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# 'ANTI-RABIES CAMPAIGN'

## Iloilo province eyes 'rabies free' status by 2030

By MARY JOY CAVANAS

**THE Iloilo Provincial Government through the Provincial Veterinary Office (PVO) celebrated World Rabies Day 2024 at Robinson's Place in Pavia, Iloilo on September 27.**

The said event aims to spread awareness about rabies particularly on how it may possibly affect the health of humans and animals especially dogs.

Additionally, the event also emphasizes the importance of vaccination

for dogs in order to prevent and combat the said disease.

Additionally, 14 municipalities in the province of Iloilo had been selected into Best Performing Local Government Units (LGUs) for their 2023 Rabies

Control Program in their respective communities. These are the municipalities of Anilao, Ajuy, Badiangan, Batad, Cabatuan, Calinog, Leganes, Leon, Oton, Pavia, Sta. Barbara, San Enrique, Sara, and Tubungan.

ANTI-RABIES / page 2



Katherine D. Palmares (3rd from left) filed her Certificate of Candidacy (COC) for City Councilor of Passi City under the Lakas-Christian Muslim Democrats (Lakas CMD) party on October 4, 2024. Palmares is a graduate of BS in Entrepreneurial Management at the University of Asia and the Pacific Foundation, Inc. She is with her father Department of Agrarian Reform (DAR) Undersecretary Jesry T. Palmares, her mother incumbent City Councilor Jinky Palmares and City Mayor Stephen A. Palmares. (Photo courtesy of Merianne Grace Ereñeta/Radyo Pilipinas Iloilo.)

## DPWH-6 to move forward and focus on UFO rectification

By MARY JOY CAVANAS

The Department of Public Works and Highways (DPWH)-6, led by its Regional Director Sanny Boy Oropel, is committed to addressing the issues surrounding the defective Ungka flyover in the boundary of Iloilo City and Pavia, Iloilo, despite the public scrutiny it has garnered.

During a press conference on September 28 at the DPWH-6 Office, Oropel explained the problems with the structure, commonly referred to as "UFO," and outlined the steps being taken to resolve them.

Oropel emphasized that their focus is not on putting blame but on rectifying the flyover to ensure public safety.

He highlighted that they are working closely with a third-party consultant to evaluate and rectify the structure.

"What we are doing for the Ungka flyover is not to find fault if who will be the one to blame, what we will do is to move forward in order to rectify the existing structure into a full capacity that we could assure all the traveling public for their safety," Oropel said.

He said the phase one rectification of UFO is already on its 85% progress being undertaken by a Davao-based contractor.

Moreover, the phase two rectification of the said structure will be done by the project's original contractor International Builders Corporation (IBC). Oropel also asked the public to give the said contractor a chance to properly fix the flyover.

The Php680 million four-lane flyover, which Oropel noted as one of the most cost-efficient structure, was funded through the efforts of former Senator Franklin Drilon, who was also present at the press conference.

Meanwhile, the DPWH-6 eyes to open the Ungka flyover to full capacity traffic by December 2024, in time for the Christmas season and the Dinayang Festival in early 2025.



In a surprise move, Governor Arthur Defensor, Jr. announced on Monday, Sept. 30 that his running mate or candidate for Vice Governor in next year's election is graduating Anilao Mayor Nathalie Ann Debuque. Photo show Defensor and Fourth District Representative Ferjenel Biron raising the hands of Debuque in the presence of mayors Elvira Alarcon of Batad, Junjun Jaen of Leganes, Luigi Gorriceta of Pavia, Suzette Mamon of Badiangan, and Mayor's League president Trixie Fernandez of San Enrique. (Capitol photo)

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Antique Congressman Antonio Agapito AA Legarda filed his Certificate of Candidacy on the first day of filing October 1, 2024 at Robinson's Place Antique. Together with her sister Senator Loren Legarda who arrived in Antique to accompany the good Congressman who will be running for his second term for the Lone District of Antique. Legarda aims to continue what they had started, all the projects scholarships, aids, more job opportunities for a more progressive Antique. (Photo by Eva Abajencia)



# PSA-6 celebrates 35th National Statistics Month

BY MARY JOY CAVANAS

THE Philippine Statistics Authority (PSA)-6 celebrates its 35th National Statistics Month (NSM) this October, with the theme "Advancing Data and Statistics Through Digital Transformation: A Road to an Empowered Nation".

The event's 2024 opening ceremony was held on October 1 at SM City Iloilo, hosted by the Department of Information and Communications Technology (DICT).

Ms. Nelida Amolar, OIC Regional Director of PSA Regional Statistical Services Office (RSSO) in Western Visayas, emphasized that NSM aims to raise awareness and appreciation of statistics across different sectors.

It also seeks to encourage public support for enhancing the quality of national statistics through digital transformation which focuses on expanding opportunities for the public to access government services digitally.



Ms. Nelida Amolar, OIC Regional Director of PSA Regional Statistical Services Office (RSSO) in Western Visayas, explains the programs and activities relative to the celebration of 35th National Statistics Month (NSM) this October during an interview at the Kapihan sa Bagong Pilipinas of the Philippine Information Agency.

DICT's eGovPH application, launched in 2022, provides fast and convenient access to public records and contributions from various government agencies.

The said app has garnered 32,000 downloads in Western Visayas alone, as reported by DICT Information Systems Analyst Mr. Micheal Lagos.

To address data privacy concerns, the DICT has a dedicated security team working to protect users' data within the eGovPH system.

Additionally, DICT has rolled out the Business Permits & Licensing System (BPLS) in 84 local government units (LGUs) in Western Visayas, enabling online payments

for businesses.

Around 10-20 LGUs in the region have also adopted mixed-mode payment systems for greater flexibility.

Meanwhile, the National Statistics Month has been celebrated annually since 1990, following the issuance of Presidential Proclamation No. 647 by former President Corazon Aquino.

## More balanced teachers' workload to improve learning outcomes: Angara

Department of Education (DepEd) Secretary Sonny Angara on Wednesday emphasized that a more balanced workload for teachers will help improve the learning outcomes of learners.

This, after he signed DepEd Memorandum No. 53 series of 2024, which aims to supplement and reiterate provisions of DepEd Order (DO) No. 005 series of 2024 or the Implementation Guidelines for the Rationalization of Teachers' Workload in Public Schools and Compensation for Teaching Overload.

"By optimizing teachers' workloads and providing fair compensation for additional duties, we are creating a more balanced and sustainable environment for our educators. This will ultimately enhance student learning outcomes," Angara said in a statement.

Under DepEd Memorandum No. 53, an excess of six hours of teaching per day is not required for teachers.

"In exceptional cases where teachers exceed this six-hour limit, they will be eligible for overload pay for up to two additional hours per day," the DepEd said.

For teachers with more than a six-hour teaching load, they may earn Vacation Service Credits (VSC), while those with actual teaching loads below six hours may be given teaching-related tasks.

Teachers are also allowed to accomplish ancillary tasks within or outside schools, with no additional reporting demands.

"These guidelines ensure that teaching overloads are managed transparently, with clear procedures for compensation and equitable workload distribution," the DepEd added.

The DepEd, meanwhile, assured to provide "standardized templates and materials" for the implementation of the said policies via its online platforms. (PNA)

## P7.9-M solar power irrigation benefits farmers in southern Negros city

BACOLOD CITY – A provincial government-funded PHP7.9 million solar-powered irrigation system (SPIS) is providing an eco-friendly alternative for water management to a farmers' cooperative in Barangay Carabalan, Himamaylan City in southern Negros Occidental.

The Tara Agrarian Reform Cooperative (TARC), which has more than a hundred members, will manage the project that can serve up to 24 hectares of agricultural area with a total power of 57 kilowatts.

"We express our gratitude to the farmers for their partnership in advancing the province's food security and agricultural productivity agenda. I urge them to take diligent care of the project and manage it effectively to ensure its sustainability," Governor Eugenio Jose Lacson said in a statement on Thursday.

The project turnover was formalized with the

P7.9-M / page 3

## 9,000 students receive cash assistance from GUGMA-FMR scholarship program

BY MARY JOY CAVANAS

Around 9,000 Ilonggos, consisting of student beneficiaries and their parents, were granted financial assistance during the GUGMA-FMR Scholarship Program General Assembly on September 29 at the University of San Agustin (USA) gymnasium.

The event, facilitated by Iloilo City Lone District Congresswoman Julienne "Jam Jam" Baronda, was one of the largest in the city.

As part of the program, beneficiaries received Php5,000 each, with

Php2,000 allocated to the students and Php3,000 to their parents through the Commission on Higher Education's (CHED) Tulong Dunong Program (TDP).

Additionally, students were awarded Php15,000 each in scholarship grants from CHED, which will be sent directly to their colleges and universities.

Some beneficiaries also received assistance from the Department of Social Welfare and Development (DSWD), with Php15,000 distributed over two semesters. They received Php7,500 for the first

semester, while their parents were also given Php5,000 in financial support.

The GUGMA-FMR Scholarship Program is an initiative under President Ferdinand "Bongbong" Marcos Jr.'s administration, with the support of House

Speaker Ferdinand Martin Romualdez.

Meanwhile, the said assembly was also attended by former Iloilo City Mayor Jed Patrick Mabilog, ACT-CIS Partylist Representatives Cong. Erwin Tulfo and Cong. Edvic Yap, among others.

## ANTI-RABIES ... (from page 1)

The awarding of the said LGUs were based on criteria which include their vaccination coverage, population control, implementation of the ordinance, allocated fund, and overall implementation of Municipal Rabies Control.

On the other hand, the said event was attended by Pavia Mayor Laurence Anthony Gorriceta, Provincial Health Officer II Dr. Maria Socorro Quiñon, Department of the Interior and Local Government (DILG)-Iloilo

Provincial Director Engr. Carmelo Orbista, Provincial Veterinary Officer Dr. Darrel Tabuada, SPEEDIER Rabies Initiative Team Leader Dr. Mary Elizabeth Miranda, among others.

According to Dr. Tabuada, 28 island barangays have already been declared as rabies-free while the whole Iloilo province is eyed to be totally rabies-free by 2030.

On the other hand, Tabuada cited that the dog population in the province has reached over 330,000 which is slowly increasing

than the previous years while the said office also implements spay and neuter aside from vaccination.

Moreover, the vaccination coverage in the whole province has reached 85% which has exceeded about 16% from its target coverage of 70%.

"For the animal rabies vaccine, we have enough supplies. For this year, our procurement has an allotted fund of Php9 million by the Provincial Government to be used for next year's vaccination program starting

from February to April 2025," said Tabuada.

Meanwhile, Tabuada added that the Provincial Veterinary Office will also be implementing its massive campaign on dog population control which include spay and neuter and also the implementation of ordinance which shall limit households to have maximum of two dogs except for the breeders.

Tabuada also appeals to the public for responsible pet ownership and to have their dogs vaccinated.

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## Iloilo targets over 83K learners for school-based vax

ILOILO CITY – The Iloilo Provincial Health Office (IPHO) is calling on parents to allow their children to get vaccinated for measles-rubella (MR), tetanus, diphtheria, and Human Papilloma Virus (HPV) as it kicks off its monthlong school-based

immunization program on Oct. 7.

The provincial government is targeting to vaccinate over 83,000 children from selected Grade levels.

“These vaccines for MR and tetanus-diphtheria are given as booster doses because they already received them at one year old. The HPV vaccines are for girls belonging to the age group nine to 11 years old. That’s because this is the age group before they are exposed to human papillomavirus before they indulge in sexual activities,” IPHO head Dr. Maria Socorro Quioñon said in an interview on Thursday.

She said they aim to

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PREP FOR VACCINATION. Health providers gather for the provincial-level intersectoral and stakeholders meeting at a hotel in Iloilo City on Wednesday (Oct. 3, 2024) in preparation for routine and school-based immunization. The IPHO targets over 83,000 learners in Iloilo for the vaccination activity that starts on Oct. 7. (Photo courtesy of IPHO)

## Sagay City takes action vs. treasurer for ‘missing’ HEA funds

BACOLOD CITY – The City of Sagay in Negros Occidental has coordinated with concerned national government agencies in taking steps to hold City Treasurer Juvy Pinongan accountable for the alleged missing PHP7.3 million Health Emergency Allowance (HEA) funds.

As of Thursday, the city government has been awaiting representatives of the Commission on Audit (COA) to arrive and witness the opening of the City Treasurer’s Office vault as part of the audit procedure after it has already been sealed and secured.

In a statement, Mayor Narciso Javelosa Jr. said they are taking “decisive action to investigate the missing HEA funds.”

“We are working closely with the Civil Service

Commission, Commission on Audit, and Bureau of Local Government Finance (BLGF) to expedite this investigation,” he added.

The amount, which Pinongan failed to release, was intended for the city’s 276 eligible health care workers who served as frontliners during the coronavirus disease 2019 (Covid-19) pandemic.

Javelosa earlier said that Pinongan initially distributed PHP22 million from Aug. 19 to 22 but failed to release the remaining PHP7.3 million.

“The City Legal Office (CLO) is preparing an affidavit of complaint against City Treasurer Juvy Pinongan to be endorsed to the BLGF,” he said.

The mayor said the city government would endorse the case for appropriate

action to the BLGF, which has jurisdiction over the operations of the City Treasurer’s Office.

“The BLGF will oversee the proceedings, ensuring a fair and transparent resolution. The CLO is carrying out an exhaustive investigation requiring time to ensure facts and data are verified,” he added.

Javelosa said he has also received a report from the City Council’s committee on finance, highlighting the legislative body’s commitment to closely monitor the ongoing investigation.

“In the light of the committee findings, a resolution will be issued urging our office to hasten the process, and we are fully committed to resolving this issue swiftly,” he said. (PNA)

### P7.9-M ... (from page 2)

signing of a memorandum of agreement between TARC chairman Alex Agenga and OIC-provincial agriculturist Dina Genzola during the ceremony held at the Negros

First Integrated Agricultural Center nursery compound also in Barangay Carabalan on Tuesday.

According to the Office of the Provincial

Agriculturist, the Tara SPIS will deliver efficient, reliable, and sustainable means of irrigation for the agricultural activities of TARC members.

“It will reduce dependency on grid electricity or fossil fuels, offering an eco-friendly alternative for water management in farming. It has lower operational maintenance cost since sunlight is free and also minimizes environmental footprint compared to the combustion engine,” it added. (PNA)

## 55 Years of Harvesting Honors and Artistry

For 55 years, the Cultural Center of the Philippines (CCP) has emphasized the importance of supporting and recognizing Filipino talents while providing them with platforms to pursue excellence in their respective art forms.

Since its inauguration in 1969, the CCP has been the cornerstone of the Philippine cultural landscape, serving as a beacon for artistic expression and cultural dialogue that contributes to national development.

The CCP’s celebration of its 55th anniversary coincided with the conferment of the Gawad CCP Para sa Sining on outstanding Filipino artists and cultural workers, all of them having contributed to the vision and mission of the CCP through their work.

“Being Filipino is no easy thing to define. Our culture is dynamic; we are consistently evolving, and the CCP has been a witness to that evolution... every performance, every artwork, every creative endeavor here is not just a reflection of who we are, but a glimpse of what we could be,” said President Ferdinand Marcos Jr., whose speech was read by his sister, Irene Marcos-Araneta.

In his acceptance speech, Gawad CCP Awardee for music Joey Ayala echoed in his acceptance speech during the occasion.

“We have been creating and performing for about four decades and have collaborated with many musicians in the band and in various projects. We could not have sustained our artistic journeys without the jumpstart energy that flowed from the Cultural Center of the Philippines,” enthused Ayala, who credited the CCP outreach programs as the starting point of his long music career.

For Ayala and his fellow awardees – dance visionary Generoso “Gener” Caringal, literary great Jose F. Lacaba, film and broadcast arts legend Mario O’Hara, acclaimed visual artist Julie Lluch, design genius Gino Gonzales, and theater icon Lea Salonga – the Gawad CCP awards represent recognition and a testament to the significance of their arts.

“My art has always been a personal creation that I wanted to share with my audience. It feels wonderful, as an artist, to be seen, understood, and today, recognized. This award tells me that my art mattered to those who received it. My dances, though wordless, spoke volumes about what is truly inside my heart—a deep love for our country and the art of dance,” said Caringal, who regaled the audience with his wit and candor during his acceptance speech.

In her speech, Lluch confided

that receiving the award caused her some uneasiness because she might spend the rest of her artistic life trying to justify it to herself. “Levity aside, the CCP Gawad should spur me on – not to greater heights, but to lower depths that every artist needs to plumb or descend to and touch the festering wounds of suffering humanity.” She prayed that she would be “clay in the potter’s hands, inconsequential in itself, but in the gentle grasp of the Maker, to be transformed into a pure vessel of beauty, to be used serviceably in the sacred altars of the Lord.”

Gamboa, Gonzales, and Salonga dedicated their awards to the people who have supported them and their arts throughout the years.

For his family, teachers, friends, mentors, lighting designers, fairy godmothers, frenemies, theater directors, the staff who built the sets and costumes for various productions, and his studio team who have been intrinsic to his growth and work as a designer, Gonzales said, “I would not be standing here today without all your contributions.”

Marilyn Gamboa dedicated her awards to “the true inspiration behind our hard work—the wonderful people of Negros Occidental, who I hope will have our traditions in art and culture embedded in their hearts and worn with pride.”

“I don’t think any artist can work in a vacuum. As an artist in this ephemeral art form, I don’t work alone... a career like mine would not be possible without a village, a support system, and the people who are actively behind me,” shared Salonga, who has been working in the industry for 47 years and counting.

For Loboc Children’s Choir musical director and conductor Alma Taldo, the award is a promise to the Filipino people: “a push to do more for our country and fellow citizens, especially in the field of art and culture.”

Remembering literary greats National Artists Nick Joaquin, Bien Lumbera, Rolando Tinio, Lino Brocka, and Ishmael Bernal, Lacaba called on fellow artists to speak up and continue the fight for justice and freedom.

“Sa panahong ito na patuloy ang EJK, red-tagging, pagpapakulong at pagdisappear ng mga aktibista, anakpawis, environmentalist, katutubo, artista, at peryodista, para sa akin, paalala ang gawad na ito na kailangan nating magpatuloy sa pakikibaka tungo sa demokrasya, kalayaan, at katarungang panlipunan. Kaya naman, nanawagan ako sa kapwa mga alagad ng sining na magsalita, makialam, at

makibaka. Tandaan natin ang aral ng kasaysayan at makibaka para sa kinabukasan. Never again, never forget,” said Lacaba, who dedicated the awards to his slain brother Eman Lacaba, adding that the event coincidentally happened the day before the anniversary of the Declaration of Martial Law.

A posthumous award was given to O’Hara for his outstanding contributions to the Philippine film industry. His niece, Denise O’Hara, who represented the filmmaker’s family, thanked those who have opened their hearts and minds to the stories her uncle courageously told. “No matter what hat he wore—as writer, director, or actor—he always made sure to present us with the truth.”

Sen. Edgardo J. Angara and Zenaida “Nedy” R. Tantoco were posthumously awarded the Tanging Parangal ng CCP for being staunch supporters of the Philippine arts and culture.

Anna Angara, who received the award on behalf of the late senator, fondly remembered his legacy: “His love for the arts ran deep throughout his life. He believed that culture not only reflects our values and beliefs but also shapes our aspirations, serving as the foundation of our national identity—a heritage we must continue to protect and nurture.”

Meanwhile, Anton T. Huang spoke about his late mother and her unwavering passion and dedication to the arts, which continued to resonate in the lives she touched. “This recognition is more than just an acknowledgment of her work; it is a celebration of her spirit, her vision, and her love for the beauty of Filipino art and culture. She believed that the arts have the power to transcend time, to speak to the soul, and to unite us all.”

Even though he declined the award, filmmaker Mike de Leon was honored with a presentation of his cinematic works.

The CCP also honored the late Oscar C. Yatco, former conductor of the Philippine Philharmonic Orchestra. In accepting the award for Prof. Yatco, NAMCYA President Renato Lucas read a letter written by Yatco’s wife, Brigitte.

“This is an occasion to celebrate achievement and to envision a future where talent is recognized and fostered, where the arts are accessible to a knowledgeable and appreciative public, and where a culture of inclusivity exists—a conviction that the arts are not only for the talented or the elite but for all Filipinos,” stressed CCP chairman Jaime C. Laya.



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**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

**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 (P 7,314,925.60) pesos only**, the undersigned Deputy Sheriff will sell at public auction **November 19, 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 5789, 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 an easement with area of 0.3570 has.

Registered in the name of Jenelyn 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 **December 17, 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

REPUBLIC OF THE PHILIPPINES  
**REGIONAL TRIAL COURT**  
 6<sup>TH</sup> JUDICIAL REGION  
**Branch 39**  
**Iloilo City**  
 Tel. No. (033) 335-31-44  
 rtc1ilo039@judiciary.gov.ph

**SPL. PROC. NO.  
 22-15095**

**IN THE MATTER OF THE SETTLEMENT  
 OF THE INTESTATE ESTATE OF THE  
 LATE EDUARDO JALANDONI AND  
 ROGELIA DE LA ROSA JALANDONI AND  
 THE ISSUANCE OF THE LETTERS OF  
 ADMINISTRATION**

**GEORGE JALANDONI ALSO KNOWN AS  
 ARTHUR JALANDONI FOR HIMSELF  
 AND ON BEHALF OF HIS SIBLINGS BRENDA  
 JALANDONI TAYAG, SUSAN R. JALANDONI  
 AND JOSE NIMITZS JALANDONI**  
*Petitioners,*

-versus-

**DAWN FELICIANO & DEANNA J.  
 FELICIANO.**  
*Oppositors.*

X-----X

**AMENDED ORDER**

This is in pursuance of the Order of the Court dated March 8, 2024 ordering a Notice for the Third Party Claimant against the Estate. Thus:

**IT IS HEREBY ORDERED** that notice be and the same is hereby given, requiring all persons having claims for money against the decedents **EDUARDO JALANDONI and ROGELIA DELA ROSA JALANDONI** arising from contract, express or implied, whether the same be due or contingent, for funeral expenses of the last sickness of the said decedents, and judgment for money against them, to file said claims within twelve months from the date of the first publication of this Order serving a copy upon Dawn Feliciano, the appointed Special Administrator of this proceedings, through her counsel's address at 2<sup>nd</sup> Floor ACCRALAW Tower, 2<sup>nd</sup> Avenue corner 30<sup>th</sup> Street, Crescent Park West, Bonifacio Global City, 1635 Taquig.

The Special Administrator is hereby directed to cause the publication, of this Order in a newspaper of general circulation in the City and province of Iloilo once a week for three consecutive weeks, and posting of the Order for the same period in four public places in the Province of Iloilo and in two public places in the City of Iloilo.

SO ORDERED.

Iloilo City, Philippines,  
 July 31, 2024.

**(SGD.) VICTORINO OLIVEROS MANIBA, JR.**  
 Presiding Judge

**Gemmary Pawnshop  
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 AUCTION SALE**

This is to inform the public that we will be conducting an AUCTION SALE on **OCT. 17, 2024** at 9:00 a.m. for all overdue pledges pawned on **MAY 2024** and prior dates in the following branches. Patrons are enjoined to verify their receipts.

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 -Tel. # (033) 508-6283
- **JARO 1:** Sommerset Bldg. Lopez Jaena St.,  
 Jaro Iloilo City  
 - Tel. # (033) 508-1582

**THE MANAGEMENT**

Republic of the Philippines  
 REGIONAL TRIAL COURT  
 6th Judicial Region  
**BRANCH 70**  
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**SPECIAL PROCEEDING  
 CASE NO. 2023-1563**

FOR: IN THE MATTER OF THE PETITION  
 FOR CANCELLATION OF THE CERTIFICATE  
 OF LIVE BIRT OF LALA GREGORIO BAGOY  
 UNDER REGISTRY NO. 50 (a-77)

**YALA GREGORIO BAGOY**  
 a.k.a. LALA GREGORIO BAGOY,  
 Petitioner,

-versus-

**THE LOCAL CIVIL REGISTRAR OF CARLES,  
 THE PHILIPPINE STATISTICS AUTHORITY,  
 and all other persons interested thereby,**  
 Respondents,

X-----X

**AMENDED ORDER**

A verified petition was filed by the petitioner through her counsel, praying that after due notice, publication and hearing, an order be issued ordering the correction of the Certificate of Live Birth of Yala Gregorio Bagoy under Registry No. 50 (a-77) in order for the petitioner to use her true and correct name Yala Gregorio Bagoy and correct the year of birth of 1975.

The petition alleges that: the respondent, Philippine Statistics Authority is a government office sued in its official capacity with postal address at PSA Complex East Avenue, Diliman, Quezon City, 1101; respondent, Local Civil Registrar of Carles, Iloilo is a government office sued in its official capacity with postal address at the Municipal Building, Barangay Poblacion, Carles, Iloilo; the fact of birth of the petitioner was first recorded with the Local Civil Registry of Carles, Iloilo under Registry No. 50 (a-77); under Registry No.50 (a-77) her first name was erroneously indicated as "Lala" and her year of birth was "1976"; in the year 1989 when petitioner graduated from elementary, her fact of birth was belatedly registered by her mother Nida G. Bagoy with the Local Civil Registrar of Carles, Iloilo under Registry No. 89-48, thinking that her daughter's birth was not yet registered; in the year 2023, when petitioner requested a copy of her Certificate of Live Birth with Registry No. 89-48 with the Philippine Statistics Authority, she could no longer get a copy of the same, instead she was issued a Certificate of Live Birth with Registry no. 50 (a-77); it appearing that a prior registration of the fact of birth of petitioner was made in the year 1977, however petitioner's mother could not recall having caused the registration of the same, and considering further that an incorrect date of birth and first name was also indicated in that first registration; petitioner's true and correct name is Yala Gregorio Bagoy and the correct year of birth is 1975 as reflected in her PSA Certificate of Live Birth under Registry No. 89-48 as well as in her other competent evidence of identity as follows. A PSA copy of Petitioner's Marriage Contract, petitioner's Certificate of Baptism issued by Sta. Teresa de Avila Parish, Carles, Iloilo, Certificate issued by Carles Central School that petitioner's records were destroyed by typhoon Yolanda, Secondary Student's Permanent Record of Yala G. Bagoy issued by Don Casimero Andrada National High School, Voter's Certification of Yala Bagoy Marcelino issued by COMELEC, Barangay I.D. of Yala Bagoy Marcelino, Certificate of Indigency issued by the Punong Barangay of Barangay Guinticgan, Carles Iloilo, Barangay Clearance issued by the Punong Barangay of Barangay Guinticgan, Carles Iloilo, National Police Clearance; there is therefore a need to rectify the Certificate of Live Birth of Lala Gregorio Bagoy under Registry No. 50 (a-77) to reflect her correct year of birth as 1975, and her correct first name as YALA, in order to avoid confusion as to her identity and consequently, it will conform and reflect the true and correct entry in her public records considering petitioner has been consistently using the name Yala Gregorio Bagoy since childhood and 1975 as her year of birth; no third person will be prejudiced by the correction of the Certificate of Live Birth subject of this case, and this petition is not intended to conceal a crime or any wrong-doing; petitioner is an indigent and would like to avail of the benefits provided under Republic Act No. 9406, and petitioner likewise requests to be exempted from payment of filing fee; petitioner and her witnesses shall testify and their testimonies are supported by several documentary evidence as follows, PSA copy of Petitioner's Certificate of Live Birth with Registry No. 50 (a-77), petitioner's Certificate of Live Birth with Registry No. 89-48 issued by the Local Civil Registrar of Carles, Iloilo, PSA copy of Petitioner's Certificate of Live Birth with Registry No. 50 (a-77), PSA copy of petitioner's marriage contract, Petitioner's Certificate of Baptism issued by Sta. Teresa de Avila Parish, Carles, Iloilo, Certificate issued by Carles Central School that petitioner's records were destroyed by typhoon Yolanda, Secondary Student's Permanent Record of Yala G. Bagoy issued by Don Casimero Andrada National High School, Voter's Certification of Yala Bagoy Marcelino issued by COMELEC, Barangay I.D. of Yala Bagoy Marcelino, Certificate of Indigency issued by the Punong Barangay of Barangay Guinticgan, Carles, Iloilo, Barangay Clearance issued by the Punong Barangay of Barangay Guinticgan, Carles, Iloilo, and National Police Clearance.

Pursuant to the provisions of Rule 108 of the Rules of Court, this petition is hereby set for hearing on **5 November 2024 at 8:30 o'clock in the morning** before the Regional Trial Court, Branch 70, Barotac Viejo, Iloilo, at which time, date and place, the respondents, or any person who may have interest in entries sought to be corrected may, before the date set for hearing, file their opposition thereto.

This Order shall be published once a week for three (3) consecutive weeks in **News Express**, a newspaper of general circulation in the province of Iloilo accredited by this Court at the expense of the petitioner.

The Clerk of Court is directed to furnish copies of this Order to the Philippine Statistics Authority, Office of the Solicitor General, Civil Registrar General, Local Civil Registrar of Carles, Iloilo, the petitioner, private respondents, and counsel/s.

Petitioner is ordered to furnish copies of the petition to the Philippine Statistics Authority, Office of the Solicitor General, Civil Registrar General, Local Civil Registrar of Carles, Iloilo, private respondents, and to submit compliance thereto within ten (10) days from receipt of this Order.

SO ORDERED.

**Barotac Viejo, Iloilo, 2 September 2024.**

**(SGD) OSCAR LEO S. BILLENA**  
 Judge

REPUBLIC OF THE PHILIPPINES  
REGIONAL TRIAL COURT

6<sup>th</sup> Judicial Region  
BRANCH 76  
Janiuay, Iloilo  
(033) 503 5371/320 5408  
Rtc2jyi076@judiciary.gov.ph/rtc76.janiuay.iloilo@gmail.com

Spl. Proc. No. 23-0178

In re: INTESTATE ESTATE OF ARTURO H. DICEN  
and LILIA PLANA DICEN and ISSUANCE  
OF LETTERS OF ADMINISTRATION OVER THE  
ESTATE OF THE LATE ARTURO H. DICEN

DEAN PLANA DICEN, and HEIRS OF  
ARTURO PLANA DICEN, JR., namely  
MARISSA B. DICEN, represented herein  
by her Attorney-in-Fact, NINFA J. MATIAS,  
and ARTURO ALEXANDER B. DICEN III,  
Petitioners,

-versus-

THE REPUBLIC OF THE PHILIPPINES,  
PHILIPPINE NATIONAL BANK, AND ALL  
OTHER PERSONS THAT MAY BE AFFECTED  
THEREBY,

Respondents.

