News Express AUGUST 5 - 11, 2024

DISASTER READY ... (from page 1)

equipment, tools, vehicles, and other innovative technologies that are used in times of emergency or disaster preparedness through the caravan and exhibit.

In an interview, Gov. Defensor stressed the importance of the collaboration and vigilance of the municipalities regarding disaster preparedness such as facing El Niño or dry season.

"We are preparing our human resource, we are preparing our cooperation, and we are preparing our vigilance... Indi kita mag-untat sang pagbantay [kung may kalamidad]. Maayo gid kung tanan kita nagabantay," said Defensor.

Each municipality received Php 1 million as cash-forwork initiative with regards to El Niño along with the Tanum Iloilo concept. The Provincial Disaster Risk and Reduction Management Office (PDRRMO) also distributed radio-based and handheld radios and solar-powered generator sets to 43 LGUs in the province.

In addition, the municipality of San Enrique has received an amount of Php 1.5 million aid for the procurement of disaster equipment while the municipality of Tigbauan has also received an amount of Php 5 million for the construction of a Civil Defense Operations Hub.

Meanwhile, PDRRMO Head retired Police Col. Cornelio Salinas also cited the purpose of the said event which involves disaster preparedness and innovation.

"We want to create our nest to the people that the Municipal Disaster Risk and Reduction Managements are there to provide them the necessary assistance in the four thematic areas — the response, the disaster preparedness, the prevention and mitigation; and rehabilitation and recovery," said Salinas

NABAS ... (from page 1)

Blood donation rate in the Province of Aklan.

Notably, the 20 barangays of Nabas reached one percent of their respective population in the voluntary blood donation.

Nabas was also given the Blood Samaritan Merit Diploma for donating Php 200,000 to the Blood Samaritan Program of PRC.

The Rural Health Unit of Nabas was also cited for its meritorious service in promoting Blood Services.

Mayor Lasaleta was joined by other municipal officials in receiving the award from PRC Aklan Chapter officers led by Administrator Mary Joe Galeon and Provincial Health Officer Leslie Ann Sedillo.

The advocacy for Voluntary Blood Donation was given a great boost in 1994 when Republic Act 7719 also known as the National Blood Services Act of 1994 was passed by congress and signed by the President Fidel V. Ramos. This act promotes voluntary blood donation to provide sufficient supply of safe blood and to regulate blood banks.

Pursuant to State policy, government, both national agencies and private organizations were mobilized to promote voluntary blood donation and collection.

This act aims to inculcate public awareness that blood donation is a humanitarian act. NVBSP aims to create public consciousness on the importance of blood donation in saving the lives of millions of Filipinos by promoting blood safety, blood adequacy, rational use of blood, and efficiency of blood services in the country.

$\textbf{PBBM} \, \ldots \, (\text{from page 1})$

and was introduced by Negrense Representatives Stephen Paduano, Jose Francisco Benitez, Juliet Marie Ferrer, and Greg Gasataya. It was approved by the House on February 21, 2024, amended by the Senate on May 20, 2024, and further concurred by the House on May 22, 2024, before being forwarded to the Office of the President.

NEPC, also known as Negros Power, is a joint venture company between Primelectric Holdings Inc. (PHI) and Central Negros Electric Cooperative (CENECO), established to enhance power distribution and customer service for over 220 thousand active accounts in the cities of Bacolod, Bago, Talisay, Silay, and municipalities of Murcia, and Don Salvador Benedicto.

Within the agreement, PHI will acquire all power distribution assets of CENECO valued at over two billion pesos, with 70% in cash and the remaining 30% as CENECO's share in NEPC.

The National Electrification Administration (NEA) endorsed CENECO's decision while instructing priority on loan repayments, and employee retirement and separation benefits payments outlined in their Collective Bargaining Agreements.

Negros Power has confirmed the employment of over 200 CENECO employees.

DILG-6 showcases various programs for LGUs and communities in WV

By Mary Joy Cavañas

THE Department of the Interior and Local Government (DILG)-6 has showcased its various programs in helping the community during the tenth episode of "Kapihan sa Bagong Pilipinas" on July 31 at the Department of Public Works and Highways (DPWH)-6 Operations Center in Fort San Pedro, Iloilo City.

According to DILG-6 Director Juan Jovian Ingeniero, the DILG has implemented The UNITE Agenda and framework which serves as a guide and aims to empower every locality across the country.

The said agenda aside from enhancing the department's capabilities, aims to unleash the potential of good governance, strengthen the relationship between the local and national government, enhancing of safety and security, and to transform good governance through innovation and technology.

During his presentation, Ingeniero outlined the programs under the local governance such as establishing Business Permits and Licensing Systems (BPLS) in Western Visayas through the RA 11032 or Ease of Doing Business or EODB Law which aims to streamline the current services and system of the government.

Out of 104 automated BPLS in the region, Pavia in Iloilo and Himamaylan in Negros Occidental were the first two areas to become fully automated.

Another program implemented by the DILG-6 was Recovery Initiatives Towards Sustained Local Economy (RISE) Program to equip the Local Government Units with tools, strategies and partnerships needed to drive economic recovery and foster sustained growth in the region.

In addition, DILG-6 also implemented Financial Assistance to Local Government Units (FALGU) to LGUs with proposed infrastructures which can be availed by the provinces, cities, municipalities and barangays that are based on allowed eligible programs and projects.

Adding to DILG's program is the Seal of Good Local Governance Incentive Fund (SGLGIF) which is given in the form of a financial grant to eligible LGUs that are qualified



under the Seal of Good Local Governance.

From 2022 to present, DILG has locally-funded programs of the LGUs wherein they have implemented over 450 projects, with the number of ongoing and new projects that are continually rising.

The said department has also implemented an anti-drug campaign called "Buhay Ingatan Droga'y Ayawan" (BIDA) which aims to spread awareness, to advocate and promote drug-free communities.

"Kami po sa DILG ay taos pusong nagpapasalamat sa pagkakataong ito na mas mapakilala ang Kagawaran ng Interyor at Lokal na Pamahalaan. Ang pagbabago ay hindi nakakamit sa isang araw. Ito ay isang proseso. Ito ay paglalakbay. Ito ay transpormasyon — transpormasyon na kasama ang lahat," said Ingeniero.

Ilongga Chocolatier brings a touch Cebu City, of Dinagyang to Tablea Tilt

Stephanie Gulmatico of Doc's Haven Food Products, Iloilo recently participated in the 1st Philippine Flavored Tablea Competition held last July 29, 2024 at theWaterfront Hotel in Lahug, Cebu City. The competition featured different types and flavored local tablea that garnered 25

entries nationwide. Dubbing her tablea creation as "Inspired by the Dinagyang Festival", Ms. Gulmatico's flavored concoction featured lemon as one of the main ingredient for that added twist of flavor served on a bamboo cup.

ILONGGA / page 5

Negros Power and MORE Power have augmented CENECO and jointly conducted preventive maintenance activities, and responded to trouble calls from consumers.

Negros Power also prepared their offices, materials, and equipment needed in anticipation of their upcoming operation this August to ensure a smooth transition.

Expressing gratitude to the President, legislators, consumers, and local leaders in Central Negros for their support, Negros Power President and CEO Roel Castro emphasized the company's dedication to improving electric service and fulfilling promises to consumers.

"We are grateful that our leaders and everyone are supporting this initiative to improve electric service for consumers. We now have the law, it's time to walk the talk, and we are ready to serve and fulfill our promises to the consumers of Central Negros," Castro said.

Negros Power has allocated an initial capital of Two Billion pesos for a five-year plan to rehabilitate and modernize the electric infrastructure, aiming to establish a robust distribution system.

Castro urged ongoing support and collaboration for the planned five-year rehabilitation journey to improve the system and reduce incidents of unscheduled power outages.



Stephanie poses with her "Dinagyang" inspired tablea drink and the drink below with cacao made décor as well.

"We seek your continued support and cooperation as we commence the five-year journey of continuous rehabilitation to enhance the system and minimize instances of unscheduled power interruptions." he added.

Negros Power will then apply for a Certificate of Public Convenience and Necessity (CPCN) from the Energy Regulatory Commission (ERC) to commence official operations.

News Express **AUGUST 5 - 11, 2024**

DA-6 conducts Innovate Visayas roadshow for modernized agricultural practices

By Mary Joy Cavañas

The Department of Agriculture (DA)-Western Visayas through Philippine Center for Postharvest Development and Mechanization (PHilMech) in cooperation with Korea Agricultural Machinery Industry Cooperative (KAMICO) conducted the Innovate Visayas Roadshow on July 24-25 at DA-WESVIARC in Brgy. Hamungaya, Buntatala, Jaro, Iloilo City.

With the theme, "Food Security Through Right Mechanization", the roadshow aims to showcase the diverse capabilities of agricultural machines from land preparation to post harvest which fosters the technological advancement of modernized practice in agriculture.

According to DA-PHilMech Director IV Mr. Dionisio Alvindia, the purpose of the roadshow is to enlighten farmers about the use of modern farming technologies.

"Ang intention ng roadshow na ito ay ipakita sa ating mga magsasaka lalo na sa mga rice farmer kung ano na ba yung mga bagong technology, mula sa land preparation, crop care, dry harvesting, buong valued chain, ipapakita po natin sa ating mga magsasaka na may mga ganito nang makinarya na makakatulong sa kanila para mapataas ang kanilang productivity, tumaas ang kanilang ani, at lumaki ang kita ng ating mga magsasaka," Alvindia said.

In the said event, four units of four-wheel drive tractors amounting to Php9.2 million were also donated to four selected beneficiaries in the Iloilo province particularly to the Municipal Government of Leon; Tubungan Multi-Purpose Cooperative of Lambunao; Agtubabo Irrigators' Association, Inc. of Barotac Nuevo; and Santo Semeba Irrigators' Association of Anilao, Iloilo.

The use of said machineries could result to convenient agricultural operations, yield increase, and high revenue for the farmers.

"Libre po yan at ang aming hinihiling sa ating mga magsasaka ay mahalin itong mga ganitong kasangkapan dahil libre na nga naibigay ng gobyerno, dapat po pagbigyan natin ng pagsisikap para lalong mapahaba ang paggamit neto," said Alvindia.

The said initiative is through the Rice Competitiveness Enhancement Fund (RCEF) Mechanization Program 2024 which aims to enrich the lives of the farmers in the field of agriculture.





The Department of Agriculture (DA)-Western Visayas, Philippine Center for Postharvest Development and Mechanization (PHilMech), and Korea Agricultural Machinery Industry Cooperative (KAMICO) officials at the opening of the Innovate Visayas Roadshow on July 24-25 at DA-WESVIARC in Brgy. Hamungaya, Buntatala, Jaro, Iloilo City. *(MJ Cavañas)*

"Tinatawagan ang pansin ng mga magulang at

kamag-anak ng batang lalaki, na binigyan ng

pangalang RIO GABRIEL DEBUQUE ng mga

Ang nasabing bata ay pinaniniwalaang 1 na araw na

gulang (approximate 1 day old) ng siya ay

ipinagkatiwala kay Bb. Mittzie D. Caraecle at

Rolagine B. Solas, ng tumanging magpakilalang ina,

may edad mahigit kumulang 24 taong gulang

malapit sa Luis Nilaga-an, Diversion Road,

Manduriao, Iloilo, noong October 1, 2015, bandang

Development Officer of Pototan, Iloilo ."

Public Announcement

CARD SME Bank marks its 13 years of **Empowering** Entrepreneurs

CARD SME Bank, Inc., a thrift bank and member of **CARD Mutually Reinforcing** Institutions (CARD MRI), celebrated its 13th anniversary at Maharlika Square, San Pablo City on July 25, 2024.

The event with the theme "Empowering Entrepreneurs," marked the bank's dedication to supporting micro, small, and medium enterprises

Ms. Cynthia Baldeo, CARD SME Bank President and CEO reflected on the bank's journey, highlighting their commitment to empowering MSMEs

8:00 ng hapon. Sa kasalukuyan ang naturang bata ay nasa 8 taong gulang na."

tagapangalaga.

(MSMEs).

