obligated as of May.

It provided funds to 79 government and private hospitals, serving 47,400 patients.

As of May, it still has over PHP1.04 billion remaining funds.

In 2023, the MAIFIP served 177,607 patients. *(With reports from Eljoline Tacadao-WVSU/OJT (PNA)*



MEDICAL ASSISTANCE. The Sangguniang Panlalawigan adopts on Tuesday (July 16, 2024) a resolution authorizing Governor Arthur Governor Jr. to sign a memorandum of agreement with the DOH Western Visayas Center for Health Development (WV CHD) for the latter’s Medical Assistance to Indigent and Financially Incapacitated Patients (MAIFIP) Program. Thirteen hospitals run by the provincial government will receive PHP22 million in total. *(Photo courtesy of Sanggunian in Action)*

ALMOST . . . (from page 27)

Office showed.

On Tuesday, 863 rice farmers received a total of PHP4.315 million at the Manuel Y. Torres Memorial Coliseum and Cultural Center.

Meanwhile, 1,068 rice farmers in four municipalities in Guimaras have already been identified to receive a total of PHP5.34 million in cash assistance, according to a report of DA-Western Visayas.

The distribution of the financial subsidy was started in

San Lorenzo, Sibunag, Buenavista, and Nueva Valencia on Monday.

According to the DA, the RFFA is an unconditional financial assistance to farmers funded by excess tariff collection from rice importations.

Under the program, rice farmers tilling rice lands of two hectares and below who are listed in the Registry System for Basic Sectors in Agriculture (RSBSA) are qualified to receive PHP5,000 each.

This year’s RFFA beneficiaries include farmers that registered in the RSBSA as of June 30, 2023. (PNA)