X-----X

**ORDER**

Before this Court is an Amended Petition for the Issuance of Letters of Administration over the Estate of the late Arturo H. Dicen, praying that:

- Should there be a deficiency later in the amount of docketing fees to be paid if it turns out that the aggregate value of the abovementioned lots is more than the estimated value of P17,712,650, that the petitioners be allowed to pay the difference;
- That after due notice and hearing, letters of administration be issued to the herein Petitioner Dean Plana Dicen, for the administration of the estate of the deceased, upon giving of the bond in such reasonable sum as the court may fix;
- That after all the properties of the deceased have been inventoried and expenses and just debts have been paid, and the legal heirs of the deceased fully determined that the said estate of Arturo H. Dicen and Lilia Plana Dicen be settled and distributed among their legal heirs, all in accordance with law;
- Such other relief and [remedies] just and equitable under the premises are likewise prayed for.

Petitioners, in their Amended Petition, aver that Arturo H. Dicen died intestate at the F.R.T. Sr., District Hospital, Janiuay, Iloilo on April 25, 2005 and Lilia Plana Dicen died intestate at Iloilo Mission Hospital, Jaro, Iloilo City on January 15, 2002. At the time of his death, Arturo Hipolito Dicen was residing at Don T. Lutero East, Janiuay, Iloilo.

Arturo H. Dicen and Lilia Plana Dicen left the following heirs: Dean Plana Dicen: Arturo Plana Dicen Jr. (deceased), survived by his wife Marissa Betita Dicen, and their son, Arturo Alexander Betita Dicen III.

Petitioners further aver that Arturo H. Dicen and Lilia Plana Dicen left behind the following properties:

- Lot 3664-B-7 covered by TCT No. T-27582 located at Jereos Ext., Divinagracia, Lapaz, Iloilo City;
- Lot No. 4102-A covered by Tax Declaration No. 21-0032-00042 located at Janiuay, Iloilo (covered by TCT No T-91890);
- Lot No. 4102-B covered by Tax Declaration No. 21-0032-00045 located at Janiuay, Iloilo (covered by TCT No T-91890);
- Lot No. 4102-C covered by Tax Declaration No. 21-0032-00044 located at Janiuay, Iloilo (covered by TCT No T-91890);
- Lot No. 4102-D covered by Tax Declaration No. 21-0032-00043 located at Janinay, Iloilo (covered by TCT No T-91890);
- Lot No. 4102-E covered by Tax Declaration No. 21-0059-00001 located at Janiuay, Iloilo (covered by TCT No T-91890);
- Lot No. 126 covered by TCT No. 61713 located at Jaro, Iloilo City;
- Lot No. 9202-E covered by TCT No. 56238 located at Zarraga, Iloilo;
- Lot No. 9202-F covered by TCT No. 56239 located at Zarraga, Iloilo;
- Lot No. 9202-G covered by TCT No. 56240 located at Zarraga, Iloilo;
- Lot No. 9202-Q covered by TCT No. 56241 located at Zarraga, Iloilo;
- Lot No. 7791-C located at Balabag, Dumangas, Iloilo;
- Lot No. 7791-D located at Balabag, Dumangas, Iloilo.

Finding the Petition to be sufficient in form and substance, let the initial hearing thereon be set in this Court on **November 28, 2024 at 8:30 in the morning**, at which time, date, and place, any interested person may appear and show cause why the petition should not be granted. Notice is hereby given that any person who has objection to this petition may file his opposition thereto on or before the date of hearing. The petitioner shall cause this Order to be published in the newspaper of general circulation in the City and Province of Iloilo, once a week for three (3) consecutive weeks such that the last publication would be at least fifteen (15) days before the date of hearing.

Let copies of this Order be posted at the Bulletin Board of Regional Trial Court, Branch 76, Janiuay, Iloilo, the Regional Trial Court of Iloilo City Hall of Justice Bldg., Bonifacio Drive, Iloilo City, and at two (2) conspicuous places in the City of Iloilo, the Municipality of Janiuay, Iloilo, the Municipality of Zarraga, Iloilo, and the Municipality of Dumangas, Iloilo, at the expense of the petitioner.

Furnish Atty. John Paul Oberas, Dean Plana Dicen, Marissa B. Dicen, Ninfa J. Matias, Arturo Alexander Dicen, the Philippine National Bank, the Office of the Solicitor General, and the Provincial Prosecutors Office of Iloilo copy of this Order.

SO ORDERED.

Janiuay, Iloilo, Philippines, September 9, 2024.

(SGD.) GEMALYN FAUNILLO - TAROL  
Presiding Judge

NE/Sept. 23, 30 & Oct. 7, 2024



Iloilo Golf & Country Club, Inc.  
Sta. Barbara, Iloilo

The following described shares of stock have declared by the Board of Directors of the Iloilo Golf & Country Club, Inc. as delinquent for non-payment of lawful dues and assessment with legal rate of interest accrued from demand in the amounts set opposite the names of the respective shareholders, as follows:

Name	No. of Shares	Stock Cert. No./s	Amount Due
1. 5'A FeedMill	One (1)	2789	P 48,550.00
2. Samuel Aguilar	One (1)	3251	60,241.55
3. Rodolfo Balmaceda	Two (2)	2985/2986	76,850.00
4. Fermin Caram, Jr.	Two(2)	1584/3339	64,650.00
5. Erick De Guzman	One (1)	2996	54,650.00
6. F.F. Cruz & Company	One (1)	542	54,650.00
7. Aurora Fernandez.	Two (2)	3055/3056	70,750.00
8. Peter Garrucho	Two (2)	734/1617	64,650.00
9. Oscar Jesena	Three (3)	499/2230/2231	74,650.00
10. Rolando Medez	One (1)	3036	54,650.00
11. Fr. Roy Panes	One (1)	2435	68,375.00
12. Lily Sioho	One (1)	1457	79,050.00
13. Victoria Vaughn	Two (2)	2283/2284	82,950.00
14. Alex Zapanta	Two (2)	2768/2769	70,750.00

**NOW THEREFORE**, in accordance with the By-laws of the Iloilo Golf & Country Club, Inc. and the law, the above-mentioned shares of stock will be sold at the principal office of the corporation at Sta. Barbara, Iloilo on the 26<sup>th</sup> day of October, 2024 at 9:00 o'clock in the morning to the highest bidder and to satisfy the unpaid claims of the corporation thereon, together with the interest, cost of advertising, attorney's fees, transfer fees and expenses of sale.

SGD. ATTY. FITZGERALD P. MACALALAG  
Corporate Secretary

NE/Sept. 23, 30 & Oct. 7, 2024



REPUBLIC OF THE PHILIPPINES  
Department of Human Settlements and Urban Development  
Kagawaran ng Pananahang Pantao at Pagpapaulad ng Kalusuran



**NOTICE**

Notice is hereby given that **JJM Land Corporation** (Owner/Developer) has filed with the Department as worn registration statement for the sale of subdivision lots at **DULCE VIDA** located at Brgy. Sablogon, Passi City, Iloilo specifically described as Lot 1785-O-3-B of the cadastral survey of **Psd-06-065001**, covered by **TCT No. 092-2023014026** with an area of 99,560 square meters (portion).

All papers relative there to shall upon request and payment of processing fee, be available for inspection during business hours by any person having legal interest thereon.

Absent any legal impediment, the above-cited project is deemed registered and a certificate, in evidence there of, shall forth with be issued after five (5) days from the last day of publication.

Iloilo City, Philippines, **September 23, 2024.**

(SGD.) EnP. EVA MARIA P. MARFIL  
Regional Director

NE/Sept. 30 & Oct. 7, 2024



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## Choosing the right candidates

*Editorial*

With thousands expected to compete for 18,272 national and local posts up for grabs, who should we vote for in the coming midterm elections?

It's not an easy task to choose who among candidates for senator, district and party-list representatives, and local officials from governors, vice-governors and provincial board members to city and municipal mayors, vice-mayors and city and municipal councilors are really qualified to run for public office.

It's the Commission on Elections, of course, that will first approve the candidacies of aspirants based on a set of minimum criteria. The prospective candidates must be of a certain age and can read and write, are natural-born citizens, registered voters, and residents of the place where they seek public office, among other criteria.

It is up to the voters themselves, however, to determine for themselves whether their candidates deserve to hold public office based on track record, experience in government or the private sector, education and training, competence, and perhaps most

important of all, integrity.

And there's the rub. Voters will choose according to their own value judgments, with some opting for candidates who have helped them in the past, others preferring those who are popular or have name-recall, rather than solid credentials and proven competence as well as unblemished records. Still others will vote only for their friends or their relatives, instead of scrutinizing the capability of candidates to render genuine public service.

Voters should bear in mind that public office is a public trust, as our Constitution emphasizes very clearly, and "public officials and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency, act with patriotism and justice, and lead modest lives." Who among the prospective candidates can be expected to meet all these criteria?

Voters should be reminded as well that our fundamental law directs the State to guarantee equal opportunities for public service, and prohibit political

dynasties as may be defined by law. But we know that political dynasties have managed to remain in public office throughout the country over the past decades simply because our lawmakers have been unwilling to pass an enabling law based on this particular constitutional fiat since this would diminish the power and privilege they wield from holding public office for as long as they can.

While at this, the electorate should be wary as well of party-list groups whose nominees hardly belong to underrepresented or marginalized groups such as labor, farmers, fisherfolk, youth, women, and indigenous people, no thanks to a Supreme Court ruling that opened the floodgates even for billionaires to hold public office.

The Commission on Elections has the mandate to hold free, orderly, honest, peaceful and credible elections in May next year. But will it be able to fulfill this mandate and strengthen our political system based on free and fair elections that are a hallmark of a robust democratic system? ([manilastandard.net](http://manilastandard.net))

## Joey Salceda: Champion of Filipino senior citizens

If there's one lawmaker I dare say would be the biggest loss of our legislature, it would be Joey Salceda.

Many may not realize it easily, but all Filipinos benefit one way or another from the numerous laws passed by Salceda, who is serving his last term in the House of Representatives.

The Albay 2nd District representative is rightfully credited for many of our country's measures that resulted in ease of doing business, better investment climate, and additional benefits for senior citizens, persons with disabilities (PWDs), and single parents.

To this day, Filipinos from all walks of life continue to benefit from his contributions to national policy such as the Free College Tuition Law, which has helped thousands if not millions of Filipino students; the Tax Reform for Acceleration and Inclusion Act (TRAIN) which exempts minimum-wage earners from paying taxes; and the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act, which modernizes the fiscal incentive system.

Beyond measures geared towards accelerating economic growth, we have Salceda to thank for laws that recognize the importance of science and technology in national development. The Bicolano lawmaker is responsible for the Balik Scientist Act which is geared towards incentivizing Filipino experts who choose to share their expertise in the fields of Science, Technology, and Engineering, as well as the law creating the Philippine Space Agency.

But of his many legislative contributions, perhaps one that hits close to home is his efforts to champion the rights of disadvantaged Filipinos, particularly senior citizens.

Earlier this year, Salceda led marathon hearings at Congress to push for additional and improved benefits for senior citizens --of which around 4 million are indigent.

As a senior citizen myself, I welcome Rep. Salceda's efforts to help the Filipino elderly get better services and benefits especially since the majority are already retired and dependent on their meager pensions. Salceda pushed for reforms that will significantly benefit the pockets of our senior citizens.

Among the new benefits that Salceda was able to advocate are the following:

--Increasing the senior citizen discount for basic goods to PHP500 per month from PHP260

--Easier application process for the senior citizen rate in electric cooperatives and distribution utilities like Meralco

--Free parking in major malls and 20 percent discount on parking fees in other establishments

--Wider PhilHealth benefit package

--Implementation of the senior citizen discount in dining establishments on top of promo rates

--Phasing out of the booklet system for senior citizen discounts

Salceda has authored bills on these to standardize the discounts provided to senior citizens and strengthen the implementation of these benefits.

## ESPRESSO MORNINGS

By JOE ZALDARRIAGA

*Even in the tax reform policies that Salceda introduced —the TRAIN law and the CREATE law, he made sure to cover the health needs of senior citizens.*

Thanks to his tax reform policies, millions of senior citizens can buy maintenance medicine free from value-added tax (VAT). The exemption covers around 2,000 drugs for the treatment and management of various illnesses such as diabetes, hypertension, kidney diseases, and high cholesterol among others.

Earlier this year, 22 more medicines were included in the exemption —making many life-saving drugs more affordable not just to senior citizens but to poor Filipinos in general.

Just as he is about to end his last term as a lawmaker, Cong. Salceda pushed for the renewal of the legislative franchise of Meralco —which services the country's major economic hub Metro Manila and nearby provinces to ensure the continued delivery of electricity service in support of the country's economic growth trajectory.

As he finishes his last term, I can't help but think of the things that Salceda could and would have done should he had more time in Congress. However, I find satisfaction and peace in the fact that he will bring his expertise back to Bicol where he served in the past as governor. His return is truly a win for Bicolanos that is worthy of envy.

## QC's pioneering efforts in sustainability, environmental action

QCitizens take pride in Mayor Joy Belmonte's recognition as one of Forbes' inaugural "50 Sustainability Leaders," highlighting her commitment to addressing climate change and promoting environmental sustainability in the city.

Forbes' list acknowledges individuals from various sectors—politics, science, business—who have made significant contributions to mitigating climate change. The recognition emphasizes the global importance of leaders who implement environment-friendly policies and pioneer green technologies, drawing attention to their efforts in sustainability.

As the chairman of the People's Council of Quezon City (PCQC), I have witnessed Mayor Belmonte's dedication to the city's development and her strong collaboration with civil society. The PCQC, representing over 5,300 accredited civil society organizations, actively participates in the deliberation, conceptualization, and evaluation of city projects. In cooperation with the city councilors, Mayor Belmonte has spearheaded various ordinances that directly address climate change and promote sustainable development.

One of Mayor Belmonte's significant initiatives was her 2019 declaration of a climate emergency—the first of its kind by a local chief executive in the Philippines. Later, in August 2022, Makati's Mayor Binay followed suit. Declaring a climate emergency signifies the need for coordinated, multi-level, and multi-stakeholder action to combat climate change and global warming.

Ordinance No. 2868, Series of 2019, solidified Quezon City's commitment to addressing climate change and supported the city's climate emergency declaration. This ordinance aligns with the United Nations Framework Convention on Climate Change's (UNFCCC) global climate emergency declaration, focusing on climate adaptation and mitigation. The ordinance ensures that the city's resources and policies prioritize the climate crisis, allocating 13 percent of the city's budget to climate-related projects. The city aims to reduce greenhouse gas

emissions by 30 percent by 2030.

Under Mayor Belmonte's leadership, Quezon City has introduced several groundbreaking initiatives for climate mitigation and sustainable development.

In 2019, the city enacted Mandatory Green Building Standards to promote sustainable urban development. These standards require construction projects to incorporate energy-efficient designs, water conservation measures, and sustainable materials. Both public and private buildings highly encourage the use of renewable energy technologies like solar panels.

In 2020, the city introduced the Active Transport Ordinance, which expanded and improved its bike lane networks, promoting the use of non-motorized transportation. This measure increased bike lanes by 217 kilometers and integrated them with public transportation systems. It aligns with the city's goal of reducing reliance on fossil fuels, lowering carbon emissions, and fostering healthier and more sustainable mobility.

Additionally, Quezon City has a real-time Air Quality Index monitoring system with over 40 sensors scattered across the city—the highest number of air quality monitors in the Philippines.

Quezon City also enacted measures supporting renewable energy in public buildings. In 2020, the city installed solar panels in 50 public high school buildings, thereby reducing electricity consumption and lowering its carbon footprint. Furthermore, the city enforces a zero-waste ordinance, promoting strict waste segregation and recycling programs. One of these initiatives, "trash-to-cashback," allows residents to exchange segregated waste for cash credits, further institutionalizing recycling and proper waste disposal.

Quezon City's "Enhanced Local Climate Change Action Plan 2021-2050," which aligns with the objectives of the Paris Agreement and the United Nations' Sustainable Development Goals, encompasses all these efforts. Quezon City proudly champions climate

## FRESH VIEWPOINTS: A NEW PERSPECTIVE

*By Brian James Lu*

leadership, aspiring to be the leading city in advancing inclusive, ambitious, evidence-based, and transformative climate actions in the Philippines.

The United Nations Environment Programme (UNEP) recognized Mayor Belmonte as a Champion of the Earth in 2023, recognizing her leadership in reducing plastic pollution and greening Quezon City. This award, the UN's highest environmental recognition, celebrates leaders whose measures have a transformative impact on the environment.

These environmental measures are particularly significant considering Quezon City is the most populous city in the Philippines, with a population of 2,761,720. Climate action is critical in Metro Manila, where the dense population exacerbates environmental hazards. The region's overpopulation contributes to increased greenhouse gas emissions, energy consumption, and waste production, making it highly vulnerable to climate change. Extreme weather events, such as typhoons, flooding, and heat waves, have led to loss of life, damaged infrastructure, and economic disruptions in Metro Manila.

Informal settlements, often located in high-risk areas prone to flooding and landslides, further intensify these problems. The lack of adequate drainage systems and green spaces increases the need for sustainable urban planning and disaster preparedness. Implementing climate change action plans that focus on reducing emissions, improving waste management, and enhancing infrastructure resilience is essential for mitigating the environmental and health risks posed by overpopulation.

Quezon City's sustainable practices serve as a model for other local government units across the country. Climate change mitigation, the adoption of sustainable practices, and the battle against global warming are challenges that concern all of humanity.

## Day 1: The certificate of candidacy

From Oct. 1 to 8 this year, thousands of aspirants will be trooping to various Commission on Elections (Comelec) offices to file their certificates of candidacy (COC) for the more than 18,000 posts up for grabs in the May 2025 elections. For many, it will be the first step of a seven-month journey. After months of agonizing soul-searching and analysis, these aspirants have finally made a decision to run for their coveted positions.

The act of filling out a single document and filing it may seem like a simple task to some people, but the certificate of candidacy and the attached certificate of party nomination and acceptance are essential documents in any campaign.

As stated by the Supreme Court in the case of *Bautista v. Comelec* (GR No. 1547967, Oct. 23, 2003): "The importance of a valid certificate of candidacy rests at the very core

of our electoral process. As such, a person with a canceled certificate is not a candidate at all." Great care must be exercised by each aspirant in filling out the COC. The name written on the COC should be the aspirant's name, either as they were baptized with or as registered in the local civil registrar. The address is also crucial, as it could determine whether a candidate is residing in the area where they are running for office. A false statement of a material representation, such as the address, can result in the cancellation or denial of due course for the COC in question.

The COC also contains assertions that the aspirant is a Filipino citizen, not a resident or immigrant of another country, and is generally eligible for the office they are seeking to be elected to in the said elections. Citizenship is a core requirement for running for a post, and a false assertion of such will also invalidate

## OBLIQUE OBSERVATIONS

*By ATTY. GILBERTO LAJENCO, J.D.*

the COC.

The certificate of nomination and acceptance of a party is essential for several reasons. Substitution, when allowed, is applicable when one has a party. Also, independent candidates have limitations regarding watchers compared to those with a party. Optics-wise, candidates who belong to parties are often perceived to be better in certain situations.

First steps are always important. In the case of any electoral campaign, the filing of the COC is crucial and must be done correctly. Like all endeavors, the wrong first step is hard to correct. As such, when in doubt, just get a lawyer to help with your COC.

Republic of the Philippines  
**REGIONAL TRIAL COURT**  
 6th Judicial Region  
**Branch 70**

Barotac Viejo, Iloilo  
 Email: [rtc1br070@judiciary.gov.ph](mailto:rtc1br070@judiciary.gov.ph)  
 CP No. 0951-6556807 Landline: (033)320-7685

**S U M M O N S**

TO: **Known heirs of Leon Batiller, namely: Nelia B. Balbanida, Ronie B. Balbanida, Rodolfo B. Balbanida, Elena B. Balasoto, Nelly B. Balasoto, Nelson B. Balasoto, Nelo B. Balasoto and Nerio B. Balasoto, whose exact whereabouts cannot be ascertained, as well as the existence, identities and whereabouts of the other heirs of Leon Batiller, despite diligent and exhaustive efforts;**

**All other heirs of Spouses Serapion Balbanida and Maria Paller, whose existence, identities and whereabouts cannot be ascertained despite diligent and exhaustive efforts;**

**Calixto Molina and his heirs, as the case may be, whose existence, identities and whereabouts cannot be ascertained despite diligent and exhaustive efforts;**

**All other persons who may have any claim or interest over Lot Nos. 1325, 1373 and 1387, all located in Brgy. Natividad, Barotac Viejo, Iloilo, whose existence, identities and whereabouts cannot be ascertained despite diligent and exhaustive efforts.**

**G R E E T I N G S :**

You are hereby required to file with the Clerk of Court of the Regional Trial Court, Branch 70, Barotac Viejo, Iloilo within sixty (60) days after the service of this summons upon you, exclusive of the day of such service, your answer to the Complaint with annexes of the Plaintiff including the Judicial Affidavits of Engr. Jesse L. Asuga, Engr. Asterio B. Tubera and Jun A. Celoso, a copy of which is attached and served upon you, and to serve said Answer within the same period upon the Plaintiff.

If you fail to file your Answer within the same period, the Plaintiff will take judgment against you by default and demand from this Court the relief applied for the said Complaint.

WITNESS, the Hon. **OSCAR LEO S. BILLENA**, Judge of this Court this 24th day of April, 2024 at Barotac Viejo, Iloilo, Philippines.

**(SGD.) ATTY. RETZEL AMOUR CADENA-VILLARUZ**  
 Clerk of Court V

Republic of the Philippines  
**Regional Trial Court**  
 6th Judicial Region  
**Branch 70**  
 Barotac Viejo, Iloilo

**NATIONAL GRID CORPORATION OF THE PHILIPPINES,**

*Plaintiff,*

**Special Civil Action No. 2023-1412 For: Expropriation With Urgent Prayer for Issuance of Writ of Possession**

*-versus-*

**HEIRS OF LEON BATILLER, NAMELY: NELIA B. BALBANIDA, RONIE B. BALBANIDA, RODOLFO B. BALBANIDA, ELENA B. BALASOTO, NELLY B. BALASOTO, NELSON B. BALASOTO, NELO B. BALASOTO, NERIO B. BALASOTO, AND ALL OTHER HEIRS OF LEON BATILLER OF UNKNOWN IDENTITIES AND WHEREABOUTS;**

**HEIRS OF SPOUSES SERAPION BALBANIDA AND MARIA PALLER, WHO ARE ALSO HEIRS OF LEON BATILLER, NAMELY: SPOUSES RUFINO P. BALBANIDA AND RUBY BALBANIDA, SPOUSES ROSA P. BALBANIDA AND DANILO BAYABAN, SPOUSES REGINA P. BALBANIDA AND GIL FRANCISCO, ANITA BALBANIDA, AND ALL OTHER HEIRS OF SPOUSES SERAPION BALBANIDA AND MARIA PALLER OF UNKNOWN IDENTITIES AND WHEREABOUTS;**

**EUGENIO T. TUPAS;**

**CALIXTO MOLINA, OR HIS HEIRS OF UNKNOWN IDENTITIES AND WHEREABOUTS;**

**VIVIE MACADAG-UM, AND RENAN MACADAG-UM; AND**

**ALL OTHER PERSONS WHO MAY HAVE ANY CLAIM OR INTEREST OVER LOT NOS. 1325, 1373 AND 1387, ALL LOCATED IN BRGY. NATIVIDAD, BAROTAC VIEJO, ILOILO,**

*Defendants.*

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**COMPLAINT**

Plaintiff, National Grid Corporation of the Philippines (NGCP), by counsel, unto this Honorable Court, respectfully states:

1. Plaintiff is a private corporation created and existing under Philippine laws, with principal office address at NGCP Building, Quezon Avenue corner BIR Road, Diliman, Quezon City. It may be served with notices and other court processes through its Right of Way Department – Visayas Division, Banilad Power Complex, Nasipit, Talamban, Cebu City, copy furnished the afore-mentioned principal office.

2. Pursuant to Republic Act (R.A.) No. 9511, NGCP was granted a franchise to operate, manage and maintain, and in connection therewith, to engage in the business of conveying or transmitting electricity through a high-voltage back-bone system of interconnected transmission lines, substations and related facilities, systems operations, and other activities that are necessary to support the safe and reliable operation of a transmission system and to construct, install, finance, manage, improve, expand, operate, maintain, rehabilitate, repair and refurbish the present nationwide transmission system of the Republic of the Philippines.

3. Under Section 4 of the same law, NGCP was granted the power of eminent domain, subject to the requirements of the Constitution and existing laws.

4. Plaintiff is engaged in the business of transmitting electric power from the generating plants of power producers to distributors. As such, plaintiff's business is imbued with public interest.

5. Due to increasing demand for electricity, there is a need to construct a transmission system that will provide a reliable, secured and efficient power delivery system in the municipalities, cities and provinces in the Island of Panay, as well as in the other islands of Visayas. Owing to this necessity, plaintiff must immediately construct the transmission and interconnection lines that will significantly enhance the transmission of power to the distributors of electricity in the aforesaid areas. These undertakings are for the use and benefit of the public and one of which is known as the **Barotac Viejo – Natividad 69kV Transmission Line Project**.

6. Plaintiff cannot ascertain the exact whereabouts of the known heirs of Leon Batiller, namely: **Nelia B. Balbanida, Ronie B. Balbanida, Rodolfo B. Balbanida, Elena B. Balasoto, Nelly B. Balasoto, Nelson B. Balasoto, Nelo B. Balasoto, and Nerio B. Balasoto**, as well as the existence, identities and whereabouts of the other heirs of Leon Batiller, despite diligent and exhaustive efforts. Hence, plaintiff undertakes to cause the service of summons to them by publication, pursuant to Sections 16, 17, and 18 of Rule 14 of the Revised Rules of Civil Procedure.

7. Defendants known heirs of Spouses Serapion Balbanida and Maria Paller, namely: **Spouses Rufino P. Balbanida and Ruby Balbanida, Spouses Rosa P. Balbanida and Danilo Bayaban, Spouses Regina P. Balbanida and Gil Francisco, and Anita Balbanida**, are all of legal age, Filipinos and residents of Brgy. Natividad, Barotac Viejo, Iloilo, where they can be served with summons, notices and court processes.

7.1. Defendants known heirs of Spouses Serapion Balbanida and Maria Paller are further impleaded herein as heirs of Leon Batiller.

7.2. Defendant Rufino P. Balbanida is further impleaded herein as claimant over the improvements standing on Lot No. 1325, one of the properties subject of this Complaint.

7.3. Plaintiff cannot ascertain the existence, identities, and whereabouts of all other heirs of Spouses Serapion Balbanida and Maria Paller despite diligent and exhaustive efforts. Hence, plaintiff undertakes to cause the service of summons to them by publication, pursuant to Sections 16, 17, and 18 of Rule 14 of the Revised Rules of Civil Procedure.

8. Defendant **Eugenio T. Tupas** is of legal age, Filipino and a resident of Brgy. Poblacion, Barotac Viejo, Iloilo, where he can be served with summons, notices and court processes. He is further impleaded herein as claimant over the improvements standing on Lot No. 1325, one of the properties subject of this Complaint.

9. Plaintiff cannot ascertain the exact whereabouts of defendant **Calixto Molina**, and/or the existence, identities and whereabouts of his heirs as the case may be, despite diligent and exhaustive efforts. Hence, plaintiff undertakes to cause the service of summons to them by publication, pursuant to Sections 16, 17, and 18 of Rule 14 of the Revised Rules of Civil Procedure. He and/or his heirs are impleaded herein pursuant to Section 1, Rule 67 of the Rules of Court because Calixto Molina appears as the administrator over Lot No. 1373, one of the properties subject of this Complaint, as annotated in the tax declaration covering the same.

10. Defendants **Vivie Macadag-um and Renan Macadag-um**, are of legal age, Filipinos and residents of Brgy. Natividad, Barotac Viejo, Iloilo, where they can be served with summons, notices and court processes. They are impleaded herein pursuant to Section 1, Rule 67 of the Rules of Court because they claim ownership over Lot No. 1373, one of the properties subject of this Complaint, as well as the improvements standing therein.

11. Plaintiff cannot ascertain the existence, identities, and whereabouts of all other persons who may have any rightful claim or interest over the properties subject of this Complaint, despite diligent and exhaustive efforts. Hence, plaintiff undertakes to cause the service of summons to them by publication, pursuant to Sections 16, 17, and 18 of Rule 14 of the Revised Rules of Civil Procedure.

12. Plaintiff intends to expropriate portions of three (3) parcels of land all located in Brgy. Natividad, Barotac Viejo, Iloilo, denominated as **Lot Nos. 1325, 1373 and 1387**. Their individual descriptions are as follows:

12.1. **Lot No. 1325** is registered under **Original Certificate of Title (OCT) No. O-10145**<sup>1</sup> in the names of Spouses Serapion Balbanida and Maria Paller, and declared for taxation purposes under **Tax Declaration (TD) No. 08-0009-00439**<sup>2</sup> in the name of Eugenio Tupas. The affected area sought to be expropriated consists of **57 square meters**, more or less, as shown in the Sketch Plan<sup>3</sup> and Narrative Technical Description,<sup>4</sup> and is more particularly described below, together with the Report on the Count of Improvements,<sup>5</sup> to wit:

<sup>1</sup> ANNEX "A" – Original Certificate of Title No. O-10145.  
<sup>2</sup> ANNEX "B" – Tax Declaration No. 08-0009-00439.  
<sup>3</sup> ANNEX "C" – Sketch Plan for Lot No. 1325.  
<sup>4</sup> ANNEX "D" – Narrative Technical Description for the affected portion of Lot No. 1325.  
<sup>5</sup> ANNEX "E" – Report on the Count of Improvements for Lot No. 1325.

