

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-for-work 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.

PBBM ... (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 CAVANAS

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 of Dinagyang to Tablea Tilt

Cebu City, Philippines –

Stephanie Gulmatico of Doc's Haven Food Products, Iloilo recently participated in the 1st Philippine Flavored Tablea Competition held last July 29, 2024 at the Waterfront 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



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.

DA-6 conducts Innovate Visayas roadshow for modernized agricultural practices

By MARY JOY CAVANAS

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 mahalina 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)

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 (MSMEs).

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

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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.

Public Announcement

"Tinatawagan ang pansin ng mga magulang at kamag-anak ng batang lalaki, na binigyan ng pangalang **RIO GABRIEL DEBUQUE** ng mga tagapangalaga.



Ang nasabing bata ay pinaniniwalaang 1 na araw na gulang (approximate 1 day old) ng siya ay ipinagkatiwala kay Bb. Mittzie D. Caracle 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 8:00 ng hapon. Sa kasalukuyan ang naturang bata ay nasa 8 taong gulang na."

"Kung sinuman ang nakakakilala sa magulang at kamag-anak ng naturang bata, maaari lamang pong makipag-ugnayan 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 Development Officer of Pototan, Iloilo."

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 development programs.

CARD SME Bank Vice 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 years of service, we will remain committed to uplifting MSMEs and contributing to a brighter future for all," he stated.

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 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.

REPUBLIC OF THE PHILIPPINES
6th JUDICIAL REGION
REGIONAL TRIAL COURT
OFFICE OF THE CLERK OF COURT
& EX-OFFICIO SHERIFF
CJ Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
(033)3353190/rtc1iloocc@judiciary.gov.ph

FORECLOSURE NO. F-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	DISTANCE
TO CORNER 1	S. 82° 29' E	999.75 M.
1-2	N. 31° 32' E	9.00 M.
2-3	S. 58° 28' E	5.00 M.
3-4	S. 31° 32' W	9.00 M.
4-1	N. 58° 28' W	5.00 M.

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 **OCTOBER 18, 2024**, 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, Iloilo covered by **Transfer Certificate of Title No. T-51394** with an area of **FOUR HUNDRED AND FIFTY-EIGHT (458) SQUARE METERS, more or less** is adjudicated to sole heir **JOSE P. CAJELO**. That, **ALVENIA P. PALU-AY**, registered owner of **one-half (1/2) portion of Lot 2262-A** hereby SELL, TRANSFER and CONVEY by way of Deed of Absolute Sale the said one-half portion to **JOSE P. CAJELO**, as entered in the notarial registry of **Atty. George H. Gregori** per Doc. No. 213, Page No. 44, Book No. XIV, Series of 2022.

NE/July 22, 29 & Aug. 5, 2024

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

x-----x

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 **August 12, 2024** to be held at **RACCO VI at DSWD Field Office VI, M.H. del Pilar St., Molo, Iloilo City**. Any interested party may appear and may file an opposition/complaint supported by evidence to the National Authority for Child Care (NACC), through the RACCO where the Petition was filed. The complaint will be subjected for verification and further investigation.

Let a copy of this Order be published at the expense of the Petitioners once a week for three (3) successive weeks in a newspaper of general circulation pursuant to Section 31 of R.A. No. 11642 or the Domestic Administrative Adoption and Alternative Child Care Act.

(SGD.) JANICE J. BRASILEÑO
Officer-In-Charge

NE/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.

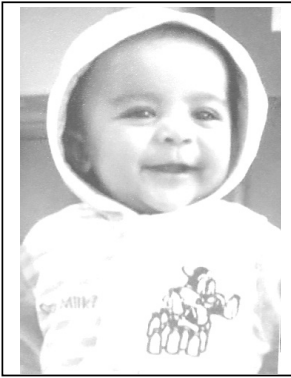
An administrative complaint was filed against Ronela D. Juaneza and Janette L. Gacuma, barangay chair and treasurer of San Isidro in Jaro district, respectively.

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.

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.



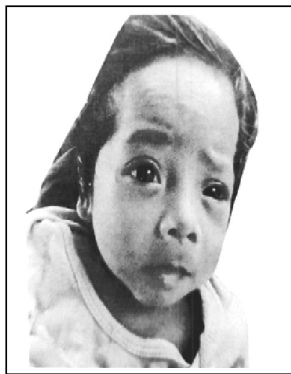
Sa kasalukuyan ang bata ay nasa pangangalaga ng isang lisensyadong Foster Family ng Regional Alternative Child Care Office VI.

“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 GUEDES**, tinatayang 5 taong gulang sa kasalukuyan.



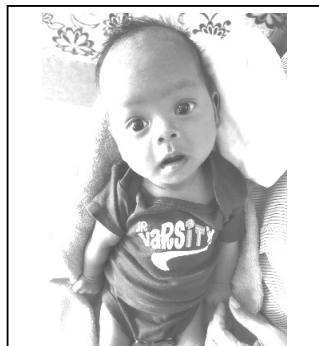
Ang nasabing bata ay tinatayang tatlong buwan ng gulang ng iniwan ng kaniyang ina sa Cherry Inn, Libertad South Public Market, Brgy. 40, Bacolod City, Negros Occidental noong June 04, 2019, bandang alas onse ng umaga. Sa kasalukuyan ang bata ay nasa pangangalaga ng isang lisensyadong Foster Family sa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

NE/July 29, August 5 & 12, 2024

ILOGGA ...