NE/July 29, August 5 & 12, 2024 despite numerous challenges. "We have come a long way." continually recognizing the needs of MSMEs to aid their

> business growth," she said. Throughout the years, the bank has consistently offered valuable banking products and services to both clients and non-clients. These range from basic savings accounts and time deposits to comprehensive loan products, including microfinance loans for underprivileged individuals, and community

President Mr. Julius Adrian B. Alip expressed pride in the bank's accomplishments. "This 13th anniversary celebrates the institution's dedication to empowering entrepreneurs and driving business growth. In our more vears of service, we will remain committed to uplifting MSMEs and contributing to a brighter future for all," he

"Kung sinuman ang nakakakilala sa magulang at kamag-anak ng naturang bata,

maaari lamang pong makipag-ugnanayan o bumisita sa City/Municipal Social Welfare

and Development Office sa inyong lugar. Maari din tumawag sa cellphone bilang:

0968859211, at hanapin si Bb. Rosalyn L. Patriarca, Municipal Social Welfare and

institution's dedication to supporting MSMEs

and driving economic development.

The celebration featured an awards night honoring outstanding clients. The recipients included: Ms. Ria Lynn Mejilla from CARD SME Bank GMA branch hailed as the Entrepreneur of the Year for the SME Category; Ms. Rosanna Sinapilo from CARD SME Bank San Pablo as the Entrepreneur of the Year for QSL Category; Ms. Sharon May Sustiguer from CARD SME Bank General Santos City as the Most Promising SME of the Year; and Mr.

CARD / page 5



Meanwhile, CARD MRI Managing Director Mr. Aristeo A. Dequito extended gratitude to partners and clients for their trust, emphasizing that the anniversary marks significant progress and reaffirms the

development programs. CARD SME Bank Vice

CARD SME Bank honored the success and achievement of its clients during its 13th-anniversary celebration in San Pablo City, Laguna. Photo from left to right: CARD SME Bank Executive Vice President Mr. Julius Adrian Alip, CARD SME Bank Vice President for Finance Ms. Jeannie La Rosa Mr. Marvin Canta, Ms. Sharon May Sustiguer, Ms. Ria Lynn Mejilla, Ms. Rosanna Sinapilo, CARD SME Bank President and CEO Ms. Cynthia Baldeo, CARD SME Bank Vice President for Operation Ms. Cherry Boncajes, CARD SME Bank AVP for SME Operation Ms. Joy Palomique, and CARD SME Bank Chief Compliance Officer Mr. Benedict Ame.

News Express AUGUST 5 - 11, 2024

REPUBLIC OF THE PHILIPPINES
6th JUDICIAL REGION
REGIONAL TRIAL COURT
OFFICE OF THE CLERK OF COURT
& EX-OFFICO SHERIFF
CJ Ramon Q. Avanceña Hall of Justice

CJ Ramon Q. Avanceña Hall of Justice Bonifacio Drive, Iloilo City (033)3353190/rtc1iloocc@judiciary.gov.ph

FORECLOSURE NO. F-10690-23

For Extra-Judicial Foreclosure of Real Estate Mortgage under Act No. 3135, as amended by Act No. 4118

> BDO UNIBANK, INC., Mortgagee,

> > -versus

ACE P. BEDO

Debtor/Mortgagor,

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Foreclosure and Sale of Real Estate Mortgage under Act 3135, as amended, filed by BDO UNIBANK, INC., a universal banking corporation duly organized and existing under the laws of the Republic of the Philippines, with office address at 11F BDO Towers Valero, (formerly Citibank Tower), 8741 Paseo de Roxas, Makati City, as Mortgagee against ACE P. BEDO (DEBTOR/MORTGAGOR"), of legal age, Filipino and with postal address/es at: (1) 17 P Road 7, 1st West Crame, San Juan City and (2) Lot 23 Blk. 7 Phase II, Montecillo Villas, Balabag, Pavia, Iloilo, to satisfy the mortgaged indebtedness which as of April 12, 2023, in the amount of ONE MILLION ONE HUNDRED FIFTY FOUR THOUSAND SIX HUNDRED EIGHT PESOS & 08/100 (Php1,154,608.08) Philippine Currency, including interests, penalties, other charges besides the attorney's fees and incidental expenses incurred for the foreclosure, the Ex-Officio Provincial Sheriff of Iloilo or his duly authorized deputy will sell at public auction on SEPTEMBER 26, 2024, at TEN (10:00) o'clock in the morning at the Ground Floor, Office of the Clerk of Court, Regional Trial Court, CJ Ramon Avanceña Hall of Justice, Bonifacio Drive, Iloilo City, for CASH or MANAGER'S CHECK to the highest bidder and in Philippine Currency the mortgaged real properties with all the improvements found thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. 090-2021009888

IT IS HEREBY CERTIFIED that certain land situated in BARANGAY OF BALABAG, MUNICIPALITY OF PAVIA, PROVINCE OF ILOILO, ISLAND OF PANAY, bounded and described as follows:

LOT NO: 23 BLOCK NO: 7, PLAN NO: PCS-06-006280,

PORTION OF: LOTS 1914-A, 1914-B, PSD-29731, LOT 2054-C (LRC) PSD-7937 & LOT 1730; 1919; 1920, AGONOA CASDASTRE 8

LOCATION: BARANGAY OF BALABAG, MUNICIPALITY OF PAVIA, PROVINCE OF ILOILO, ISLAND OF PANAY

BOUNDARIES:

LINE	DIRECTION	ADJOINING LOT(S)
1-2	NW	LOT 21, BLOCK 7, PCS-
		06-006280
2-3	NE	ROAD LOT 8, PCS-06-
		006280
3-4	SE	LOT 25, BLOCK 7, PCS-
		06-006280
4-1	SW	LOT 24, BLOCK 7, PCS-
		06-006280

TIE POINT: MON 26, JARO CADASTRE

LINE	BEARING	DISTANO	CE
TO CORNER 1	S. 82° 29'E	999.75	М.
1-2	N. 31° 32'E	9.00	М.
2-3	S. 58° 28' E	5.00	М.
3-4	S. 31° 32′W	9.00	М.
4-1	N. 58° 28' W	5.00	М.

AREA: FORTY FIVE SQUARE METERS (45) 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 <u>OCTOBER 18, 2024</u>, at the same time and place without further notice

Iloilo City, Philippines, JULY 04, 2024.

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

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

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, lloilo 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. Jeorge H. Gregori per Doc. No. 213, Page No. 44, Book No. XIV, Series of 2022.

NE/July 22, 29 & Aug. 5, 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

ESPRESSO ... (from page 6)

The MMDA chief attributed the massive flooding in NCR to improper waste management practices that affect waterways and clog the drainage system. The presence of informal settlements disposing waste and debris along rivers and water channels also contributes to the accumulation of obstacles that disrupt the natural flow of water.

"We regularly conduct declogging and desilting of drainage laterals, and dredging of waterways. However, we can only do so much. The problem of flooding must be addressed, not just through the government's flood management projects, but also through the discipline of the public in their respective waste management efforts," Artes stressed.

The MMDA has installed trash traps in various strategic locations to capture voluminous solid wastes in waterways leading to pumping stations. Additionally, the MMDA has initiated community-based Solid Waste Management programs that include strategies targeting changes in people's behaviors and practices in solid waste management introduced to various barangays.

Addressing Metro Manila's perennial flooding problem requires a multifaceted approach that includes upgrading infrastructure, improving waste management practices, and fostering community cooperation.

Only through sustained and collective efforts can we hope to mitigate the devastating impacts of future typhoons and heavy monsoon rains.

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

Republic of the Philippines
National Authority for Child Care
REGIONAL ALTERNATIVE
CHILD CARE OFFICE
Region VI – Western Visayas

M.H. Del Pilar St., Molo, Iloilo City **TIN:** 200-137-390-000

DOMESTIC ADMINISTRATIVE ADOPTION CASE NO:

RACCO VI-DAA-2024-0071-IP-032

DATE: **JULY 25, 2024**

IN RE: PETITION FOR ADOPTION
OF CRISTIAN ANGEL GELLANGARIN
TO BE KNOWN THEREAFTER AS
CRISTIAN LAREDA GELOGO

SPOUSES, VINCENT GABASA GELOGO AND TERESA LAREDA GELOGO

Petitioners

ORDER

A verified petition for the adoption of Cristian Angel Gellangarin 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 adoptee **Cristian Angel Gellangarin** be declared for all legal intents and purposes the legitimate child of the petitioners and that the name of the adoptee be change particularly to appear as **Cristian lareda Gelogo**.

Finding the said Petition to be sufficient in form and substance, let the same be set for Mandatory Appearance on <u>August 12, 2024</u> to be held at <u>RACCO VI at DSWD Field Office VI, M.H. del Pilar St., Molo, Iloilo City</u>. 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/August 5, 12, & 19, 2024

City village chief faces suspension for misconduct, abuse of authority

ILOILO CITY – The Sangguniang Panlungsod on Wednesday recommended a 60-day suspension for a barangay chairperson facing a complaint of three counts of violating the government procurement act, constituting misconduct in office and abuse of authority.

n administrative complaint was filed against Ronela D. Juaneza and Janette L. Gacuma, barangay chair and treasurer of San Isidro in Jaro district, respectively.

The city council, through the Committee on Personnel, Good Government, Public Accountability and Oversight, has no jurisdiction over Gacuma because she is not an elected official but found evidence that warrants the filing of a complaint against Juaneza for violation of Republic Act 9184 or the Government Procurement Reform Act.

The committee, chaired by councilor Rex Marcus B.

CITY / page 27

Public Announcement

"Tinatawagan ang pansin ng mga magulang at mga kamag-anak ng batang lalaki na pinangalanang Christopher, kasalukuyang sampung taong gulang. Tinatayang apat na buwan noong siya ay ipininagkatiwala kay Josie Silong Distura ng kanyang ina na si "Fatima" sa Blk. 11, Bldg. 68 Amman Street, Salmiya, Kuwait noong Disyembre 13, 2013 bandang alas siyete hanggang alas otso ng gabi.



Sa kasalukuyan ang bata ay nasa pangangalaga ng isang lisensyadong Foster Family ng Regional Alternative Child Care Office VI.

"Kung sinuman ang nakakakilala sa magulang at kamag-anak ng naturang bata, maaari lamang pong makipag-ugnanayan o bumisita sa City/Municipal Social Welfare and Development Office of Pilar, Capiz at hanapin si Ms. Desiree D. Guadalupe, RSW, Officer-In-Charge ng Municipal Social Welfare and Development Office (MSWDO) o tumawag sa numerong 09108575453."

NE/July 29, August 5 & 12, 2024

Public Announcement

"Tinatawagan ang pansin ni Rodgelyn B. Villasis o mas kilalang "Krystal Villasis", ina ng batang lalaki na pinangalanang JOSEPH ELIJAH GUDES, tinatayang 5 taong gulang sa kasalukuyan.

Ang nasabing bata ay tinatayang tatlong buwan na gulang ng iniwan ng kaniyang ina sa Cherry Inn, Libertad South Public Market, Brgy. 40, Bacolod City, Negros Occidental noong June 04, 2019, bandang alas onse ng umaga. Sa kasalukuyan ang bata ay nasa pangangalaga ng isang lisensyadong Foster Family sa ilalim ng Regional Alternative Child Care Office VI."



"Kung sinuman ang nakakakilala sa magulang at kamag-anak ng naturang bata, maaari lamang pong makipag-ugnanayan o bumisita sa Regional Alternative Child Care Office VI, M.H. del Pilar Street, Molo, Iloilo City o sa pinakamalapit na C/MSWDO sa inyong lugar. Maari din tumawag sa telepono bilang: (033) 330-7860 local 16093, at hanapin si MS. MYRA ESTREMADURA, RSW ng nasabing opisina."

NE/July 29, August 5 & 12, 2024

Panawagan

"Tinatawagan ang pansin ni Abeliza Listino Talidong na taga Poblacion I, Hamtic, Antique, at ina ng batang lalaki si JUDE TALIDONG, na ipinanganak noong October 11, 2022.

Sa kasalukuyan ang bata ay nasa pangangalaga ng isang lisensyadong Foster Family sa ilalim ng Regional Alternative Child Care Office VI."