<b>Lot No.</b>	1325
<b>OCT No.</b>	O-10145
<b>Registered Owners</b>	Spouses Serapion Balbanida and Maria Paller
<b>TD No.</b>	08-0009-00439

**NATIONAL GRID CORPORATION OF THE PHILIPPINES,**  
*Plaintiff,*

**Special Civil Action No. 2023-1412**

**For: Expropriation with Urgent Prayer for Issuance of Writ of Possession**

*- versus -*

**HEIRS OF LEON BATILLER, NAMELY: NELIA B. BALBANIDA, RONIE B. BALBANIDA, RODOLFO B. BALBANIDA, ELENA B. BALASOTO, NELLY B. BALASOTO, NELSON B. BALASOTO, NELO B. BALASOTO, NERIO B. BALASOTO, AND ALL OTHER HEIRS OF LEON BATILLER OF UNKNOWN IDENTITIES AND WHEREABOUTS;**

**HEIRS OF SPOUSES SERAPION BALBANIDA AND MARIA PALLER, WHO ARE ALSO HEIRS OF LEON BATILLER, NAMELY: SPOUSES RUFINO AND RUBY BALBANIDA, SPOUSES ROSA BALBANIDA AND DANILO BAYABAN, SPOUSES REGINA P. BALBANIDA AND GIL FRANCISCO, ANITA BALBANIDA AND ALL OTHER HEIRS SPOUSES SERAPION BALBANIDA AND MARIA PALLER OF UNKNOWN IDENTITIES AND WHEREABOUTS;**

**EUGENIO T. TUPAS;**

**CALIXTO MOLINA, OR HIS HEIRS OF UNKNOWN IDENTITIES AND WHEREABOUTS;**

**VIVIE MACADAG-UM AND RENAN MACADAG-UM; AND**

**ALL OTHER PERSONS WHO MAY HAVE ANY CLAIM OR INTEREST OVER LOT NOS. 1325, 1373 AND 1387 ALL LOCATED IN BRGY. NATIVIDAD, BAROTAC VIEJO, ILOILO,**

*Defendants.*

x-----x

**ORDER**

For resolution is the Motion for Leave of Court to Serve Summons by Publication. For reasons stated therein, the same motion is hereby GRANTED.

Leave is hereby given to the plaintiff to cause service of the Summons and Notice to Take Possession by publication in a newspaper of general circulation upon the following defendants:

1. Known heirs of Leon Batiller, namely: Nelia B. Balbanida, Ronie B. Balbanida, Rodolfo B. Balbanida, Elena B. Balasoto, Nelly B. Balasoto, Nelson B. Balasoto, Nelo B. Balasoto and Nerio B. Balasoto, whose exact whereabouts cannot be ascertained, as well as the existence, identities and whereabouts of the other heirs of Leon Batiller, despite diligent and exhaustive efforts;
2. All other heirs of Spouses Serapion Balbanida and Maria Paller, whose existence, identities and whereabouts cannot be ascertained despite diligent and exhaustive efforts;
3. Calixto Molina and his heirs, as the case may be, whose existence, identities and whereabouts cannot be ascertained despite diligent and exhaustive efforts, and;
4. All other persons who may have any claim or interest over Lot Nos. 1325, 1373 and 1387, all located in Brgy. Natividad, Barotac Viejo, Iloilo, whose existence, identities and whereabouts cannot be ascertained despite diligent and exhaustive efforts.

Issue summons to the above-named defendants for publication.

**SO ORDERED.**

Barotac Viejo, Iloilo, Philippines. April 15, 2024.

**(SGD.) OSCAR LEO S. BILLENA**  
 Judge

Republic of the Philippines  
**REGIONAL TRIAL COURT**  
 6th Judicial Region  
**Branch 70**  
 Barotac Viejo, Iloilo  
 Email: [rtc1br070@judiciary.gov.ph](mailto:rtc1br070@judiciary.gov.ph)  
 (CP#) 0951-6556807 Landline: (033)320-7685

**SPECIAL CIVIL ACTION NO. 2023-1412**

**NATIONAL GRID CORPORATION OF THE PHILIPPINES,**

*Plaintiff,*

**FOR: EXPROPRIATION WITH URGENT PRAYER FOR ISSUANCE OF WRIT OF POSSESSION**

*-versus-*

**HEIRS OF LEON BATILLER, ET AL.,**

*Defendants.*

x-----x

Declared Owner	Eugenio Tupas
Total Area	805sq.m.
Affected Area	57 sq.m.
Classification of Land	Agricultural
Market Value of Affected Area (Php16.16/sq.m.)	(Php921.20)
Assessed Value of Affected Area (Php2.83/sq.m.)	(Php161.44)
Cost of Affected Improvements	Php7,112.00
BIR Zonal Value of Affected Area (Php40.00/sqm) <sup>6</sup>	Php2,280.00
Total Amount of Compensation	Php9,392.00

12.2. Lot No. 1373 is declared for taxation purposes under TD No. 08-0009-00342<sup>7</sup> in the name of Leon Batiller. The affected area sought to be expropriated consists of 761 square meters, more or less, as shown in the Sketch Plan<sup>8</sup> and Narrative Technical Descriptions,<sup>9</sup> and is more particularly described below, together with the Report on the Count of Improvements,<sup>10</sup> to wit:

Lot No.	1373
TD No.	08-0009-00342
Declared Owner	Leon Batiller
Total Area	1,601sq.m.
Affected Area	761 sq.m.
Classification of Land	Agricultural
Market Value of Affected Area (Php14.33/sq.m.)	(Php10,904.02)
Assessed Value of Affected Area (Php2.50/sq.m.)	(Php1,906.06)
Cost of Affected Improvements	Php9,016.00
BIR Zonal Value of Affected Area (Php40.00/sqm) <sup>11</sup>	Php30,440.00
Total Amount of Compensation	Php39,456.00

12.3. Lot No. 1387 is registered under OCT No. O-8582<sup>12</sup> in the name of Serapion Balbanida, married to Maria Paller, and declared for taxation purposes under TD No. 08-0009-00320<sup>13</sup> in the name of Leon Batiller. The affected area sought to be expropriated consists of 63 square meters, more or less, as shown in the Sketch Plan<sup>14</sup> and Narrative Technical Description,<sup>15</sup> and is more particularly described below, to wit:

<sup>6</sup> ANNEX "F" –BIR Certification.

<sup>7</sup> ANNEX "G" – Tax Declaration No. 08-0009-00342.

<sup>8</sup> ANNEX "H" – Sketch Plan for Lot No. 1373.

<sup>9</sup> ANNEXES "I" to "L-2" – Narrative Technical Descriptions for the affected portions of Lot No. 1387.

<sup>10</sup> ANNEX "J" –Report on the Count of Improvements for Lot No. 1373.

Lot No.	1387
OCT No.	O-8582
Registered Owners	Serapion Balbanida, married to Maria Paller
TD No.	08-0009-00320
Declared Owner	Leon Batiller
Total Area	4,167sq.m.
Affected Area	63 sq.m.
Classification of Land	Agricultural
Market Value of Affected Area (Php16.16/sq.m.)	(Php1,018.25)
Assessed Value of Affected Area (Php2.83/sq.m.)	(Php178.25)
BIR Zonal Value of Affected Area (Php40.00/sqm) <sup>16</sup>	Php2,520.00
Total Amount of Compensation	Php2,520.00

13. To enable plaintiff to construct and maintain the **Barotac Viejo – Natividad 69kV Transmission Line Project**, it is both necessary and urgent to acquire the portions of Lot Nos. 1325, 1373 and 1387, upon payment of just compensation, to ensure stability and reliability of power supply in the Island of Panay and the other Islands of the Visayas.

14. Plaintiff's personnel negotiated with the known defendants who could be located for the acquisition of the portions of Lot Nos. 1325, 1373 and 1387 for the implementation of the project. However, no settlement was reached between the parties. Considering the urgency involved in the construction of the project, plaintiff has no other recourse but to file the instant Complaint.

<sup>11</sup> Cf. ANNEX "F."

<sup>12</sup> ANNEX "K" – Original Certificate of Title No. O-8582.

<sup>13</sup> ANNEX "L" – Tax Declaration No. 08-0009-00320.

<sup>14</sup> ANNEX "M" – Sketch Plan for Lot No. 1387.

<sup>15</sup> ANNEX "N" – Narrative Technical Description for the affected portions of Lot No. 1387.

<sup>16</sup> Cf. ANNEX "F."

15. Plaintiff is willing and able to pay the just compensation for the portions of Lot Nos. 1325, 1373 and 1387 sought to be expropriated, subject to deductions for capital gains and documentary stamp taxes for the transfer of the properties in the name of plaintiff, applicable estate taxes, and all other outstanding taxes under the National Internal Revenue Code (NIRC), and other outstanding realty taxes and dues under the Local Government Code, which plaintiff shall directly pay to the Government.

16. Section 13 of R.A. 11361<sup>17</sup> provides that Rule 67 of the Rules of Court governs plaintiff's expropriation cases. Under Section 2 of Rule 67 of the said Rules, plaintiff may already enter and possess the affected portions of the subject properties during the pendency of the expropriation case,<sup>18</sup> thus:

"SEC. 2. Entry of plaintiff upon depositing value with authorized government depositary. — Upon the filing of the complaint or at any time thereafter and after due notice to the defendant, the plaintiff shall have the right to take or enter upon the possession of the real property involved if he deposits with the authorized government depositary an amount equivalent to the assessed value of the property for purposes of taxation to be held by such bank subject to the orders of the court. Such deposit shall be in money, unless in lieu thereof the court authorizes the deposit of a certificate of deposit of a government bank of the Republic of the Philippines payable on demand to the authorized government depositary."

17. Pursuant to the above Rule, plaintiff shall cause to be served, among other means, together with the summons and the instant Complaint,

a **Notice to Take Possession**<sup>19</sup> upon the defendants.

18. Notwithstanding that R.A. No. 10752 does not specifically apply to the plaintiff, but considering that it will be for the benefit of the defendants and in the interest of immediate project implementation within established timelines, plaintiff shall deposit with the Honorable Court, in favor of the defendants, 100% of the BIR zonal value of the portions of the subject properties sought to be expropriated, including the cost of affected improvements standing therein, in the total amount of **Fifty-One Thousand Three Hundred Sixty-Eight Pesos (Php51,368.00)**, thereby placing it in *custodia legis*, pursuant to OCA Circular No. 113-2019.

<sup>17</sup> Section 13, R.A. 11361 provides that "Subject to the limitations and procedures prescribed by the law, the power to exercise the right of eminent domain granted to any person with a franchise to operate, manage, or maintain the electric power lines shall be governed by the pertinent provisions of the Rules of Court."

<sup>18</sup> *National Power Corporation vs. Posada, et. al.*, G.R. No. 191945, March 11, 2015.

<sup>19</sup> ANNEX "O" – Notice to Take Possession.

19. Upon deposit of the provisional amount, which is higher than the assessed value of the affected portions of the properties, plaintiff would have fully complied with the requirements for the issuance of a writ of possession as mandated by law.

20. In a long line of cases<sup>20</sup> and in accordance with OCA Circular No. 113-2019, once the above requirements are complied with, it becomes the ministerial duty of the trial court to issue the writ of possession in favor of the plaintiff, without need of any further hearing. Therefore, this Honorable Court can already immediately issue to the plaintiff an order to take possession of the subject properties and start the implementation of the project.

21. In the case of *Municipality of Cordova v. Pathfinder Development Corporation*,<sup>21</sup> the Supreme court emphasizes the mandatory issuance of the writ of possession upon the receipt of the required deposit. "No hearing is actually required for the issuance of a writ of possession, which demands only two (2) requirements: (a) the sufficiency in form and substance of the complaint; and, (b) the required provisional deposit x xxx. Upon compliance with these requirements, the petitioner in an expropriation case is entitled to a writ of possession as a matter of right and the issuance of the writ becomes ministerial."

22. Recognizing further the urgency of the resolution of expropriation cases involving transmission lines, in OCA Circular No. 127-2021 dated 13 October 2021, the Chief Justice of the Supreme Court enjoined judges to give primacy to cases that involve, among others, government expropriation, and infrastructure projects (including energy transmission projects), commercial- and economic-impact cases.

<sup>20</sup> *Robern Development Corporation vs. Quiatán*, G.R. No. 135042, September 23, 1999; *SMI Development Corporation vs. Republic of the Philippines*, G.R. No. 138737, January 28, 2000; *Biglang-awa vs. Bacalla*, G.R. Nos. 139927 and 139936, November 22, 2000; *City of Manila vs. Serrano*, G.R. No. 142304, June 20, 2001; *Bardillon vs. Brgy. Masili*, G.R. No. 146886, April 30, 2003; *City of Iloilo vs. Legaspi*, G.R. No. 154614, November 25, 2004.

<sup>21</sup> *Municipality of Cordova v. Pathfinder Development Corporation*, G.R. No. 205544, June 29, 2016

23. Moreover, it must be emphasized that an expropriation proceeding is an action *quasi in rem*.<sup>22</sup> Thus, jurisdiction over the defendants is not required. The important matter is that there is jurisdiction over the *res*. Concomitantly, prior service of summons upon the defendants is not required for the issuance of the Writ of Possession.

24. In *NM Rothschild & Sons (Australia) Ltd. vs. Lepanto Consolidated Mining Company*,<sup>23</sup> the Supreme Court held that:

"[W]hen the case instituted is an action *in rem* or *quasi in rem*, Philippine courts already have jurisdiction to hear and decide the case because, in actions *in rem* and *quasi in rem*, jurisdiction over the person of the defendant is not a prerequisite to confer jurisdiction on the court, provided that the court acquires jurisdiction over the *res*."

25. Again, in *Macasaet vs. Co, Jr.*,<sup>24</sup> the Supreme Court held:

"Jurisdiction over the person, or jurisdiction *in personam*—the power of the court to render a personal judgment or to subject the parties in a particular action to the judgment and other rulings rendered in the action—is an element of due process that is essential in all actions, civil as well as criminal, except in actions *in rem* or *quasi in rem*. Jurisdiction over the defendant in an action *in rem* or *quasi in rem* is not required, and the court acquires jurisdiction over an action as long as it acquires jurisdiction over the *res* that is the subject matter of the action. The purpose of summons in such action is not the acquisition of jurisdiction over the defendant but mainly to satisfy the constitutional requirement of due process." [Emphasis supplied]

26. Corollary to the successful and complete implementation of the Writ of Possession and for the orderly and peaceful entry of the plaintiff into the subject properties for project implementation, the assistance of the Philippine National Police (PNP) and temporary access through the subject properties to the area being expropriated is prayed for. In view of the requirement under Section 28.2, Rule 28<sup>25</sup> of the Revised PNP Operational Procedures, it is likewise earnestly prayed that the Order for issuance of a writ of possession specifically directs the PNP to render assistance because the PNP shall not act unless the same is specified by the Court.

<sup>22</sup> *Ramos vs. Philippine Tourism Authority* (G.R. Nos. 52449-50, 09 June 1980), cited in paragraph 1, page 4 of OCA Circular No. 113-2019.

<sup>23</sup> G.R. No. 175799, November 28, 2011

<sup>24</sup> G. R. No. 156759, June 5, 2013

<sup>25</sup> "28.2 – Requirements for Police Assistance. Request for police assistance in the implementation of final decisions/orders/writs shall be acted only, upon compliance of the following conditions:

- The request for police assistance is based on an order of the court, quasi-judicial or administrative bodies;
- The written request for police assistance shall be signed by the Sheriff or equivalent officer in quasi-judicial or administrative bodies;
- The request is filed at least five (5) working days prior to the actual implementation; and
- The original document of the final decision/order/resolution must be presented. In the absence of the same, a copy duly authenticated by the Clerk of Court or other authorized representative of the court, quasi-judicial or administrative body will suffice."

27. While the instant special civil action is governed by Rule 67 of the Rules of Court which is not affected by the new amendments provided in A.M. No. 19-10-20, plaintiff nonetheless intends to present at least three (3) witnesses for the smooth flow of the case as in ordinary civil cases, namely: a) **Jesse L. Asuga**, to establish the propriety of expropriation for plaintiff's project, the necessity and public use for which the instant expropriation case is instituted, and other facts of the case, b) **Asterio B. Tubera**, to establish the areas and sites necessary for the construction of plaintiff's project pertinent to the subject properties, the consequent necessity of the taking of the subject properties, and other facts of the case, and c) **Jun A. Celoso**, to establish the bases for the determination of the just compensation, among others. Copies of their Judicial Affidavits

are attached hereto as **Annexes "P" to "R,"** including the documentary exhibits identified therein by said witnesses and made as integral parts hereof.

#### PRAYER

**WHEREFORE**, premises considered, plaintiff most respectfully prays of this Honorable Court to:

1. ISSUE a **Writ of Possession** in plaintiff's favor authorizing it to enter and take possession of the portions of Lot Nos. 1325, 1373 and 1387, subject of this Complaint, that will be affected by the construction and implementation of the **Barotac Viejo – Natividad 69kV Transmission Line Project**, as described in paragraph 12 hereof and its sub-paragraphs; order the demolition of the affected houses/structures standing thereon, if any; order all defendants to vacate the same; direct the Philippine National Police (PNP) to assist the plaintiff in the implementation of the said writ of possession so that project construction can immediately commence even during the pendency of the case; and if necessary, allow plaintiff to have temporary access in going to the areas subject of the complaint while the construction of the project is on-going;

2. ISSUE an **Order of Expropriation** declaring that plaintiff has a lawful right to take and condemn to public use the portions of Lot Nos. 1325, 1373, and 1387, sought to be expropriated, consisting of 57 square meters for Lot No. 1325, 761 square meters for Lot No. 1373, and 63 square meters for Lot No. 1387, more or less, specified in paragraph 12 hereof and its sub-paragraphs;

3. After the determination of just compensation, ISSUE a **Judgment**:

a. Authorizing the payment thereof by plaintiff to the rightful defendants after deducting the capital gains and documentary stamp taxes for the transfer of the properties in the name of plaintiff, the applicable estate taxes, all other outstanding taxes under the National Internal Revenue Code, and all outstanding realty taxes and dues under the Local Government Code, which plaintiff shall pay to the Government;

b. Declaring plaintiff as the lawful owner of the portions of Lot Nos. 1325, 1373, and 1387, sought to be expropriated, consisting of 57 square meters for Lot No. 1325, 761 square meters for Lot No. 1373, and 63 square meters for Lot No. 1387, more or less, specified in paragraph 12 hereof and its sub-paragraphs;

c. Directing the Registry of Deeds for the Province of Iloilo to register and annotate the Writ of Possession, Order of Expropriation, and Judgment on its Registry Day Book and on OCT Nos. O-10145 and O-8582; and, upon application by plaintiff, to issue new and separate certificates of title in the name of plaintiff over the portions of Lot Nos. 1325, 1373, and 1387, sought to be expropriated herein; and

d. Directing the Provincial Assessor Iloilo and Municipal Assessor of Barotac-Viejo, Iloilo, to cancel Tax Declaration Nos. 08-0009-00439, 08-0009-00342, 08-0009-00320, and to issue new and separate tax declarations in the name of plaintiff over the portions of Lot Nos. 1325, 1373, and 1387, sought to be expropriated herein.

Plaintiff prays for other relief just and equitable under the premises.

Quezon City for Barotac Viejo, Iloilo, **10<sup>th</sup> July, 2023.**

**NATIONAL GRID CORPORATION OF THE PHILIPPINES**  
NGCP Bldg., Quezon Avenue cor. BIR Road  
Diliman, Quezon City

By:

**LUIS MANUEL U. BUGAYONG**

PTR No. 4028887 – 01/04/2023- Quezon City  
IBP Lifetime No. 010191/Rizal Chapter  
MCLE Compliance No. VII-001833 – 03/02/2022  
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**IRIS O. HONTANOSAS**

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IBP Lifetime No. 010197/Cebu City  
MCLE Compliance No. VII-0007989 – 01/05/2022  
Roll of Attorney's No. 52987

**RIGHT OF WAY DEPARTMENT - VISAYAS DIVISION**  
**NATIONAL GRID CORPORATION OF THE PHILIPPINES**  
Visayas Operations and Maintenance, Banilad Power Complex,  
Nasipit, Talamban, Cebu City

By:

**ELENA MARIE MADARANG-CAPANAS**

PTR No. 2291500 – 01/03/2023 - Cebu City  
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**(SGD.) JAMES A. HUPP III**

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**(SGD.) MA. RICHAM A. MEDINA-CABUTIHAN**

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**(SGD.) JANZEL ROQUETTE E. BORGA**

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MCLE Compliance No. VIII-0002361 – 04/10/2023  
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**(SGD.) MARY SHANE E. CAPUNO**

PTR No. 1024870 - 01/05/2023 - Province of Cebu  
IBP No. 269450 - 01/04/2023 - Cebu Chapter  
MCLE Compliance No. VIII-0002367 – 04/10/2023  
Roll of Attorneys No. 82610

REPUBLIC OF THE PHILIPPINES )
Cebu City ) S. S.

VERIFICATION AND CERTIFICATION

I, JAMES A. HUPP III, after having been duly sworn to in accordance with law, hereby state:

1. I am the Officer-In-Charge Head of the Visayas Right-of-Way Division (VROWD), of the National Grid Corporation of the Philippines (NGCP);

2. I am authorized to sign the Verification and Certification of Non-Forum Shopping in the expropriation cases for and in behalf of NGCP with respect to the projects and areas under my supervision pursuant to the authority granted by the NGCP Board of Directors as evidenced by a Secretary's Certificate, dated 22 July 2021, hereto attached as Annex "S;"

3. I caused the preparation of the foregoing Complaint. I have read the foregoing Complaint and I attest that the allegations therein are true and correct of my personal knowledge and based on authentic records on file. It is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation. The factual allegations therein have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery;

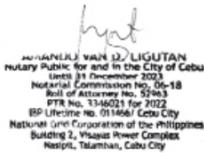
4. I further attest that the National Grid Corporation of the Philippines has not commenced any action or filed any claim involving the same issues in any court, tribunal or quasi-judicial agency and, to the best of my knowledge, no such other action or claim is pending therein. If I should thereafter learn that the same or similar action or claim has been filed or is pending, I shall report that fact to this Court within five (5) calendar days therefrom.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 10th day of July 2023, in Cebu City, Philippines.

(SGD.) JAMES A. HUPP III
Affiant

SUBSCRIBED AND SWORN to before me this 10th day of July 2023, affiant exhibited to me her Driver's License bearing No. G01-90-123324 issued by the Land Transportation Office of Cebu, as her competent proof of identity.

Doc. No. 458;
Page No. 93;
Book No. 56;
Series of 2023.



Republic of the Philippines
Regional Trial Court
6th Judicial Region
Branch 70
Barotac Viejo, Iloilo

NATIONAL GRID CORPORATION
OF THE PHILIPPINES,

Plaintiff,

-versus-

HEIRS OF LEON BATILLER, ET
AL.,

Defendant.

x-----/

NOTICE TO TAKE POSSESSION

Nelia B. Balbanida
Ronie B. Balbanida
Rodolfo B. Balbanida
Elena B. Balasoto
Nelly B. Balasoto
Nelson B. Balasoto
Nelo B. Balasoto
Nerio B. Balasoto
Spouses Rufino P. Balbanida
and Ruby Balbanida
Spouses Rosa P. Balbanida
and Danilo Bayaban
Spouses Regina P. Balbanida
and Gil Francisco
Anita Balbanida
Calixto Molina, or his heirs
of unknown identities and
whereabouts
Vivie Macadag-um
Renan Macadag-um
Brgy. Natividad, Barotac Viejo,
Iloilo

Eugenio T. Tupas
Brgy. Poblacion, Barotac Viejo,
Iloilo

All other heirs of Leon Batiller and
of Spouses Serapion Balbanida
and Maria Paller, and all other
persons who may have any claim
or interest over Lot Nos. 1325,
1373 and 1387, all located in Brgy.
Natividad, Barotac Viejo, Iloilo

Please be informed that the National Grid Corporation of the Philippines (NGCP), by virtue of Section 2 of Rule 67 of the Rules of Court and of other related laws, will take possession and control over the affected portions of the property subject of the above-captioned expropriation case, denominated as Lot Nos. 1325, 1373, and 1387, all situated in Brgy. Natividad, Barotac Viejo, Iloilo. Lot No. 1325 is registered under Original Certificate of Title No. O-10145 in the names of Spouses Serapion Balbanida and Maria Paller, and declared for taxation purposes under Tax Declaration No. 08-0009-00439 in the name of Eugenio Tupas. Lot No. 1373 is declared for taxation purposes under Tax Declaration No. 08-0009-00342 in the name of Leon Batiller. Whereas, Lot No. 1387 is registered under Original Certificate of Title No. O-8582 in the name of Serapion Balbanida, married to Maria Paller, and declared for taxation purposes under Tax Declaration No. 08-0009-00320 in the name of Leon Batiller.

The portions of the subject properties which NGCP will take possession and control over, are more specifically described and identified in the Complaint, and they will be for the use and benefit of the public through NGCP's Barotac Viejo - Natividad 69kV Transmission Line Project.

NGCP shall deposit with the Office of the Clerk of Court, RTC, Barotac Viejo, Iloilo, the provisional amount of Fifty-One Thousand Three Hundred Sixty-Eight Pesos (Php51,368.00), equivalent to the current BIR zonal value of the affected portions of the subject properties, plus the cost of affected improvements standing therein.

Further, please be informed that the plaintiff and/or its representatives shall enter and take possession of the subject properties immediately after the Honorable Court issues the Writ of Possession in compliance with the law and Rules. Likewise, NGCP will no longer pay any improvements that will be introduced in the affected portions of the subject properties after receipt of this Notice.

July 10, 2023, Cebu City for Barotac Viejo, Iloilo.

(SGD.) JAMES A. HUPP III
PTR No. 1024867 - 01/05/2023 - Cebu Province
IBP Lifetime No. 08194 /1-08-09/ Cebu City
MCLE Compliance No. VII-0014197 - 03/31/2022
Roll of Attorneys No. 48764

NE/Sept. 30, 2024 & Oct. 7, 2024

DEED OF ADJUDICATION

Notice is hereby given that the estate of the late MAYO LOPEZ CARRILLO consisting of a parcel of land Lot 1-A-3 of plan subdivision plan Psd, being a portion of Lot No. 1-A, Psd-1059, G.L.P.O. Record No. 15647, with the buildings and improvements thereon, situated in Dumangas, Iloilo covered by TRANSFER CERTIFICATE OF TITLE NO. T-61060 with an area of Nine Hundred Six Thousand Six Hundred and Eighteen Square Meters (906,618), more or less is adjudicated to heirs MARGARITA LOPEZ CARRILLO, MAYA ALBINA CARRILLO HIBIONADA and JOSE MARGIO LOPEZ CARRILLO as entered in the notarial registry of Atty. Mark C. Jurilla per Doc. No. 390, Page No. 79, Book No. IV, Series of 2024.

NE/Sept. 23, 30 & Oct. 7, 2024

DEED OF ADJUDICATION

Notice is hereby given that the estate of the late MAYO LOPEZ CARRILLO consisting of a parcel of land Lot 1-A-2-A, of the subd. Plan (LRC) Psd-276705, approved as a cons-subd. project, being a portion of Lot 1-A-2, Psd-2148, LRC Csd. Rec. No. 15647, situated in Dumangas, Iloilo covered by TRANSFER CERTIFICATE OF TITLE NO. T-158,241 with an area of Twenty Five Thousand Nine Hundred Nine (25,909) Square Meters, more or less is adjudicated to heirs MARGARITA LOPEZ CARRILLO, MAYA ALBINA CARRILLO HIBIONADA and JOSE MARGIO LOPEZ CARRILLO as entered in the notarial registry of Atty. Mark C. Jurilla per Doc. No. 389, Page No. 79, Book No. IV, Series of 2024.

NE/Sept. 23, 30 & Oct. 7, 2024

NOTICE

Notice is hereby given that the heirs of the late Marilyn Antonio Mangayayam, namely WARLITO G. MANGAYAYAM, WARMAR ANTONIO MANGAYAYAM and WARLYN ANTONIO MANGAYAYAM executed a DEED OF EXTRA-JUDICIAL ADJUDICATION of the Estate of Marilyn Antonio Mangayayam dated July 10, 2024 notarized by Notary Public Nelson C. Oberas under Doc. No. 346; Page No. 71; Book No. 241; Series of 2024, involving parcels of land including improvements thereon identified as Lot No. 1, Block 1 covered by TCT No. (T-89154) 095-2020001774, situated in Bankers Village Subdivision, Quintin Salas, Jaro, Iloilo City and Lot No. 2-A covered by TCT No. (T-81764) 095-2020001773 situated in Mc Arthur Drive (formerly Tabuc Suba (National Road) Bankers Village Subdivision, Quintin Salas, Jaro, Iloilo City both of the Registry of Deeds of Iloilo City.

NE/Oct. 7, 14 & 21 2024

DEED OF ADJUDICATION AND ABSOLUTE SALE

Notice is hereby given that the estate of the late Spouses CANDIDO ALLESA and ARLENE AMOYAN ALLESA consisting of a parcel of land known as (Lot No. 3606 Pcs 26), situated in Brgy. Poblacion, Alimodian, Iloilo covered by ORIGINAL CERTIFICATE OF TITLE NO. 2017000868 with an area of TWO HUNDRED SEVENTEEN (217) SQUARE METERS, more or less is adjudicated to sole heir FRANZ MATTHEW A. ALLESA. That, FRANZ MATTHEW A. ALLESA hereby SELL, CEDE, TRANSFER and CONVEY by way of Absolute Sale the above-said parcel of land in favor of CHRISTINE JOY B. VILLAGRACIA, as entered in the notarial registry of Atty. Ruth A. Florentino per Doc. No. 211, Page No. 44, Book No. III, Series of 2024.

NE/October 7, 14 & 21, 2024

DEED OF ADJUDICATION

Notice is hereby given that the estate of the late Spouses REMIA ALOJEPAN ALOMIA and JOSE OCIDO ALOMIA consisting of one-half (1/2) undivided share of a parcel of land known as Lot No. 394 of the Cadastral Survey of Alimodian, Cadastral Case No. N-16, LRC Cadastral Record No. N-300, situated in Poblacion, Alimodian, Iloilo covered by TRANSFER CERTIFICATE OF TITLE NO. T-41784 with an area of FOUR HUNDRED ONE (401) SQUARE METERS, more or less is adjudicated to heirs MA. JOYMIE ALOMIA CASTILLON, CECILIA LEILA ALOMIA GREEN and EMILE ROSELYN ALOMIA CAPUNO, as entered in the notarial registry of Atty. Ruth A. Florentino per Doc. No. 238, Page No. 47, Book No. II, Series of 2024.