(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 by teaching 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 (Soñare 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 QSL 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 year 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.
 X-----X

SHERIFF’S NOTICE OF EXTRAJUDICIAL AUCTION SALE

Upon petition for ex extrajudicial foreclosure sale under Act 3135, as amended filed by **mortgagee FIRST IMPERIAL BUSINESS BANK, INC.** with principal office at BCB Building, Simon Ledesma St., Jaro, Iloilo City, against **mortgagors SPOUSES MATILDE BALONTONG and EULOGIO M. BALONTONG**, both of legal age, Filipinos, and residents of Igarawan, 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 date.

In the event the public auction should not take place on the said date, it shall be held on **26 August 2024** at the same time and place abovementioned without further notice.

San Jose for Bugasong, Antique, 05 July 2024.

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

(SGD.) RAMIL P. MARTINEZ
 Sheriff IV

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

NE/July 22, 29 & Aug. 5, 2024

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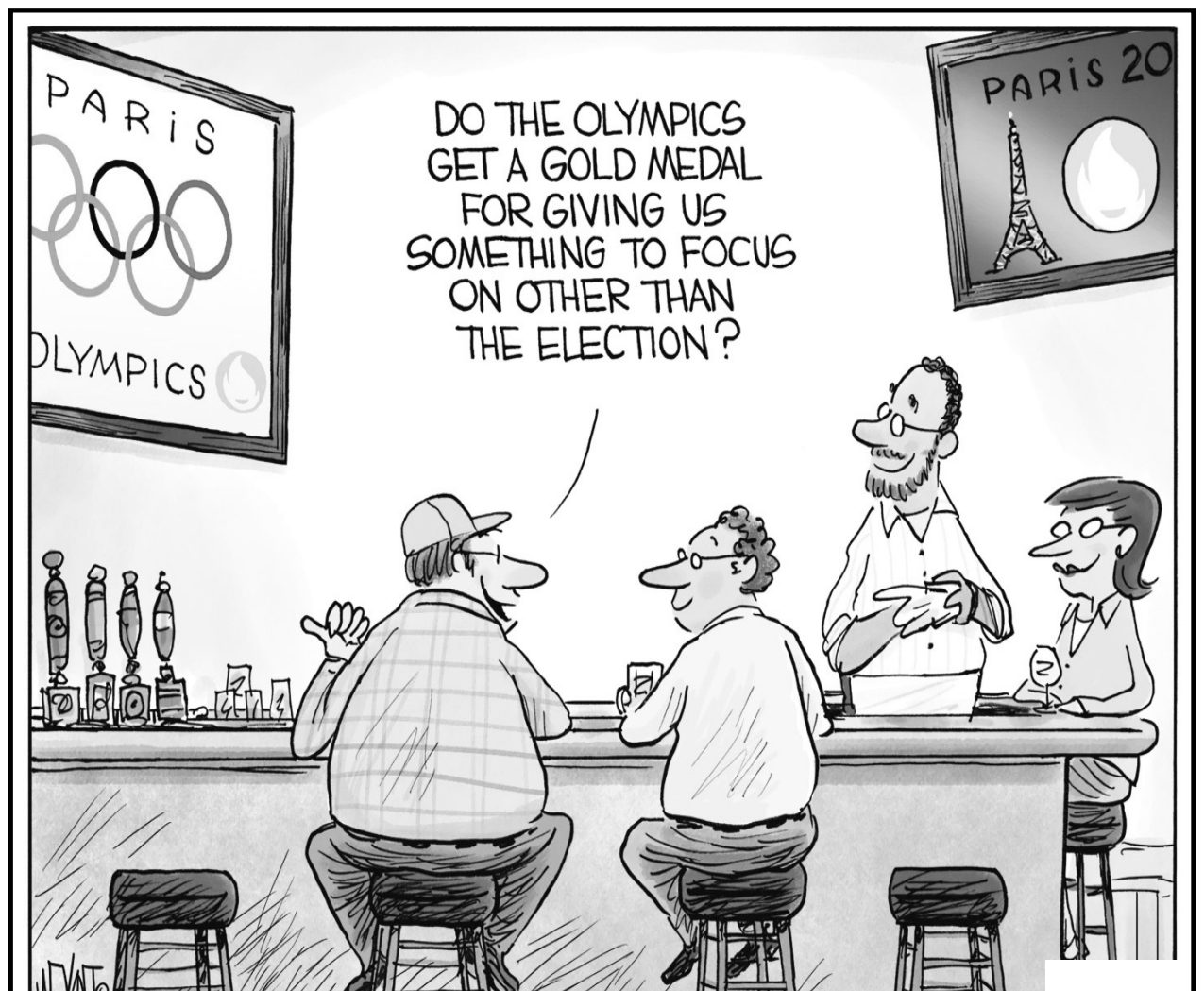
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That's the motto of the quadrennial Summer Olympics in Paris, France that started on July 26 and ends on Aug. 11.

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.

'Faster, higher, stronger'

Editorial

Then, of course, there are those who even 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

athletes to give 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*)

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

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.