"Kung sinuman ang nakakakilala sa magulang at kamag-anak ng naturang bata, maaari lamang pong makipag-ugnanayan o bumisita sa Regional Alternative Child Care Office VI, M.H. del Pilar Street, Molo, Iloilo City o sa pinakamalapit na C/MSWDO sa inyong lugar. Maari din tumawag sa telepono bilang: (033) 330-7860 local 16093, at hanapin si MS. MYRA ESTREMADURA, RSW ng nasabing opisina."

ILONGGA ...

(from page 2)

Prior to joining, Stephanie credits her learnings to DTI ILOILO for the assistance on the development of her cacao based products. Aside from being an alumna of the Kapatid Mentor Me Program, an annual mentorship program of the provincial office where micro entrepreneurs avail of coaching and mentoring approach byteaching MSEs on different aspects of business operations, Stephanie was able to complete various modules on Product Development for Cacao-based products and Training on Cacao Production Technology. Thru DTI, she too was able to strengthen her linkage through the Iloilo Provincial Cacao Council and this competition is just a first step for bigger things to come for the homegrown talent.

The Flavored Tablea Competition was presented by The Philippine Cacao Industry Association (PCIA), the Philippine Cacao Industry Council (PCIC), Department of Tourism, and the Pastry Alliance of the Philippines.

Stephanie is the proud owner of the artisanal chocolate brand, SOGNAREPH (So-ñare PH) fine chocolate in these variants Rocher Con Barquillo, Gianduiotti, Coffee Trifecta, Dark Chocolate (65%,72%, and 80%), Milk Chocolate, Vegan Milk Chocolate, Salty Pistachio with Tultul Salt and chocolate salami available at Café Del Prado at Hotel Del Rio Iloilo, Gulmatico's Residence in Pueblo Concepcion Mandurriao or thru their page https://www.facebook. com/Sognareph.ilo.

CARD ... (from page 3)

Marvin Canta from CARD SME Bank Balanga bagged the Argi-Entrepreneur of the Year for OSL category. All winners have received a cash prize, plaque, and tokens.

The event also highlighted the success stories of previous CARD MRI Gawad Maunlad Institutional Winners of the 2023 Pagkilala sa Mga Likha ni Inay, Ms. Yollie M. Perez and Mr. Jhopet O. Fines, who shared their inspirational journeys as CARD clients and entrepreneurs.

"As we continue another vear of service in line with CARD MRI's mission to eradicate poverty, we pledge to continue supporting MSMEs and generating employment in the country,' Baldeo concluded.

The event was attended by CARD MRI Managing Director Mr. Aristeo A.

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.

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 Blg. (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

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

Dequito, CARD SME Bank President and CEO Ms. Cynthia Baldeo, and CARD SME Bank Vice President Mr. Julius Adrian B. Alip alongside CARD SME Bank Senior Adviser Ms. Mary Jane Perreras and other CARD MRI heads, staff, and clients.

CARD SME Bank provides essential banking services to MSMEs and educates its clients on financial management, helping them achieve financial freedom.

As of June 2024, the bank has 323 offices serving more than 1.3 million clients nationwide, with over 8.5 billion outstanding loans.

To know more about CARD SME Bank, Inc., visit its official website, www. cardmri.com/cardsmebank, and Facebook page @ CARD SME Bank Official Page/





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That's the motto of the quadrennial Summer Olympics in Paris, France that started on July 26 and ends on Aug. 11.

A total 22 Filipino athletes are participating in various events, including athletics, boxing, gymnastics, rowing, fencing, swimming, golf and weightlifting, among others.

Team Philippines fielded 15 female and seven male athletes.

They are the cream of the crop who deserve to represent the country on the Olympic stage. Our current Olympians have earned their spurs in strenuous training and arduous competitions here and abroad.

The participation of the 22 Filipino athletes in the world's premier sports competition is already an honor and privilege in itself.

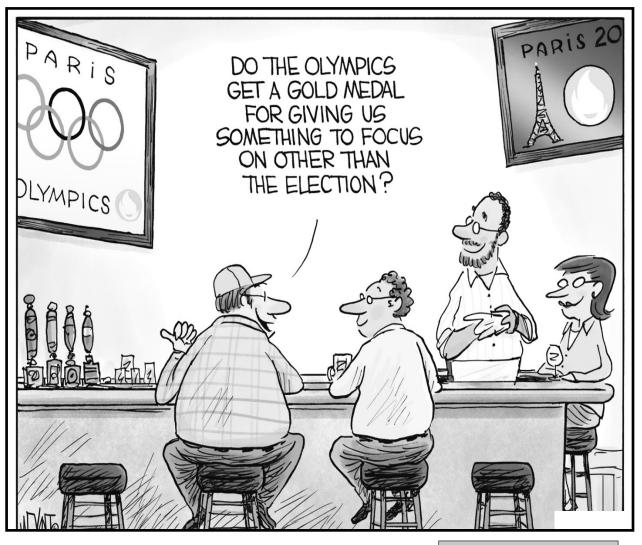
However, a gold medal is the ultimate goal, as it bestows recognition the athlete has achieved the feat of having been the best in one's preferred or chosen sport where the fastest, the highest and the strongest are given due recognition.

Typhoon Carina (international name Gaemi) put much of Metro Manila underwater after heavy rains lashed across the country due to enhanced southwest monsoon. Reports say that within a 24-hour period, 458 mm of rain were dumped in the country's capital city and surrounding areas, which effectively resulted to massive flooding and widespread damage to livelihoods and businesses.

The Department of Agriculture (DA) reported that as of July 30, damage to the agri-fishery sector has climbed to PHP1.17 billion - the total loss recorded was at 18,086 metric tons (MT), with the rice sector incurring the highest damage at PHP660.60 million. The number of affected farmers and fisherfolk is now at 23,580.

Typhoon Carina and the monsoon's deadly combination resulted in a death toll of 39, with the number of affected persons rising to 4.8 million, according to the National Disaster Risk Reduction and Management Council (NDRRMC). Damage to infrastructure is now at PHP4.26 billion, with Central Luzon again being the hardest hit with PHP1.6 billion worth of damage to infrastructure. There were also 2,005 houses that were either partially or totally destroyed, which amounted to P2.6 million in costs.

Government and the private sector have helped ease the impact with joint efforts from across various fronts. President Ferdinand R. Marcos Jr. personally inspected the affected areas to ensure that national agencies and local government units (LGUs) were



'Faster, higher, stronger'

Editorial

Then, of course, there are those who even athletes to give manage to win not just one but two, three or more medals in different events, thus showing athletic abilities that stand head and shoulders above the rest.

The Olympic symbol has five interlocking rings, colored blue, yellow, black, green, and red on a white field. These rings, internet research tells us, represent the five inhabited continents: Africa, America, Asia, Europe and Oceania.

The Olympic creed was introduced as far back as the first Olympic Games in Athens: "The most important thing in the Olympic Games is not to win but to take part, just as the most important thing in life is not the triumph but the struggle. The essential thing is not to have conquered but to have fought well."

The Olympic motto and the creed encourage

their best during competition.

Together, the Olympic motto and the creed promote the ideal that giving one's best and striving for excellence is a worthwhile goal.

Of course, not all those chosen to take part in the Olympics will earn the coveted Olympic medal, whether it's the gold, silver or bronze.

But the lessons learned from the experience can serve the athletes later on in life: not giving up, but always striving for excellence.

For those whose dreams of Olympic glory may have remained just that—a dream for one reason or another, there's always the next four years to train really hard and try again in the world's premier sports **competition.** (manilastandard.net)

Flood control

fulfilling their responsibilities effectively. Bayanihan was in full display -- electricity service in the metro was monitored 24/7 despite the heavy rains, with Meralco crews proactively cutting off power in flood affected areas to prioritize safety and work swiftly to restore service as soon as the floods receded.

Several malls offered free parking and wi-fi and phone charging to residents who needed shelter. Relief efforts in affected areas were immediately implemented by several private groups.

While these efforts are commendable, Typhoon Carina has raised an important question: what solutions are being implemented to end this cycle of heavy rains leading to floods and subsequent disasters, particularly in densely populated Metro Manila, home to some 13 million Filipinos?

In a Palace briefing on July 30, Department of Public Works and Highways (DPWH) Secretary Manuel Bonoan said that 70 percent of the internal drainage system in Metro Manila is blocked by garbage and silt, which exacerbated flooding in some areas. Secretary Bonoan underscored the need to rehabilitate and upgrade the "antiquated" drainage system in Metro Manila, noting that there was running water "trapped" in the metropolis.

In the same discussion, Metro Manila Development Authority (MMDA) bared a comprehensive drainage masterplan to mitigate the flooding woes in Metro

ESPRESSO MORNINGS

By Joe Zaldarriaga

Manila. According to MMDA chairperson Romando Artes, the agency is working on the approved budget for the agency's flood control projects amounting to PHP2.7 billion, of which PHP2.26 billion is for capital outlay and PHP396 million for maintenance and other operating expenses for the 71 pumping stations.

Artes said that the comprehensive drainage masterplan will be designed after the system of the Netherlands which has a 50- to 60-year drainage master plan. The MMDA, in collaboration with the DPWH is currently implementing the Metro Manila Flood Management Project, which involves the rehabilitation of existing pumping stations and construction of new ones.

Under the MMFMP, six of 26 pumping stations were rehabilitated and four new pumping stations will be constructed by DPWH and will be turned over to MMDA for operations.

Artes also blamed garbage for the widespread flooding in the metropolis, as well as the lack of discipline among residents, particularly those living near waterways, in disposing of their trash.

ESPRESSO / page 4

News Express **AUGUST 5 - 11, 2024**

The urgent need for electoral reforms in PH

The midterm elections are just around the corner. Candidates for the midterm elections will file their certificates of candidacy (COC) for next year's polls from Oct. 1 to 8. The Commission on Elections (Comelec) has intensified its voter registration efforts, targeting three million new registrants. The Comelec anticipates that the number of registered voters in the 2025 elections will reach 71 million.

The Comelec made a major decision to no longer allow the substitution of candidates after the deadline for filing COCs. Comelec chairperson George Garcia proudly stated that this policy was a unanimous decision by the Commission en banc.

Many quarters, especially civil society organizations and church leaders, call for reforms after every election.

One critical reform is improving voter education and participation. Comprehensive voter education campaigns can empower citizens to make informed choices and participate more actively in the democratic process. Programs that encourage voter registration and turnout, particularly among young people, are vital for a robust democracy. Unfortunately, Filipinos still lack the maturity to vote, often electing candidates with questionable character and accomplishments to office.

There is indeed a need to improve voter education and participation. Comprehensive voter education campaigns can empower citizens to make informed choices and participate more actively in the democratic process. Programs that encourage voter registration and turnout, particularly among young people, are vital for a robust democracy. Concerned citizens should not tire of educating people about the sacredness of the ballot and the need to elect leaders worthy of their votes. There are millions of young people added to the voter list who are still vigilant in advocating for clean and honest elections. Many candidates are not corrupt and are committed to development work among their constituents. As James Freeman Clarke said, "A politician thinks

generation."

Vote-buying is a perennial problem during elections. The price of a vote has spiraled to untold proportions, with vote-buying now involving entire families. For some families experiencing poverty, elections become events where they can earn money from politicians.

During the 2023 Barangay and Sangguniang Kabataan Elections (BSKE), there were over 100 confirmed incidents of vote-buying. This is disheartening, given that fraud taints elections at the lowest level of local government units. Comelec Chairman Garcia needs to be serious in his advocacy to file charges against those accused, with the hope that this will serve as a lesson to other candidates that vote-buying is not a viable method to gain public office.

One barangay in Mindanao offered up to PHP6,000 per voter, according to a report from the Philippine Center for Investigative Journalism (PCIJ). Another barangay in southern Luzon offered PHP10,000 for a straight vote, meaning voting for all candidates in one party. The PCIJ was not even talking about the 2022 elections, but rather the 2023 BSKE. It is mind-boggling how a barangay candidate can afford such staggering amounts, considering that barangay officials, including the SK, receive a meager allowance depending on the income classification of their municipality or city.

The Comelec needs to strengthen its antivote buying measures. There may be a need for legislative and regulatory measures aimed at cracking down on vote-buying. Proposals include stricter penalties, enhanced monitoring during election periods, and public awareness campaigns to educate voters about the illegality and consequences of vote-buying. However, it is uncertain whether Congress can enact such measures, given that vote-buying occurs from local to national elections. In the absence of legislative measures, concerned citizens or civil society organizations, in partnership with

FRESH VIEWPOINTS: A NEW PERSPECTIVE

By Brian James Lu

of the next election. A statesman, of the next religious organizations, can initiate efforts to combat vote-buying and educate voters.