NE/October 7, 14 & 21, 2024



DEED OF ADJUDICATION WITH SALE AND WAIVER OF RIGHTS AND INTERESTS

Notice is hereby given that the estate of the late DEMETRIO ANGELITUD consisting of a parcel of land Lot 347 of the Cadastral Survey of Alimodian Cadastre Case No. N-6 LRC, Cadastral Record No. N-300, situated in Poblacion, Alimodian, Iloilo covered by TRANSFER CERTIFICATE OF TITLE NO. 090-2015005981 with an area of THREE HUNDRED EIGHTY NINE (389) SQUARE METERS, more or less, is adjudicated to heirs PACITAA. ANGELITUD (widow), GEMAA. TOLENTINO, REX A. ANGELITUD, DEMETRIO A. ANGELITUD, JR., JENNIFER ANN A. ANGELITUD, ALIEN A. ALFECHE, JOHN A. ANGELITUD, MARY GRACE A. CORDERO, JOEL A. ANGELITUD, and FEDERICO A. ANGELITUD. That, the heirs agreed to waive all their rights and interests over a portion of the above-said parcel of land, that is, Three Hundred Twenty (320) Square Meters, more or less unto PACITA A. ANGELITUD. Further, the heirs sell, convey and alienate the remaining 69 sq.m., described in the subdivision plan as Lot 347-B, PSC-26, in favor of FEDERICO A. ANGELITUD, as entered in the notarial registry of Atty. Igmedio S. Prado, Jr. per Doc. No. 306, Page No. 63, Book No. V, Series of 2023.

NE/Sept. 23, 30 & Oct. 7, 2024

DEED OF ADJUDICATION AND SALE

Notice is hereby given that the estate of the late Spouses MARIA CAÑONERO AMIANA and THOMAS AMIANA and Spouses ESPERIDION CAÑONERO and MARIA GARILLOS consisting of a parcel of land known as Lot No. 1172 of the cadastral survey of Alimodian, Cadastral Case No. N-23, LRC Cadastral Record No. N-3679, situated at Brgy. Bancal, Alimodian, Iloilo covered by Original Certificate of Title No. O-4429 with an area of EIGHT THOUSAND EIGHT HUNDRED THIRTY THREE (8,833) SQUARE METERS, more or less is adjudicated to heirs Ricardo Cañonero, Melanie Cañonero Villafuerte, Irene Sarsale Sanoy, Elna Anzures Amiana, Fatima Gift Anzures Amiana, Andiolyng Alingasa Amiana, John Thomas A. Amiana III, Christopher A. Amiana, Christine Lyn Amiana Velez, Sherwin Cañonero, and Randy Cañonero. That, the heirs/adjudicatees hereby SELL, CEDE, TRANSFER and CONVEY by way of Absolute Sale a portion of the above-said parcel of land identified as Lot 1172-B with 1,158 sq.m. in favor of spouses John A. Angelitud and Cheryl C. Angelitud. Entered in the notarial registry of Atty. Ruth A. Florentino per Doc. No. 358, Page No. 73, Book No. XXXVII, series of 2018.

NE/Sept. 30, Oct. 7 & 14, 2024

GENERAL NOTICE

Notice is hereby served to the Public that ANDY B. ARCENAS 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 REY S. GECOSALA to ANDY B. ARCENAS of the vessel named: MBCA "REYVAN". 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.

GENERAL NOTICE

Notice is hereby served to the Public that MANILYN 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 GELLEN P. SALABER to MANILYN D. IBAÑEZ of the vessel named: MBCA "VGS STALLEN". 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.

GENERAL NOTICE

Notice is hereby served to the Public that RAMIL S. CABAUG, owner of the passenger motorbanca named MBca "RS CABAUG" with business address at Brgy. Taba-ao, Sagay City, Neg. Occ. has filed with MARINA Regional Office for the re-issuance of Certificate of Ownership and Certificate of Philippine Registry due to the loss of the said certificates. Affidavit of Loss submitted was dated 23 September 2024, notarized by Atty. Barbara Ann Tolentino, a Notary Public in the City of Sagay, docketed as Doc. No. 433, Page No. 087, Book No. CXXXII, Series of 2024. 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 date of publication.

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

**NOTICE FOR PUBLICATION**

In compliance with Section 5 of R.A. Act No. 9048, a notice is hereby served to the public that **HELDELITA CASERIA OTE** has filed with this Office a petition for change of first name from **MANSUETA** to **LILIBETH** in the birth certificate of **MANSUETA JAVELLANA CACERIA** who was born on **September 06, 1966** at **CALINOG, ILOILO** and whose parents are **GUALBERTO CATOLIN CASERIA** and **LOLITA MARCON JAVELLANA**.

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

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

NE/Sept. 30, 2024 & Oct. 7, 2024

Republic of the Philippines  
Province of Iloilo  
MUNICIPALITY OF MAASIN

**NOTICE FOR PUBLICATION**

In compliance with Section 7 of R.A. No. 9048, a notice is hereby served to the public that **EDNA RIVERA CABIA-AN** has filed with this Office a Petition for **Change of First Name** from **BABY ROSELLA** to **ROSELLA** in the Certificate of Live Birth of **BABY ROSELLA MATULLANO MATULLANO** who was born on **AUGUST 26, 1965** at **MAASIN, ILOILO** and whose parents are **ROMAN MADOGINOG MATULLANO** and **CONSTANCIA BIYO MATULLANO**.

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

(SGD.) REENA MARIEL M. LIMOSO  
Municipal Civil Registrar

NE/Sept. 30, 2024 & Oct. 7, 2024

Republic of the Philippines  
Province of Iloilo  
MUNICIPALITY OF MAASIN

**NOTICE FOR PUBLICATION**

In compliance with Section 7 of R.A. No. 9048, a notice is hereby served to the public that **JUAMILAH V. OBERIO** has filed with this Office a Petition for **Change of First Name** from **BABY NEREUS** to **NEREUS** in the birth certificate of **BABY NEREUS VELASCO OBERIO** who was born on **MAY 12, 1968** at **MAASIN, ILOILO** and whose parents are **JUANITO IBAÑEZ OBERIO** and **MILAGROS RESANO VELASCO**.

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

(SGD.) REENA MARIEL M. LIMOSO  
Municipal Civil Registrar

NE/Sept. 30, 2024 & Oct. 7, 2024

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 R.A. 10172), Notice is hereby served to the public that **ELIAS C. HONAO, JR.** has filed with this Office, a petition for correction of Child's date of birth from "**OCTOBER 24, 1971**" to "**NOVEMBER 25, 1971**" in the Certificate of Live Birth of **JOCEL ASIS DE HONAO** who was born at **Jordan, Guimaras** and whose parents are **ELISEO HONAO** and **EVA DE ASIS**.

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

(SGD.) JESUSA M. MILLONDAGA  
Municipal Civil Registrar

NE/Sept. 30, 2024 & Oct. 7, 2024

Republic of the Philippines  
Province of Iloilo  
Municipality of Dingle  
OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

**NOTICE TO THE PUBLIC**

In Compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1 Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that **BERNADETTE ANNE JACINTO ESPINOSA** has filed with this Office a petition for correction of entry in sex from "**MALE**" to "**FEMALE**" in the **Certificate of Live Birth** of **BERNADETTE ANNE SINOY JACINTO** at **MANDALUYONG CITY, METRO MANILA** and whose parents are **FERNANDO BRECEÑO JACINTO** and **SALVACION DE LOS SANTOS SINOY**.

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

(SGD.) CHERYL MAY D. PARDILLA  
Municipal Civil Registrar I  
Dingle, Iloilo

NE/Sept. 30, 2024 & Oct. 7, 2024

Republic of the Philippines  
Province of Iloilo  
MUNICIPALITY OF MAASIN

**NOTICE FOR PUBLICATION**

In compliance with Section 7 of R.A. Act No. 9048, a notice is hereby served to the public that **GINA M. SILARDE** has filed with this Office a Petition for **Change of First Name** from **REMEDIOS** to **GINA** in the Certificate of Live Birth of **REMEDIOS MALDEVIA MATES** who was born on **JANUARY 9, 1970** at **MAASIN, ILOILO** and whose parents are **TEOFILO MANDATO MATES** and **FLORENDA GONZALES MALDEVIA**.

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

(SGD.) REENA MARIEL M. LIMOSO  
Municipal Civil Registrar

NE/Sept. 30, 2024 & Oct. 7, 2024

Republic of the Philippines  
Province of Iloilo  
Municipality of Janiuay  
OFFICE OF THE MUNICIPAL CIVIL REGISTRAR  
-ooOoo-

**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 **NUELMA L. LOZADA** has filed a petition for **Correction of Clerical Error in the Child's Date of Birth** from "**November 14, 1974**" to "**November 16, 1974**" in the Certificate of Live Birth of **NUELMA LIMBO LOZADA** whose parents are **AGUSTIN LOZADA** and **MERCEDES LIMBO**.

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

(SGD.) ANA LISA M. CORNELIO  
Municipal Civil Registrar

NE/Sept. 30, 2024 & Oct. 7, 2024

Republic of the Philippines  
Province of Iloilo  
Municipality of Janiuay  
OFFICE OF THE MUNICIPAL CIVIL REGISTRAR  
-ooOoo-

**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 **MARY GRACE T. SUARNABA** has filed a petition for **Correction of Clerical Error in the Child's Date of Birth** from "**May 12, 1977**" to "**May 11, 1977**" in the Certificate of Live Birth of **MARY GRACE JAULA TABERNA** whose parents are **NESTOR RENDAJE TABERNA** and **HEIDE CARTOLINA JAULA**.

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

(SGD.) ANA LISA M. CORNELIO  
Municipal Civil Registrar

NE/Sept. 30, 2024 & Oct. 7, 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 **MA. LINA GUARISMO FAJILAGUTAN** has filed with this office, a petition for **CHANGE OF FIRST NAME** from **CELINA** to "**MA. LINA**" in the Certificate of Live Birth of **MA. LINA EBRONA GUARISMO** who was born on **AUGUST 18, 1957** at **Pototan, Iloilo** and whose parents are **CIRIACO GUARISMO** and **COLUMBA EBRONA**.

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/Sept. 30, 2024 & Oct. 7, 2024

**GENERAL NOTICE**

Notice is hereby served to the Public that **JESSICA M. SOBERANO** with business address at Cabilao Grande, 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 **MARLO M. GEROSANIB** to **JESSICA M. SOBERANO** of the vessel named: **MBCA "SWEET AJIAN MAE"**. 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.

**GENERAL NOTICE**

Notice is hereby served to the Public that **CHENNY MAE B. SELGUERA** with business address at Buaya, 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 **RANDY B. SANTILLAN** to **CHENNY MAE B. SELGUERA** of the vessel named: **MBCA "CUADRO DE QUEEN"**. 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.

**GENERAL NOTICE**

Notice is hereby served to the Public that **JOHNNY B. DE GUZMAN** with business address at Buenavista, 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 **YOLITO A. TOMAQUIN** to **JOHNNY B. DE GUZMAN** of the vessel named: **MBCA "RENE JOY"**. 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**  
 6<sup>th</sup> Judicial Region  
**Branch 38**  
 Iloilo City  
 rtc1ilo038@judiciary.gov.ph  
 #3279734/09564186709

IN RE: CORRECTION OF ENTRIES IN THE CERTIFICATE  
 OF LIVE BIRTH OF MINOR, QUEPEE WATANABE SALUTIN  
 BEARING REGISTRATION NO. 2012-669

SPOUSES CHRISTOPHER AND YUKI SALUTIN,  
 Petitioners,

- versus -

**SPL PROC. NO. 24-15630**

THE PHILIPPINE STATISTICS AUTHORITY,  
 LOCAL CIVIL REGISTRAR OF OTON, ILOILO,  
 AND/OR OTHER PERSONS INTERESTED THEREBY  
 Respondents.

X-----X

IN RE: CORRECTION OF ENTRIES IN THE CERTIFICATE OF  
 LIVE BIRTH OF MINOR, YUMIKO WATANABE SALUTIN  
 BEARING REGISTRATION NO. 2017-389

SPOUSES CHRISTOPHER AND YUKI SALUTIN,  
 Petitioners,

- versus -

**SPL. PROC. NO. 24-15631**

THE PHILIPPINE STATISTICS AUTHORITY,  
 LOCAL CIVIL REGISTRAR OF OTON, ILOILO,  
 AND/OR OTHER PERSONS INTERESTED THEREBY,  
 Respondents.

X-----X

### JOINT ORDER

During the hearing on September 10, 2024, petitioners, through counsel, manifested that they have not yet published the Joint Order dated June 19, 2024, thus, on their motion, this Court ordered the issuance of a new order for publication.

The above-entitled petitions were filed by the petitioners, through counsel, on February 23, 2024. Special Proc. Case No. 24-15630 was raffled to this Court on February 26, 2024.

Special Proc. Case No. 24-15631 was raffled to RTC, Branch 37, Iloilo City. Per Order dated June 7, 2024, the said case was consolidated to Special Proc. Case No. 24-15630 pending before this Court. The record of the said case was received by this Court on June 18, 2024.

In Special Proc. Case No. 24-15630, petitioners alleged that minor, Quepee Watanabe Salutín, was born on August 5, 2012 in Brgy. Poblacion East, Oton, Iloilo unto Yuki Dormido (Yuki) as the mother and to Christopher Salutín (Christopher) as the father. However, the PSA Certificate of Live Birth of Quepee shows that petitioners were not married and petitioner Christopher executed and signed an Affidavit of Acknowledgment/Admission of Paternity as the biological father at the back portion of the said birth certificate. Petitioners belatedly got married on June 10, 2022 at the Office of the Mayor of Oton, Iloilo. Records show that upon the registration of Quepee's Certificate of Live Birth, the name of Yuki Dormido Watanabe was written. However, in the PSA Certificate of Live Birth issued by the Philippine Consulate in Tokyo, Japan, petitioner's name was entered as Yuki Dormido. Apparently, Yuki was born on July 23, 1993 in Chiba-ken, Japan unto Toshio Watanabe, a Japanese national, as her biological father and to Heide Dormido, a Filipina, as her mother. However, the PSA Certificate of Live Birth of Yuki shows that her parents were not married. Unfortunately, Heide Dormido died on March 19, 1996 in Ibaraki Prefecture, Japan. Such was the reason why Yuki's name was entered in the Report of Birth as Child Born Abroad as Yuki Dormido, bearing the maiden surname of her mother. From the time Yuki was repatriated from Japan to the Philippines in 1996, she was living with her maternal grandparents in Oton, Iloilo. Her brother, Shunichi also used the surname of their father, hence, she likewise used the surname of her father which is Watanabe in all her personal and school records. To her surprise, "Yuki Dormido Watanabe" cannot be found in PSA records but instead her name was recorded as Yuki Dormido. Such is the reason why in Quepee's birth certificate, the middle name "Watanabe" was entered and not "Dormido." An administrative petition for the correction of clerical error in the Certificate of Live Birth was filed on August 2, 2022 at the Local Civil Registrar of Oton, Iloilo. However, the decision rendered by the PSA Civil Registrar General dated September 9, 2022 states that such correction is substantial alteration and is not covered by R.A. 9048. Petitioners desire to correct the mother's name, carry the middle name "Dormido" and the legitimation by subsequent marriage of the parents to be reflected and recorded in the birth certificate of their minor daughter, Quepee, both consulted the Public Attorneys Office. Petitioners' daughter, Quepee, is presently in Grade 6, a student of San Antonio-San Nicholas Elementary School in Oton, Iloilo. Petitioners have never been charged with any administrative, criminal or civil action in any court or tribunal. The instant petition was filed not to conceal a crime, prejudice any party, the state nor any individual nor intended for any fraudulent and illegal purpose but solely for their daughter's correction of entries in her birth certificate. Thus, petitioners pray for this Court to issue an order directing the Local Civil Registrar of Oton, Iloilo to correct the Certificate of Live Birth of minor Quepee Watanabe Salutín with Registry No. 2012-669 by changing her middle name from "Watanabe" to "Dormido", to change her mother's name from "Yuki Dormido Watanabe" to "Yuki Dormido" and the marginal annotation of the subsequent marriage of her parents on June 10, 2022 at the Office of the Mayor of Oton, Iloilo.

In Special Proc. Case No. 24-15631, petitioners alleged that minor, Yumiko Watanabe Salutín, was born on November 15, 2017 in Brgy. Poblacion South, Oton, Iloilo unto Yuki Dormido (Yuki) as the mother and to Christopher Salutín (Christopher) as the father. However, the PSA Certificate of Live Birth of Yumiko shows that petitioners were not married and petitioner Christopher executed and signed an Affidavit of Acknowledgment/Admission of Paternity as the biological father at the back portion of the said birth certificate. Petitioners belatedly got married on June 10, 2022 at the Office of the Mayor of Oton, Iloilo. Records show that upon the registration of Yumiko's Certificate of Live Birth, the name of Yuki Dormido Watanabe was written. However, in the PSA Certificate of Live Birth issued by the Philippine Consulate in Tokyo, Japan, petitioner's name was entered as Yuki Dormido. Apparently, Yuki was born on July 23, 1993 in Chiba-ken, Japan unto Toshio Watanabe, a Japanese national, as her biological father and to Heide Dormido, a Filipina, as her mother. However, the PSA Certificate of Live Birth of Yuki shows that her parents were not married. Unfortunately, Heide Dormido died on March 19, 1996 in Ibaraki Prefecture, Japan. Such was the reason why Yuki's name was entered in the Report of Birth as Child Born Abroad as Yuki Dormido, bearing the maiden surname of her mother. From the time Yuki was repatriated from Japan to the Philippines in 1996, she was living with her maternal grandparents in Oton, Iloilo. Her brother, Shunichi also used the surname of their father, hence, she likewise used the surname of her father which is Watanabe in all her personal and school records. To her surprise, "Yuki Dormido Watanabe" cannot be found in PSA records but instead her name was recorded as Yuki Dormido. Such is the reason why in Yumiko's birth certificate, the middle name "Watanabe" was entered and not "Dormido." An administrative petition for the correction of clerical error in the Certificate of Live Birth was filed on August 2, 2022 at the Local Civil Registrar of Oton, Iloilo. However, the decision rendered by the PSA Civil Registrar General dated September 9, 2022 states that such correction is substantial alteration and is not covered by R.A. 9048. Petitioners desire to correct the mother's name, carry the middle name "Dormido" and the legitimation by subsequent marriage of the parents to be reflected and recorded in the birth certificate of their minor daughter, Yumiko, both consulted the Public Attorneys Office. Petitioners' daughter, Yumiko, is presently a Kinder 2 pupil in a daycare situated in Arevalo, Iloilo City. Petitioners have never been charged with any administrative, criminal or civil action in any court or tribunal. The instant petition was filed not to conceal a crime, prejudice any party, the state nor any individual nor intended for any fraudulent and illegal purpose but solely for their daughter's correction of entries in her birth certificate. Thus, petitioners pray for this Court to issue an order directing the Local Civil Registrar of Oton, Iloilo to correct the Certificate of Live Birth of minor Yumiko Watanabe Salutín with Registry No. 2017-389 by changing her middle name from "Watanabe" to "Dormido", to change her mother's name from "Yuki Dormido Watanabe" to "Yuki Dormido" and the marginal annotation of the subsequent marriage of her parents on June 10, 2022 at the Office of the Mayor of Oton, Iloilo.

The two (2) petitions, being sufficient in form and substance, are hereby set for hearing on **November 12, 2024 at 8:30 in the morning** during which date and time, any interested party may file an opposition to the said petitions and present evidence why the same should not be granted.

Let this Joint Order be published in a newspaper of general circulation in the City and Province of Iloilo, once a week for three (3) consecutive weeks and likewise be posted in the bulletin boards of the Chief Justice Ramon Q. Avancena Hall of Justice, Iloilo City, municipal hall and public market of Oton, Iloilo before the scheduled hearing of these cases.

Serve copy of this Joint Order to the parties, Atty. Jufrey Derequito and the Office of the Solicitor General.

SO ORDERED.

Iloilo City, September 12, 2024.

(SGD.) JUANA JUDITA P. PANIGBATAN-NAFARRETE  
 Presiding Judge

**M L HUILIER**  
 Tulay ng PaMLyang Pilipino  
 A Financial Services Company  
 PANAY CENTRAL REGION

## M L HUILIER PAWNSHOPS AND JEWELRY NOTICE OF AUCTION SALE

### CAPIZ AREA

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

### ILOILO AREA

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

## NOTICE OF AUCTION SALE

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

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

THE MANAGEMENT

ANG TAGADUMALAHAN

Republic of the Philippines  
Province of Iloilo  
Municipality of San Dionisio  
**OFFICE OF THE MUNICIPAL CIVIL REGISTRAR**

**NOTICE TO THE PUBLIC**

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that **WILLY MOSQUEDA NAVARRO** has filed with this Office, a petition for correction of entry in the Date of Birth (MONTH & DAY) from "**FEBRUARY 20, 1964**" to "**DECEMBER 1, 1964**" in the certificate of Live Birth of **WILLIE MOSQUIDA NAVARRO** at **San Dionisio, Iloilo** and whose parents are **Rizalino Navarro** and **Lagrimas Mosqueda**.

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

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

NE/Oct. 7, 2024 & Oct. 14, 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 **JOEMAR IAN D. ALCARDE** has filed with this Office, a petition for correction of entry in the **child's sex** from "**FEMALE**" to "**MALE**" in the certificate of live birth of **JOEMAR IAN DA-ANOY ALCARDE** at Calinog, Iloilo and whose parents are **MIGUEL MELCHOR B. ALCARDE** and **MARGARITA J. DA-ANOY**.

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

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

NE/Oct. 7 2024 & Oct. 14, 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 **LORNA C. LACERDO** has filed with this Office, a petition for correction of entry in the **child's sex** from "**M**" to "**FEMALE**" in the certificate of live birth of **LORNA CHIVA LACERDO** at Calinog, Iloilo and whose parents are **JOSE WINEFREDO LACERDO** and **FLORENCIA CHIVA**.

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

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

NE/Oct. 7 2024 & Oct. 14, 2024

# Iloilo City to promote cultural diversity, inclusivity via art fest

ILOILO CITY – The local government here is eyeing to gather about 2,000 performers and participants for the two-week Iloilo Arts Festival to position this city as a hub for arts and culture.

"For this arts festival, we aim to promote cultural diversity and inclusivity, support creative industries and artists, preserve and promote heritage sites, enhance cultural education and awareness, and strengthen cultural diplomacy and exchange," festival director, architect Wilfredo Sy, said in a statement on Wednesday.

Its theme, "Creative Collaborations in the Community," marks the "coming together of various art groups and socio-civic organizations to showcase the diverse expressions of cultural, aesthetic, and economic vitality through the Ilonggo viewpoint," it added.

The festival will have its soft launch on Oct. 5 to coincide with the "Adlaw sang Ciudad de Iloilo" celebration. It will go full swing with nine major activities on Oct. 12- 26, with a mall as the main venue.

Among the activities are the urban streetscape design competition under architecture with the theme "cool streets," where participants will be tasked



ART FEST. Iloilo City gears up for the biggest art festival on Oct. 12-26, 2024. The event will feature nine major events under the theme "Creative Collaborations in the Community." (Image from Arts Festival briefer)

to "recycle void space under a flyover and convert it into a breathable, functional, and culture-center space," and the reel and reveal a reel competition under cinema, which will involve the creation of short films, highlighting lesser-known heritage sites.

Culinary arts will celebrate the city's gastronomy scene with such events as chef demonstrations and food-related literary competitions to emphasize deep knowledge of gastronomy.

For dance, there will be workshops and performances and a flash mob assembly set to a mix of curated local and international music.

"The aim of the LGU (local government unit) in conducting this event is to unite people together, encouraging non-dancers to learn dancing, promoting diversity and inclusivity

through the universal language of dance," the city government said.

Dramatic arts are set to take place in barangays or public plazas, along with fashion design or a cosplay competition, a music festival to bring together local musicians and music groups, visual arts, and literary arts to identify, nurture, and highlight local talents.

"This is the third year that we have been doing the Arts Festival. Since this event is headed by the ICLCA (Iloilo City Local Culture and Arts Council), we thought maybe we could integrate what we already have annually," Sy added.

He noted that among the goals of the festivals is to bag the Pearl Award for the Best Institutionalized Program for Culture and the Arts of the Association of Tourism Officers of the Philippines. (PNA)

## ILOILO ... (from page 3)

give the MR and tetanus-diphtheria vaccines to 28,317 Grade 1 students, and 37,928 Grade 7 learners.

Meanwhile, HPV vaccines targeted 17,328 Grade IV learners.

"We request our parents

to allow, give their consent for their children to avail the vaccination. Our health workers are present to ensure the safety of children," Quioñon said.

On Wednesday, IPHO, in collaboration with Relief International

and the United Nations International Children's Emergency Fund, gathered health officers from 43 local government units and partner nurses from the Department of Education in preparation for the immunization. (PNA)



Republic of the Philippines  
**National Authority for Child Care**  
**Regional Alternative Child Care Office**  
**Region VI – Western Visayas**  
TIN: 200-137-390-000

DOMESTIC ADMINISTRATIVE ADOPTION CASE  
NO: **RACCO VI-DAA-2024-0075-AA-003**

DATE: **SEPTEMBER 16, 2024**

**IN RE: PETITION FOR ADOPTION**  
**OF RENAH MAE DE LOS SANTOS OBSINA**  
**TO BE KNOWN THEREAFTER AS**  
**ALEXIA MARGOUX GARCIA LOTILLA**

**GEORGINA SHANELLE GARCIA LOTILLA**  
*Petitioner*

X-----X

**ORDER**

A verified petition for the adoption of Renah Mae D. Obsina filed by the petitioner 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, **Renah Mae De los Santos Obsina** be declared for all legal intents and purposes the legitimate child of the petitioner and that the name of the child be change particularly to appear as **Alexia Margoux Garcia Lotilla**.

Finding the said Petition to be sufficient in form and substance, let the same be set for Mandatory Appearance on **October 29, 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 Petitioner 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/Sept. 23, 30 & Oct. 7, 2024

# Cop Nabs Live-in Partner, Seizes P7.5M Worth of Illegal Drug

ILOILO City – The Regional Police Drug Enforcement Unit 6 together with Oton Municipal Police Station anti-illegal drug operation seized approximately 1,100 grams of suspected 'shabu' worth of P7,480,000 and arrest two high value suspects at Barangay Cabanbanan, Oton, Iloilo on October 3, 2024 around 1:10 in the morning.

The suspects were alias Lyn, 32, native of San

Pablo City, Laguna and alias Andrew, 32, and from East Timawa, Molo, Iloilo City. Both are presently residing at Cabanbanan, Oton, Iloilo.

Police Regional Office 6 top cop, Brigadier General Jack L Wanky, praised the operatives for the dedication exemplified that resulted to the arrest of these suspects.

"We would like to acknowledge our police operatives and the community for their

vigilance that resulted to this accomplishment."

"With our intensified effort against illegal drugs and all forms of criminality, we encourage the people in every community to continuously support their police," he added.

The suspects are now under police custody and will be charged with violation of Republic Act 9165 or the Comprehensive Dangerous Drugs Act of 2002.###

REPUBLIC OF THE PHILIPPINES  
6<sup>th</sup> JUDICIAL REGION  
REGIONAL TRIAL COURT  
**OFFICE OF THE CLERK OF COURT & EX-OFFICIO SHERIFF**  
CJ Ramon Q. Avanceña Hall of Justice  
Bonifacio Drive, Iloilo City  
(033)3353190/rtc1ilooccc@judiciary.gov.ph

**FORECLOSURE NO. F-11070-24**

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

**BDO UNIBANK, INC.,**  
Mortgagee,

-versus-

**SPOUSES RAYMAR D. SIBONGA**  
and **KRISTINE MAE F. SIBONGA**  
Debtors/Mortgagors,

**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., ("MORTGAGEE")** 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 1226, Metro Manila, against **SPOUSES RAYMAR D. SIBONGA and KRISTINE MAE E. SIBONGA, ("DEBTORS/MORTGAGORS")** both of legal age, Filipinos and with postal address/es at **(1) Bo. Cochero Balliante, Molo, Iloilo City (2) Lot 15 Block 5, First Homes Subdivision, Brgy. Navais, Mandurriao, Iloilo City**, to satisfy the mortgaged indebtedness which as of **July 15, 2024**, in the amount of **FIVE MILLION FOUR HUNDRED THIRTY SIX THOUSAND NINE HUNDRED SIXTY-NINE PESOS & 81/100 (Php5,436,969.81)** Philippine Currency, including interest, penalties, incidental thereto besides the attorney's fees incurred for the foreclosure, the Ex-Officio Provincial Sheriff of Iloilo or his duly authorized deputy will sell at public auction on **November 14, 2024**, at TEN (10:00) o'clock in the morning at the Ground Floor, Office of the Clerk of Court, Regional Trial Court, Ramon Avanceña Hall of Justice Building, 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: 095-2014003548**

**"A PARCEL OF LAND (LOT 15 BLOCK 5, PSD-06-075636, BEING A SUBD. OF LOT 38, BLOCK 8, PCS-5977), SITUATED IN THE BARANGAY OF NAVAIS, DISTRICT OF MANDURRIA, CITY OF ILOILO, ISLAND OF PANAY, BOUNDED XXXXXXXXXXXXX, CONTAINING AN AREA OF SEVENTY SIX (76) 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 **November 28, 2024**, at the same time and place without further notice.