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

of the next election. A statesman, of the next 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 anti-vote 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

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 election-related 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 consumes itself to light the way for others." – Mustafa Kemal Atatürk

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

working in their efforts to fulfill their mission. 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

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 do 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.

FRESH VIEWPOINTS: A NEW PERSPECTIVE

By Brian James Lu

OBLIQUE OBSERVATIONS

By ATTY. GILBERTO LAJENGCO, J.D.



Republic of the Philippines
Province of Aklan
MUNICIPALITY OF NABAS

Office of the Sangguniang Bayan



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

PRESENT:

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

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

ABSENT:

Honorable Marivic A. Baliguat
Honorable Gian Fergil G. Sombilon

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

ORDINANCE NO. 2024-143

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

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

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

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

Section 1A.02. Scope and Application. This Code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Municipality.

Article B. Construction of Provisions

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

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

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

ARTICLE C. DEFINITION OF TERMS

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

- (a) **Actual Use** - refers to the purpose for which the property in principality or predominantly utilized by the person in possession thereof.
- (b) **Acquisition Cost** - for newly acquired machinery not yet depreciated and appraised within the year of the purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation handling, and installation at the present site.
- (c) **Ad Valorem Tax** - is a levy on a real property determined on the basis of a fixed proportion of the value of the property.
- (d) **Advertising Agency** - includes all persons, natural or juridical, who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.
- (e) **Agricultural Land** - is land devoted principally to the planting of trees, raising of crops, livestock and poultry, dairying, salt making, inland fishing and similar aqua cultural activities and other agricultural activities and is not classified as mineral, timber, residential, commercial or industrial land.
- (f) **Agricultural Products** - include the yield of the soil, such as corn, rice, wheat, rye, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their byproducts; ordinary salt, all kinds of fish, poultry and livestock and animal products, whether in their original form or not.
The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application or processes to preserve or otherwise to prepare said products for the market such as freezing, drying, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market.
- (g) **Ambulant Vendor** - a vendor who sells goods intermittently within the public market premises.
- (h) **Amusement** - is a pleasurable activity and entertainment. It is synonymous to relaxation, vocation, and pastime or fun.
- (i) **Amusement Places** - include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.
- (j) **Appraisal** - is the act or process of determining the value of property as of a specific purpose.
- (k) **Assessment** - is the act or process of determining the value of a property or portion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties.
- (l) **Assessment Level** - is the percentage applied to the fair market value to determine the taxable value of the property.
- (m) **Assessed Value** - is the value placed on taxable property by the Assessor for ad valorem tax purposes. The Assessed value when multiplied by the tax rate will produce the amount of tax due. It is synonymous to "taxable value".
- (n) **Astray Animal** - means an animal which is set loose unrestrained or not under the complete control of the owner, or the charge or in possession thereof, or found roaming at large in streets and public or private places whether fettered or not.
- (o) **Banks and other financial institutions** - include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations there under.
- (p) **Bars** - include beer gardens or places where intoxicating and fermented liquors or malt are sold, disposed of, or given away for compensation, where waitresses are employed and customers are entertained by occasional dancing to music not rendered by a regular dance orchestra or musician hired for the purpose, otherwise, the place shall be classified as a dance hall or night club. A "cocktail lounge" is considered a bar even if there are no hostesses or waitresses to entertain customers.
- (q) **Berthing Charge or Fee** - is the amount of fee assessed against the operator of a vessel:
a. For mooring or berthing at the municipal pier or wharf;
b. For mooring within any slip, channel, harbor, river or canal under the jurisdiction of this municipality; and
c. For mooring or making fast to a vessel already berthed or moored
- (r) **Bet Manager (Kasador)** - refers to a person who calls and takes care of bets from owner of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes winning bets after deducting a certain commission.
- (s) **Bet Taker or Promoter** - refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (t) **Boarding House** - is a house at which boarding and lodging may be availed for payment.
- (u) **Brewer** - includes all persons who distilled fermented liquors of any description for sale or delivery to others, but does not include production of tuba, basi, tapuy, or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.
- (v) **Business** - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- (w) **Business Agent (Agente de Negocio)** - includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- (x) **Cabaret/dance hall** - includes any place or establishment where dancing is permitted to the public in consideration of any admission entrance, or any other fees paid, on or before or after the dancing, and where professional hostesses or dancers are employed.
Calling refers to one's regular business, trade, vocation or employment which does not require the passing of an appropriate government board or bar examination, such as professional actors, actresses, hostesses, masseurs, commercial stewards, stewardesses and the like.
- (y) **Capital Investment** - is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- (z) **Carinderia** - refers to any public eating place where foods already cooked are served at a price.
- (aa) **Charges** - refer to pecuniary liability, as rents of fees against persons or property;
- (bb) **Cockpit** - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (cc) **Cockfighting** - is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.
- (dd) **Collecting agency** - includes any person, other than a practicing Attorney at-Law, engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying 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) **Commercial Land** - is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber or residential land.
- (gg) **Contractor** - is deemed synonymous with the term "builder" and, hence any person who undertake or offer to undertake or purports to have the capacity to undertake or submit a bid to or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck or demolish any building, highway, road, railroad, excavation or other structures, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith. The term contractor includes sub-contractor and specialty contractor.
- (hh) **Contractor, General Building** - is a person whose principal contracting business is in connection with any structure built, being built, or to be built, for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in its construction the use of more than two unrelated building trades or crafts, or to do or superintend the whole or any part thereof. Such structure includes sewers and sewerage disposal plants and system, parks, playgrounds, and other recreational works, refineries, chemical plants and similar industrial plants requiring specialized engineering knowledge and skill, power houses, power plants and other utility plants and installation, mines and metallurgical plants, cement and concrete works, in connection with the above-mentioned fixed works.
- (ii) **Contractor, General Engineering** - is a person whose principal contracting business is in connection with fixed works requiring specialized engineering knowledge and skill including the following divisions or subjects: irrigation, drainage, water power, water supply, flood control, inland water ways, harbors, river control and reclamation works, railroads, high ways, streets and roads, tunnels, airports and airways, waste reduction plants, bridges, overpasses, underpasses, and other similar works, pipelines and other systems for the transmission of petroleum and other liquid or gaseous substances, land leveling and earth moving projects, excavation, grading, trenching, paving and surfacing works.
- (jj) **Contractor, Specialty** - is a person whose operations pertain to the performance of construction work requiring special skill and whose principal contracting business involves the use of specialized building trades or craft.
- (kk) **Cooperative** - is a Cooperative Development Authority (CDA) duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieved a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- (ll) **Corporation** - includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentasen participation), associations or insurance companies but does not include general professional partnerships and joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business;
The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- (mm) **Countryside and Barangay Business Enterprise** - refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprise (Kalakalan 20);
- (nn) **Dealer** - means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;
- (oo) **Depreciated Value** - is the value remaining after deducting depreciation from the acquisition cost.
- (pp) **Distillers of spirits** - comprise all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipers until the manufacture thereof is complete.
- (qq) **Economic Life** - is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.
- (rr) **Fair Market Value** - is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy.
- (ss) **Fee** - means a charge fixed by law or ordinance for the regulation or inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties;
- (tt) **Franchise** - is a privilege, affected with public interest, that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety;
- (uu) **Force Majeure** - is an unexpected and disruptive event cause by nature or a natural calamity.
- (vv) **Forest Lands** - include the public forest, the permanent forest or the forest reserves, and forest reservations.
- (ww) **Forest Products** - means timber, pulp-wood/chipped wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.
- (xx) **Gaffer (taga-tari o mangotakod)** - refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (yy) **Gross sales or Receipts** - include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charge or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT).
- (zz) **Hotels** - include any house or building or portion thereof in which any person or persons may be regularly harbored or received as transient or guest. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.
- (aaa) **Hostel** - a supervised lodging place for transient and travelling people.