> Interestingly, politicians' widespread expenses during elections can boost the economy. When billions of pesos flood communities and various businesses, the economy gets a boost. An article in Business World in May 2022 stated that election-related spending could spur the economy by about 0.5 to 1 percent. Aside from vote-buying activities, election-related spending includes media, advertising, and services.

> The Philippines has a history of electionrelated violence, often involving rival political factions. Such violence deters voter participation and compromises the security of voters and the electoral process. Dynastic political families mostly govern hotly contested areas. Political dynasties lead to a concentration of power and hinder opportunities for new candidates and leaders who may have a genuine interest in governing their constituents.

> Although the 1987 Constitution has banned political dynasties, there is no enabling law for their implementation. There have been numerous calls to enact a law banning political dynasties, but these have been relegated to the back burner.

> The Philippines is in dire need of electoral reforms. Implementing reforms can significantly enhance the integrity and effectiveness of the electoral system. By electing qualified and statesmanlike leaders, our country should move away from the old election system to a modern and responsible citizenry. Our country can strengthen its democracy and accurately represent the people's will by addressing key issues in the electoral system and implementing reforms.

> 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.

School openings and teachers

"A good teacher is like a candle – it working in their efforts to fulfill their mission. Mustafa Kemal Ataturk

This week, most schools across the country opened their doors to a total of roughly 21 million students. Inevitably, the start of a new school year brought many challenges for school officials, parents, and both local and national government agencies. Other than the perennial problems that occur every year, this year's opening woes were exacerbated by the effects of a typhoon. In the midst of all these struggles, it is the teachers, however, who must directly face and attempt to overcome the trials and tribulations that come with the new academic year.

Teaching is a noble profession that is full of personal sacrifices. Nobody gets into teaching expecting to get rich or lead a relaxed life. Other than actually teaching, teachers need to check student works, grade students, attend meetings and perform several other tasks. In addition, teachers often need to go above and beyond in their zeal to educate the next generation. We have often heard about instances where teachers in the province travelling long distances, using their own resources and spending almost the whole day

consumes itself to light the way for others." – What is troubling is that despite their sacrifice, teachers often face other unnecessary obstacles.

> Given that teachers have a large role in the development of the next generation of our country's citizens, we must take this occasion to focus on helping equip and capacitate our teachers to fulfill their task and to mitigate if not eliminate the said obstacles. There are several government programs and policies for teacher welfare that are set to be implemented this year. These include the Kabalikat sa Pagtuturo Act, the Career Progression Policy, additional benefits, and rationalization and reduction of some tasks. Advocacy groups are pressing for more benefits and training for our teachers and government has been in continuous discussion with stakeholders to provide for these needs. Government alone, however, cannot solve the problems plaguing our teachers. Other sectors need to step up and help our educators.

> In South Korea, teacher suicides have risen over the past few years because of bullying by both parents and students. In the Philippines, there have also been incidents of teachers being bashed by over-sensitive students and teachers. Although there are

OBLIQUE OBSERVATIONS

By ATTY. GILBERTO LAUENGCO, J.D.

instances where teachers may cross the line, we must also realize that teachers will need a bit of leeway to shape our kids into stronger and more resilient individuals. As such, we must support efforts made by lawmakers and policymakers alike to protect our teachers from bashing and bullying.

Today is also the feast day of St. Ignatius of Loyola. When I think of teachers, I always remember the Prayer for Generosity of St. Ignatius because many teachers often "give and do not count the cost, fight and not heed their wounds, toil and do not seek for rest and labor without asking for reward." As this year's academic activities begin, let us pause and honor the teachers who tirelessly strive to do their duties.

These are my oblique thoughts for the day.

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.

News Express AUGUST 5 - 11, 2024



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 Ciciron 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

ABSENT:

Honorable Marivic A. Baliguat Honorable Gian Fergil G. Sombilon Presiding Officer
SB Member
SB Member
SB Member
SB Member
SB Member
SB Member

SB Member SB Member

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) <u>Gender and Number</u>. 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) <u>Reasonable Time</u>. 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) <u>References</u>. All reference to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.
- (f) <u>Conflicting Provisions of Chapters</u>. 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) <u>Conflicting Provisions of Sections</u>. 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) <u>Acquisition Cost</u> 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) <u>Agricultural Land</u> 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) <u>Agricultural Products</u> 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) <u>Ambulant Vendor</u> a vendor who sells goods intermittently within the public market premises
- (h) <u>Amusement</u> 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) <u>Assessment</u> 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.
- Assessment Level is the percentage applied to the fair market value to determine the taxable value of the property.
- (m) <u>Assessed Value</u> 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) <u>Astray Animal</u> 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) <u>Banks and other financial institutions</u> 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) <u>Bars</u> 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) <u>Berthing Charge or Fee</u> is the amount of fee assessed against the operator of a vessel:
 - a. For mooring or berthing at the municipal pier or wharf;
 - 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) <u>Bet Manager (Kasador)</u> 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) <u>Bet Taker or Promoter</u> -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) <u>Boarding House</u> 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) <u>Business</u> means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit:
- (w) <u>Business Agent (Agente de Negocio)</u> 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) <u>Cabaret/dance hall</u> 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) <u>Capital Investment</u> 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) <u>Carinderia</u> refers to any public eating place where foods already cooked are served at a price.
- (aa) <u>Charges</u> 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) <u>Cockfighting</u> 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) <u>Collecting agency</u> 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 therefore, while a "mercantile agency" is any person engaged in the business of gathering information as to the financial standing ability, or credit of persons engaged in business and reporting the same to subscribers or to customers applying and paying therefore.
- (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) <u>Commercial Land</u> is land devoted principally for the object of profit and is not classified as aericultural, 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.
- (iii) <u>Contractor, General Engineering</u> 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) <u>Contractor, Specialty</u> 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) <u>Cooperative</u> 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.
- (II) <u>Corporation</u> includes partnerships, no matter how created or organized, joined-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) <u>Countryside and Barangay Business Enterprise</u> 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) <u>Dealer</u> 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
- (pp) <u>Distillers of spirits</u> 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) <u>Fair Market Value</u> 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.
- Ses) 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) <u>Franchise</u> 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.
- (w) 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) <u>Gaffer (taga-tari o manogtakod)</u> 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).
- 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) <u>Hostel</u> 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) <u>Independent wholesaler</u> 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) <u>Industrial land</u> 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 cockers or cockfighting "afficionados" with "pot money" awarded to the proclaimed winning entry.
- (fff) <u>Large Cattle</u> includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.
- (ggg) <u>Lending investor</u> 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) <u>License or Permit</u> 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.
- (jjj) <u>Local Derby</u> is an invitational cockfight participated in by game cockers or cockfighting "afficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (kkk) <u>Lodging house</u> 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.
- (III) <u>Machinery</u> 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) <u>Marginal Farmer or Fisherman</u> 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) <u>Market</u> 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) <u>Market Section</u> 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) <u>Motorized tricycle</u> 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 (MTOP) 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) Nabasnon 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.
- (ccc) 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) <u>Park</u>- means an expanse of public land having facilities for rest and recreation owned and managed by the municipality.
- (eeee) <u>Parking</u> 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
- (IIII) Penalty a punishment imposed or incurred for a violation of law or rule.
- (mmmm) <u>Permit Fees</u> refer to charges made by law or ordinance for the regulation or inspection of business or activities.
- (nnnn) <u>Persons</u> mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations;
- (oooo) <u>Poundage Fee</u> is a fee imposed to persons whose animal was caught astray and put to the animal pound.
- (pppp) <u>Privilege</u> means a grant of immunity or peculiar benefit, advantage or favor to a natural or juridical entity.
- (qqqq) <u>Private Places</u> 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) <u>Public Place</u> 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) <u>Rectifier</u>- 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) <u>Referee (Sports)</u> 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) <u>Referee (Sentenciador)</u> 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) <u>Rental</u> means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- (2222) Residents refer to natural persons who have their habitual residence in the municipality of Nabas where they exercise their civil rights and fulfil 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) $\underline{\text{Residential Land}}$ is land principally devoted to habitation.
- (bbbbb) <u>Restaurant</u> 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) <u>Retailer</u>- 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) <u>Retail Tobacco Dealer includes</u> 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) <u>Service Fees</u> refer to fees collected for services rendered by a municipality in an amount commensurate to such services.
- (IIIII) <u>Stray Animal</u> 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) <u>Supplier</u> 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.
- (oooo) <u>Tax</u> 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) <u>Trans loading</u> 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) <u>Tricycle-for-Hire</u> 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) <u>Vendors</u> are persons who sell goods but are not permanently settled in one place.
- (ttttt) <u>Vessels</u> include every type of boat, craft or other artificial contrivance, capable of being used as means of transportation on water.
- (uuuuu) <u>Wharfage</u>- 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-forhire 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:

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Amount of Gross Sales/ Receipts For the Preceding	Amount of Tax per Annum
<u>Calendar Year</u>	
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 ¼)=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	172.70
,	226.27
8,000.00 or more but less than 10,000.00 10,000.00 or more but less than 15,000.00	266.20
,	
15,000.00 or more but less than 20,000.00	332.20 399.30
20,000.00 or more but less than 30,000.00	******
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
	, , ,

if the gross sales is P3,000,000.00 Sample:

- = 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 More than P400,000.00	2.2%	

The rate of two and two tenth percent (2.2%) per annum shall be imposed on sales no 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 (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P30,000.00) subject to existing laws and regulations.

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

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	1,065.40
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

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 40,000,000.00 and construction period

=40,000,000.00 x .01 (1%) =400,000.00

=400,000.00 x 55% =220,000.00

=220,000.00÷3 =73,333.30 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	Amount of Tax
the Preceding Calendar Year	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

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

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

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

- 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. I GUs 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 imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- (d) Route Sales sales made by route trucks, vans, or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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 husinesses
- (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) <u>Requirement.</u> 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) <u>Issuance and Posting of Official Receipt.</u> 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) <u>Invoice or Receipt.</u>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 (₱25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- (d) Sworn Statement of Gross Receipts or Sales. Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- (e) <u>Submission of Certified Income Tax Return Copy.</u> 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) <u>Issuance of Certification</u>. 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 (\$\frac{9}{2}\$100.00).
- (g) <u>Transfer of Business to Other Location.</u> 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

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) <u>Death of Licensee.</u> 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	₱22.00
	similar contrivances per day	
	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 annui

	(a) On business subject to graduated regulatory	fees per annum
Cla	ssification/Category	Amount of Graduated regulatory fees Per Annum
1.	On Manufacturers/Importers/Producers	
	Cottage Small Medium Large	\$400.00 1,000.00 2,000.00 4,000.00
2.	On Banks	
	Small Medium Large	2,000.00 6,000.00 10,000.00
3.	On Other Financial Institutions	
4.	Small Medium Large On Contractors/Service Establishments/	1,000.00 2,000.00 6,000.00
	Hotel /Restaurant	
	Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	400.00 1,200.00 2,000.00 4,000.00
5.	On Wholesalers/Retailers/Dealers or Distributors Cottage Industries Small-scale Industries Medium-Scale Industries Large-Scale Industries	400.00 800.00 1,600.00 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

Cellphone Companies - Telecenters

Cellular Site, per unit

communication per unit	0,000.00
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
ij others	2,000.00 · 200.00 pc. 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	
J. On Jin Goods, Flaces, and of Activities	

₱4.000.00

3,000.00

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 1.600.00 Wholesale dealer fermented liquors Tobacco dealers: a) Wholesale dealer tobacco leaf 600.00 200.00 b) Retail dealer tobacco leaf c) Wholesale dealer of cigar and cigarettes 1,000.00 d) Retail dealer of cigar and cigarettes 600.00 2.000.00 Videoke Machine Rentals

3,000.00

4.000.00

1,600.00

Wholesale dealer in foreign liquors

Videoke Bars with GRO's

Cocktail lounges and other bars

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 (₱200.00).