Iloilo City, Philippines, **September 02, 2024.**

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

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

**WARNING:**

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

REPUBLIC OF THE PHILIPPINES  
**REGIONAL TRIAL COURT**  
6TH JUDICIAL REGION  
**BRANCH 22**  
ILOILO CITY  
rtc1ilo022@judiciary.gov.ph  
033-3279706

**SPL. PROC. CASE NO. 24-15751**

**IN THE MATTER OF THE PETITION FOR CORRECTION OF ENTRIES IN THE CERTIFICATE OF LIVE BIRTH OF "BABY BOY" VALDEZ LEE IN THE RECORDS OF THE PHILIPPINE STATISTICS AUTHORITY and OFFICE OF THE CIVIL REGISTRY OF ILOILO CITY AND TO CHANGE THE NAME OF JINGYU VALDEZ DOGOLDOGOL.**

**JINGYU VALDEZ DOGOLDOGOL,**  
Petitioner,

-versus-

**VINA LLORICO VALDEZ DOGOLDOGOL, RUDYLYN DOGOLDOGOL, MARK RUVIN V. DOGOLDOGOL, ARCHEN V. DOGOLDOGOL, JAN PRINCESS V. DOGOLDOGOL, ALDREN V. DOGOLDOGOL, PHILIPPINE STATISTICS AUTHORITY and OFFICE OF THE CIVIL REGISTRY OF ILOILO CITY**

Respondents.

X-----X

**ORDER**

Before this Court is a verified petition for the correction of entry in the Certificate of Live Birth of **JINGYU VALDEZ DOGOLDOGOL**, under Local Civil Registry No. **84-14128**. He prays that after due notice and hearing, an order be issued directing the Office of the Registrar General and the Local City Civil Registrar of Iloilo City to correct the following entries:

a.) Entry No. 1 (first name- from: "BABY BOY VALDEZ LEE" to: "JINGYU VALDEZ DOGOLDOGOL"

He further prays that he be allowed to carry the surname "Dogoldogol" and be considered as a child of both respondents Spouses **VINA LLORICO VALDEZ DOGOLDOGOL** and **RUDYLYN DOGOLDOGOL** as evidence by their Certificate of Marriage dated October 7, 1996 and as a brother of the other respondents **MARK RUVIN V. DOGOLDOGOL, ARCHEN V. DOGOLDOGOL, JAN PRINCESS V. DOGOLDOGOL** and **ALDRIN V. DOGOLDOGOL**.

The petitioner alleges, among others, that he has publicly, openly and continuously use the name "JINGYU" as his first name and "DOGOLDOGOL" as his last name. He attached the following documents to support his petition, such as: his certificate of live birth from the National Statistics Office; baptismal certificate; petitioner's Certificate of Marriage to **ROWENA J. BEDIA** issued by the Philippine Statistics Office; Certification from the Punong Barangay of Brgy. Jibao-an, Municipality of Pavia, Iloilo; Personal Identification Card (National ID System); PhilHealth ID and proof of ownership of real property.

WHEREFORE, let the initial hearing of the petition be set on the **27th day of January, 2025 at 8:30 o'clock in the morning.**

At the petitioner's expense, let copy of this Order be published for three (3) consecutive weeks in a newspaper of general circulation in the City and Province of Iloilo.

Let copy of this order be posted in at least three (3) conspicuous public places: (1) in the Barangay Hall of Brgy. Jibao-an, Pavia, Iloilo, where the petitioner resides, (2) the Municipality of Pavia, Iloilo and (3) at the main entrance of the Chief Justice Ramon Q. Avanceña Hall of Justice, Iloilo City, so that any person who may have interest thereto may appear to show cause, why this petition should not be granted.

The petitioner is directed to furnish the Office of the Solicitor General (OSG) copy of its petition and annexes.

Furnish copy of this Order the petitioner, parents of the petitioner, petitioner's counsel, the OSG, the Local Civil Registrar of Iloilo City and the Philippine Statistics Authority.

SO ORDERED.  
Iloilo City, Philippines, September 17, 2024.,

**(SGD.) REDENTOR E. ESPERANZA**  
Presiding Judge

**AGENCIA CENTRAL**  
168 Aldeguer Street, Iloilo City

**NOTICE**

The public is informed that on **OCTOBER 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 **OCTUBRE 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**

Republic of the Philippines  
Province of Iloilo  
Municipality of Janiuay

**OFFICE OF THE MUNICIPAL CIVIL REGISTRAR**  
-ooOoo-

**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 **EMEDA R. RIBAYA** has filed a petition for **Change of First Name** from "**MARIA EMIDA**" to "**EMEDA**" in the Certificate of Live Birth of **MARIA EMIDA LEGARDE RENDAJE** whose parents are **Heracleo RendaJE** and **Vevencia Legarde**.

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

**(SGD.) ANA LISA M. CORNELIO**  
Municipal Civil Registrar

NE/Oct. 7, 2024 & Oct. 14, 2024



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



**VENUS S. DEL ROSARIO** CASE NO. **MRO VI 24-049**

**NOTICE OF HEARING**

Applicant requested for Approval of Transfer of Ownership of the vessel named **MB "AVEROS"** under the name of deceased, **AVELINO R. DEL ROSARIO JR.**, and owned by the surviving heirs namely, **VENUS S. DEL ROSARIO, ANDREW AUSTIN S. DEL ROSARIO, ANAFEL VEVELIN S. DEL ROSARIO, ANNE THERESE S. DEL ROSARIO** and **AVELINE JOYCE S. DEL ROSARIO (transferors)**, adjudicated to and in favor of **VENUS S. DEL ROSARIO (transferee)**.

This application will be heard by this Authority on **18 October 2024, 2:00 PM** at Maritime Regional Office VI Bldg., De La Rama St., Iloilo City, at which herein applicant shall present its/his/her/their evidence. Before the start of the actual hearing, a pre-hearing shall be conducted in accordance with Rule 7 of the Interim Rules of Practice and Procedure.

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

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

WITNESS, the MARINA Administrator, **Honorable Sonia B. Malaluan, this 3<sup>rd</sup> day of October 2024.**

BY AUTHORITY OF THE ADMINISTRATOR:

**(SGD.) JEFFREY A. BANGSA**  
Regional Director

nia/mma  
Transferors: Heirs of Avelino R. Del Rosario Jr.  
Address: Manocmanoc, Malay, Aklan  
Transferee: Venus S. Del Rosario  
Address: Manocmanoc, Malay, Aklan  
Office of the Solicitor General 134 Amorsolo St., Makati  
FS, Manila  
File



REPUBLIC OF THE PHILIPPINES  
OFFICE OF THE PRESIDENT  
**NATIONAL COMMISSION ON INDIGENOUS PEOPLES**  
REGIONAL OFFICE NO VI-VII  
ILOILO PROVINCIAL OFFICE

**NOTICE TO THE PUBLIC**

The Halawodnon-Bukidnon Indigenous Cultural Community (ICC) of Barangays Caratagan, Aglonok and Hilwan, all in the Municipality of Calinog, Province of Iloilo, Island of Panay, filed their petition for the issuance of a Certificate of Ancestral Domain Title (CADT) of their Ancestral Domain before the National Commission on Indigenous Peoples (NCIP) Regional Office VI & VII on 2016.

The ancestral domain claim was delineated and surveyed through the principle of self-delineation pursuant to pertinent provisions of the Indigenous Peoples' Rights Act of 1997 (IPRA), its Implementing Rules and Regulations (IRR) and other related issuances of the NCIP, the said Ancestral Domain has been delineated/surveyed.

The public is hereby notified that a CADT shall be issued over the following Ancestral Domain of said communities, specifically described as follows:

**TECHNICAL DESCRIPTION**  
**Lot 1, ADs-0604-0011-Gni**  
**HALAWODNON-BUKIDNON ICC/IP**

An Ancestral Domain situated in Barangays Caratagan, Aglonok and Hilwan, Municipality of Calinog, Province of Iloilo, Island of Panay.

Bounded. on the Northeast, along line 1 to 2 by portion of Barangay Marandig, Calinog, Iloilo, along lines 2-3-4 by CADT No. R06-CAL-1222-259 of Halawodnon-Bukidnon ICC located in Barangays of Supanga, Guinbonyugan, and Cahigon, Calinog, Iloilo and portion of Igkalyo Mountain Range; on the east and southeast, along lines 4-5-6-7 by Barangay Manaripay, Calinog, Iloilo; on the south, along line 7-8 by CADC No. 165 of Bukidnon ICC/IP located in Brgy. Cabatangan, Lambunao, Iloilo; on the southwest, along line 8-9 by AD of Iraynon Bukidnon ICCs/IPs, with survey number ADs-0602-0015-Gni, located in Brgy. Busog, Valderrama, Antique; on the west, in point 9 by Mount Baloy; on the northwest, along lines 9-10-11 by CADT No. R06-LIB-1115-192 of Akeanon-Bukidnon ICC located in Barangays of Oyang, Manika and Dalagsaan, Libacao, Aklan; on the northwest, along line 11-12 by Ancestral Domain claim of Panay Bukidnon ICCs of Tapaz and Jamindan, Capiz and portion of Igabon Mountain Range; and on northwest, along lines 12-13-14-15 and 15 to 1 point of beginning by portion of Barangay Marandig, Calinog, Iloilo.

Beginning at a point marked "1" on the plan, being N. 75 deg. 36' W., 21,605.56 m. from ILO 30, "PRS 92" (NAMRIA), Poblacion, Calinog, Iloilo, thence.

N.	65	deg.	02'	E.,	312.89 m.	to point 2;
S.	68	deg.	30'	E.,	97.51 m.	to point 3;
S.	17	deg.	29'	E.,	448.58 m.	to point 4;
S.	58	deg.	25'	W.,	1379.56 m.	to point 5;
S.	0	deg.	24'	E.,	3125.32 m.	to point 6;
S.	26	deg.	32'	W.,	2365.59 m.	to point 7;
S.	68	deg.	59'	W.,	4305.39 m.	to point 8;
N.	42	deg.	54'	W.,	6793.50 m.	to point 9;
N.	44	deg.	17'	E.,	8199.45 m.	to point 10;
N.	22	deg.	27'	E.,	2811.01 m.	to point 11;
S.	67	deg.	32'	E.,	1664.79 m.	to point 12;
S.	13	deg.	01'	E.,	2806.37 m.	to point 13;
S.	47	deg.	16'	E.,	830.89 m.	to point 14;
S.	18	deg.	41'	E.,	1443.11 m.	to point 15;
S.	44	deg.	55'	E.,	429.75 m.	to the point of beginning.

Containing an area of **SEVEN THOUSAND SIX HUNDRED SIXTY & 6460/10000 (7,660.6460) hectares** more or less. All corners referred to are indicated on the plan and marked on the ground as follows: Corner No. 15 is Cement Putty flush on the top of boulder centered with iron nail with inscription "ADBM 2023 NCIP" (25x25x10cms) and the rest are "ADBM" rectangular parallelepiped (25x25x100 cms). Bearing is "PRS 92", GRID. The said survey was executed by the following NCIP Geodetic and Civil Engineers: JOUIE P. CALCEÑA, PAUL IAN N. CATULIN and ARNEL E. GELVERO on January 23 to February 22, April 25 to May 20 and November 8-17, 2023.

Pursuant to Section 56, IPRA, "[property rights within the ancestral [domain] already existing upon the effectivity of this Act (November 22, 1997), shall be recognized and respected." Nevertheless, it is provided for in Section 54 of the same Act that "[the Ancestral Domains Office [of the NCIP] may, upon written request from the [Indigenous Cultural Communities/Indigenous Peoples], review existing claims which have been fraudulently acquired by any person or community. Any claim found to be fraudulently acquired by and issued to, any person or community may be cancelled by the NCIP after due notice and hearing of all parties concerned."

Thus, any adverse claim or private proprietary interest on the said area or on any part thereof must be formally filed with the National Commission on Indigenous Peoples (NCIP) Region VI & VII, Benigno Aquino Avenue, Banker's Village, Dungon B, Jaro, Iloilo City within fifteen (15) days after this Publication.

**(SGD.) HAZEL L. ACSE**  
DMO V/Provincial Officer  
Iloilo Provincial Office

**NOTICE OF AUCTION SALE  
ON REMATADOS OF  
M. LHUILLIER PAWNSHOPS**

**Iloilo and Guimaras Branches at**

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

Commencing **OCTOBER 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 **MAY 31, 2024**. Patrons are enjoined to verify their receipts.

**MANAGEMENT**

Sa **OCTUBRE 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 **MAYO 31, 2024**, madala sa subasta. Gina panawagan ang tanan nga suki nga pagatan-awon ang ila tagsa ka resibo.

**TAGADUMALAHAN**

## Negros Occidental gov signs IRR, upbeat on full operation of NIR

BACOLOD CITY – Negros Occidental Governor Eugenio Jose Lacson expressed optimism on the full operation of the Negros Island Region as he signed the implementing rules and regulations (IRR) of the NIR Act on Wednesday.

“I just signed, conforming to the IRR of the NIR Act. Ideally, it would have been good if we all got together, with the other governors and all the congressmen. That was the original plan, but it’s very hard to get our schedules together,” he said in an interview.

Lacson, joined by Provincial Administrator Rayfrando Diaz II, signed the IRR in the presence of Department of the Interior and Local Government (DILG) Director Dennis Villaseñor and NIR OIC-Assistant Regional Director and concurrent

DILG-Negros Occidental provincial director Teodora Sumagaysay, at the Governor’s Office here.

“The DILG has already set up a regional office here. That, in a way, is telling us that it’s moving already. The many years of waiting is bearing fruit this time,” the governor said.

He added that with the IRR already in place, “we can expect the NIR to be functional.”

The IRR includes the rules on establishing NIR government offices and mechanisms, duties and responsibilities of the technical working group, funding, transitory provisions, and final provisions.

Within 90 days after the approval of the IRR, the national government agencies are expected to implement their respective road maps or transition plans.

## DICT urges use of learning centers in Antique

SAN JOSE DE BUENAVISTA, Antique – The Department of Information and Communications Technology (DICT) encouraged Antiqueños to avail the services of Technology for Education, Employment, Entrepreneurs, and Economic Development (Tech4ED) centers that are operating in Antique.

DICT Antique Provincial



TURNOVER. Antique Provincial Librarian Grace Magullado (left) receives the computer sets from the Department of Information and Communications Technology (DICT) Antique Provincial Officer Engineer Joemar Magbanua during the opening of the Technology for Education, Employment, Entrepreneurs, and Economic Development (Tech4ED) center on Wednesday (Oct. 2, 2024). Magbanua encouraged Antiqueños to avail of services available in the center. (PNA photo by Annabel Consuelo J. Petinglay)

Officer, Engineer Joemar Magbanua, said in an interview Wednesday that the province has 10 Tech4ED centers established at the University of Antique (UA), Department of Education (DepEd) schools, and at the local government units (LGUs) as a result of their partnership since 2016.

“Students and the public may visit the Tech4ED centers where they could use computer units for their research,” he said.

He said Tech4ED is especially helpful to students who cannot afford personal computer units.

Tech4ED provides digital access to information, communication, technology, government services, training, and business portals, among others.

DICT opened its latest center in Antique at the provincial library, where it provided computer units on Wednesday.

“We will also be establishing a Digital

Transformation Center (DTC) at the DICT Antique provincial office where there would be 20 computers that would be made available for government employees and the public,” he said.

He said the DTC, which is eyed to start operations before the end of this year, will host training that promotes Information and Communication Technology (ICT) Literacy and competency.

Meanwhile, Antique Provincial Librarian Grace Magullado said that they could now cater to those who would like to use the digital equipment at the library.

“We will also use the computers during our monthly mobile library in the barangays,” she said.

The public could also visit the center if they need to do online applications with the Department of Foreign Affairs, National Bureau of Investigation, and other government agencies. (PNA)

## Cebu Pacific Signs Purchase Agreement for up to 152 Aircraft Order

Cebu Pacific is proud to announce the signing of a landmark purchase agreement with Airbus and Pratt & Whitney, an RTX business, for up to 152 A321neo aircraft, equipped with Pratt & Whitney GTF™ engines.

The agreement with Airbus covers firm orders for up to 102 A321neo, plus 50 A320neo Family purchase rights.

This acquisition --- which has a minimum commitment of 70 aircraft --- is the largest in Philippine aviation history, valued at approximately USD \$24 billion (PHP 1.4 trillion) based on list prices for the entire 152 aircraft order. This purchase agreement reflects CEB’s unwavering

optimism for the future of air travel and steadfast commitment to meeting the evolving needs of passengers.

“The selection of Airbus and Pratt & Whitney underscores our focus on operational efficiency, sustainability, and innovation, ensuring that we continue to deliver the highest standards of service while significantly reducing our carbon footprint,” said Michael Szucs, chief executive officer at Cebu Pacific. “This milestone signals our ongoing dedication to expanding air travel accessibility and affordability, while supporting the Philippines’ broader economic growth and connectivity goals.”

Airbus said the purchase agreement is a testament to the airline’s confidence in its products and a positive signal for the aviation industry’s recovery.

“The A320 Family has supported Cebu Pacific’s domestic and short-haul international network growth over the last two decades. We’re grateful to the airline for its continued endorsement of our bestselling single-aisle product line. The A321neo is highly regarded for its unparalleled economics, performance and fuel efficiency. We’re confident that these additional A321neo will contribute strongly to the all-Airbus operator’s next phase of expansion as one of Asia-

Pacific’s leading low-cost carriers,” said Benoît de Saint-Exupéry, executive vice president, sales of commercial aircraft business at Airbus.

“This latest order demonstrates the growing opportunities for aviation in the Philippines and the larger Asia Pacific region. The GTF engine will enable Cebu Pacific to continue to expand the number of routes it offers to passengers, while delivering industry-leading fuel efficiency and sustainability benefits,” said Rick Deurloo, president of commercial engines at Pratt & Whitney.

CEB was advised by Blue Skies Consultants on the new transactions with Airbus and Pratt & Whitney.

## 84 W. Visayas LGUs adopt digitalized licensing system

ILOILO CITY – The Department of Information and Communications Technology (DICT) has been embarking on projects to pave the way for the digitalization of systems across various local government units (LGUs) in Western Visayas.

DICT 6 Information Systems Researcher III Michael Lagos, during the special edition of the Kapihan sa Bagong Pilipinas in celebration of National Statistics Month on Wednesday, said that aside from their e-government project, their

main project is the provision of software systems that will advance the business permit licensing system of LGUs.

“As DICT, we provided free systems which also enhance ease of doing business, helping in terms of data. Our system is connected to PSA (Philippine Statistics Authority) standard classification of businesses, which helps PSA consolidate data for business and economic data,” he said.

At present, 84 of the 133 LGUs in Western Visayas have availed of the system. Others have their own system or have

tapped private providers.

He added that while it is not necessary for them to link their system with the DICT, the advantage of having it is that they could have it for free.

The digital system covers from online applications to releasing of permits for business applications.

“We are assisting the LGUs with configuring the system to meet the standard of the PSA,” he added.

Use gov.mail

He encouraged government agencies to avail

of the gov.mail because it is very helpful in determining authenticity.

“When it is gov.mail, it is from a government agency. It is authentic,” he added.

Anyone can make an email using regular emails, and making a fake email is easier.

In the same press conference, PSA 6 acting regional director Nelida Amolar said digitalization can help hasten the collection and processing of data, making it easier for researchers and policymakers to access the needed information.

## Globe Business partners with ORCA to elevate cloud security for PH enterprises

The rapid adoption of cloud technology in the country has highlighted several challenges, including misconfigurations, inadequate vulnerability assessments, and a lack of awareness regarding shared cloud security responsibilities.

Globe Business and Orca Security have joined forces to safeguard confidential business and customer data from such threats. Together, they aim to deliver comprehensive cloud security solutions and services for enterprises of all sizes in the Philippines.

Through this partnership, Globe Business ensures that clients are well-prepared for any situation, fostering trust and reliability with their respective customers.

Businesses can benefit from Orca’s leading agentless Cloud Native Application Protection Platform (CNAPP), which provides centralized visibility across the entire cloud estate and empowers security teams to work smarter. The platform enables companies to understand risk and compliance issues across the entire cloud workloads, AI models, configurations, and identities without deploying agents. This dramatically accelerates time to value and provides deep visibility into complex cloud environments. The data is processed in a single location - the Unified Data Model - surfacing the most critical risks so these can be addressed first.

Combined with the services of Globe Business’ highly efficient Security Operations Center (SOC) team, the collaboration ensures robust end-to-end cloud security.

Enterprises can utilize Globe Business and Orca Security’s top-of-the-line solutions for effective cloud infrastructure entitlement management. This ensures continuous monitoring and audit of cloud identities and permissions across multi-cloud environments.

The Orca Security platform subscription provides best-in-class cloud security with flexible options to accommodate varying customer requirements. While Globe Business’ Security Operations Center (SOC) team offers managed cloud infrastructure security services, augmenting resources of customers with Orca’s advanced capabilities.

“Our collaboration with Orca Security underscores our commitment to providing high-caliber cloud security solutions that empower businesses to navigate and thrive in the digital age. With Orca’s innovative technology and our comprehensive managed services, we offer unparalleled protection and peace of mind to our customers,” said KD Dizon, VP and Head of Globe Business.



Republic of the Philippines  
PROVINCE OF ANTIQUE  
TANGGAPAN NG SANGGUNIANG PANLALAWIGAN  
5700 San Jose Antique



EXCERPT FROM THE MINUTES OF THE 10<sup>TH</sup> REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF ANTIQUE  
HELD ON MARCH 11, 2024 AT THE PROVINCIAL LEGISLATIVE BUILDING, SAN JOSE DE BUENAVISTA, ANTIQUE

## PRESENT:

HON. EDGAR D. DENOSTA,  
HON. MAYELLA MAE P. LADISLAO,  
HON. VICTOR R. CONDEZ,  
HON. NOEL C. ALAMIS, SR.,  
HON. KARMILA ROSE A. DIMAMAY,  
HON. ALFIE JAY O. NIQUIA,  
HON. PIO JESSIELITO C. SUMANDE, SR.,  
HON. EGIDIO P. ELIO,  
HON. KENNETH DAVE B. GASALAO,

Vice Governor / Presiding Officer,  
Senior SP Member / Minority Floor Leader,  
SP Member / Majority Floor Leader,  
SP Member / Assistant Majority Floor Leader,  
SP Member,  
SP Member,  
SP Member,  
SP Member,  
Ex-Officio SP Member/President, SK Ped. Antique,

## ON OFFICIAL BUSINESS:

HON. RONY L. MOLINA,

SP Member,

## ON OFFICIAL TRAVEL:

HON. DANTE M. BERIONG,  
HON. PLARIDEL E. SANCHEZ IV,  
HON. JULIUS CEZAR O. TAJANLANGIT,

SP Member,  
Ex-Officio SP Member/President, PCL, Antique,  
Ex-Officio SP Member/President, LnB, Antique,

## ON SICK LEAVE:

HON. EMMANUEL C. PALACIOS, JR.,

SP Member / Assistant Minority Floor Leader,

## Resolution No. 244-2024

### RESOLUTION APPROVING PROVINCIAL ORDINANCE NO. 2024-386 ENTITLED “AN ORDINANCE ADOPTING THE NEW REVENUE CODE OF THE PROVINCE OF ANTIQUE”

Introduced by: Hon. Victor R. Condez  
Sangguniang Panlalawigan Member

**WHEREAS**, the Office of the Secretary to the Sangguniang Panlalawigan received a letter from Governor Rhodora J. Cadiao requesting for the approval of the New Revenue Code of the Provincial Government of Antique for approval;

**WHEREAS**, the legislative matter was referred to the Committee on Ways and Means during the 31<sup>st</sup> Regular Session dated October 2, 2023;

**WHEREAS**, the Provincial Legal Officer has the following findings, to wit:

- Under Article E, Tax on Transfer of Real property Ownership, Sections 21 and 22, the tax rate should be 50% of 1%, instead of 55% of 1%;
- Under Article G, Franchise Tax, Section 35, the tax rate should be 50% of 1% as prescribed under the Local Government Code of 1991 (LGC);
- Under Article H, Section 68, the annual fixed tax rate should not exceed Five Hundred Pesos (Php500.00);
- Also, Section 187 of the LGC states that a public hearing is required prior to the enactment of a tax ordinance or revenue measure;

**WHEREAS**, the Committee on Ways and Means conducted a series of Public Hearings with all stakeholders and accommodated their suggestions during the discussions on the said New Revenue Code of Antique;

**WHEREFORE**, on motion made by SP Member Victor R. Condez, and duly seconded by SP Member Noel C. Alamis, be it

**RESOLVED**, as it is hereby **RESOLVED**, in a Regular Session duly assembled by the Sangguniang Panlalawigan of the Province of Antique to approve:

#### Provincial Ordinance No. 2024-386

#### AN ORDINANCE ADOPTING THE NEW REVENUE CODE OF THE PROVINCE OF ANTIQUE

##### CHAPTER I. GENERAL PROVISIONS

##### ARTICLE A. TITLE, AUTHORITY AND SCOPE

**Section 1. Title.** This ordinance shall be known as the New Revenue Code of the Province of Antique.

**Section 2. Authority.** This Ordinance is enacted pursuant to the provisions of RA 7160, and its IRR and other governing rules and promulgations of national government agencies.

**Section 3. Scope and Applications.** This code shall govern the levy, assessment and collection of taxes, fees, charges, and other impositions within the territorial jurisdiction of the Province of Antique.

##### ARTICLE B. CONSTRUCTION OF PROVISIONS

**Section 4. Words and Phrases Not Herein Expressly Defined.** Words and phrases used in this Code, not herein specifically defined, shall have the same definitions as found in RA 7160, and other governing laws.

**Section 5. 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:

- General Rules.** All words and phrases, except those expressly defined in this Code, shall be construed and understood according to the commonly approved usage of the language, but the technical words and phrases and such other words in this Code, which may have acquired a peculiar or appropriate meaning, shall be construed and understood according to such technical, peculiar or appropriate meaning.
- Gender and Number.** Every word in this 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
- Reasonable Time.** In all cases where any act is required to be done within a reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- 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 hereof, when expressed in days, shall be computed by excluding the first day and including the last day, except if the last day falls on a Sunday or Holiday, in which case the same shall be excluded in the computation, and the business day following, shall be considered the last day.
- References.** All references to chapters, articles or sections are to the Chapters, Articles or Sections in this Code, unless otherwise specified.
- Conflicting Provision of Chapters.** If the provisions of different chapters or articles conflict with or contravene each other, the provisions of each book chapter, article shall prevail as to all

specific matters and questions involved therein.

- Conflicting Provisions of Sections.** If the provisions of the different sections in the same chapter or 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

When used in this Code, the following terms shall be construed as:

- Ad Valorem Tax** is a levy on real property determined on the basis of fixed proportion of the value of the property.
- Admission Fee** means the amount paid or any consideration given for entrance, seats, tables or similar accommodations, reservation or otherwise, in an amusement place, irrespective of whether or not an admission ticket is issued of such admission fee or consideration.
- Amusement** is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun.
- Amusement Places** include theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself buy seeing or viewing the show or performances.
- Appraisal** is the act or process of determining the value of property as of a specific data for a specific purpose.
- Assessment** is the act or process of determining the value of a property, or proportion thereof subject to tax, including the discovery, listing, classification and appraisal of properties.
- Assessed Value** is the fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value.
- Asexually Propagated Plant Materials** are plant materials propagated by not involving the union of individual germ cells as in grafting. Plant propagation is using vegetative parts.
- Building** means a man-made improvement built to satisfy the desire and need for shelter, services and monetary return. Any structure built for the support, shelter or enclosure of persons, animals, chattels or property of any kind; a structure erected to stand more or less permanently and designed for human use and occupancy or as a shelter for animals or goods.
- Business** means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- Calling** means one's regular business, trade, profession, vocation or employment, which does not require the passing of an appropriate government board or bar examination, such as professional actors, and actresses, hostesses, masseurs, commercial stewards, stewardesses, and the like.
- Capital** signifies the actual estate, whether in money or property owned by a person or entity, it is a fund with which it transacts its business, which would be liable to its creditor, and which in case of insolvency passes to a receiver.
- Capital Investment** is the capital which a person employs in any undertaking, or which contributes to the capital of a partnership, corporation, or any other juridical entity, or association in a particular taxing jurisdiction.
- Charges** refer to pecuniary liability, as rents or fees against persons or property.
- Claim Owner** means the holder of a valid and existing mining claim and/or mining contract.
- Code** means this ordinance, the 2023 Revenue Code of the Province of Antique.
- Contractor** includes person, natural or juridical not subject to professional tax under this Code whose activity consists, essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.
- Cooperative** is an autonomous and duly registered association of persons, with a common bond of interest, who have voluntarily joined together to achieve their social, economic, and cultural needs and aspirations by making equitable contributions to the capital required, patronizing their products and services and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- Corporations** include partnerships, no matter how created or organized joint-stock companies, joint accounts (*cuentas en participacion*), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.  
The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.
- 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 commodities, but upon the skills and foresight with which he watches the market.
- Depreciated Value** is the value remaining after deducting depreciation from the acquisition cost.
- Economic Life** is the estimated period over which it is anticipated that a machinery or equipment may be profitably utilized.