(bbb) **Importer** - means any person who brings articles, goods, wares or merchandise of any kind or class into the Philippines from abroad for unloading therein, or which after entry are consumed herein or incorporated into the general mass of property in the Philippines. In case of tax-free articles, brought or imported into the Philippines by persons, entities or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt private persons or entities, the purchaser or recipient shall be considered the importer thereof.

(ccc) **Independent wholesaler** - means a person other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.

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

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

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

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

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

(iii) **License or Permit** - is a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions.

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

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

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

(mmm) **Manufacturer** - includes every person, natural or juridical, who, by physical or chemical process, alters the exterior texture or form or inner substance of any such raw materials or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce its marketable shape or prepare it for any of the use of industry, or who by any such process, combines any raw material or manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and for his own use for consumption;

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

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

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

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

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

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

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

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

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

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

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

(yyy) **Motor Vehicle** - means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles that run only on rails or tracks, tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

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

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

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

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

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

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

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

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

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

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

(jjjj) **Peddler** - means any person who, either for himself or on commission, travels from place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Ordinance;

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

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

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

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

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

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

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

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

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

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

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

(vvvv) **Rectifier** - refers to every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

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

(xxxx) **Referee (Sentenciador)** - refers to a person who watches and oversees the proper gaffing of fighting cocks, determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.

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

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

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

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

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

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

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

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

(ggggg) **Retail Tobacco Dealer includes** - any person, who for himself or on commission, sells or offers for sale not more than two hundred cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any one time and not for resale.

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

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

(jjjjj) **Services** - means the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

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

(lllll) **Stray Animal** - means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.

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

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

(ooooo) **Tax** - means an enforced contribution, usually monetary in form, levied by the law making body on persons and property, subject to its jurisdiction, for the precise purpose of supporting governmental needs.

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

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

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

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

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

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

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

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

CHAPTER II.

TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 2A.01. Imposition of Tax. - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

Amount of Gross Sales/ Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 10,000.00	P198.00
10,000.00 or more but less than 15,000.00	266.20
15,000.00 or more but less than 20,000.00	365.42
20,000.00 or more but less than 30,000.00	532.40
30,000.00 or more but less than 40,000.00	798.60
40,000.00 or more but less than 50,000.00	998.25
50,000.00 or more but less than 75,000.00	1,597.20
75,000.00 or more but less than 100,000.00	1,996.50
100,000.00 or more but less than 150,000.00	2,662.00
150,000.00 or more but less than 200,000.00	3,327.50
200,000.00 or more but less than 300,000.00	4,658.50
300,000.00 or more but less than 500,000.00	6,655.00
500,000.00 or more but less than 750,000.00	9,680.00
750,000.00 or more but less than 1,000,000.00	12,100.00
1,000,000.00 or more but less than 2,000,000.00	16,637.50
2,000,000.00 or more but less than 3,000,000.00	19,965.00
3,000,000.00 or more but less than 4,000,000.00	23,958.00
4,000,000.00 or more but less than 5,000,000.00	27,951.00
5,000,000.00 or more but less than 6,500,000.00	29,493.75
6,500,000.00 or more	At a rate not exceeding forty one and one fourth percent (41 1/4 %) of one percent (1%) in excess of 6,500,000.00.

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

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

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

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

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

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

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

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

**ARTICLE C.
PAYMENT OF BUSINESS TAXES**

Section 2C.01. Payment of Business Taxes.

(a) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other businesses for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related businesses provided for under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Section 2A.01 of this Ordinance which are subject to different rates of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

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

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

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

Section 2C.04. Administrative Provisions.

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

(b) **Issuance and Posting of Official Receipt.** The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality. Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

(c) **Invoice or Receipt.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

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

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

(f) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of One Hundred Pesos (P100.00).

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

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

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

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

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

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

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

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

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

ARTICLE D

Tax on Ambulant and Itinerant Amusement Operators

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

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

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

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

ARTICLE E.

TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

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

Section 2E.02. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

CHAPTER III.

PERMIT AND REGULATORY FEES

ARTICLE A.

MAYOR'S PERMIT FEE ON BUSINESS

Section 3A.01. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the municipality.

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

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

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

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

Classification/Category	Amount of Graduated regulatory fees Per Annum
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1. On Manufacturers/Importers/Producers

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

2. On Banks

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

3. On Other Financial Institutions

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

4. On Contractors/Service Establishments/ Hotel /Restaurant

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

5. On Wholesalers/Retailers/Dealers or Distributors

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

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

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

7. Amusements Places & Devices:

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

8. Other Businesses

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

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

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

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.

Table with 2 columns: Activity, Fee. 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:

Table with 2 columns: Certificate of Ownership, Certificate of Transfer, Registration of Private Brand. Amount of Fee: ₱100.00, 160.00, 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:

Table with 2 columns: Description of excavation, Amount of Fee. 1. For crossing concrete pavement (maximum area 4.00 x 6 m., or 24 sq.m.) ₱2,600.00

(b) For crossing streets with asphalt pavement:

Table with 2 columns: Description of excavation, Amount of Fee. 1. Minimum Fee Below 24 sq. m. ₱200.00

(c) For crossing the streets with gravel pavement:

Table with 2 columns: Description of excavation, Amount of Fee. 1. Minimum fee below 24 sq.m. 100.00

(d) For crossing existing curbs and gutters

Table with 2 columns: Description of excavation, Amount of Fee. 1. Minimum Fee below 24 sq.m. 160.00

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

Table with 2 columns: Description of excavation, Amount of Fee. For residential buildings, per square meter 20.00

(f) For private institutional buildings, per square meter 10.00

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

A cash deposit in an amount equal to the estimated cost of reconstructing the excavated street shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within fifteen (15) days after the purpose of the excavation is accomplished.

Section 3H.03. Administrative Provisions.

(a) No person shall undertake or cause to undertake any digging or excavation of any part or portion, of any public or private streets/roads within the Municipality of Nabas, Aklan unless an endorsement shall have been secured from the office of the Municipal Engineer and a permit duly approved by the Municipal Mayor specifying the duration of the excavation.

(b) The Municipal Engineer/Municipal Building Official shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated. Said official shall likewise inform the Municipal Treasurer of any delay in the completion of the excavation work for purposes of collection of the additional fee.

(c) In order to protect the public from any danger, appropriate signs must be placed in the area where work is being done.

ARTICLE I.

FEES FOR LICENSING, CALIBRATION AND SEALING OF WEIGHTS, MEASURES AND DISPENSING PUMPS OF LIQUEFIED PETROLEUM BY- PRODUCTS

Section 3I.01. Implementing Agency. The Nabas Economic Enterprise Development Office (NEEDO) shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394. Likewise, calibration and sealing of dispensing of liquefied petroleum by-products used in retail outlets must also be done pursuant to the provisions of the municipal ordinance crafted for such purpose.

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

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

Table with 2 columns: Description of instrument, Amount of Fee. (a) For sealing linear metric measures: Not over one (1) meter ₱40.00

(f) For calibration and sealing of dispensing pumps for liquefied petroleum by-products, LGU-Nabas shall charge the following regulatory fees:

Table with 2 columns: Description of service, Amount of Fee. Calibration and Testing per nozzle 50.00

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

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

Section 3I.04. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 3I.05. Exemptions.

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

(b) Dealers of weights and measures instruments intended for sale.

Section 3I.06. Administrative Provisions.

(a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the NEEDO.

(b) The NEEDO is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.

(c) The NEEDO shall conduct periodic physical inspection and test weights and measures instruments within the locality.