- (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) <u>Duration of Permit and Renewal.</u>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/LICENSES/ 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
- (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,
- (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 abovementioned 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

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

2,800.00

200.00

300.00

400.00

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 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 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: 50.00 f. Mass display of sign: From 100 to 250 display signs 1.200.00 1,800.00 From 251 to 500 display signs From 501 to 750 display signs 2.400.00

From 751 to 1000 display signs

Advertisement by means of vehicles, balloons, kites, etc.:

Per day or fraction thereof

Per week or fraction thereof

Per month or fraction thereof

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

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:

	Amount of Fee
(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:

For crossing concrete pavement (maximum area	Amount of Fee
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
For crossing across base of streets with concrete navement, per linear meter (horing method)	50.00

pavement, per linear meter (boring method)	
(b) For crossing streets with asphalt pavement:	
1. Minimum Fee Below 24 sq. m.	₱200.00
2. Additional Fee for each linear meter	150.00
(maximum width of excavation, 80 cm)	
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	30.00
(maximum width of excavation, 30 cm)	
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

10.00

(f) For private institutional buildings, per square meter

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 31.03. 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:

Am	nunt	οf	Fee

400.00

(a) For sealing linear metric measures: Not over one (1) meter Measure over one (1) meter	₱40.00 100.00
(b) For sealing metric measures of capacity: Not over ten (10) liters Over ten (10) liters	40.00 100.00
(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

(e) For sealing scale or balance with complete set of weights:

For each scale or balances or other balances with complete

(d) For sealing apothecary balances of precision

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

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 31.04. 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 31.05. 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 31.07. 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:
- 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;

- 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:
- 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;
- 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:

		Kate of Fee
		Per Annum
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 Nabasnon 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
- (k) Operators of tricycle-for-hire are hereby required to post in a conspicuous but appropriate part of the tricycle the schedule of fares;
- (I) For the purpose of this Article, a Municipal Tricycle Franchising and Regulatory Board is hereby

Municipal Vice Mayor -Chairman SB Committee on Transportation Presidents, Tricycle Operators and Drivers Ass., if any 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 vear

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.

Occupation or Calling

- (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 30.01. 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:

Amount of

	Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments" (b) On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or	₱300.00
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 hilot, 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 (cochero), stage-performer, sports referees, sculptor, taxi driver, waiter or waitress and welder	400.00
(f) Tourism related services - Tour guides, tour coordinators, $ \\$	500.00

Section 30.02. 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 30.03. 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, junks 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
 - 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

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 30.04. 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 30.05. 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 30.06. 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. RMIT 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
- 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.

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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.
- 2. 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.
- 3. Any person, partnership and corporation violating any provision of this ordinance shall be punished by a fine of two thousand five hundred pesos (\$\mathbb{P}2,500.00)\$ 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	Rate
	. 50	00 to 2,000 liters	₱200.00
	2,	001 to 5,000 liters	400.00
	5,	001 to 20,000 liters	1,000.00
	20	0,001 to 50,000 liters	2,000.00
	50	0,001 to 100,000 liters	3,000.00
	0	ver 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	
	mentio	ned 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.

${\bf Section~3Q.03.~Administrative~Provisions.}$

- (a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefore. Gasoline or naphta 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.
- (b) 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) In	ternal 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) O	ther 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:

reclassification and or filling 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	

(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:

Principal building/structure

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

a. P500,000.00 and below ₱1,000.00
b. Over P500,000.00 1,000.00+1/10 of 1% in excess of ₱500,000 regardless of number of doors

3. Dormitories
 a. P500,000.00 and below
 b. Over P500,000.00
 1,000.00+1/10 of 1% in excess of

₱500,000.00 regardless of number of of doors.

4. Institutional, the project cost of which is:

a. P100,000.00 and below
b. Over P100,000.00

800.00+1/10 of 1% in excess of

₱100,000.00

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 \$\bar{\text{P}}100,000.00\$

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 ₱100,000.00

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,

₱1,000.00/hectare
Regardless of density

4. Alteration of Plans(affected areas only)

Same as Final

CRLS, ETD, COC, etc)

₱100.00

300.00/hectare

Approval & Development
Permit

5. Certificate of Registration and License to Sell 120.00/saleable lot

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

APPROVAL OF FARM LOT SUBDIVISION

5 lots per certificate)

f) Certification of Completion

Additional Fee on floor area of house/buildings

a) Preliminary Approval & Locational Clearance

1. For the first five (5) hectares
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

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:	

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

₱100.00

100.00

100.00

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.

1. Zoning Clearance/Certificate

2. Inspection report fee

Other fees

- (a) 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.
- (b) 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

₱100.00 per day

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 \$\bigsip 50.00 \text{ per sq. m. per week or fraction thereof}\$

Section 3T.02. Exemptions

2) Others

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

Conference, meetings, rallies and demonstration in outdoor, in parks, pla.	785.
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:

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

a.	Alicilorage ree	
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 naccongar Chin	
1.	For passenger Ship With capacity of 2,000 passengers and above With capacity below 2,000 passengers	1,000.00/year 1,500.00/year
	The capacity scion 2,000 passengers	2,500.00 / 100.
2.	For cargo ship, barge, LCT With capacity of 2,000 gross tons and above With capacity below 2,000.00 With capacity below 3 gross tons	1,000.00 /year 1,000.00/year 500.00/year
3.	For Ferry Boat/Pump Boat/Fishing Boat With capacity of above 3 to 150 gross tons With capacity of 3 gross tons and below	500.00/year 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

- 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:

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 Above ₱100,000.00 up to P500,000.00 ₱500,000.00 and above	0.55% 0.40% 0.25%
For procurement of supplies materials & equipment ₱100,000.00 and below Above ₱100,000.00 up to ₱500,000.00 ₱500,000.00 and above	0.70% 0.60% 0.50%
2. Fees for Contractors Registry	₱500.00/year
Fees for reproduction of Copies: a. Minutes of Bids Opening b. BAC Resolution c. BAC Documents requested by bidder/supplier d. Protest fee	100.00 100.00 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
 e. Liquidated damages as may be determined by court f. Proceeds from Bids Performance Security/Forfeiture g. Registration Fee of Supplier 	1% of ABC 500.00/year

2.

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

₱3,500.00 Fishing with passive or active gear utilizing vessels of 3.1 gross tons (GT) up to 20 GT

₱4,500.00

b) Medium Vessel 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 For every additional copy/page	60.00 4.00
(c) For each certificate of correctness (with seal of Office) per copy For every additional copy	60.00 20.00
(d) For certified photocopy of any document per page For every additional page	60.00 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 ar of this municipality of the following fo

a) Both applicants are residents of the Municipality

IVIU	nicipal Local Civil Registrar of this municipality of the following fees:
a) N	Marriage Fees:
	Application for marriage license

₱300.00

200.00

150.00

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 Marriage license fee 100.00 3. Marriage License processing fee 200.00 4. Marriage Counseling fee 100.00 5 Marriage solemnization 500.00

5.	Marriage solemnization	500.00
b) For reg	istration 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 certifie	d copies of any document in the register, for each page	100.00
c) Filing Fee	es for Change of Name or Nickname in the Civil Registry	
	For correction of clerical or typographical error	2,000.00
2.	For change of name or nickname	6,000.00
d) Service f	ee in case of a migrant petitioner	
	For correction of clerical or typographical error	1,000.00
2.	For change of name or nickname	2,000.00
e) Service F	ee for Batch Request Query System(BREQS)	
per	requester	80.00
f) Use of Fa	ther's Surname (R.A. No. 9255)	
Aut	horization to use the surname of the father	400.00
0,	of Certification	
	From Registry Book (Form 1a, 1b, etc.)	200.00
2.	Other Certification relative to Civil Registration	200.00

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

h) Indorsement of Civil Registration Documents (includes: out -of-town

i) Processing relative to Civil Registration

Registration, transfer of documents, advance copy to OCRG, etc.)

- (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
	 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
	I. 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
h.	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:

•	8 3011644161	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.

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 (\$\\$0.00) 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 ($\rlap{/}e2,\!000.00$), 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.
- Food establishments establishments where food or drinks are manufactured, processed, stored, sold or served.
- 2. Public swimming or bathing places.

- Dance schools, dance halls and night clubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
- 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.)
- 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:

Amount of Fees

Laboratory Examination

Oth

•		
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	
ner 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	

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.

100.00

Medical Certificate for Employment

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. Nabasnons 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		1	₱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.

- 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.

- 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

Je	divided lifto 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

all kinds of native products and handicrafts, etc.

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

- Building 1 front building facing the municipal plaza (newly constructed building)
- Building 2 building along Aguinaldo Boulevard

Native Product

Pottery Products Live animals

Miscellaneous, etc.

Eateries and Cooked Food

Bread, Cakes and Pastries

- Individual stalls within the market premises but not included in building 1 & 2
- 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.

Market Stalls	Rental Fee
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 350.00 per square monthly basis.) 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:

a.	Fresh (Livestock) Meats, per kilo	Amount of Fees
	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	20.00
	a) Tamban, per boxb) Ginamos: tulisan, lilang and other species of like	20.00
	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
r	Grains, Cereals, Salt and Sugar and Feeds	
C.	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
-	Pottery Products, per dozen	5.00
k.	Fiber or Leaf and Products	
	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 kilo2. Piña, Other fibers and Products	1.00
	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	0.20
	piece	0.20 0.20
	c) Sarok, salakot, etc., per pieced) Bariw Leaves, per bundle	2.00
	aj bana Ecares, per banaie	2.00
l.	Bamboo/Cane and Bamboo/Cane Products	
	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 like5. Sandok, etc.	1.00 0.50
	J. Juliuon, Cit.	0.50
m.	Live Animals	
	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
	A Coote choose ste seed to de	10.00
	4. Goats, sheep, etc., per head5. Chickens, ducks and other fowls	10.00 2.00

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

- a. 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.
- b. 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.
- c. 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.

- a. 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.
- b. 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.

- a. 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.
- b. 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;
- 2. Date of bidding; and
- 3. 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.
 - 2. Bidding documents shall be procured from the Nabas Economic Enterprise Development Office (NEEDO) after payment of required fees with the Municipal Treasurer's Office.
 - 3. Application to bid shall be submitted to the NEEDO at least 7 calendar days before the scheduled bidding.
 - 4. Nabasnon shall be given preference to bid. In the event that no Nabasnon has submitted any bid, another bidding shall be scheduled not later than 7 days from the first schedule of biding and the same shall be open to any interested entity, natural or juridical.

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

- a. 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.
- b. 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
- d. 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.
- f. 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.

- a. The peddling or sale outside the public market site of food stuffs that easily deteriorate, like fish and meat, is strictly prohibited.
- b. 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 (pasilyo) used by purchasers in the market premises.
- d. 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.
- e. 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.
- f. 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.
- g. 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.
- h. 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.
- i. 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.
- j. 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.
- k. 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)
- I. 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.
- m. 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.
- n. 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.
- o. 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.
- p. 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.
- q. The NEEDO shall make sure that no dogs or other animal are left astray in the premises of the public market.
- r. 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.

b.) Fishermen using trans

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:

made upon payment if the corresponding license fees at the rates fixed hereunder:				
		Annual Fee		
а	Fish Corrals Erected in the Sea (Palaan): 1) Less than 3 meters deep 2) 3 meters deep or more but less than 5 meters deep	₱200.00 300.00		
	5 meter sleep 3) 5 meters deep or more but less than 8 meters deep 4) 8 meters deep or more but less than 10 meters deep 5) 10 meters deep or more but less than 15 meters deep 6) 15 meters deep or more	400.00 500.00 600.00 700.00		
b.	Fish Corrals in Inland Fresh Waters (Taba): 1) Less than five hundred (500) square meters 2) Five hundred square meters or more but less than One Thousand (1,000.00) square meters 3) One Thousand (1,000.00) square meters or more but less than Five Thousand (5,000.00) square meters 4) Five thousand (5,000.00) square meters or more but not	400.00 600.00 1,000.00		
	Less than ten thousand (10,000) square meters 5) Ten thousand (10,000) square meters	1,500.00 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) Two thousand (2,000) square meters or more but not less than four thousand (4,000) square meters 3) Four thousand (4,000) square meters or more but not	2,000.00 4,000.00		
	 3) Four thousand (4,000) square meters or more but not less than six thousand (6,000) square meters 4) Six thousand (6,000) square meters or more but not less than eight thousand (8,000) square meters 5) Eight thousand (8,000) square meters or more 	6,000.00 8,000.00 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	₱200.00	
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.