- 23) **Exhibitors, Traders and Entrepreneurs** refer to those persons or entities who rent space within the Capitol premises for the display and trading their products.
- 24) **Extraction** is the act of taking, extracting or removing.
- 25) **Exploration** is the examination and investigation of the lands supposed to contain valuables by drilling, trenching, shaft sinking, tunneling test, pitting and other means for the purpose of probing the presence of mineral deposits and quarry resources and the extent thereof.
- 26) **Exploitation** means the extraction and utilization of mineral deposits and quarry resources.
- 27) **Fair Market Value** is the price which a property would command if offered for sale in an open market allowing time to find a buyer and both the buyer and the seller is not under pressure to buy or sell.
- 28) **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.
- 29) **Franchise** is a right or privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security and safety.
- 30) **Gemstone** refers to a stone classified as semi- precious to precious, suitable for cutting and polishing as a gem or gems.
- 31) **Governor** means the Provincial Governor of Antique.
- 32) **Government** means the Provincial Government of Antique.
- 33) **Gravel** is particles of rock passing 75mm (3 in.) U.S. Standard sieve mesh.
- 34) **Gross Sales or Receipts** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and Value Added Tax (VAT).
- 35) **Independent Certified Public Accountant** means an accountant who possesses the independence, as defined in the rules and regulations of the Board of Accountancy.
- 36) **Improvement** is a valuable addition made to a property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts, involving capital expenditures and labor, which is intended to enhance its value, beauty or utility, or to adapt it for a new or further purpose.
- 37) **Labor Cost** means all cash expenditures such as salaries, wages, allowances, and other benefits, measured on a per metric ton of ore basis for the remuneration of personnel directly involved in the mining, processing, hauling, handling and storage of ore concentrate or finished product on a single mining unit excluding supervisory and administrative personnel.
- 38) **Land** in a legal sense is the solid part of the surface of the earth as distinguished from water; any ground, soil or earth whatsoever; regarded as the subject of ownership and everything annexed to it, whether by nature, such as trees and everything in or on it, such as minerals and running water or annexed to it by man, such as building and fences.
- 39) **Large Planting Materials (LPM)** is asexually propagated plants which are raised in the nursery for one and a half years or more prior to planting, usually four to six feet tall.
- 40) **Levy** means an imposition or collection of an assessment, tax, fee, charge, or fine.
- 41) **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.
- 42) **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 of appurtenant service facilities; those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property but 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 in the manufacturing, mining, logging, commercial, industrial and agricultural operations.
- 43) **Manufacturer** includes every person who, for the purpose of sale or distribution to others, and not for his own use or consumption, by physical or chemical process; (1) alters the exterior texture or form, or inner substance of any raw material, or manufactured or partially manufactured product, in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition; (2) alters the quality of any such raw material, or manufactured or partially manufactured product, so as to reduce it to marketable shape, or prepare it to any use of industry; or (3) combines any raw material or manufactured or partially manufactured product with other materials, or product of such processes or manufacture, and can be put to a special use or uses to which such materials, or manufactured or partially manufactured product in its original condition could not have been put.
- 44) **Minerals** embrace all naturally occurring inorganic substance in solid, liquid, or any intermediate state, including coal, soil which support organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in the term, but special laws govern them.
- 45) **Mineral Lands** are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.
- 46) **Mining or to mine** means to extract, remove or utilize quarry resources and includes operations necessary for the purpose.
- 47) **Motor Vehicle** refers to any vehicle operated by a motor engine.
- 48) **Operator** includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- 49) **Ordinary Earth** means ordinary soil.
- 50) **Ore** means naturally occurring substance or material, or an element that can be mined and/or processed for profit.
- 51) **Ore Transport Permit** refers to the permit that may be granted to a contractor, accredited dealer, retailer, processor and other permit holders to transport ore/ mineral/ mineral products.
- 52) **Permit Area** refers to area subject of quarry or small- scale mining permit;
- 53) **Permit Holder** means a holder of any quarry or small- scale mining permit issued under this Code.
- 54) **Permittee** refers to any person issued with a permit to operate or engage in a business or any other economic activity.
- 55) **Person** mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- 56) **Political Subdivision** refers to the component municipalities and their component barangays of the Province of Antique.
- 57) **PMRB** means the Provincial Mining Regulatory Board
- 58) **Private Land** refers to land belonging to private persons with complete titles, as well as those lands with bonafide holder, claimant or occupant with imperfect title.
- 59) **Privilege** means a right of immunity granted as a peculiar benefit, advantage or favor.
- 60) **Products** refer to those made from native materials such as piña fibers, abaca, agricultural products including fruit bearing plants, ornamental plants and livestock including their by-products.
- 61) **Province** means the Province of Antique and/ or the provincial government thereof;
- 62) **Public Lands** mean the portion of public domain to which title is still vested in the government.
- 63) **Public Water** is body of water belonging to public domain such as but not limited to seas, lakes, ponds, creeks, streams, rivers and swamps.
- 64) **Qualified Person** means Filipino citizen of legal age and with technical and financial capability to mine, or a corporation or partnership registered with the Securities and Exchange Commission (SEC) wherein sixty per cent (60%) of its capitalization is owned by Filipino citizens.
- 65) **Quarrying** means the process of extracting, removing and disposing quarry resources
- 66) **Quarry Permit** is a document granted to a qualified person, permitting him to do extraction and/ or utilization of sand and gravel and other loose or unconsolidated materials in a specific quarry area.
- 67) **Quarry Resources** means sand and gravel or other loose and unconsolidated materials such as andesite, basalt, conglomerate, coral sand, diatomaceous earth, diorite, decorative stones, gabbro's, granite, limestone, marble, marl, red burning clays for potteries and bricks, rhyolite, rock phosphate, sandstone, serpentine, shale, tuff, volcanic cinders, and volcanic glass; provided, that such resources do not contain metallic constituents and/or other valuable minerals in economically workable qualities. (RA 7942 Sec. 3).
- 68) **Rental** means the value of the consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.
- 69) **Residents** refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents or the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- 70) **Retail** means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;

- 71) **Revenue** includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- 72) **Regulation** means the policies, rules and laws promulgated by recognized authorities to implement the provisions of an enacted legislation.
- 73) **Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.
- 74) **Sexually Propagated Plant Materials** are plants propagated using seeds.
- 75) **Single Mining Unit** means mining operation covered by a mining permit and involving the extraction and/or processing of any of the classified mineral commodities as specified herein.
- 76) **Small Scale Mining** involves the operation of a single unit mining operation having an annual production not exceeding 50,000 metric tons of run-off- mine ore with the following requisites:
  1. The working area is artisanal, either open cast or shallow underground mining, without the use of sophisticated mining equipment;
  2. Minimal investment on infrastructures and processing plant;
  3. Heavy reliance on manual labor.
- 77) **Socialized Housing** refers to housing programs and projects covering houses and lots or home lots only duly undertaken by the government and private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the Urban Development and Housing Act of 1992.
- 78) **Transient Amusement** is an amusement activity shown on a casual and temporary basis.
- 79) **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.
- 80) **On Veterinary Services:**
  - a) **Livestock** pertains to animals, especially cattle and carabao, to include hogs, swine, cocks, poultry and other such animals kept on the farm for breeding, sport, dairy products, slaughter, sale, etc.
  - b) **Quarantine** is restraint or interdiction placed upon the transport of animals suspected of being carriers of diseases or other pests.
  - c) **Slaughter** is the humane way of taking the life of animals for consumption.
  - d) **Transport** is the actual shipment of travel into, outside or within the province of livestock, requiring passage through an area of jurisdiction.
  - e) **Shipping Permit** refers to the document issued by BAI or VQS authorizing the person indicated therein to ship or transport the items stated therein to the specified destination. The documents also state the health worthiness among others of the animal or product to be shipped/ transported.
  - f) **Veterinary Health Certificate** refers to the certificate issued by the Provincial Veterinarian or his authorized representative specifying among others therein that the animals, animal products, animal byproducts or animal effects are free from communicable diseases or are not carriers thereof.

**CHAPTER II. LOCAL TAX IMPOSITIONS**

**ARTICLE A. REAL PROPERTY TAX**

**Section 1. Rate of Basic Real Property Tax.** There is hereby levied an annual *ad valorem* tax at the rate of one percent (1%) of the assessed value of real property, such as lands, buildings, machinery and other improvements affixed or attached to real property located in this Province.

**Section 2. Additional Levy on Real Property for the Special Education Fund (SEF).** There is hereby levied one percent (1%) tax on the assessed value of real property which shall be in addition to the basic real property. The proceeds thereof shall accrue exclusively to the Special Education Fund (SEF).

**Section 3. Exemptions.** The following are exempted from payment of the basic real property tax and the SEF tax:

- a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise to a taxable person;
- b) Charitable institutions, churches, and parsonage or convents appurtenant thereto, mosques, non-profit or religious cemeteries and all lands, buildings and improvements actually, directly, and exclusively used for religious, charitable or educational purpose;
- c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- d) All real property owned by duly registered cooperatives as provided for under RA 6938 ; and
- e) Machinery and equipment used for pollution control and environmental protection. Except as provided herein and pursuant to Section 234 of the Local Government Code, any exemption from payment of real property tax previously granted to, or presently enjoyed by all persons, whether natural or judicial, including all government-owned or controlled corporations, are hereby withdrawn upon effectivity of this Ordinance.

**Section 4. Collection of Real Property Tax**

**Section 4.1. Date of Accrual of Tax.** The real property tax for any year shall accrue on the first (1<sup>st</sup>) day of January and from the date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

**Section 4.2. Assessor to Furnish Treasurer with Assessment Roll.** The Provincial Assessor shall prepare and furnish the Provincial Treasurer on or before the thirty-first (31<sup>st</sup>) day of December each year, an assessment roll containing the list of all persons whose real properties have been newly assessed or reassessed and the values of such properties.

**Section 4.3. Notice of Time for Collection of Tax.** The Municipal Treasurer shall, on or before the thirty-first (31<sup>st</sup>) day of January each year, in the case of basic real property tax and the additional tax accruing to the SEF or on any other date to be prescribed by the Sangguniang Panlalawigan in the case of any other tax levied under this Code, post the notice of the dates when the tax may be paid without interest at a conspicuous and publicly accessible place such as the Bulletin Board of the Municipal Hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

**Section 4.4. Time of Payment; Payment in Installments.** The real property tax herein levied together with the additional levy on real property for the Special Education Fund (SEF) shall be due and payable on the first (1<sup>st</sup>) day of January each year. The same may, however, at the discretion of the taxpayer, be paid without interest or penalty in four (4) equal installments: the first (1<sup>st</sup>) installment on or before March 31; the second (2<sup>nd</sup>) installment on or before June 30; the third (3<sup>rd</sup>) installment on or before September 30; and the fourth (4<sup>th</sup>) and last installment on or before December 31.

Both the basic and the additional SEF tax must be paid simultaneously payments of real property tax shall first be applied to prior year's delinquencies, interests and penalties, if any, and only after the same are settled may tax payments be credited for the current period.

**Section 4.5. Interest on the Unpaid Real Property Tax.** Failure to pay the real property tax or any other tax levied under this Code upon the expiration of the periods as provided in this Chapter shall be subject to an interest of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid but not in no case, shall the total interests on the unpaid tax or portion thereof exceed seventy-two percent (72%) or an equivalent of thirty-six (36) months interest.

**Section 4.6. Tax Discount for Advance and Prompt Payment.** Advance Payment of taxes is made if the basic real property tax and the additional Special Education Fund (SEF) tax accruing for the whole succeeding year are fully paid in advance before January 1. The taxpayer shall be entitled to a twenty percent (20%) tax discount.

Prompt Payment of taxes is made if the basic real property tax and the additional Special Education Fund (SEF) tax for the current year are paid in full on or before January 31 of the current year. The taxpayer shall be entitled to a fifteen percent (15%) tax discount. If paid on quarterly installments in accordance with Section 250 of RA 7160, the taxpayer shall be entitled to a ten percent (10%) tax discount if paid as follows:

		Payment Dates
1 <sup>st</sup> Quarter	1 <sup>st</sup> Installment	On or before January 31

2 <sup>nd</sup> Quarter	2 <sup>nd</sup> Installment	On or before April 30
3 <sup>rd</sup> Quarter	3 <sup>rd</sup> Installment	On or before July 31
4 <sup>th</sup> Quarter	4 <sup>th</sup> installment	On or before October 31

The above tax discounts shall only be granted to properties without any delinquency, provided further that the 10% discount shall only be applied to prompt payment without any delinquency after the first quarter. Provided, that if the deadline falls on a Saturday, Sunday or Holiday, the deadline of payment shall be the next working day.

**Section 4.7 Collection and Distribution of Proceeds.** The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for by RA 7160, or any applicable laws, shall be the responsibility of Municipal Treasurer or his deputy.

The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction and fifty percent (50%) of the tax paid under protest, in accordance with the provisions of this Article, shall be distributed as follows:

1. Province - Thirty-five percent (35%) shall accrue to the General Fund;
2. Municipality – Forty percent (40%) to the General Fund of the Municipality where the property is located
3. Barangay – Twenty-five percent (25%) shall accrue to the barangay where the property is located.

The share of the Province shall be remitted to the Provincial Treasurer not later than 20<sup>th</sup> day following the close of the previous month, without need of any further action and shall not be subject to any lien or holdback.

The share of the Barangay shall be released directly to the Barangay Treasurer on a quarterly basis within five (5) days after the end of each quarter, without need of any further action, and shall not be subject to any lien or holdback for whatever purpose subject to such rules as may be prescribed by the Commission on Audit for this purpose.

The proceeds of the additional one percent (1%) SEF tax shall be automatically released and shall be divided equally between the Provincial and Municipal School Boards for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board.

The proceeds of the real property tax due prior to the effectivity of the Local Government Code (RA 7160) shall be distributed in accordance with the scheme prevailing at the time the said taxes were due and payable.

#### Section 4.8. Payment under Protest

- a) No protest shall be entertained unless the taxpayers first pay the tax in full. There shall be annotated on the tax receipts the words "paid under protest" to be followed with the protest in writing stating the reasons for the protest together with the documentary evidences supporting the reasons which shall be filed within thirty (30) days from payment of the tax. The Provincial Treasurer shall decide on the protest within sixty (60) days from receipt of the written protest.

A protest fee of one percent (1%) of the total realty tax due computed at the time of payment and held in trust by the Provincial Treasurer shall be charged against the taxpayer.

- b) Fifty percent (50%) of the tax paid under protest shall be held in trust by the Provincial Treasurer and the other fifty percent (50%) shall be distributed in accordance with this Code.
- c) In the event that the protest is finally decided in favor of the tax payer, the amount or portion of the tax protested shall be refunded to the protestant in the form of tax credit to be applied against his existing or future tax liability.
- d) In the event that the protest is denied or upon lapse of the sixty (60) day period prescribed in subparagraph (a), the taxpayer may, within sixty (60) days from receipt of the written notice of assessment, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

**Section 4.9. Repayment of Excessive Collection.** When an assessment of basic real property tax, or any tax levied under this Code, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the Provincial Treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The Provincial Treasurer shall decide on the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied the taxpayer may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

#### Section 4.10. Notice of Delinquency in the Payment of the Real Property Tax

a) When the real property tax or any other tax imposed under this Code becomes delinquent, the Provincial Treasurer or Municipal Treasurer shall immediately cause a notice of the delinquency to be posted at the main entrance of the Provincial Capitol or Municipal Hall and in a publicly accessible and conspicuous place in each barangay. The notice of delinquency shall also be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the province.

b) Such notice shall specify the dates upon which the tax became delinquent. It shall likewise state that unless the tax and interests are paid before the expiration of the year for which the tax is due, except when the notice of assessment or special levy is contested administratively or judicially, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser, subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of the auction sale.

**Section 4.11. Remedies for the Collection of Real Property Tax.** For the collection of the basic real property tax and any other tax levied under this Code, the Province may avail of the remedies by administrative action through levy on real property by public auction or by judicial action.

**Section 4.12. Provincial Government's Lien.** The basic real property tax and any other tax levied under this Code, constitute a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or possessor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and related interests and expenses.

**Section 4.13. Levy on Real Property.** After the expiration of the time required to pay the basic real property tax or any other tax levied under this Code, the real property subject to such tax may be levied upon through issuance of a warrant of levy on or before, or, simultaneously with the institution of the civil action for the collection of the delinquent tax. The Provincial Treasurer when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property or person having legal interest therein, the description of the property, the amount of tax due and the interest thereon. The warrant shall operate with the force of a legal execution throughout the Province.

The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest therein, or in case he is out of the country or cannot be located, to the administrator or occupant of the property. At the same time, written notice of the levy with the attached warrant of levy shall be mailed to or served upon the Provincial Assessor and Register of Deeds of the Province, who shall annotate the warrant of levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sangguniang Panlalawigan within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

**Section 4.14. Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Provincial Treasurer or his deputy who willfully fails to issue or execute the warrant of levy without just cause within one (1) year from the time the

tax becomes delinquent or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof in an administrative or judicial proceeding shall be dismissed from the service.

**Section 4.15. Advertisements and Sale.** Within thirty (30) days after the service of the warrant of levy, the Provincial Treasurer or his deputy shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. Notice of such publication and auction shall be issued to the taxpayer concerned. The advertisement shall be effected by posting a notice at the main entrance of the Provincial Capitol, Municipal Hall, and in a publicly accessible and conspicuous place in the barangay where the property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the Province. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of auction sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. At any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the related expenses. The sale shall be held either at the place stated in the notice of publication and auction sale.

Within thirty (30) days after the sale, the Provincial Treasurer or his deputy shall make a report of the sale to the Sangguniang Panlalawigan which shall form part of his records. The Provincial Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings. Provided, however, that proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale, shall be refunded to the owner of the real property or person having legal interest therein.

The Provincial Treasurer or his deputy may advance an amount sufficient to defray the cost of collection through the remedies provided for in this Code, including the expenses of advertisement by publication and sale.

**Section 4.16. Redemption of Property Sold.** Within one (1) year from the date of auction sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer/Municipal Treasurer of the amount of the delinquent tax, interest due thereon and the expenses of sale, plus interest of two percent (2 %) per month on the purchase price from the date of sale to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption, which shall be issued by the Provincial Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or person having legal interest therein who shall be entitled to the income and other fruits thereof.

The Provincial Treasurer or his deputy upon receipt from the purchaser of the certificate of sale shall forthwith return to the latter the entire amount paid by him plus interest of two percent (2%) per month from the date of purchase to the date of redemption. Thereafter, the property shall be free from lien of such delinquent tax, interest due thereon and expenses of sale.

**Section 4.17. Final Deed to Purchaser.** In case the owner or person having legal interest therein fails to redeem the delinquent property within one (1) year from sale as provided herein, the Provincial Treasurer or his deputy shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

**Section 4.18. Purchase of Property by the Provincial Government for Want of Bidder.** In case there is no bidder for cash for the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax and the related interest and cost of sale, the Provincial Treasurer conducting the sale shall purchase the property in behalf of the Provincial Government to satisfy the claim and within two (2) days thereafter shall make a report to the Sangguniang of the proceedings which shall be reflected upon the records of his office. It shall be the duty of the Register of Deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the Province without the necessity of an order from a competent court.

Within one (1) year from the date of such forfeiture, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the Provincial Treasurer of the full amount of the real property tax and the related interest, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested to the Province.

**Section 4.19. Resale of Real Estate Taken for Taxes, Fees or Charges.** The Sangguniang Panlalawigan may, through a separate ordinance and upon notice of not less than twenty (20) days from the auction sale, sell and dispose of the real property acquired under the preceding subsection at public auction.

**Section 4.20. Further Distraint or Levy.** Levy may be repeated, if necessary, until the full amount due, including all expenses, is collected.

**Section 4.21. Collection of Real Property Tax through the Courts.** The Provincial Government may enforce the collection of the basic real property tax or any tax levied under this Code by civil action in a court of competent jurisdiction, as follows:

a) The Provincial Treasurer shall furnish the Provincial Legal Officer of the certified statement of delinquency who, within fifteen (15) days after receipt thereof, shall file the civil action in the name of the Province, in the proper court of competent jurisdiction.

b) Where cognizable in an inferior court, the action to collect the tax must be filed in the municipality where the delinquent property is located. Where the Regional Trial Court has jurisdiction, the plaintiff LGU shall file the complaint in the Regional Trial Court.

c) In both cases, that is, where the claim is either cognizable by an inferior court or by the Regional Trial Court, the Provincial Treasurer shall furnish the Provincial Legal Officer the exact address of the defendant where he may be served with summons.

**Section 4.22. Action Assailing Validity of Tax Sale.** No court shall entertain an action assailing the validity of any sale at public auction of real property or rights therein under this Code until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be refunded to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive right of the delinquent owner of real property or the person having legal interest therein have been impaired.

**Section 4.23. Payment of Delinquent Taxes on Property Subject of Controversy.** In any action involving the ownership or possession of, or succession to real property, the court may *motu proprio* or upon representation of the Provincial Treasurer or his deputy, award such ownership, possession or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

**Section 4.24. Provincial Treasurer to Certify Delinquencies Remaining Uncollected.** The Provincial/Municipal Treasurer or his deputy shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collection or non-payment, and shall submit to the Sangguniang thru the Office of the Provincial Treasurer concerned on or before the thirty-first (31st) of December of the year immediately succeeding the year in which the delinquencies were incurred, with a request for assistance in the enforcement of the remedies for collection provided herein.

**Section 4.25. Periods Within Which to Collect Real Property Taxes.** The basic real property tax and any other tax levied under this Chapter shall be collected within five (5) years from the date it becomes due. No action for the collection of the tax, whether administrative or judicial, shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which: (a) The Provincial/ Municipal Treasurer is legally prevented from collecting the tax; (b) the owner of the property or the person having legal interest therein requests for reinvestigation and executes a waiver in writing before the expiration of the period within which to collect; or the person having legal interest therein is out of the country or otherwise cannot be located.

#### Section 5. SPECIAL PROVISIONS

**Section 5.1. Condonation or Reduction of Real Property Tax and Interest.** In case of a general failure of crops or substantial decrease in the price of agricultural or agri-based products, or calamity in the Province, the Sangguniang Panlalawigan by ordinance passed prior to the first (1st) day of January of any year upon recommendation of the Local Disaster Risk Reduction and Management Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the province affected by the calamity.

**Section 5.2. Duty of the Office of the Department of Agrarian Reform to Assist the Provincial Treasurer and Provincial Assessor in the Collection of Taxes.** It shall be the duty of the Office of the Department of Agrarian Reform to furnish the Provincial Treasurer and the Provincial Assessor with copies of the documents transferring real property under CARP, OLT, and the Voluntary Offer to Sell (VOS) within sixty (60) days from the completion of the processing thereof. It shall also furnish the names and addresses of farmer beneficiaries under said programs.

**Section 5.3. Condonation or Reduction of Tax by the President of the Philippines.** The President of the Philippines may, when public interest so requires, condone or reduce the real property tax and interest for any year in the Province.

**Section 5.4. Duty of the Registry of Deeds and Notaries Public to Assist the Provincial Assessor.** It shall be the duty of the Register of Deeds and Notaries Public to furnish the Provincial Assessor with copies of all contracts selling, transferring, or otherwise conveying, leasing, or mortgaging real property received by, or acknowledged before them.

**Section 5.5. Duty of Heirs to Adjudicate Property and Acquire Individual Assessment for Easy Collection of Taxes.** It shall be the duty of heirs to a certain property to adjudicate among themselves property left by the last surviving parent, and have the same assessed in their individual names within sixty (60) days after the death of the property owners in order to pinpoint responsibility who will pay the taxes of the deceased parent. The Provincial Assessor and the Municipal Assessor shall furnish the Provincial Treasurer with copies of Tax Declaration issued to heirs within one (1) week from completion thereof.

**Section 5.6. Public lands and Lands Declared Watershed Areas Subject to Tax.** Public lands developed and cultivated under Special Projects by national offices, and areas declared as watershed by DENR are subject to real property tax if occupants, owners and lessees of said lands and areas produce something and sell the same.

**Section 5.7. Insurance Companies to Furnish Information.** Insurance companies are hereby required to furnish the Provincial Assessor copies of any contract or policy insurance on buildings, structures and improvements insured by them or such other documents which may be necessary for the proper assessment thereof.

**Section 5.8. Fees in Court Actions.** As provided for in Sec. 280 of the Local Government Code, all court actions, criminal or civil, instituted at the instance of the Provincial Treasurer shall be exempt from the payment of court and sheriff's fees.

**Section 5.9. Fees in Registration of Papers or Documents on Sale of Delinquent Real Property to Province.** As provided for in Section 281 of the Local Government Code, all certificates, documents, and papers covering the sale of delinquent property to the province if registered in the Registry of Property, shall be exempt from the documentary stamp tax and registration fees.

**Section 5.10. Real Property Assessment Notices or Owner's Copies of Tax Declarations to be Exempt from Postal Charges or Fees.** As provided for in Sec. 282 of the Local Government Code, all real property assessment notices or owner's copies of tax declaration sent through mails by the assessor shall be exempt from the payment of postal charges or fees.

**Section 5.11. Interests on Unpaid Real Property Tax.** Failure to pay the real property tax or any other tax levied under this Code upon the expiration of the periods as provided in Sec. 5, shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have been fully paid. In no case, however, shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months or seventy-two (72%) percent.

**Section 5.12. Penalties for Omission of Property from Assessment or Tax Rolls by Officers and Other Acts.** Any officer charged with the duty of assessing real property who willfully fails to assess or who intentionally omits from the assessment or tax roll any real property which he knows to be taxable, or who willfully or negligently under-assesses any real property, or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property shall, upon conviction, be punished, by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who willfully or negligently fails to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required in this Code to perform acts relating to the administration of the real property tax or to assist the assessor or treasurer in such administration, who willfully fails to discharge such duties shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both such fine and imprisonment at the discretion of the court.

**Section 5.13. Penalties for Delaying Assessment of Real Property and Assessment Appeals.** Any government official who intentionally and deliberately delays the assessment of real property or the filing of any appeal against its assessment shall, upon conviction, be punished by a fine of not less than Five Hundred Pesos (P500.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both at the discretion of the court.

**Section 5.14. Penalties for Failure to Dispose the Delinquent Real Property at Public Auction.** The Provincial Treasurer or his deputy who fails to dispose of delinquent real property at public auction in compliance with the pertinent provisions of this Code or any other local official whose acts hinder the prompt disposition of delinquent real property at public auction shall, upon conviction, be subject by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or by imprisonment of not less than one (1) month nor more than six (6) months, or both at the discretion of the court.

#### ARTICLE B. TAX ON IDLE LANDS

**Section 6. Tax on idle Lands.** The rate of Idle Land Tax provided under Tax Ordinance 2006-30 is hereby adopted under this Ordinance.

**Section 7. Coverage for Idle Land Tax.** For purposes of real property taxation. Idle lands shall include the following:

- Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (½) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands. Lands actually used for grazing purposes shall likewise not be considered idle lands.
- Lands, other than agricultural, located in the Province, more than one thousand (1,000) square meters in area one-half (½) of which remain unutilized or unimproved by the owner of the property or persons having legal interest therein.

Regardless of land area, this Article shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax. Provided, however, that individual lots of such subdivision ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional

tax payable by subdivision owner or operator.

**Section 8. Imposition of Tax.** There is hereby levied an annual tax on idle lands at the rate of five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax. Idle land coverage shall be governed and as defined by the herein succeeding section.

**Section 9. Exemptions for Idle Land Tax.** The idle land tax shall not apply to idle lands wherein the owner of the property or person having legal interest therein is physically or legally prevented from improving, utilizing or cultivating the same by reason of *force majeure*, civil disturbance, natural calamity or any justifiable cause or circumstance.

Any person having legal interest on the land desiring to avail of the exemption under this section shall file the corresponding application with the Provincial Treasurer. The application shall state the grounds(s) under which the exemption is being claimed.

**Section 10. Collection and Accrual of Proceeds.** The annual tax on idle lands shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds shall accrue to the General Fund of the Province.

**Section 11. Listing of Idle Lands by the Assessor.** The Provincial/Municipal Assessor shall make and keep an updated record of idle lands located within his area of jurisdiction. For purposes of collection, the Provincial/Municipal Assessor shall furnish a copy thereof to the Provincial/Municipal Treasurer who shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

#### ARTICLE C. SPECIAL LEVY ON LANDS

**Section 12. Imposition of Levy.** A special levy is hereby imposed on the lands specially benefited by public works projects or improvements funded by the province/municipality at a rate of (not exceeding sixty percent (60%) of the actual cost of such projects and improvements, including the cost of acquiring land and such other real property in connection therewith.

**Section 13. Exemptions.** The special levy shall not apply to lands owned by:

- The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for consideration or otherwise to a taxable person.
- Charitable institutions, churches, parsonages or convents appurtenant thereto, and all lands exclusively used for religious, charitable or educational purposes; and
- Duly registered cooperatives as provided for under RA 6938.

The special levy shall not also apply to the remainder of the land portions of which have been donated to the province for the construction of such projects or improvements.

**Section 14. Time of Payment.** The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

**Section 15. Collection and Accrual of Proceeds.** Collection of special levy on land shall be the responsibility of the Provincial Treasurer. The proceeds shall accrue to the General Fund of the Province.

**Section 16. Administrative Provision**

- Ordinance Imposing a Levy.** The tax ordinance imposing a special levy shall describe with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in no case shall be less than five (5) nor more than ten (10) years. The *Sangguniang Panlalawigan* shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.  
  
The ordinance shall likewise specify the appropriate penalty for noncompliance or violations of the provisions of the said ordinance.
- Publication of Proposed Ordinance Imposing Special Levy.** Before the enactment of an ordinance imposing a special levy, the *Sangguniang Panlalawigan* shall conduct a public hearing thereon; notify in writing the owners of real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.
- Fixing the Amount of Special Levy.** The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands affected as shown by the books of the Provincial Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books. Upon the effectivity of the ordinance imposing special levy, the Provincial Assessor shall forthwith proceed to determine the annual amount of special levy assessed against each parcel of land comprised within the area especially benefited and shall send to each landowner a written notice thereof by mail, personal service or publication in appropriate cases.
- Taxpayer's Remedies Against Special Levy.** Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the form for the purpose, together with copies of the tax declarations and such affidavits or documents in support of the appeal.

#### ARTICLE D. SOCIALIZED HOUSING TAX

**Section 17. Imposition of Tax.** There is hereby imposed a socialized housing tax at the rate of one-half percent (0.5%) on the assessed value of lands in urban areas in excess of Fifty Thousand Pesos (P50,000.00).

**Section 18. Administrative Provisions**

- The Register of Deeds of the Province shall, before registering any deed, require the presentation of the evidence of payment of this tax.
- The Provincial/Municipal Assessor shall likewise make the same requirement before cancelling an old tax declaration and issuing a new one.
- Notaries Public shall furnish the Provincial Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

**Section 19. Collection and Accrual of Proceeds.** The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the Province.

**Section 20. Exemptions.** The following are exempted from the socialized housing tax:

- Those included in the coverage of RA 6657, otherwise known as the Comprehensive Agrarian Reform Law;
- Those actually used for national defense and security of the state;
- Those used, reserved or otherwise set aside for government offices, facilities and other installations whether owned by the National Government, its agencies and instrumentalities, including government-owned or controlled corporations, or by the Local Government Units. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of R.A. 7279 shall be covered by this tax.

d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified by the proper government agency; and

e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks. The Provincial Assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand Pesos (P50,000.00). For purposes of collection, the Provincial Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

#### ARTICLE E. TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

**Section 21. Imposition of Tax.** There is hereby levied a tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of not more than fifty-five percent (55%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The fair market value used herein shall be that reflected in the prevailing schedule of fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The fair market value used herein shall be that reflected in the prevailing schedule of fair market values reflected in the ordinance enacted by the Sangguniang Panlalawigan.