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

Section 3I.07. Fraudulent Practices Relative to Weights and Measures. The following acts related to weights and measures are prohibited:

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

For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully rested, calibrated, sealed or inspected;

c) for any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;

d) for any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;

e) for any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the, purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;

f) for any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;

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

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

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

j) for any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

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

ARTICLE J.
PERMIT FEE ON FILM-MAKING

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

Rate of Fee Per Filming

Table with 2 columns: Description of film, Rate of Fee. a. Commercial movies ₱ 4,000.00 per film within 30 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:

Table with 2 columns: Description of equipment, Rate of Fee Per Annum. a. Hand tractors ₱100.00

Section 3P.06. Penalty.

- A surcharge of one hundred percent (100%) of the building permit fee shall be imposed and collected from any person who shall construct, install, repair, alter or cause any change in the use or occupancy of any building or parts thereof or appurtenances thereto without any permit.
- All types of inspection fees shall be paid within thirty (30) days from the prescribed date, otherwise a surcharge of 25% of the annual inspection fee shall be imposed.
- Any person, partnership and corporation violating any provision of this ordinance shall be punished by a fine of two thousand five hundred pesos (P2,500.00) or imprisonment of not less than one month but not exceeding six months or both such fine and imprisonment at the discretion of the court. In case of violation by corporation, partnership or association, the penalty shall be imposed upon the erring officers thereof.

ARTICLE Q.

PERMIT FEE FOR THE STORAGE OF FLAMMABLE AND COMBUSTIBLE MATERIALS

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

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

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

Section 3Q.03. Administrative Provisions.

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

ARTICLE R.

PERMIT AND INSPECTION FEE ON MACHINERIES AND ENGINES

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

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

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

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

ARTICLE S.

ZONING/LOCATIONAL CLEARANCE AND RELATED FEES

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

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

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

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

(b) Zoning and Land Use Verification

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

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

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

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

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

APPROVAL OF FARM LOT SUBDIVISION

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

APPROVAL OF MEMORIAL PARK/CEMETERY PROJECT

- Preliminary Approval & Locational Clearance
 - Memorial Park Projects ₱500.00 for the first hectare
 - Cemeteries 200.00 for the first hectare

Every Additional hectare or a fraction thereof

 - Memorial Park Projects 100.00/hectare
 - Cemeteries 50.00/hectare
 - Final Approval & Development Permit
 - Memorial Park Projects 2.00/sq.m.
 - Cemeteries 1.00/sq.m.
 - Inspection Fee All Applications: (DP,CRLS,ETD,COC,etc.)
 - Memorial Park Projects 500.00/hectare
 - Cemeteries 100.00/hectare
 - Alteration of Plan (affected area only) Same as Final Approval & Development Permit
 - Certificate of Registration & License to Sell (per saleable plot)
 - Memorial Park Projects 50.00/2.5 sq.m.
 - Cemeteries 10.00/2.5 sq.m.
 - Certificate of Completion
 - Memorial Park Projects 200.00/hectare
 - Cemeteries 100.00/hectare
- Additional Charges for Certification Fees:
- Zoning Clearance/Certificate ₱100.00
 - Inspection report fee 100.00
 - Other fees 100.00

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

- Agricultural to Residential/ Institutional 500.00
- Agricultural to Commercial 1,000.00
- Agricultural to Industrial 2,000.00

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

Section 3S.04. Administrative Provision.

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

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

ARTICLE T.

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

Section 3T.01. Imposition of Fees. Any person that shall temporarily use and/or occupy a road, street, sidewalk, alley, patio, plaza, playground or portion thereof in this Municipality in connection with construction works and/or other purposes, shall first secure an endorsement from the Municipal Building Official and a permit issued by the Municipal Mayor upon payment of fees according to the following schedule:

- For construction ₱50.00 per sq. m. per week or fraction thereof
- Others ₱100.00 per day

Section 3T.02. Exemptions

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

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

Section 3T.04. Administrative Provisions. The period of occupancy and/or use of the street, sidewalk, or alley or portion thereof shall commence from the time the construction permit is issued and shall terminate only upon the issuance of the certificate of building occupancy. The Municipal Engineer shall report to the Municipal Treasurer the area occupied for purposes of collecting the fee.

ARTICLE U.

PERMIT FEE FOR THE CONDUCT OF GROUP ACTIVITIES

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

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

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

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

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

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

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

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

**ARTICLE D.
SANITARY INSPECTION FEE**

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

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

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

Section 4D.03. Administrative Provisions.

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

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

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

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

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

Section 4E.03. Administrative Provisions.

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

- 3. Dance schools, dance halls and night clubs (including dance instructors, hostess, cooks, bartenders, waitresses, etc.)
 - 4. Tonsorial and beauty establishments (including employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.)
 - 5. Massage clinics and sauna bath establishments (including masseurs, massage clinic/sauna bath attendants, etc.)
 - 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- (b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates and corresponding health card issued by the Municipal Health Office.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

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

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

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

Other laboratory examinations

X-Ray	180.00
Ultrasound	1,200.00
CT Scan (minimum charge)	8,000.00
ECG	200.00
2 D ECHO	3,500.00

Water laboratory	1,300.00
Maternity Services (Non Philhealth Member)	5,000.00

Physical Examination	50.00
Medical Certificate	40.00
Medical Certificate for Employment	100.00

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

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

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

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

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

1. Dog	₱200.00
2. Cattle	400.00

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

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

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

Section 4G.03. Administrative Provisions.