D.) FIS	shermen 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.) Fis	shermen 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.) Fis	shermen 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.) Pa	iyao (balsa)	800.00

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:

- For the privilege of erecting fish corrals (baklad), an annual rental fee of One Thousand Pesos (₱1,000.00) per fish corral;
- 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 (\$\frac{9}{4}00.00\$) per family household.
- c) For the privilege of establishing and maintaining fish cages, an annual rental fee of One Thousand Pesos (\$\mathbf{P}\$1,000.00) per five hundred (500) square meters or fraction thereof;
- d) For the privilege of erecting fish pens, an annual fee of One Thousand Pesos (₱1,000.00) 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 (₱400.00) 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 (\$2,000.00) 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

- a) For Fish Corrals
 - 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.
- 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;
- 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 Cage
 - 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.
 - 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
 probibited.

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 Aericulturist.

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 Fe
	Per Annum
a) Motorized with engine of 10 horse power or less	₱100.00
b) Motorized with engine of more than 10 horse power	200.00
c) Non-Motorized fishing boats	40.00

Section 5B2.02. 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 5B2.03. 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 5B2.04. 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 5B2.05. 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 5B3.01. 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 Exempted

₱4.00

10.00

1) On non-motorized boats or watercrafts

2) On motorized boats or motorboats of

a) Less than three (3) tons gross weights per day or

fraction thereof

b) Three (3) tons or more, per day or fraction thereof

Section 5B3.02. Exemption. The following are exempted from the provisions of this Article:

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

Section 5B3.03. 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 5B3.04. 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

Section 5B3.05. 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 5B4.01. 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 ing for, or renewing of, a fishing license, auxiliary invoices, or exclusive fishery pri

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

- 1) Community Tax Certificate
- 2) Certification of residency and character from the Punong Barangay concerned;
- 3) BFARMC Clearance, if applicable
- 4) Bantay Dagat Certificate of Inspection, if applicable
- 5) Maritime Industry Authority (MARINA) certificate of vessel registration, if applicable
- 6) Certificate or Affidavit of Ownership of Vessel or Gear or Lease Contract, if applicable;
- 7) Certificate from the office of the Municipal Agriculturist, if applicable
- 8) 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

- 1) In case of public fishponds, copy of Fishponds Lease Agreement (FLA);
- 2) In case of private fishponds, a xerox copy of the Transfer Certificate of Title (TCT), if any; document of ownership; or Lease Contract;
- 3) In case of fish pen, fish cage owner or operator a copy of the BFAR license, if applicable;
- 4) Sketch of fishponds showing the nursery and other portions of the fishponds;
- 5) Estimated stocking rate per hectare per season for the developed fishpond or fish pen;
- 6) Fry concession contract, if any, showing source, quantity and price of fry;
- 7) Corporate or partnership registration paper or document, if applicable;
- 8) Fry or fingerling contract, if any, with fish pens/cage; or nursery owner or operator, if applicable;
- 9) 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 5B5.01. 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:

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

Section 5B5.02. 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 5B5.03. 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 5B5.04. 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 5B6.01. 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) ki9logram 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
- 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 5B6.02. 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 5B6.03. 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 5B6.04. 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:

Ite	ems	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.
I)	Sponge	1.00 per kg.
m)	Tanned skins	1.00 per kg.
n)	Salted skins	1.00 per kg.
0)	Tanned skin of sea snakes and sea reptile (except Dog-faced	
	water snake or kalabukab, Cerberus rhynchops)	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 5B6.05. 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 5B6.06. 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:

- a. 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
- b. Fraudulent and/or false misinterpretations made by the applicant;
- c. 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;
- d. Possession of fish caught by unlawful means;
- e. 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;
- f. Failure to comply with the conditions and requirements under which the license, permit, or exclusive fishery privilege is issued.

Section 5B6.07. 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 5B6.08. 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 5B6.09. 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 5B6.10. 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:

- 1. "Pa-aling" and "Hulbot-hulbot" "baling" and baby trawl:
- 2. 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;
- 3. Use of compressors in the municipal water.

1. Land Only

Section 5B6.11. 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

₱36.00
30.00
20.00
nsaction/Per hour
500.00
00.00
500.00
00.00
00.00
000.00 for the first
0 km and 2,000.00 er km in excess of
֡

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:

b.2. Rental of chairs

	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
١.	Tables & Chairs	
	h.1. Rental of tables	60.00

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.

14.00

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	1,000.00
a. Not more than 100 sg.m.	400.00
b. More than 100 sq.m.	600.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	000.00
a. Not more than 50 sg.m.	300.00
b. More than 50 sq.m.	600.00
Hospitals, Clinics, Laboratories and similar businesses	000.00
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 sg.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:

	Parking Rates	
Vehicle Type	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;

Amount of Fees

A. Old cemetery 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

В.		w Cemetery are categorized by Blocks Block A – A block where a deceased is buried in a	Amount of Lease \$\begin{align*} 20,000.00 for the first five (5) years	
	1)	designated ground marked by tombstones and no other structure thereat, measuring	P20,000.00 for the first live (5) years	
		1.2 meters x 2.4 meters.	1 F00 00 perseer	
		every year thereafter-	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	30,000.00 for the first five (5) years	
		every year thereafter	2,500.00/year	
	3)	Block C – A compartment type grave area with a maximum of three (3) niches atop each other.	5,000.00 for the first five (5) years	
		every year thereafter -	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.	1,000.00 for the first five (5) years	
		every year thereafter -	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.	3,000.00 for the first five (5) years	
		every year thereafter	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 therefore. 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 exhume 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.)

SLAUGHTERHOUSE FEES AND CHARGES FOR VARIOUS SERVICES PROVIDED THEREOF

SECTION 5G.0I. 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 corralling 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
 - 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
 - Ante-Mortem Inspection
 - 2. Restraining
- 3. Stunning
- 4. Bleeding 5. Scalding
- 6. Plucking
- 7. Singeing
- 8. Beheading with crop incision
- 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.

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 51.02. 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 51.03. 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-NABASNONS 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

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.

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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 (\$\mathbf{P}\$00.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (\$\mathbf{P}\$10,000.00) in accordance with the following schedule:

- (a) For every Five Thousand (₱5,000.00) 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 (₱2.00) Pesos; and
- (b) For every Five Thousand (₱5,000.00) Pesos of gross receipts or earnings delivered by it from its business in the Philippines during the preceding year – Two (₱2.00) 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 (₱1.00).

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

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 juridical 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 distrain 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. Distrained of Personal Property. The remedy by distrain 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 distrain of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.

- (b) Accounting of Distrained Goods. The officer executing the distrained shall make or cause to be made an account of the goods, chattels or effects distrained, 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 distrain is made; specifying the time and place of sale, and the articles distrained. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.
- (d) Release of Distrained Property upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrained shall be restored to the owner.
- (e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrained at public auction to the highest bidder for cash. Within five(5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrained be not disposed of within one hundred and twenty (120) days from the date of distrained, 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 distrain 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 distrained until the full amount de, including all expenses, is collected.
- (g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, dee of charge, real property may be levied on before, simultaneously or after the distrain 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 distrain 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 distrain, 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 distrained 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 levies, 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 Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.
- (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.

- (I) 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:
 - 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)
 - 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:
 - 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 un appealable.

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 CERTIFIEDTO BE DULY ENACTED:

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

APPROVED:

(SGD.) MARIA FE T. LASALETA Municipal Mayor REPUBLIC OF THE PHILIPPINES 6th JUDICIAL REGION REGIONAL TRIAL COURT

OFFICE OF THE CLERK OF COURT & EX-OFFICO SHERIFF

CJ Ramon Q. Avanceña Hall of Justice Bonifacio Drive, Iloilo City (033) 3353190/rtc1iloocc@judiciary.gov.ph

FORECLOSURE NO. F-11029-24

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

HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund),

Mortgagee,

-versus-

TESSIE B. LICERA, married to ALFREDO A. LICERA, JR.,

Debtors/Mortgagors,

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 TESSIE B. LICERA, married to ALFREDO A. LICERA, JR., both of legal age, Filipinos, and with postal address at Q-Abeto St.. AMES Subdivision. Mandurriao, Iloilo City, Philippines, hereinafter referred to as Mortgagors, to satisfy the mortgage indebtedness which as of April 30, 2024 amounted to SEVEN HUNDRED THIRTY NINE THOUSAND FIVE HUNDRED FIVE PESOS & NINETY FOUR CENTAVOS (Php739,505.94), 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 SEPTEMBER 24, **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. 090-2015003265

A PARCEL OF LAND (LOT 42 BLOCK 10, PCS-06-070764, BEING A PORTION OF SUBDIVISION PLAN OF LOT 19-A, PSD-06-069586), SITUATED IN BRGY. JIBAO-AN, MUNICIPALITY OF PAVIA, PROVINCE OF ILOILO ISLAND OF PANAY BOUNDED ON 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.

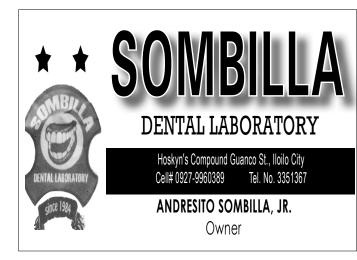
In the event the public auction should not take place on the said date, it shall be held on <u>OCTOBER 15, 2024</u>, at the same time and place without further notice.

Iloilo City, Philippines, July 08, 2024.

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

(SGD.) MARK EMMANUEL D. DELMO Sheriff IV

NE/July 29, Aug. 5 & 12, 2024



Republic of the Philippines **Local Civil Registry Office** Province: <u>Iloilo</u> **Municipality:** <u>Anilao</u>

NOTICE FOR PUBLICATION

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1. Guidelines in the implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the Public that **DOLORES V. BELLEZA** (complete name of petitioner) has filed with this Office a Petition for Correction of entry in the **SEX** from "**FEMALE**" to "**MALE**" in the <u>Certificate (type of document of Live Birth</u> of **BILLY VALENZUELA BELLEZA** who was born on **May 6. 1988** at **Anilao. Iloilo** and whose parents are **Armando T. Belleza** and **Dolores P. Valenzuela**.

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

(SGD.) MELITON E. BUYCO II

Municipal Civil Registrar

NE/July 29, 2024 & Aug. 5, 2024

AFFIDAVIT OF SELF-ADJUDICATION

Notice is hereby given that the estate of the late Spouses PRESENTACION MONDEJAR MAGBATO and MANSUETO BAYOG 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 PRESMAR 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 29, Aug. 5 & 12, 2024

Gemmary Pawnshop & Jewellery, Inc.

AUCTION SALE

This is to inform the public that we will be conducting an AUCTION SALE on <u>AUG. 15, 2024</u> at 9:00 a.m. for all overdue pledges pawned on <u>MARCH</u> <u>2024</u> and prior dates in the following branches. Patrons are enjoined to verify their receipts.

- MAPA: C.K. Bldg. Mapa St., Brgy. Ortiz Iloilo City Tel # (033) 509-8188
- LAPAZ: Cor.Dicen Luna St., Lapaz Iloilo City -Tel. # (033) 508-6283
- JARO 1: Sommerset Bldg. Lopez Jaena St., Jaro Iloilo City
- Tel. # (033) 508-1582

THE MANAGEMENT

GENERAL NOTICE

Notice is hereby served to the Public that NORMINA M. BUALAN with business address at Manocmanoc, Boracay Island, Malay, Aklan has filed with MARINA Regional Office VI for re-issuance of Certificate of Ownership and Certificate of Philippine Registry due to a Change of Ownership from RENE PLEMONES to NORMINA M. BUALAN of the vessel named: MBCA "IL MARE". Any person or entity adversely affected by said claim may file their written opposition with Maritime Industry Authority Regional Office VI, MARINA Bldg., De La Rama St., Iloilo City within ten (10) days from the date of posting.