**Section 22. Tax Rate and Basis of Payment.** A tax rate of not more than fifty-five percent (55%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher.

**Section 23. Duty and Time of Payment.** It shall be the duty of the seller, donor, transferor, executor or administrator to pay to the Provincial Treasurer the tax herein imposed within sixty (60) days from the date of the execution of the Deeds of Sale, Donations and others while for the Deed of Adjudication it shall be based at the time of death of property owner.

**Section 24. Surcharge for Late Payment.** Failure to pay the tax imposed in this Code shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the tax due, to be paid at the same time and in the same manner as the tax due thereon.

**Section 25. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the date due until the tax is fully paid, but in no case, shall the total interest on the unpaid amount or portion thereof exceed seventy two percent (72%) or an equivalent of thirty-six (36) months interest.

**Section 26. Exemptions.** The sale, transfer or other disposition of real property made pursuant to RA 6657, otherwise known as the Comprehensive Agrarian Reform Law, shall be exempted from the tax herein imposed.

Private Sector entities and individuals engaged in developing socialized housing projects under R.A. No. 7279 for the benefit of the under privileged and homeless are exempted from payment of transfer tax for both raw and completed projects.

#### ARTICLE F. BUSINESS ON PRINTING AND PUBLICATION

**Section 27. Imposition of Tax.** There is hereby levied a tax at the rate of fifty five percent (55%) of one percent (1%) of the annual gross receipts for the preceding calendar year on the business of persons engaged in the printing and/or publication of books, newspapers, manuals, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, tarpaulin and others of similar nature using computers and other machinery.

In case of newly started business, the tax shall not exceed one-twentieth of one percent of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

**Section 28. Exemptions.** The receipts from the printing and/or publishing of books or other reading materials prescribed by the Department of Education (DepEd) as school texts or references shall be exempt from the tax herein imposed.

**Section 29. "Others of Similar Nature" Construed.** The business of printing newspaper and magazines is included in the clause "and others similar in nature" and therefore subject to this local tax. (BLGF 1<sup>st</sup> endorsement, February 19, 1996).

**Section 30. Time, Place and Manner of Payment.** The tax imposed in this Code shall be due and payable annually on or before the twentieth (20<sup>th</sup>) day of January of every year at Provincial Treasurer or his duly authorized deputies.

In the case of newly-started business, a permit or license shall be applied for before the business starts to operate.

**Section 31. Surcharge for the Late Payment.** Failure to pay the levied tax on time shall be subject to a surcharge of twenty five percent (25%) of the original amount of tax due. Such surcharge shall be paid at the same time and in the same manner as the tax due.

**Section 32. Penalty.** Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months or both, at the discretion of the Court.

**Section 33. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but not to exceed seventy two percent (72%) or an equivalent or thirty-six (36) months interest.

#### Section 34. Regulatory and Administrative Provisions

a) Operators engaged in the business on printing and publication shall keep a book of accounts where records of business transactions shall be entered. Such book of accounts shall be at all times open for inspection and audit of concerned authorities.

In case there are no books of accounts or any documents to verify the actual gross receipts of the business, the Presumptive income level shall apply.

b) Operators engaged in the business on printing and publication shall submit a sworn statement of his annual gross receipts for the preceding calendar year as a basis for the payment of tax on or before the twentieth (20<sup>th</sup>) day of January.

In the case of a newly started business, the operators of business subject to the taxes shall submit a sworn statement of the capital investment and shall serve as the basis for the payment of tax. The basis of the Provincial Treasurer or his authorized representative in the computation of tax if there is no sworn statement available or any records is the best available evidence.

c) Operators engaged in the business on printing and publication shall submit a certified photocopy of their Income Tax Return (ITR) with a duly stamped "Received" by the Bureau of Internal Revenue (BIR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts declared against in the Sworn Statement and the Income Tax Return shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payment 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 wherein payment is made.

d) Retirement of Business

Business establishments under the following circumstances are considered closed or have ceased operations:

1. Transfer of Location from one Province to another Province
2. Declared Bankruptcy

The owner or administrator of the establishment should notify the Provincial Treasurer through a letter of closure/transfer. The Provincial Treasurer shall issue a clearance after the payment of business tax inclusive

of penalties the clearance will be presented to the Municipal Treasurer for the cancellation of business.

#### ARTICLE G. FRANCHISE TAX

**Section 35. Imposition of Tax.** Notwithstanding any exemption granted by law or other special law, the province may impose a tax on business enjoying a franchise, at a rate of fifty-five percent (55%) of one percent (1%) of the gross annual receipts, which shall include both cash sales and sales on account realized during the preceding calendar year within the Province.

**Section 36. Tax Rate and Base of Franchise Tax.** The rate of franchise tax shall not exceed fifty percent (55%) of one percent (1%) of the gross annual receipts which shall include both cash sales and sales on account realized during the preceding calendar year within its territorial jurisdiction, excluding the territorial limits of any city located within the Province.

**Section 37. Newly started Business.** In case of newly started business, the tax shall not exceed one-twentieth of one percent of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

**Section 38. Capital Investment as Basis of the Franchise Tax of a Newly Started Business.** The capital investment to be used as basis of the tax of a newly started business as herein provided shall be determined in the following manner:

a) If the principal office of the business is located within the province, the paid-up capital stated in the Articles of Incorporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment.

b) In the case of a branch or sales office located within the province which commences business operations during the same year as the principal office but which is located in another locality, the paid-up capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office.

c) Where the newly started business is a branch or sales office commencing operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the said branch or sales office.

**Section 39. Limitation of the Province to Impose Franchise Tax.** The province, however, shall not impose the tax on business enjoying franchise operating within the territorial jurisdiction of any highly-urbanized or component city located within the Province.

**Section 40. Exemptions.** The term businesses enjoying franchise shall not include holders of certificates of public conveyance for the operation of public vehicles for reason that such certificates are not considered as franchises.

**Section 41. Time of Payment.** The tax imposed in this Article shall be due and payable annually on or before the twentieth (20<sup>th</sup>) of January.

**Section 42. Surcharge for Late Payment.** Failure to pay the tax imposed in this Code shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 43. Interest on Unpaid Taxes.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the time the tax is fully paid but not to exceed seventy-two percent (72%) or thirty-six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full after the expiration of the extension, the interest above- mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

**Section 44. Penalty.** - Any violation of the provision of this Article shall be punishable by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the Court.

#### Section 45. Regulatory And Administrative Provisions

**Section 45.1. Compliance Requirement.** The franchise grantee shall submit a certified copy of the franchise from the proper authority and a certification from the Department of Labor and Employment (DOLE) that all safety requirements in connection with business and other matters related thereto have been complied with.

**Section 45.2. Maintenance of Book of Accounts.** The franchise grantee shall keep a book of accounts where daily receipts both the cash sales and sales on account shall be recorded. Such books of accounts shall be open for inspection and audit by concerned authorities at all times.

**Section 45.3. Submission of Sworn Statement.** Franchise grantee shall submit a sworn statement of his annual gross receipts for the preceding calendar year as a basis for the payment of tax on or before the twentieth (20<sup>th</sup>) day of January. In the case of a newly started business, the grantees subject to the taxes shall submit a sworn statement of the capital investment and shall serve as the basis for the payment of tax. The basis of the Provincial Treasurer or his authorized representative in the computation of tax, if there is no sworn statement available or any records is the best available evidence or the application of the Presumptive Income Level (PIL).

**Section 45.4. Submission of Income Tax Return.** The franchise grantee shall submit a certified photocopy of their Income Tax Return (ITR) with a duly stamped "Received" by the Bureau of Internal Revenue (BIR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts declared against in the Sworn Statement and the Income Tax Return shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payment 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 wherein payment is made.

**Section 46. Retirement of Business.** Business establishments under the following circumstances are considered closed or have ceased operations:

- a) Transfer of location from one province to another province
- b) Declared bankruptcy.

The Owner or administrator of the establishment should notify the Provincial Treasurer through a letter of closure/transfer. The Provincial Treasurer will issue a clearance after the payment of franchise tax inclusive of penalties. The clearance will be presented to the Municipal treasurer for the cancellation of business.

**Section 47. Condonation and Waiver of Penalties.** The Sangguniang Panlalawigan has the power to condoned the penalties but not on franchise tax for the first time and repeat offenders and business establishment that does not follow the above provisions even if the Provincial Treasurer has sent numerous demand letters and billings to the same.

#### ARTICLE H. PROFESSIONAL TAX

**Section 48. Professional Tax.** There is hereby imposed an annual professional tax on each person engaged in the exercise or practice of his profession requiring the taking of government examination in the amount of Three Hundred Thirty Pesos (P330.00) every year.

**Section 49. Coverage.** Professionals who passed the bar examinations and any board or other examinations conducted by the Professional Regulation Commission (PRC), shall be subject to the professional tax.

**Section 50. Payment of the Tax.** The professional tax shall be paid before any profession herein specified can be lawfully pursued or practiced. A line of profession does not become exempt even if conducted with some other professions for which the tax has been paid.

**Section 51. Exemption.** Professionals exclusively employed in the government shall be exempt from the payment of this tax.

**Section 52. Time of Payment.** The professional tax shall be payable annually, on or before the thirty-first (31<sup>st</sup>) day of January of each year to the Provincial Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

**Section 53. Place of Payment.** Every person legally authorized to practice his profession shall pay the tax in the place of his residence. In case he practices his profession in several places, he shall pay to the Provincial Treasurer the professional tax if he maintains his principal office within the province.

**Section 54. Surcharge for Late Payment.** Failure to pay the tax imposed in this Code shall subject the taxpayer to twenty-five percent (25%) surcharge to be paid at the same time and in the same manner as the tax due.

**Section 55. Interest on Unpaid Tax.** In addition to the surcharge for the late payment, there shall be imposed upon the unpaid amount an interest of two (2%) percent per month from the due date until the tax is fully paid but not to exceed seventy-two percent (72%).

**Section 56. Administrative Provisions.** A person who paid his professional tax shall be entitled to practice his profession in any part of the Philippines without being subjected to any other national or local tax or fee for the practice of such profession.

The Provincial Treasurer before accepting payment of the tax shall require the presentation of the valid Professional Licenses issued by the Professional Regulations Commission or the Supreme Court, as the case may be.

- a) **Duty of Employer to Submit List of Employed Professionals.** Any individual, association, organization, partnership or corporation employing a person or persons subject to professional tax shall require such person or persons to pay yearly their tax obligation and submit to the Provincial Treasurer on or before the last day of March of every year a certified list of his employees subject to professional tax indicating the name, profession, amount of tax paid, date and number of the official receipt, year covered and place of payment of the tax.
- b) **Reflect Official Receipt Number on Official Documents.** Any person subject to the professional tax shall write in the deeds, receipts, prescriptions, reports, books of account, plans and designs, surveys and maps, as the case may be, the number of the official receipt issued to him.

**Section 57. Collection Incentives.** The Provincial Treasurer may authorize the Municipal Treasurers to collect the tax herein prescribed subject to the sharing scheme indicated. The proceeds of the Professional tax shall be distributed as follows.

Province	Eighty Percent (80%)
Municipality	Twenty Percent (20%)

**ARTICLE G. AMUSEMENT TAX**

**Section 58. Amusement Tax.** There is hereby levied an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, cockpits, gymnasiums and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.

**Section 59. Classification of Amusement Activity and Rate of Tax**

- i. Regular amusements such as cinemas, cockpits, video houses/disco pubs/shows and other regular amusement activities at ten percent (10%) of the gross receipts;
- ii. Transient Amusements to include concerts, sports events, shows, carnivals, circuses, boxing stadia, and other temporary amusements activities at ten percent (10%) of the gross receipts.

**Section 60. Procedure for Determining Amusement Tax Payable by Proprietors, Lessees, or Operators and Distributors of Cinematographic Films.** In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the Provincial Treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

**Section 61. Exemptions.** The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempted from the payment of the tax herein imposed.

**Section 62. Sharing of Tax Proceeds.** The proceeds from the amusement tax shall be shared equally between the province and the municipality where the amusement place is located every 20<sup>th</sup> of the month following the close of each quarter but not to go beyond the end of the next quarter.

**Section 63. "Other Places of Amusement" Construed.** Not only theaters and cinema houses, but all "places of amusement" such as night clubs, cockpits, and the like, are subject to the amusement tax on admission if any amount is charged as entrance fee to the patrons.

**Section 64. Time and Place of Payment.** In the case of cinemas/theaters the tax imposed herein on the gross receipts within a month shall be paid to the Provincial Treasurer within seven (7) working days of the following month. An amusement Tax Return indicating the gross receipts duly certified by the proprietor, owner, operator or lessee under oath shall be submitted to the Provincial Treasurer for verification and acknowledgement of tax payment.

In the case of cockpits, gymnasiums, and other amusement places, the tax imposed on the gross receipts shall be paid within seven (7) working days after the event. Operators/Promoters of amusement events/activities shall be required to submit an Amusement Tax Return to the Provincial Treasurer for verification and acknowledgement of tax payment.

**Section 65. Surcharge for Late Payment.** Any owner or operator of an amusement place who fails to file the required Amusement Tax Return on the scheduled date or who files a fraudulent return shall be subject to a surcharge of fifty percent (50%) of the tax due which shall be in addition to the interest and penalties prescribed in this Code. Failure to pay the levied tax on time shall be subject to a surcharge of twenty-five percent (25%) of the original amount of tax due. Such surcharge shall be paid at the same time and in the same manner as the tax due.

**Section 66. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid but not to exceed the total interest of seventy-two percent (72%) or thirty-six (36) months.

**Section 67. Administrative Provisions**

**Section 67.1. Registration of Admission Tickets.** All admission tickets of amusement places subject to the tax imposed in this Code shall be registered without charge with the Office of the Provincial Treasurer. Tickets shall be properly recorded and marked with the word "REGISTERED". The Provincial Treasurer shall issue a certification and furnish a copy to the owner, proprietor, operator or lessee that such quantity, denomination and serial numbers of admission tickets were duly registered with his office. Color-coding and numbering schemes shall be prescribed by the Provincial Treasurer for control purposes.

**Section 67.2. Provision of Boxes for Admission Tickets.** Owners, proprietors, operators or lessees of amusement places are hereby required to provide their establishments' two (2) boxes, one box marked with letter "O" for operator and the other marked with letter "G" for government in the place where tickets are presented by customers. Duly registered admission tickets shall be cut in halves upon presentation of the same by customers and shall be deposited in the appropriate marked boxes.

**Section 67.3. Provision of Locks for Boxes.** The boxes for used admission tickets shall be provided with two lock devices. One lock device shall be provided with padlock by the management while the other lock device shall be provided by the Provincial Government. Both boxes shall be opened daily in the presence of representatives from the management and the Provincial Government who shall certify the number of admission tickets by denomination in the Daily Count Sheet. The Daily Count Sheets of admission tickets shall be attached to the Amusement Tax Return to be submitted to the Provincial Treasurer. The Municipal Treasurer

of the municipality where the amusement place is located shall be furnished a copy of such return.

**Section 67.4. Verification of Tickets.** The Provincial Governor or Provincial Treasurer shall, whenever they deem it necessary for the good of the service post their duly authorized inspectors at the gates of amusement places for the purpose of verifying all tickets sold thereat. The said duly authorized inspectors shall have access to all admission tickets being sold to the public from the opening time of the amusement place up to the closing time.

**Section 67.5. Disposition of the Unsold Tickets.** The unsold tickets together with inventory duly signed by the official of the sponsoring person or entity shall be surrendered to the Provincial Treasurer. The unsold tickets shall be destroyed by burning in the presence of a representative of the Provincial Treasurer.

**Section 67.6. Posting of Admission Prices.** Owners or operators of every amusement place shall post in a conspicuous place in front of the ticket booth a notice, printed in big bold letters or numbers, the amount of admission price/s. When there is a change in the admission price/s, the owner or operator of the said amusement place shall, within ten (10) days from the date of the effectivity of such change, inform in writing the Provincial Treasurer the details of the changes in admission price/s.

**Section 67.7. Maintenance of Book of Accounts.** Owners/Operators of amusement places shall keep a book of accounts where daily entrance fees corresponding to the issued entrance tickets shall be recorded. Such books of accounts shall be open for inspection and audit by concerned authorities at all times.

**Section 67.8. Requirements for Governor's Permit.** No governor's permit shall be issued to promoters of amusement/entertainment activities/operators of amusement places for subsequent amusement events until it is established that amusement taxes inclusive of penalties on previous events had been fully settled and all provisions under this section has been fully complied.

**Section 67.9. Other Mode of Business Subject to Amusement Tax.** Promoters of entertainment or amusement activities such as concerts, sports events, shows, carnivals, circuses, and other allied events who do not issue admission tickets but sell SIM card, cell cards, bingo cards, electronic mobile phone loads and the like shall be levied the same rate of amusement taxes based on the face value of the mode/instrument of admission.

**Section 67.10. Business with Entrance Fee Subject to Amusement Tax.** Business establishments which is similar in nature as other amusement places but do not issue admission ticket or sell SIM card, cell cards, bingo cards, electronic mobile phone loads and the like shall be levied the same rate of amusement taxes based on the reflected entrance fees shown in their registered book of accounts.

**Section 67.11. Condonation and waiver of penalties.** The Sangguniang Panlalawigan has the power to condone penalties but not on Amusement Tax for first time and repeat offenders and business establishment that does not follow the above provisions even if the Provincial Treasurer has sent numerous demand letters and billings to the same.

**Section 67.12. Retirement of Business.** Business establishments under the following circumstances are considered closed or have ceased operations:

- a) Transfer of Location from one Municipality to another Municipality
- b) Declared Bankruptcy

The owner or administrator of the establishment should notify the Municipal and Provincial Treasurer through a letter of closure/transfer. The Municipal Treasurer will cancel the registration of the establishment upon showing of clearance from the Provincial Treasurer stating that all amusement tax inclusive of penalties is paid.

**ARTICLE H. ANNUAL FIXED TAX ON DELIVERY TRUCKS OR VANS**

**Section 68. Fixed Tax on Delivery Trucks or Vans.** There is hereby imposed an annual fixed tax at the rate of Five Hundred Fifty Pesos (P550.00) for every delivery truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers, suppliers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, oil and fuels, food products, dry goods, grocery items, hardware and construction equipment, medical, dental and health equipment, drugs and medicines, agricultural products, fish and other marine products, livestock and poultry products, health and beauty equipment, office and school equipment supplies and materials, information technology equipment, accessories peripherals, sand, gravel and other quarry materials and other products, to sales outlets, or consumers, whether directly or indirectly, within the province. Motorized tricycle/motorcycle used for the same purpose shall be charged Two Hundred Pesos (P200.00).

**Section 69. Exemption.** The manufacturers, producers, wholesalers, dealers, and retailers referred to in the preceding sections shall be exempt from the payment of the peddler's tax in the sale of any merchandise or article of commerce imposable by the municipalities.

**Section 70. Time and Place of Payment.** The annual fixed tax on delivery trucks or vans imposed in this Code shall accrue on the first day of January and shall be paid to the Provincial Treasurer within the first twenty (20) days of January of each year. In case of newly started business, the owner or operator of the same shall pay the tax before the delivery of goods within the province.

**Section 71. Collection Incentives.** The proceeds of the annual fixed tax on delivery trucks and vans shall be distributed as follows (if the Municipal Treasurers will be given authority by the Provincial Treasurer to collect the tax) to be remitted every 20<sup>th</sup> day of the month following the close of the next quarter but not to go beyond the end of the next quarter.

a. Province	Eighty (80%) percent
b. Municipality	Twenty (20%) percent

**Section 72. Surcharge for Late Payment.** Failure to pay the tax imposed in this Code shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the amount of tax due, to be paid at the same time and in the same manner as the tax due.

**Section 73. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until the tax is fully paid not exceeding seventy-two percent (72%) or thirty-six (36) months.

**Section 74. Penalty.** Failure to display the stickers on the windshield of the trucks or vans shall be subject to a fine of Five Hundred Pesos (P500.00). The sticker is non-transferrable.

Failure or refusal to pay the herein imposed tax shall be sufficient ground/cause for the Provincial Treasurer as the case may be, through the duly deputized agents or representatives to apprehend, take into custody, detain or impound the subject vehicle. In case of non-payment, the Official Receipt/Certificate of Registration (OR-CR) shall be surrendered to the authorized representative of the Provincial Treasurer or his deputy and the same shall be returned upon payment thereof.

**Section 75. Administrative Provisions**

**Section 75.1. Maintenance of Registry of Books.** The Provincial Treasurer shall keep a registry book of trucks, vans or vehicles subject to the tax indicating the name of the owner or proprietor, name of manager or president in the case of partnership or corporation, address and location of principal office, plate number, sticker number assigned for the year and other information.

**Section 75.2. Submission of Sworn Statement.** The owner or proprietor of the truck, van or vehicle located in the Province of Antique shall submit a sworn statement on the number of delivery vehicles he/she owns.

**Section 75.3. Issuance of Sticker.** The Provincial Treasurer shall issue the corresponding sticker and the official receipt acknowledging the date and the amount of payment made by the owner/proprietor of delivery vehicles.

**Section 75.4. Placement of Sticker on the Vehicle.** To expedite checking of payment of the annual fixed tax for delivery vans or trucks, stickers should be placed on the right front side of the windshield of the delivery vans or trucks for identification purposes.

**Section 76. Imposition of Sticker Fee.** The Provincial Treasurer shall collect a sticker fee of

One Hundred Fifty pesos (Php150.00) per annum in addition to the annual fixed tax imposed by the province. For every delivery truck, van or any other vehicle used by the manufacturers, producers, wholesalers, dealers, or retailers, contractors or subcontractors and by individual/company delivering all kinds of goods/services under the commerce of men regardless if they are just being rented or not, assigned to deliver such goods and services.

#### ARTICLE K. TAX ON SMALL SCALE MINING, SAND, GRAVEL AND OTHER QUARRY RESOURCES

**Section 77. Tax on Small Scale Mining, Sand, Gravel and Other Quarry Resources.** The province may levy and collect not more than ten percent (10%) of fair market value in the locality per cubic meter of ordinary stones, sand, gravel, earth, and other quarry resources, as defined under the National Internal Revenue Code, as amended, extracted from public lands or from the beds of seas, lakes, rivers, streams, creeks, and other public waters within its territorial jurisdiction.

A committee shall be created for the purposes of establishing the fair market value per cubic meter of sand, gravel and other quarry resources on annual basis.

The tax herein levied on quarry resources shall be subject to periodic review by the Sangguniang Panlalawigan.

**Section 78. Authority to Grant Permit to Extract.** The permit to extract sand, gravel and other quarry resources shall be issued exclusively by the Provincial Governor, pursuant to the ordinance of the Sangguniang Panlalawigan.

No person, corporation, partnership or government entity/instrumentality shall be allowed to extract, remove or dispose of minerals from public waters, public and private lands, unless authorized under a permit issued by the Provincial Governor through the Provincial Mining Regulatory Board and in accord with the Philippine Mining Act of 1995 and its Implementing Rules and Regulation.

The Provincial Governor through the Provincial Mining Regulatory Board (PMRB) has the exclusive authority to issue permit for commercial and industrial sand and gravel and other quarry resources if the area of the application covers five (5) hectares or less. The permit can be provided for the extraction of sand, gravel and quarry resources from public lands or from beds of seas, lakes, rivers, streams, creeks and other public waters within the territorial jurisdiction of the Province of Antique.

**Section 79. Issuance of Permit.** Every person who shall extract sand and gravel and other quarry resources shall secure a permit from the Provincial Governor, pursuant to the procedural guidelines embodied in the Mines Administrative Order No. MRD - 27, series of 1980, *the applicable provisions of which are hereby adopted as an integral part of this ordinance.*

**Section 80. Permit Requirements.** In addition to the payment of the administrative fees, a quarry permit applicant shall submit the following requirements, in so far as they are applicable to the kind of permit applied for:

- (a) Survey plan of the proposed permit area, duly prepared, signed and sealed by a deputized Geodetic Engineer; provided that the name of the lot owner adjacent to the applied area shall be indicated in the survey plan;
- (b) Work program duly prepared, signed and sealed by a licensed Mining Engineer or Geologist;
- (c) For juridical persons, articles of incorporation/ partnership/ association, by-laws and certificate of registration, duly certified by the SEC, or concerned authorized government agency;
- (d) Proof of technical competence including among others, curricula vitae, list of equipment, and track record in mining or quarry operations;
- (e) Proof of financial capability to undertake the quarry operation, such as the following:
  1. For individuals – statement of assets and liabilities, duly sworn in accordance with existing laws, income tax return for the preceding three (3) years, proof of credit, latest bank statement for three (3) consecutive months; and
  2. For juridical persons – latest audited financial statement, and where applicable, annual report for the preceding year, proof of credit, bank guarantees and/ or negotiable instruments/ land certification.
- (f) Initial environmental examination;
- (g) Area verification/ inspection by the ENRO;
- (h) Area clearance from the concerned government agency/ local government units, that may be affected by the permit application, or written permission from the landowner and/ or surface owner of the area applied for;
- (i) Certificate of payment of contingent liability rehabilitation fund;
- (j) Certificate of environmental management and community relations record;
- (k) ECC;
- (l) A resolution from the Barangay where the area covered by the quarry permit application is located, showing conformity to the approval of the application;
- (m) Endorsement from the Sangguniang Bayan of the Municipality where the area covered by the quarry permit application is located; and
- (n) Such other requirements may be required.

Upon issuance of the Area Clearance, the applicant shall request a Barangay Resolution where the extraction is to be conducted expressing conformity to the application. Within fifteen (15) working days from the receipt of the request/application for the resolution, the Sangguniang Barangay shall act on the same, otherwise, the application shall be deemed approved. In case of the denial of the application, the reason thereof shall be stated and the same may be appealed to the Sangguniang Bayan for reconsideration or reversal. A similar favorable endorsement by the Sangguniang Bayan having territorial jurisdiction over the area of the application shall be likewise be submitted by the applicant. The Sangguniang Bayan shall act upon the application within 15 working days from receipt of the request thereof, otherwise the application shall be deemed approved.

Notwithstanding, any resolution of non-conformity by the affected Barangay, or any disapproval by the Sangguniang Bayan, the Provincial Governor may nonetheless issue the quarry permit, on grounds of public interest and general welfare of the province, contemplated under Section 16 of R.A. 7160. The applicant may request consideration from the Office of the Governor, invoking the aforesaid Section of RA7160

**Section 81. Requirements for Renewal.** In the application for renewal of quarry permit, the following additional requirements shall be submitted:

- (a) Duly accomplished application form;
- (b) Applicant's profile
- (c) Work program duly prepared, signed and sealed by a licensed Mining Engineer or Geologist
- (d) Proof of Financial Capability Supporting documents:
- (e) Comprehensive and validated technical report on the outcome of operations
- (f) Environmental Protection and Enhancement Program (EPEP)
- (g) Certificate of Environmental Management and Community Relation Record
- (h) Environmental Compliance Certificate
- (i) Initial Environmental Examination
- (j) Certificate of payment of Contingent liability Rehabilitation Fund (CLRF)
- (k) Proof of Technical Competence
  1. List of Equipment
  2. Picture of equipment with OR/CR
  3. Proof of ownership
- (l) Area Verification/inspection by ENRO
- (m) Other requirements that the PMRB/Governor may require

**Section 82. Additional Requirement for Government Gratuitous Permit.** In the application for gratuitous permit, the applicant shall submit a certification that the infrastructure project has minimal or no funding from the implementing government entity or instrumentality.

**Section 83. Requirement for Private Gratuitous Permit.** In the application for private

gratuitous permit, the applicant shall submit the following:

- (a) Land title and tax declaration covering the permit area;
- (b) Certificate of non- coverage from the concerned government agency;
- (c) Project proposal; and
- (d) Bill of materials.

**Section 84. Additional Requirements for Guano Permit.** In the application for guano permit, the applicant shall submit the following additional requirements:

- (a) Proof that the applicant has established domicile in the area covered by the application; and
- (b) Declaration of the approximate quantity of guano available in the permit area.

**Section 85. Additional Requirement for Gemstone Gathering Permit.** In the application for gemstone gathering permit, the applicant shall submit a declaration of the approximate quantity of gemstone available in the permit area.

**Section 86. Additional General Terms and Conditions of a Quarry Permit.** The following are the terms and conditions of a quarry permit:

No extraction, removal and/ or disposition of quarry resources shall be allowed within a distance of one (1) kilometer, upstream or downstream, from the boundaries of reservoirs established for public water supply, archeological and historical sites, or of any public or private works or structures, unless the prior clearance of the concerned government agency or owner is obtained. No extraction, removal and/ or disposition of quarry resources shall be allowed in offshore areas within a distance of five (500m.) hundred meters from the coast, and two (200m.) hundred meters from the mean low tide level along the beach;

- (a) The extraction, removal and/ or disposition of quarry resources shall be confined within the area specified in the permit, the boundaries of which, are established on the ground with the prominent marks;
- (b) The permit holder shall be responsible and liable to private and/ or public property for damage occasioned by his operations;
- (c) The permit holder shall manage his operation in a technically and environmentally responsible manner to achieve a safe, non- polluting and self- sustaining post disturbance landform;
- (d) The permit holder shall not discriminate on the basis of gender, and shall respect the rights of women workers to participate in policy and decision- making processes;
- (e) The permit holder shall not interfere with the rights of other permit holders, operators, and/ or contractors;
- (f) The permit holder shall recognize and respect the rights, customs and traditions of local communities, particularly, indigenous cultural communities; and
- (g) The permit holder shall immediately stop extracting the moment manmade articles or artifacts are found. It shall notify the director of the National Museum of such findings, in which case, the extraction shall be under the supervision of the National Museum, until said artifacts are recovered.