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

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

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

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

**ARTICLE H.
ASSESSOR'S FEES**

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

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

Section 4H.02. Exemption. The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule.

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

**CHAPTER V.
MUNICIPAL CHARGES**

**ARTICLE A.
MARKET RENTAL FEES**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 5A.08. Adjudication of Stalls.

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

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

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

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

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

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

The Nabas Public Market Committee shall perform the following functions;

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

Section 5A.12. Market Rules and Regulations.

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

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

The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

The owner, shall not, however, be deprived of the possession of said property and shall be entitled to the rentals and other income thereof until the expiration of the time allowed for its redemption.

(l) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute the deed conveying to the purchaser so much of the property as has been sold free from liens of any taxes, fees, charges, related surcharges, interests, or penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

(m) Purchase of Property by the Municipal for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration or forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the cost of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the municipality.

(n) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.

(o) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

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

(q) Personal Property Exempt from Distrain of Levy. The following property shall be exempt from distrained and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee or charge, including the related surcharge and interest:

1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation.
3. His necessary clothing, and that of all his family;
4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (₱10,000.00);
5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
6. The professional libraries of doctors, engineers, lawyers and judges;
7. One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (₱10,000.00), by the lawful use of which a fisherman earns his livelihood; and
8. Any material or article forming part of a house or improvement of any real property.

ARTICLE C. TAXPAYER'S REMEDIES

Section 7C.01. Periods of Assessment and Collection.

(a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they become due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they become due.

(b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

(c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees, and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

(d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

1. The treasurer is legally prevented from making the assessment of collection;
2. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
3. The taxpayer is out of the country or otherwise cannot be located.

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

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section 7C.03. Claim for Refund of Tax Credit. No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 7C.04. Legality of this Code. Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: *Provided*, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: *Provided* finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

ARTICLE D. MISCELLANEOUS PROVISIONS

Section 7D.01. Power to Levy Other Taxes, Fees or Charges. The municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: *Provided*, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. *Provided*, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 7D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certain copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation.

Section 7D.03. Public Dissemination of this Code. Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 7D.04. Authority to Adjust Rates. The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 7D.05. Withdrawal of Tax Exemption Privileges. Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books or other reading materials prescribed by DECS as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Violation of Tax Ordinance and/or Regulatory Fees. Any person, natural or juridical who violates any provision of this Ordinance shall be fined in the amount of not less than One Thousand Pesos (1,000.00) but in no case shall be more than Five Thousand Pesos (5,000.00), per infraction, and/ or imprisonment of not less than one (1) month but not more than six (6) months, or both, at the discretion of the court. Penalties provided by specific Municipal Ordinance on taxes and regulatory fees shall be the basis of determining the specific amount of fine to be imposed. In the absence thereof, the Municipal Treasurer's Office shall determine the same based on just reasonable and degree of infraction committed. Such imposition of fines shall be duly approved by Municipal Chief Executive.

CHAPTER IX. FINAL PROVISIONS

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

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

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

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

ENACTED this 19th day of February, 2024.

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

(SGD.) REXIE G. FLORES
SB Secretary

ATTESTED AND CERTIFIED TO BE
DULY ENACTED:

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

APPROVED:

(SGD.) MARIA FE T. LASALETA
Municipal Mayor

REPUBLIC OF THE PHILIPPINES
6th JUDICIAL REGION
REGIONAL TRIAL COURT
OFFICE OF THE CLERK OF COURT & EX-OFFICIO SHERIFF
CJ Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
(033) 3353190/rtc1iloocc@judiciary.gov.ph

FORECLOSURE NO. F-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,
X-----X

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Foreclosure of Real Estate Mortgage under Act 3135, as amended, filed by the **HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund)**, a government financial institution duly organized and existing under and by virtue of Republic Act No. 9679 with principal office at Petron Mega Plaza Building, 358 Sen. Gil Puyat Avenue, Makati City, with branch office at Pag-IBIG Housing Business Center, Gaisano City Grand Mall, Araneta St., Singcang, Bacolod City, hereinafter referred to as **Mortgagee**, against **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 **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, Aug. 5 & 12, 2024



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

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

NOTICE FOR PUBLICATION

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1. Guidelines in the implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the Public that **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 **Certificate of Live Birth** of **BILLY VALENZUELA BELLEZA** (type of document) who was born on **May 6, 1988** at **Anilao, Iloilo** and whose parents are **Armando T. Belleza** (complete date of birth) (place of birth) (name of father) and **Dolores P. Valenzuela** (name of mother).