REPUBLIC OF THE PHILIPPINES

REGIONAL TRIAL COURT

6th JUDICIAL REGION

BRANCH 76

Janiuay, Iloilo rtc2jyi076@judiciary gov ph (033) 503 5371/320 5408

EJF Case No. 24-25

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

FIRST STANDARD FINANCE CORPORATION (Formerly FIRST STANDARD LENDING CORPORATION)

Petitioner/s- Mortgagee/s,

-versus-

JENNELYN A. PRIETO, MARK EDUARD V. FERNANDEZ

Respondent/s-Mortgagor/s.

X----->

SHERIFF'S NOTICE OF EXTRA-JUDICIAL SALE

Upon extra-judicial petition for sale under Act 3135 filed FIRST STANDARD FINANCE CORPORATION (Formerly FIRST STANDARD LENDING CORPORATION) against JENNELYN A. PRIETO and MARK EDUARD V. FERNANDEZ to satisfy the mortgage indebtedness which, as April 15, 2024, amounts to SEVEN MILLION THREE HUNDRED FOURTEEN THOUSAND NINE HUNDRED TWENTY-FIVE and 60/100 (P7,314,925.60) pesos only, the undersigned Deputy Sheriff will sell at public auction August 27, 2024, at 10:00 AM, or soon thereafter, at the main entrance of the Regional Trial Court Branch 76, Janiuay, lloilo to the highest bidder, for cash or manager's check and in Philippine Currency the following properties with all its improvements, to wit:

TRANSFER CERTIFICATE OF TITLE NO. CLOA T-12,319

A PARCEL OF LAND (Lot 5790-C, Psd-06-054963 (AR)), being a portion of Lot 5790, Janiuay Cad. 266 situated in the Barangay of Yabon, Municipality of Janiuay, Province of Iloilo, Island of Panay.

Bounded on the NW., along line 1-2 by lot 5790-A, of this subd plan; on the N., along 2-3 by Suage river, on the NE, along line 3-4 by lot 5790-D (rocky portion) of this subd plan; on the SE., along lines 4-6 by lot 4253, on the SW., along line 6-1 by lot 4252, all of Janiuay Cad. 266, thence;

Beginning at point marked "1" on plan using N. 42-19' E., 876.56 m. form BBM No. 131, Janiuay Cad. 266 thence

N.	23-32'	E.,	164.20 m.	to pt. 2;
S.	77-05'	E.,	152.24 m.	to pt. 3,
S.	05-05'	E.,	52.40 m.	to pt. 4,
S.	34-16'	W.,	151.79 m.	to pt 5,
N.	85-12'	W.,	36.08 m.	to pt. 6,
N	50 OZ'	۱۸/	112 25 m	to nt of beginning:

Containing an area of THIRTY THOUSAND (30,000) SQUARE METERS more or less.

Note: This lot was affected by easement with area of 0.3570 has.

Registered in the name of Jennelyn A. Prieto, of legal age, Filipino, single and a resident of Aquino Nobleza St., Janiuay, Iloilo.

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

In the event the public auction shall not take place on the said date, it shall be held on <u>September 03, 2024</u> at **10:00 AM**, without further notice

Janiuay, Iloilo, Philippines, July 08, 2024.

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

Ex-Officio Sheriff Clerk of Court VI

(SGD.) CARLO M. YAP Sheriff IV

NE/July 29, August 5 & 12, 2024

AUGUST 5 - 11, 2024

News Express 2

REPUBLIC OF THE PHILIPPINES 6th JUDICIAL REGION REGIONAL TRIAL COURT OFFICE OF THE CLERK OF COURT

& EX-OFFICO SHERIFF
CJ Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
(033) 3353190/rtc1iloocc@judiciary.gov.ph

FORECLOSURE NO. F-11033-24

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

HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund),

Mortgagee,

-versus-

SHOICHI USHIYAMA, married to PAULA KHRYSS P. USHIYAMA,

Debtors/Mortgagors,

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 SHOICHI USHIYAMA, married to PAULA KHRYSS P. USHIYAMA, both of legal age, Filipinos, and with postal address at Brgy. Catubig, Badiangan, Iloilo, Philippines, hereinafter referred to as Mortgagors, to satisfy the mortgage indebtedness which as of April 30, 2024 amounted to FOUR HUNDRED TWENTY THOUSAND TWO HUNDRED TWENTY ONE PESOS & TWENTY FOUR CENTAVOS (Php420,221.24), 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 SEPTEMBER 24, 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. 090-2016007783

A PARCEL OF LAND (LOT 6 BLOCK 5, PSD-06-068334, BEING A PORTION OF LOT 2506-A-2, PSD-06-054500), SITUATED IN THE BRGY. OF ALEGRE MUNICIPALITY OF OTON, PROVINCE OF ILOILO ISLAND OF PANAY BOUNDED ON X X X X CONTAINING AN AREA OF FIFTY NINE (59) 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 **OCTOBER 15, 2024,** at the same time and place without further notice

Iloilo City, Philippines, July 08, 2024.

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

(SGD.) MARK EMMANUEL D. DELMO Sheriff IV

NE/July 29, August 5 & 12, 2024



Antique to conduct inventory of 'dulungan' birds in 12

SAN JOSE DE BUENAVISTA, Antique – The Office of the Provincial Environment and Natural Resources Officer (OPENRO) will conduct an inventory of the "dulungan" bird, or the Rufuos-headed Hornbill, for preservation and conservation purposes.

towns

OPENRO Vivian Marfil said in an interview Monday that they will conduct the bird count in 12 municipalities this August to mark the fourth year of the Dulungan Month celebration.

"The 12 municipalities are those where the dulungan were previously sighted. We will be conducting the bird counting to know the municipality with the most number of dulungan," Marfil said.

The initiative will cover San Remigio, Patnongon, Bugasong, Laua-an, Barbaza, Tibiao, Culasi, Sebaste, Pandan, and Valderrama located along the Central Panay Mountain Ranges (CPMR) and Libertad and Sibalom, both outside the CPMR.

They will present the initial result during the culminating activity on August 27.

She added that they would know where to embark on massive tree-growing activities once they identify the endemic bird's habitat.

Native tree species such as pili, santol, bawang, and lunok will be planted to serve as their habitat and fruit trees for their source of food.

"During the first two years of the Dulungan Month celebration, we had tree growing activities in Barangay Flores, Culasi, where we planted 2,000 seedlings of narra and various fruit-bearing trees," Marfil said.

She said that last year, they had an information and education campaign for the protection of the birds and the wildlife field course training participated by representatives from the Department of Environment and Natural Resources (DENR), Municipal ENRO, University of Antique, Saint Anthony's College and from the Office of the Provincial Veterinarian.

They will be tapped for the bird counting this year.

"We have to protect and conserve the dulungan because it is being considered as the farmer of the forest," Marfil said.

Provincial Ordinance 2020-208 mandated the celebration of the Dulungan Month in Antique every August. (PNA)

NOTICE OF AUCTION SALE ON REMATADOS OF M. LHUILLIER PAWNSHOPS

Iloilo and Guimaras Branches at

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

Commencing AUGUST 15, 16 and 17, 2024 at 9:00 A.M. to 12:00 Noon those above mentioned pawnshops will sell on Public Auction Sale on all overdue pledges left in the same up to FEBRUARY 29, 2024. Patrons are enjoined to verify their receipts.

MANAGEMENT

Sa AGOSTO 15, 16 asta 17, 2024 alas 9:00 asta 12:00 sa ugto ang takna nga iga subasta sa publiko ang tanan nga na remati sa nahinambitan nga opisina sa ibabaw. Ang tanan nga butang nga gin prenda nga wala magawad asta sa PEBRERO 29, 2024, madala sa subasta. Gina panawagan ang tanan nga suki nga pagatan-awon ang ila tagsa ka resibo.

TAGADUMALAHAN



Tulay ng PaMLyang Pilipino

A Financial Services Company PANAY CENTRAL REGION

M LHULLIER PAWNSHOPS AND JEWELRY NOTICE OF AUCTION SALE

CAPIZ AREA

- 1. Roxas Avenue. Roxas City Tel. No.: (036) 522-2375; 6219-037
- 2. Salgado Bldg., Legaspi St., Roxas City Tel. No.: (036) 6219-243
- 3. Dale Bernas Bldg., Burgos St., Brgy Inzo Arnaldo Village, Tel. No.: (036) 522-2355; 621-4563
- 4. Brgy VIII, San Roque Extension, Roxas City

Tel. No.: (036) 522-8300; 6219-242

- 5. LG40 Gaisano Roxas, Arnaldo blvd., Roxas City Tel. No.: (036) 6217-353
- 6. Poblacion Ilaya, Panay, Capiz Tel. No.: (036) 6217-626
- 7. Poblacion Ilawod, Panitan, Capiz Tel. No.: (036) 6340-836
- 8. Isagani St., Pontevedra, Capiz Tel. No.: (036) 621-7697
- 9. Poblacion Swa, Pres. Roxas, Capiz Tel. No.: (036) 658-0180
- 10. Poblacion Norte, Sigma, Capiz Tel. No.: 09479991027

- 11. Roxas Street, Poblacion, Jamindan, Capiz Tel. No.: (036) 651-8186
- 12. Taft St., Poblacion, Dumalag, Capiz Tel. No.: (036) 658-0263
- 13. San Geronimo St., Poblacion, Tapaz, Capiz Tel. No.: 09479991813
- 14. Poblacion Sur., Ivisan, Capiz Tel. No.: (036) 6202-237
- 15. Poblacion Tabuc, Mambusao, Capiz Tel. No.: (036) 647-0419
- 16. Pob. Tacas, Cuartero, Capiz Tel. No.: (036) 658-0327
- 17. Poblacion Ilaya, Dumarao, Capiz Tel. No.: (036) 651-0795
- 18. Masagana Street Poblacion, Sapian, Capiz Tel. No.: (036) 651-5142
- 19. Dao Public Market Brgy. Balucuan Dao, Capiz Tel. No.: 09479999763
- 20. Poblacion Tabuc, Maayon, Capiz Tel. No.: 09479999253
- 21. Ground level Unit 1015 SM City Roxas, Arnaldo Blvd., Brgy. Baybay, Roxas City Tel. No. 09479999493

ILOILO AREA

- 1. Roxas St., Pob. Centro, Calinog, Iloilo Tel. No.: (033) 330-0639
- 2. Magsaysay St. Poblacion Centro, Calinog, Iloilo Tel. No.: (033) 330-0478
- 3. Calle Canal Brgy. Capuling, Duenas, Iloilo Tel. No.: 09479992029
- 4. Aquino Nobleza St. Janiuay, Iloilo Tel. No.: (033) 531-9960; 531-7015
- 5. Ladrido Street Poblacion Ilaya, Lambunao, Iloilo Tel. No.: (033) 533-8104
- 6. Pob. Ilawod, Lambunao, Iloilo Tel. No.: (033) 533-7200
- 7. Dorillo St., Passi City, Iloilo Tel. No.: (033) 311-5366
- 8. Simeon Passi Aguilar St., Passi City, Iloilo Tel. No.: (033) 311-6182
- 9. Cor. Real Arbelada Arones St., Pob. Ajuy, Iloilo 26. Poblacion Southeast Zone, Lemery, Iloilo Tel. No.: (033) 323-1754
- 10. Del Rosario St., Pob. Norte, Balasan, Iloilo Tel. No.: (033) 551-5004
- 11. Real St. Pob. Banate, Iloilo Tel. No.: (033) 362-0251

Tel. No.: (033) 331-2247

- 12. Zamora St. Pob. Ilawod, Barotac Nuevo, Iloilo Tel. No.: (033) 528-8113
- 13. Tupas St. Poblacion, Barotac Viejo, Iloilo
- 14. Market Stall Municipal Gym, Pob.
- Carles, Iloilo Tel. No.: (033) 552-1012
- 15. D.B. Oñate St. Pob. Concepcion, Iloilo Tel. No.: 09479990675
- 16. Buenaflor St., Dumangas, Iloilo Tel. No.: (033) 361-2065
- 17. M.H. Del Pilar St. Dumangas, Iloilo Tel. No.: (033) 390-0154

- 18. E. Reyes Avenue Pob Zone II, Estancia, Iloilo Tel. No.: 09479990719
- 19. Recto St., Pob. Ilaud, Barotac Nuevo, Iloilo Tel. No.: (033) 528-8113
- 20. C. Castor St. Sara, Iloilo Tel. No.: (033) 392-0165
- 21. R.Y Ladrido St., Pototan, Iloilo Tel. No.: (033) 529-9373
- 22. Sorianosos St. Poblacion, Dingle, Iloilo Tel. No.: (033) 323-0200
- 23. Brgy. Cabalaguan, Mina, Iloilo Tel. No.: (033) 530-9847
- 24. Garrido St., Poblacion Ilaya, San Enrique, Iloilo Tel. No.: 09479999869
- 25. Poblacion Batad, Iloilo Tel. No.: 09479999867
- Tel. No.: 09479999873
- 27. Cataluña Street, Bingawan, Iloilo Tel. No.: 09479999113
- 28. Roxas Blvd Street, Poblacion, San Rafael, Iloilo Tel. No.: 09479999628
- 29. Crossing Pantalan, Brgy Poblacion, Anilao, Iloilo
- 30. F. Parcon Street, Pototan, Iloilo Tel. No.: 09479999644
- 31. Rizal Street, Brgy Poblacion, San Dionisio, Iloilo Tel. No.: 09479999518
- 32. Don Victorino Salcedo St. Poblacion Market, Sara, Iloilo Tel. No.: 09479999806
- 33. Crispin Salazar St., Janiuay, Iloilo Tel No. 09992204460

NOTICE OF AUCTION SALE

Wish to announce their monthly Auction Sale to be held on August 15, 2024 at 9:00 AM to 12:00 Noon at the office address stated above.

Nagapahibalo sang ila bulanan nga subasta nga Pagahiwaton sa Agosto 15, 2024 alas 9:00 sa aga (9:00 AM) asta alas 12:00 sa ugto (12:00 Noon) sa nahinambitan nga mga opisina.

THE MANAGEMENT

ANG TAGADUMALAHAN

Iloilo City is ASEAN Smoke-free Awardee

ILOILO CITY - This city will be conferred the first ASEAN Smoke-free Award (ASA) during the opening session of the Association of Southeast Asian Nations health ministers meeting on Aug. 8 in Vientiane, Lao People's Democratic Republic (PDR).

Iloilo City Anti-Smoking Task Force (ICAST) Executive Director Iñigo Garingalao said the city is the only recipient of the gold award and also the only local government unit in the Philippines that will be conferred the highest recognition by the Southeast Asia Tobacco Control Alliance (SEATCA), a multisectoral alliance based in Thailand, helping ASEAN countries develop and put in place their tobacco control policies.

"This is a prestigious award given to local government units that are compliant in terms of sustaining, enforcing, advocacy on tobacco control, stand on tobacco promotions and sponsorships, and protection of the youth amid the challenges it is facing," he said in an interview on Wednesday.

The award came after the organizer validated the city's tobacco control efforts since April of this year.

Other nominees came from Indonesia, Thailand, Lao PDR, and Myanmar.

Garingalao, who will receive the award on behalf of Mayor Jerry Treñas, will join a town hall discussion where he will share the city's initiatives on tobacco control.

"As a way forward, SEATCA will make Iloilo City a top model for other cities, which it entices to become smoke-free," he added.

The city's advocacy started with enacting the Anti-Smoking Ordinance

Garingalao was the first executive director of the ICAST, which packaged the anti-smoking campaign in the city.

"We became an influencer; I came up with a two-day training module that is being used by nongovernment organizations that are interested in adopting the campaign," he added.

Iloilo City, a Red Orchid Awardee, was the venue for the launching of the Global Alliance for Smoke-free Tourism of SEATCA held this year. (PNA)



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

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, <u>Iloilo City</u>. 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

AGENCIA CENTRAL

168 Aldeguer Street, Iloilo City

NOTICE

The public is informed that on **AUGUST** 15, 2024, an Auction Sale will be held at 9:00 - 10:00 AM for all unredeemed jewelries and articles the conditions of which have expired.

The Management

PAHIBALO

Ginapahibalo ang tanan nga sa AGOSTO 15, 2024 pagahiwaton ang baligyaanay mga alas 9:00 - 10:00 sa aga para sa tanan nga mga alahas kag pagkabutang nga wala magawad nga sa diin ang mga plasos nga ginkasugtan natapos na.

Ang Tagdumalahan



AUGUST 5 - 11, 2024

News Express

DEED OF ADJUDICATION WITH ABSOLUTE SALE

Notice is hereby given that the estate of the late GREGORIO S. DALISAY consisting of a parcel of land (Lot No. 9554-B-2, PSD-06-092805 being a portion of Lot 9554-B, PSD-06-080229) situated at Brgy. Ravena Norte, Sibunag, Guimaras covered by TRANSFER CERTIFICATE OF TITLE NO. 090-2019003346 with an area of TWENTY-TWO THOUSAND TWENTY FIVE (22,025) SQUARE METERS, more or less is adjudicated to heirs MAXBERT S. DALISAY and MARIETTA DALISAY JALANDONI. That, the heirs/adjudicatees hereby CEDE, TRANSFER and CONVEY by way of Absolute Sale the above-said property in favor of LILIBETH DALISAY MEMORIA, as entered in the notarial registry of ATTY. KRISTINE A. CUTANDA-LARIOS per Doc. No. 71, Page No. 16, Book No. II, Series of 2023.

NE/August 5, 12 & 19, 2024

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH ABSOLUTE SALE

Notice is hereby given that the estate of the late VICENTE GANDECILA known as a parcel of land located at Barangay Tando, Nueva Valencia, Guimaras containing an area of EIGHTY-ONE HUNDREDTHS (0.81) HECTARE, more or less, designated at LOT NO. 2624 covered by ORIGINAL CERTIFICATE OF TITLE NO. F-12981 with Free Patent No. (VI-1) 287 of the Registry of Deeds of Province of Iloilo and Guimaras is adjudicated to heirs PERLA G. MOJEDO, VICTORIA G. MONTILLA, DIONY G. GALLOPA, TERESA G. GANANCIAL, HEIDE G. BARUA, ARMANDO G. GALLOPA, ERNA G. MAGON and SELFA G. TEÑOSO, collectively designated as the Heirs of the late ABUNDIA GANDECILA GALLOPA; JOSEPH B. GANDECILA and NESTOR B. GANDECILA designated as the Heirs of the late FLORENCIO GANDECILA; and WILMA G. MATIA-ONG, ARTEMIO G. GRATIQUE, NICANOR G. GRATIQUE, and HERNAN G. GRATIQUE collectively designated as the Heirs of the late ELISA G. GRATIQUE. That, the above-named heirs do hereby SELL, TRANSFER, CONVEY and DELIVER by way of ABSOLUTE SALE the said property in favor of ERNA G. MAGON, as entered in the notarial registry of ATTY. GIAN CARLO G. DIANA per Doc. No. 18, Page No. 5, Book No. I, Series of 2024.

NE/August 5, 12 & 19, 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 & 10172, a notice is hereby served to the public that FLOR C. SUGANOB has filed with this office, a petition for CHANGE OF FIRST NAME from MA. FLOR to "FLOR" and DATE OF BIRTH from NOVEMBER 24, 1966 to "OCTOBER 24, 1966" in the Certificate of Live Birth of FLOR DAIRO CORDERO who was born on October 24, 1966 at Pototan, Iloilo and whose parents are LEOPOLDO CORDERO and LOLITA DAIRO.

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/Aug. 5, 2024 & Aug. 12, 2024

CITY... (from page 4)

Sarabia, in its report during the regular session, said it found "merits" against Juaneza who "acted alone without the approval of the barangay bids and awards committee... and procured several items for and in behalf of the barangay without the observance of a mandated public and competitive bidding process."

The three procurements included PHP365,488 for well-milled rice, PHP235,660.72 for drugs and medicines of senior citizens in January, and PHP94,122.32 for office supplies.

Sarabia said the recommendation for suspension is not part of the penalty but only to secure documents needed during the hearing of the ad hoc committee.

In a separate interview, Councilor Irene Ong, president of the Liga ng mga Barangay, reminded barangay officials to always follow the law. (PNA)

Republic of the Philippines
Province of Guimaras
Municipality of Jordan
OFFICE OF THE LOCAL CIVIL REGISTRAR

NOTICE TO THE PUBLIC

In Compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1 Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on RA. 10172), Notice is hereby served to the public that HAYDE A. MAO has filed with this Office, a petition for correction of Sex from "MALE" to "FEMALE" and correction of date of birth from "MARCH 2, 1953" to "FEBRUARY 3, 1953" in the Certificate of Live Birth of HAYDE ALCORAN at Jordan, Guimaras and whose parents are MOISES ALCORAN and AGRIPINA LIM.

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

(SGD.) JESUSA M. MILLONDAGA Municipal Civil Registrar

NE/Aug. 5, 2024 & Aug. 12, 2024

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

NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum No. 2013- 1, Guidelines in the Implementation of Administrative Order No. 1, Series of 2012 (IRR on RA No. 10172), Notice is hereby serve to the public that **ARGIE GALLEMOS CELSO** has filed with this Office, a petition for correction of entry in **CHILD'S SEX** from **FEMALE** to **MALE** in the Certificate of Live Birth of **ARGIE GALLEMOS CELSO** who was born on **August 4**, 1989 at Brgy. Tumay, Mina, **Iloilo** and whose parents are **RUDY PATPAT CELSO** and **MARGARITA TECMAN GALLEMOS**.

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

(SGD.) MARIA C. TOMO Municipal Civil Registrar

NE/Aug. 5, 2024 & Aug. 12, 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 MARICRIS M. DE ASIS has filed with this office a petition for CHANGE OF FIRST NAME from LEO to "RADIN" in the Certificate of Live Birth of RADIN SUMIDO MONDANO was born on JANUARY 10, 1986 at Pototan, Iloilo and whose parents are CARMELO MONDANO and JENNY SUMIDO.

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/Aug. 5, 2024 & Aug. 12, 2024



Republic of the Philippines
Province of Iloilo
Municipality of Barotac Nuevo

OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

NOTICE OF PUBLICATION

In compliance with R.A. 9048, a notice is hereby served to the public that **RHONDA RUBIN HOSILLOS** has filed with this office a Petition for Change of First Name from "MA. RHONDA" to "RHONDA" in the birth certificate of MA. RHONDA APIL RUBIN who was born on **December 8, 1961** at **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 29, 2024 & Aug. 5, 2024

AFFIDAVIT OF LOSS

Notice is hereby given that MA. ELENA J. VILLAREAL, of legal age, married, Filipino citizen and with postal address at Villareal Medical Clinic, Sun Yat Sen Building, Mapa Street, Iloilo City executed an Affidavit of Loss stating that she is the owner of Three (3) Shares of Stock Certificate Number 2522 issued on March 10, 2003, Stock Certificate No. 3015 issued on August 22, 2009 and Stock Certificate No. 3016 issued on August 22, 2009 issued by Iloilo Golf and Country Club, Inc. which was lost and despite diligent efforts to find it turned futile as entered in the notarial registry of Atty. Igmedio S. Prado, Jr., per Doc. No. 427, Page No. 87, Book No. CLVI, Series of 2024.

NE/July 29, Aug. 5 & 12, 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 <u>SALVE L. CATOTO</u> has filed with this Office, a petition for correction of entry in the child's sex from <u>"F"</u> to "<u>MALE"</u> in the certificate of live birth of <u>SALVE CATOTO</u> at Calinog, Iloilo and whose parents are <u>AGUSTIN CATOTO</u> and <u>LEONORA LOZADA</u>.

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 29, 2024 & Aug. 5, 2024

GENERAL NOTICE

Notice is hereby served to the Public that VANGIE LOU D. IBAÑEZ with business address at Bancal, Carles, Iloilo has filed with MARINA Regional Office VI for re-issuance of Certificate of Ownership and Certificate of Philippine Registry due to a Change of Ownership from DELSA J. BELASA to VANGIE LOU D. IBAÑEZ and Change of Vessel Name from MBCA "NENE DELSA 2" to MBCA "BINKY BOBOY". Notarized by Atty. Luzermiondo A. Calmorin, a Notary Public in the Province of Iloilo, docketed as Doc. No. 300, Page No. 61, Book No. 22, Series of 2023. Any person or entity adversely affected by said claim may file their written opposition with Maritime Industry Authority Regional Office VI, MARINA Bldg., De La Rama St., Iloilo City within ten (10) days from the date of posting.