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 **AUG. 15, 2024** at 9:00 a.m. for all overdue pledges pawned on **MARCH 2024** 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-----X

X-----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, Iloilo 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. | 59-07' | W., | 113.25 m. | to pt. 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 **September 03, 2024** 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

REPUBLIC OF THE PHILIPPINES
6th JUDICIAL REGION
REGIONAL TRIAL COURT
**OFFICE OF THE CLERK OF COURT
& EX-OFFICIO SHERIFF**
CJ Ramon Q. Avanceña Hall of Justice
Bonifacio Drive, Iloilo City
(033) 3353190/rtc1ilooc@judiciary.gov.ph

FORECLOSURE NO. F-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,
X-----X

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Foreclosure of Real Estate Mortgage under Act 3135, as amended, filed by the **HOME DEVELOPMENT MUTUAL FUND (Pag-IBIG Fund)**, a government financial institution duly organized and existing under and by virtue of Republic Act No. 9679 with principal office at Petron Mega Plaza Building, 358 Sen. Gil Puyat Avenue, Makati City, with branch office at Pag-IBIG Housing Business Center, Gaisano City Grand Mall, Araneta St., Singcang, Bacolod City, hereinafter referred to as **Mortgagee**, against **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 XXXXX 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
towns**

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 Rufous-headed Hornbill, for preservation and conservation purposes.

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. LHULLIER PAWNSHOPS**

Iloilo and Guimaras Branches at

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

Commencing **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





M LHUILLIER PAWNSHOPS AND JEWELRY
NOTICE OF AUCTION SALE

CAPIZ AREA

- | | |
|---|--|
| 1. Roxas Avenue, Roxas City
Tel. No. : (036) 522-2375; 6219-037 | 11. Roxas Street, Poblacion, Jamindan, Capiz
Tel. No.: (036) 651-8186 |
| 2. Salgado Bldg., Legaspi St.,
Roxas City
Tel. No.: (036) 6219-243 | 12. Taft St., Poblacion, Dumalag, Capiz
Tel. No.: (036) 658-0263 |
| 3. Dale Bernas Bldg., Burgos St.,
Brgy Inzo Arnaldo Village,
Roxas City
Tel. No.: (036) 522-2355; 621-4563 | 13. San Geronimo St., Poblacion, Tapaz, Capiz
Tel. No.: 09479991813 |
| 4. Brgy VIII, San Roque Extension,
Roxas City
Tel. No.: (036) 522-8300; 6219-242 | 14. Poblacion Sur., Ivisan, Capiz
Tel. No.: (036) 6202-237 |
| 5. LG40 Gaisano Roxas,
Arnaldo blvd., Roxas City
Tel. No.: (036) 6217-353 | 15. Poblacion Tabuc, Mambusao, Capiz
Tel. No.: (036) 647-0419 |
| 6. Poblacion Ilaya, Panay, Capiz
Tel. No.: (036) 6217-626 | 16. Pob. Tacas, Cuartero, Capiz
Tel. No.: (036) 658-0327 |
| 7. Poblacion Ilawod, Panitan, Capiz
Tel. No.: (036) 6340-836 | 17. Poblacion Ilaya, Dumarao, Capiz
Tel. No.: (036) 651-0795 |
| 8. Isagani St., Pontevedra, Capiz
Tel. No.: (036) 621-7697 | 18. Masagana Street Poblacion, Sapián, Capiz
Tel. No.: (036) 651-5142 |
| 9. Poblacion Swa, Pres. Roxas, Capiz
Tel. No.: (036) 658-0180 | 19. Dao Public Market Brgy. Balucuan Dao, Capiz
Tel. No.: 09479999763 |
| 10. Poblacion Norte, Sigma, Capiz
Tel. No.: 09479991027 | 20. Poblacion Tabuc, Maayon, Capiz
Tel. No.: 09479999253 |
| | 21. Ground level Unit 1015 SM City Roxas,
Arnaldo Blvd., Brgy. Baybay, Roxas City
Tel. No. 09479999493 |

ILOILO AREA

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

NOTICE OF AUCTION SALE

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

THE MANAGEMENT

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.

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 multi-sectoral 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 in 2006.

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

X-----X

ORDER

A verified petition for the adoption of Shinitchiro Satojito Torres filed by the petitioners through the Regional Alternative Child Care Office (RACCO) praying that the after due notice, publication and appearances, a judgement be rendered to the effect that the minor **SHINITCHIRO SATOJITO TORRES** be declared for all legal intents and purposes the legitimate child of the petitioners and that the name of the child be change particularly to appear as **SHINITCHIRO SATOJITO FAJADA**.

Finding the said Petition to be sufficient in form and substance, let the same be set for Mandatory Appearance on **August 8, 2024** to be held at **RACCO VI at DSWD Field Office VI, M.H. del Pilar St., Molo, Iloilo City**. Any interested party may appear and may file an opposition/complaint supported by evidence to the National Authority for Child Care (NACC), through the RACCO where the Petition was filed. The complaint will be subjected for verification and further investigation.

Let a copy of this Order be published at the expense of the Petitioners once a week for three (3) successive weeks in a newspaper of general circulation pursuant to Section 31 of R.A. No. 11642 or the Domestic Administrative Adoption and Alternative Child Care Act.

(SGD.) JANICE J. BRASILEÑO
 Officer-In-Charge

NE/July 22, 29, 2024 & Aug. 5, 2024

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

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 **SALVE L. CATOTO** has filed with this Office, a petition for correction of entry in the **child's sex** from **"F"** to **"MALE"** in the certificate of live birth of **SALVE CATOTO** at **Calinog, Iloilo** and whose parents are **AGUSTIN CATOTO** and **LEONORA LOZADA**.

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

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

NE/July 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.