**Section 87. Additional Terms and Conditions of a Commercial, Industrial, Ordinary Earth, and Private Gratuitous Permit.** The following are additional terms and conditions for commercial, industrial, ordinary earth, and private gratuitous permit:

- (a) The permit shall be for the exclusive use and benefit of the permit holder, and shall not be transferred or assigned without prior written approval of the Provincial Governor;
- (b) Unless renewed or amended, the permit shall ipso facto terminate after the whole quantity assigned and kind of quarry resources specified therein have been extracted;
- (c) The permit holder shall file monthly with the PMRB a sworn statement of the quantity of quarry resources extracted, removed and/ or disposed, and the amount of fees paid, under the permit. At the end of the term, the permit holder shall submit to the PMRB a final report, with the detailed list of activities and the corresponding expenditures;
- (d) The permit holder shall furnish the government with books of account and records of operation, and such books and records shall be open for inspection by the government;
- (e) The permit/ permit area may be inspected and examined at any time by the concerned government agency and/ or office;
- (f) The permit holder shall not acquire any title over the permit area, by virtue of the permit, without prejudice to any acquisition of the land/ surface rights, through any mode of acquisition provided by law;
- (g) The permit holder shall pay fees, taxes and other obligations in accordance with existing laws and regulations;
- (h) The permit holder shall comply with the obligations under the ECC; and
- (i) The term of the permit shall be for a period as specified therein. Provided, that no renewal of permit shall be allowed, unless the permit holder has complied with the terms and conditions thereof, and shall not have been found guilty of violation of any provision of applicable laws and regulations.

**Section 88. Additional Terms and Conditions for Gratuitous Permit.** The following are additional terms and conditions for gratuitous permit:

- (a) The period of the permit shall be coterminous with the term of the construction of the infrastructure, but not to exceed three (3) years;
- (b) The concerned government office shall, whenever practicable, use and utilize its own vehicles and equipment in extraction, removal and/ or disposition of quarry resources. Provided, that the permit holder may enter into a contract with a private person/ entity for the purpose of disposition of such quarry resources;
- (c) The quarry resources to be removed shall be strictly for infrastructure project, and in no case, shall the same be disposed commercially;
- (d) Unless amended, the permit shall ipso facto terminate after the whole quantity and kind of quarry resources specified therein have been extracted;
- (e) The permit holder shall file monthly with the concerned government office, a sworn statement of the quantity of quarry resources extracted, the amount of fees paid. At the end of the term, the permit holder shall submit to concerned government office, a final report with the detailed list of activities and corresponding expenditures;
- (f) The permit/ permit area may be inspected at any time by the concerned government office; and
- (g) The permit holder shall comply with the obligations under the ECC.

**Section 89. Additional Terms and Conditions for Guano Permit.** The following are

additional terms and conditions for guano permit:

- (a) The permit shall be for the exclusive use and benefit of the permit holder, and shall not be transferred or assigned without prior written approval of the Provincial Governor;
- (b) No explosives shall be used in the extraction of guano;
- (c) The permit holder shall file monthly with the concerned government office, a sworn statement of the quantity of guano extracted, and the amount of fees paid. At the end of the term, the permit holder shall submit to the PMRB a final report, with the detailed list of activities and corresponding expenditures;
- (d) The permit/ permit area may be examined at any time by the concerned government office;
- (e) The permit holder shall not acquire any title over the permit area, by virtue of the permit, without prejudice to any acquisition of the land/ surface rights, through any mode of acquisition provided bylaw;
- (f) The permit holder shall pay fees, taxes and other obligations in accordance with existing laws and regulations;
- (g) The permit holder shall comply with the obligations under the ECC.
- (h) The term of the permit shall be one (1) year from the issuance thereof, or upon the extraction of the quantity or quarry resource specified therein; and
- (i) The permit holder shall comply with applicable laws and regulations.

**Section 90. Additional Terms and Conditions for Gemstone Permit.** The following are additional terms and conditions for gemstone permit:

- (a) The permit shall be for the exclusive use and benefit of the permit holder, and shall not be transferred or assigned without prior written approval of the Provincial Governor;
- (b) Gemstone gathering shall be allowed in rivers and other locations, except in areas which are expressly prohibited by law;
- (c) The removal/ gathering of gemstone shall be conducted manually without the aid of any tools or mechanized equipment;
- (d) No explosives shall be used in the extraction of gemstone;
- (e) Unless otherwise renewed or amended, the permit shall ipso facto terminate after the whole quantity of gemstone specified therein have been removed/ gathered;
- (f) The permit holder shall file monthly with the PMRB a sworn statement of the quantity of gemstone removed/ gathered under the permit, the amount of fees paid, the quantity of gemstone sold/ disposed of during the period covered by the report, their selling prices, the names and addresses of the persons to whom the same were sold, and the quantity of materials left in the stock. At the end of the term, the permit holder shall submit to the PMRB a final report, with the detailed list of activities and the corresponding expenditures;
- (g) The permit/ permit area may be inspected at all times by the Provincial Governor;
- (h) The permit holder shall not acquire any title over the permit area, by virtue of the permit, without prejudice to any acquisition of the land/ surface rights, through any mode of acquisition provided by law; and
- (i) The permit holder shall pay fees, taxes and other obligations in accordance with existing laws and regulations.

**Section 91. Application Involving the Same Areas.** In case of applications involving the same areas, the application first registered, accompanied by standard requirements shall be preferred.

**Section 92. Assignment and Transfer.** An application or permit may be assigned or transferred by the applicant or by the permit holder, to any qualified person, by public instrument duly filed and registered with the Environment and Natural Resources Office (ENRO). The transfer or assignment shall not be effective unless approved by the Provincial Governor.

**Section 93. Suspension and Revocation of Permit.** Without prejudice to other pertinent provisions hereof, any permit may be suspended or revoked by the Provincial Governor on any of the following grounds:

- (a) Failure to comply with the terms and conditions of the permit and ECC;
- (b) Violation of any provision of this Chapter;
- (c) Material misrepresentation in the application for a permit, and/ or presentation/ submission of false or falsified documents required in the application or permit;
- (d) If the quantity of quarry resource specified in the permit has been exhausted before the expiry date thereof;
- (e) Failure to rehabilitate the quarry area as required;
- (f) Failure to pay the balance of the annual sand and gravel tax for Industrial Sand and Gravel and Quarry Permit.
- (g) Failure to operate within six (6) months from the date of the issuance of permit; and
- (h) When national interest and public welfare so require, or for environmental protection or ecological reasons.

Upon cancellation of the permit, the area covered shall automatically revert to its original status. Suspension or revocation of permit shall not release the permit holder from the obligations due under the permit.

**Section 94. Withdrawal of Permit.** The permit holder may, by giving due notice at any time during the term of the permit, apply with the PMRB for the withdrawal of the permit due to causes, which in the opinion of the permit holder, make quarry operation no longer feasible. Provided, that a permit holder may only be allowed to withdraw if all obligations due under the permit at the time of the withdrawal have been met. The PMRB shall consider the notice and issue its decision within a period of thirty (30) calendar days.

**Section 95. Amendment of Volume.** Notwithstanding the provisions of this Ordinance on expiration of the permit, if the capacity of the area subject of the permit has been determined by the ENRO to be in excess of the quantity specified in the permit, the permit holder may apply with the PMRB for an amendment of the permit so as to increase the volume, which in no case, shall exceed the volume allowed in the ECC. Provided, however, that corresponding taxes imposed in this ordinance shall be on the additional quantity. Provided, however, that the request for amendment of volume shall be done two (2) months prior to the expiration of the permit.

**Section 96. Posting of Permit.** Upon verification of the area covered by the application, the PMRB shall issue the notice of application for permit for posting. The notice must contain, among others, the nature of the permit, name and complete address of the applicant, survey plan of the proposed permit area, and index map relative to major environmental features and the nearest municipalities. The notice shall be in language generally understood in the locality where it will be posted.

The PMRB thru ENRO shall cause the posting for two (2) consecutive weeks of the notice on the bulletin board of the province, and the affected Barangay/ s and Municipality/s. The posting of the application shall be in fifteen (15) working days from receipt of the notice.

**Section 97. Area Clearance and Field Verification.** With fifteen (15) working days from receipt of the permit application, the ENRO shall conduct area and field verification.

**Section 98. Special Permit.** The Governor may issue a special permit to any qualified person or any private or public entity who may wish to extract, remove, and transport sand and gravel and other quarry materials subject to verification of ENRO within 30 days only upon expiration of the permit under the following circumstances and purpose:

- a) Remaining materials extracted prior to the expiration of a valid permit which have not been disposed but previously covered by a valid permit. The period of disposal may vary to the volume of aggregates applied for a special permit under the following ranges:
  - 1,000 cubic meters and below - Special permit with a duration of 31 days only
  - 1,001 cubic meters to 3,000 cubic meters – Special permit with a duration of 60 days only
  - 3,001 cubic meters and above – Special permit with a duration of 90 days
- b) Excess materials or incidental materials from legitimate diggings, land development,

construction surplus of any earth movement activities by private or public entities, intended for Personal Use, they shall pay an Environmental fee while for Commercial Use, they shall pay an Environmental fee and Excise tax

- c) Sand and gravel materials of not more than 1,000 cubic meters which are necessary for government small infrastructure projects implemented by LGUs which are for public benefit or general use such as road maintenance, flood control and the like without corresponding budget for quarry materials. Provided, that these materials shall be hauled by the government vehicle of the concerned LGUs.
- d) Materials for emergency repair of damaged infrastructure resulting from calamities/ disasters without corresponding budget for the purchase of aggregates and to be undertaken by the concerned LGU.

**Section 99. Mandatory Requirements:**

- a) Duly accomplished and notarized application form
- b) Resolution from the concerned barangay stating that the said barangay interposes no objection to the proposed extraction activity
- c) Sketch plan of the proposed area indicating its technical description and geographic coordinates (applicable only for item c and d)
- d) Payment of required fees as stipulated in the ordinance
- e) Work program stating the volume needed, where materials are supplied, time frame of the project (applicable only for item c)
- f) Verification/inspection report by the ENRO
- g) Other supporting documents that maybe required by ENRO

**Section 100. Terms and Condition to be Imposed:**

- a) That the period of the grant shall be co-terminus with the volume allowed in the permit or upon stipulated expiration thereof.
- b) The quarrying operation shall be managed in a technically and environmentally responsible manner to achieve a safe, non-polluting and self-sustaining post disturbance land form.
- c) Applicable administrative fees shall be imposed to all application to be implemented by a private entity

**Section 101. Payment of Quarry/Extraction tax.** Upon the approval of the Governor, the applicant shall then pay within fifteen (15) days to the Provincial Treasurer the Extraction tax for an initial volume of Fifteen percent (15%) of the allowable volume as stipulated in the permit. Upon exhaustion of the initial 15% volume granted, the subsequent volume needed by the permittee shall be subjected to another extraction of not less than 50% or until the total allowable volume appearing in the permit shall finally be exhausted or the duration of the permit had lapsed whichever may come first. Failure to pay the 65% of the allowable volume within the duration of the permit, he shall not be allowed to renew his permit application.

The Provincial Treasurer shall issue a Delivery Receipt for the payment of extraction tax specifying the volume per Delivery Receipt and the Name of the Permittee.

**Section 102. Exemptions.** Any government agency that has been granted a gratuitous and special permit to extract the above-mentioned materials for the purpose of governmental projects within the Province, shall be exempted from the payment of tax herein prescribed.

**Section 103. Time and Place of Payment.** The tax shall be due and payable in advance to the Provincial Treasurer or his duly authorized representative before the materials are extracted.

**Section 104. Surcharge for Late Payment.** Failure to pay the tax imposed in this Article on time shall subject the taxpayer to a surcharge of twenty-five percent (25 %) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 105. Interest on Unpaid Tax.** In addition to the surcharge for the late payment, there shall be imposed the unpaid amount an interest of two percent (2%) per month from the date until the tax is fully paid but in no case shall the total interest on the unpaid amount or a portion thereof exceeded twelve (12) months. This covers aggregates that were stockpiled the previous years.

**Section 106. Penalty.** Any violation of the provision of this article shall be punishable by a fine of not more than Seven Thousand Pesos (P7,000.00) or imprisonment of not less than one (1) month nor more than six months, or both, at the discretion of the Court.

**Section 107. Sharing of Proceeds.** The proceeds of the tax on sand, gravel and other quarry resources shall be distributed as follows:

Province	Thirty percent (30%)
Municipality where the sand, gravel and other quarry resources are extracted	Thirty percent (30%)
Barangay where the sand, gravel and other quarry resources are extracted	Forty percent (40%)

**Section 108. Administrative Provisions. –**

- (a) Application for a governor's permit to extract sand, gravel and other quarry resources in any part of this province shall be accompanied by Vicinity Map to be endorsed by the Environment and Natural Resources Office to the Mines and Geosciences Bureau (MGB) Region 6, Iloilo City for an Area clearance.
- (b) The permittee or license is hereby required to submit a monthly report within ten (10) days at the end of each calendar month to the Provincial Treasurer a sworn statement in a triplicate copies which shall include information on the quantity of the materials extracted, taken by him or his agents; the amount or tax of fees paid; and the selling price, per cubic meter, the names and address of persons to whom the same were sold and such other relevant information that may later be required from him.
- (c) The Provincial Accountant shall prepare the Disbursement Voucher covering the shares of the Municipalities and Barangays on a quarterly basis, and the Provincial Treasurer to cause the remittance of the share of the Municipalities, Barangays where the resources are extracted every 20<sup>th</sup> day of the month following the close of each quarter but not to go beyond the end of the next quarter.
- (d) The Provincial Treasurer shall, within sixty (60) days upon receipt of the said tax and the corresponding Disbursement Voucher from the Provincial Accountant, remit cause remittance of the share of municipality and barangay where the sand, gravel or other quarry resources are extracted.
- (e) The Provincial Governor through the ENRO shall issue additional rules and regulations for the proper implementation of this article.

**Section 109. Quarry Permit.** No person shall be allowed to extract quarry resources from public lands, beds of seas, lakes, rivers, streams, creeks, and other public waters within the jurisdiction of the province, without a permit issued under this Code.

**Section 110. Application for Permit.** Any qualified person may apply to the PMRB, for a permit for the extraction of quarry resources from private and public lands, beds of seas, lakes, rivers, streams, creeks, and other public waters within the jurisdiction of the province, specifically as follows:

- a) Commercial permit for the extraction of sand and gravel, and/ or other unconsolidated materials, which are used in their natural state, without undergoing processing from an area of not more than five (5 has.) hectares, for a term of one (1) year from date of issuance, renewable for like period, and in such quantities as may be specified in the permit;
- b) Industrial permit for the extraction of sand and gravel, and/ or other unconsolidated materials, that necessitate the use of mechanical processing covering an area of not less than three (3has.) hectares and not more than five (5has.) hectares, at any one time, for a term of five (5) years from date of issuance, renewable for like periods, but not to exceed a total term of twenty- five (25) years; provided that the applied volume shall not be less than Ten Thousand (10,000) cubic- meters/year;
- c) Exclusive permit for the extraction of sand and gravel, and/ or other unconsolidated materials, from public land, for exclusive use, covering an area of not more than one (1ha.) hectare, for anon-renewable period not exceeding sixty (60) calendar days, and a

maximum volume of fifty (50cu-m.) cubic-meters, provided that there will be no commercial disposition thereof;

- d) Gratuitous permit for the extraction of sand and gravel, and/ or other quarry resources, by any government entity or instrumentality needed in the construction of infrastructure for public use, or other purposes, over an area of not more than two (2has.) hectares, and for a period coterminous with said construction;
- e) Private gratuitous permit for the extraction of sand and gravel, and/ or other quarry resources, by any owner of land, from his own land, for his personal use, and for non-renewable period of sixty (60) calendar days;
- f) Permit for the extraction of guano, and/ or other organic fertilizer materials, by any person in the municipality where he has established domicile, for specific caves and/ or confined sites, with locations verified in accordance with applicable rules and regulations, for a period of one (1) year, or upon the extraction of the quantity as specified in the permit. Provided, that only one (1) guano permit shall cover the same cave or area, and provided further, that the maximum area that a person may hold at any one time, shall not be more than five (5has.) hectares; and
- g) Gemstone gathering permit for gathering of loose stones useful as gemstones, for a period not exceeding one (1) year from issuance, and renewable for like period.

For other quarry permits not specifically provided for above, the maximum area which a person may hold at any one time shall be five (5has.) hectares, and for a period of five (5) years, renewable for like periods, but not to exceed a total term of twenty-five (25) years.

The applicant or permit holder may be represented by another person, provided that the authority to represent is contained in a public instrument.

#### Section 111. Provincial Mining and Regulatory Board

- a) **Composition.** There shall be a Provincial Mining and Regulatory Board composed of the following:
  - 1) The Regional Director of the MGB or his authorized representative, as Chairman
  - 2) The Provincial Governor, or his duly authorized representative as Vice Chairman
  - 3) Small Scale Mining Representative
  - 4) Large Scale Mining Representative
  - 5) Quarry Permit Holder's Representative
  - 6) Representative of Environmental Non-Government Organization duly accredited by the concerned government agency
- b) **Appointment and Tenure.** Except for the Chairman, the members of the PMRB shall be appointed by the Secretary of the DENR from the nominees submitted by the Provincial Governor. The members shall serve for a term of three (3) years and maybe re-appointed upon the recommendation of the Provincial Governor. No member shall however, serve for a total term in excess of six (6) years. Provided, however, that those members who served the unexpired term of another, who fails to finish the same, shall be considered to be serving a full term. The members may be replaced by the Secretary of the DENR, with the concurrence of the Provincial Governor.
- c) **Functions of the Provincial Mining and Regulatory Board.** The PMRB shall have the following functions:
  1. Accept, process and evaluate applicants for quarry and small-scale mining permits;
  2. Recommend fees and other charges for quarry and small-scale mining permits;
  3. Declare and segregate existing gold-rush areas for small scale mining;
  4. Reserve future gold and other mining areas for small scale mining;
  5. Award small scale mining contracts;
  6. Formulate and implement rules and regulations related to small scale mining;
  7. Settle disputes over conflicting small scale mining claims, and;
  8. Perform such other functions as maybe necessary to achieve its goal.
- d) **Provincial Mining Board Secretariat.** The two ENRO personnel shall serve as the Secretariat of the PMRB with an additional two support staff from the Mines and Geosciences Division. The Secretariat shall accept and process quarry and small-scale mining permit applications. The Secretariat shall assist the members of the PMRB during deliberation for quarry and small-scale mining permit applications.
- e) **Honoraria of the Members of the Provincial Mining Regulatory Board.** The members of the PMRB shall receive honorarium of Two Thousand Pesos (P2,000.00) for attendance in each meeting including special meetings but not to exceed two (2) paid sessions in a month. The Secretariat of the PMRB shall receive honorarium in the amount of One Thousand five Hundred Pesos (P1,500.00) each for attendance in one (1) meeting including special meeting while two (2) support staff shall receive also an honorarium of One Thousand Pesos (P1,000.00).

The honoraria shall be disbursed from the administrative fees paid by the quarry or small-scale mining permit applicant/permit holders.

#### Section 112. Quarry Operations.

**a) Records of Operation.** – The permit holder shall keep a book of accounts, wherein there shall be entered every day, the quantity of quarry resources extracted, the quantity disposed of or sold, during the day, their selling prices, the name and addresses of the persons or parties to whom the same were sold or disposed of.

In case the permit holder maintains a stockpile yard for the extracted quarry resources, a separate book of accounts shall be kept to record the volume stockpiled, disposed and/ or sold from such stockpile.

All record required to be kept in the preceding paragraph shall be open at all times for the inspection of the Provincial Governor or his deputies. The refusal of the permit holder to allow inspection without justifiable reason shall be sufficient ground for the cancellation of the permit.

**b) Periodic Inspection.** – All operations conducted under a permit shall be subject to periodic inspection of the Provincial Governor or his deputies for the purpose of ensuring:

- a. That the operation is confined within the permit area;
- b. That the quarry resources removed are in accordance with the terms and conditions of the permit;
- c. That the aesthetic and ecological value of the permit area is not damaged;
- d. That the operation does not threaten the ground stability of any public or private structure; and
- e. That peace and order is maintained in the area.

**c) Monthly Report of Production, Sales, Employment and Inventory of Quarry Resources for Industrial, Commercial Quarry, Gratuitous and Other Permit.** – A permit holder or their operators shall submit to the Provincial Governor, copy furnished other concerned government agencies, a sworn monthly report on production, sales, employment and inventory of quarry resources, on the fifteenth (15<sup>th</sup>) day of next calendar month.

**d) Integrated Annual Report.** – A permit holder its operator shall submit to the Provincial Governor, copy furnished other concerned government agencies, a sworn integrated annual report, within two (2) months after the end of each calendar year.

**e) Other Reports.** – A permit holder, is required to submit the reports as received even when there is no production for a given period. The report, however, shall indicate the causes or reasons why there was no production for the period.

**f) Delivery Receipts.** – The permit holder shall at all times, issue to driver of the vehicle engaged in hauling from the permit area, delivery receipts for the purpose of inspection by the deputies of the Provincial Governor. The original of the receipts shall be issued to, and carried by the said drivers while in transit, and shall be shown upon demand. The duplicate copy shall be attached to the monthly report as required and made available at all times for inspection by proper authorities.

The failure of the vehicle drivers to present the delivery receipts upon demand shall subject them to the penalty imposed in Section 113 (b), and shall be a cause for the impounding of the materials and vehicles which shall be released only upon the order of the Provincial Governor, or in proper cases, the court.

**g) Rehabilitation of Permit Areas.** – A permit holder shall rehabilitate the permit area in accordance with his annual environmental protection and enhancement program, pursuant to the ECC.

To guarantee the faithful compliance herewith, five (5%) of the direct mining and milling costs under the Annual Environmental Protection and Enhancement Program (AEPEP) shall be allocated by the permit holder upon application for a permit and deposited with a government depository bank recommended by the Mines Rehabilitation Fund Committee (MRFC).

#### Section 113. Enforcement, Penalties and Fines.

**a) Deputies of the Provincial Governor.** – The ENRO, Provincial Treasurer, Legal Officer, Municipal Mayors, elements of the Philippine National Police and Punong Barangays shall be the deputies of the Provincial Governor, in the implementation and enforcement of the provisions of this Chapter.

#### b) Prohibited Acts and Omissions.– No person shall:

- a. Conduct of preparatory or related quarry or mining work such as but not limited to earth moving, excavation, installation of extraction/processing device or equipment, and the like without a permit;
- b. Extraction of minerals covered by the Ordinance without first securing an appropriate permit therefore;
- c. Hauling or transport minerals or quarry resources covered by this and other related ordinances without a permit;
- d. Sale, trade or transfer, whether or not for a fee, minerals or quarry resources covered by this and other related ordinances without authority;
- e. Misrepresentation made by an applicant or permit holder in the application or in the supporting documents, including submission or interpretation of false or falsified documents.
- f. Transfer, assignment or conveyance of permit holder to another without prior approval of the Governor.
- g. Extraction of minerals or quarry resources covered by this and other related ordinances by the permit holder, their representative or any person under his employment in excess of the allowable quantity specified in the permit.
- h. Extraction of minerals or quarry resources from an area other than that covered by the permit.
- i. Selling, transferring or conveying a fake or spurious permit, knowing fully well of its falsity;
- j. Failure of the permit holder to erect vertical poles or ground markers in the permitted area;
- k. Remove or destroy without authority or permission of the Governor to the aforementioned ground markers;
- l. Failure of the permit holder to place or instill project billboard in the permitted area;
- m. Unauthorized removal or destruction by any person of the aforementioned project billboards without authority/approval from the Governor or his authorized representative;
- n. Failure of the permit holder to keep a book of accounts in the permitted area;
- o. Failure of the permit holder or refuse to keep or open for inspection by proper authorities book of account or falsify such book of accounts or entries therein;
- p. False entries in the Book of Accounts of the Permit Holder which shall render the permit primarily liable;
- q. Late submission of report or failure on the part of the permit holder or any person under their employment to submit the report, which shall render the permit holder primarily liable for penalties defined in the immediately preceding section;
- r. Failure or refusal on the part of the permit holder or any person under their employment to allow entry to the Governor or his/her deputies, the Provincial Treasurer, the Provincial Assessor, the Environment and Natural Resources Office, their representatives or other law enforcement officers to premises where minerals or quarry resources or by the products are being stored, stockpiled or dumped;
- s. Failure or refusal on the part of the permit holder or any person under their employment to allow entry to the Governor or his/her deputies, the Provincial Treasurer, the Provincial Assessor, the Environment and Natural Resources Office, their representatives or other law enforcement officers to inspect the Book of Accounts of the permit holder;
- t. Failure on the part of the permit holder to issue the required permit to transport/delivery receipts and other required documents to driver/s of each vehicle hauling/transporting extracted minerals or quarry resources, which shall render the permit holder primarily liable;
- u. Issuance on the part of the permit holder to drivers, haulers, extractors and/or assignees of fake, false, tampered or open-dated transport/delivery receipts and other required documents, which shall render the permit holder primarily liable;
- v. Failure on the part of the part of the driver/hauler/transporter to present delivery receipt/transport permits upon demand by authorities;
- w. Any buying and/or receiving extracted or removed minerals and other quarry resources without the required appropriate and valid delivery receipt/transport permits and other documents;
- x. Any buying/selling or misuse of delivery receipt/transport permits and other required documents;
- y. Hauling/transporting minerals or quarry resources whose volume or weight is more than the volume/weight/tonnage indicated in the delivery receipts/transport permits;
- z. Sale or conveyance for a price or consideration minerals extracted under a gratuitous permit or exclusive sand and gravel permit;
- aa. Sale or conveyance, whether gratuitously or onerously, adulterated minerals and quarry resources covered by this and related ordinances;
- bb. Misrepresentation or mislabeling the quality and/or quantity of the minerals or quarry resources, covered by this and related ordinances, in advertisement and/or sale or trade;
- cc. Extraction of minerals, sand and gravel from beaches or riverbanks or in offshore areas within a distance of 500 meters from the coast or within two hundred (200) meters from the mean low tide level along the beach;
- dd. Extraction or destruction of stalactites and stalagmite from caves;
- ee. Selling by the permit holder of their delivery receipts and other required documents to person extracting minerals in areas without a permit or in permitted areas.
- ff. Obstruction, hinder or prevent through violence or intimidation the governor or his deputies/representative from the performance of their functions, authorities and duties under this ordinance.
- gg. Transporting of materials without covering the hauling vehicle.
- hh. Extraction and transport beyond without covering the hauling vehicle.
- ii. Late or failure to implement the SDMP activities
- jj. Violation of any provision of this ordinance, ECC Conditions and EO issued by the Governor.
- kk. Use of unregistered equipment/facilities in the extraction of quarry materials.

**c) Prosecution.** – In case of violation of the provisions of this chapter, the Provincial Governor or his deputies shall cause the investigation and prosecution of the administrative case before the PMRB, and/ or criminal case before the proper court. The Provincial Legal Officer shall cause the filing and prosecution of the appropriate action before the court.

**a) Administrative Fine.** – In case of violation of the provisions of Section 113, without the necessity of, and prejudice to, any criminal case, the Provincial Governor may impose an administrative fine, on the basis of the following:

OFFENSE	FINE (Php)
1. First (1st) Offense	5,000.00
2. Second (2nd) offense	6,000.00
3. Third (3rd) offense and subsequent violations	7,000.00

Provided, that mining proponent/ operator who committed offenses more than Five (5) times within the term of their permit shall be considered black listed and shall not be allowed for renewal of permit for one (1) year.

**b) Penalty.** – In case of violation of section 113 (b), the penalty, if applicable, is suspension or revocation of the permit, and/ or imprisonment not exceeding one (1) year, and/ or a fine not exceeding Seven Thousand pesos (P 7,000.00).

If the violation involves quarry resources, the same shall be forfeited in favor of the Province, Municipality and Barangay from where the quarry resources were extracted, and if the same were disposed of at public auction for consideration, the proceeds shall be shared in the following manner:

1. Thirty percent (30%)	to the PNP station/other apprehending agency which affected the apprehension of the offender;
2. Thirty percent (30%)	to the Province;
3. Twenty percent (20%)	to the Municipality of origin of the quarry resources; and
4. Twenty percent (20%)	to the Barangay of origin of the quarry resources.

The same manner of sharing shall apply in case of fine.

**c) Surcharge and Penalties for Volume Extracted in Excess of that Stipulated in the Permit.** – In case of extraction of volume in excess of that stipulated in the permit, and without the necessity of a formal charge for violation of Section 113 (b), the Provincial Governor may impose a fine not exceeding Seven Thousand pesos (Php 7,000.00), payment of extraction tax, surcharge, penalties and other fees:

OFFENSE	FINE (Php)
1. First (1st) offense	5,000.00
2. Second (2nd) offense	6,000.00
3. Third (3rd) offense and subsequent violations	7,000.00

The violator is given the period of five (5) days from the date of imposition to pay fine. Failure to pay the fine within the period prescribed shall cause the filing of the criminal complaint against the violator.

**d) Custody of the Seized Quarry Resources and Quarry Operation Equipment.** – In case of apprehension for violation of Section 113(b), the quarry resources and/ or quarry operation equipment seized shall be placed under the custody of the Philippines National Police or upon the discretion of the Governor.

**e) Liability of Owners of Hauling and Transporting Vehicles.** – Owners/ operators of hauling and transporting vehicles used for illegally extracted or transported quarry resources shall be solidarily liable with the drivers.

**f) Late Submission and Failure to Submit Report.** – In case of late submission of report required including copies furnished to the concerned government agencies, the following fine is hereby imposed:

VIOLATION	FINE (Php)
1. First (1st) violation	5,000.00
2. Second (2nd) violation	6,000.00
3. Third (3rd) violation and subsequent violations	7,000.00

In case of failure to submit the required reports, one (1) month after the expiration of the prescribed period, the following fine is hereby imposed:

VIOLATION	FINE (Php)
1. First (1st) violation	5,000.00
2. Second (2nd) violation	6,000.00
3. Third (3rd) violation and subsequent violations	7,000.00

Section 114. Adverse Claim, Protest and Opposition

**a) Filing and Requirements.** – All adverse claims and protests against, or oppositions to, quarry permits must be verified and filed with the PMRB, accompanied by the receipts of the payments of the filing fee.

**b)** Adverse claims, protests or opposition shall contain the name and address of adverse claimant, protestant or oppositor and the respondent, a detailed statement of the grounds and facts relied upon; a discussion of the issues and arguments raised, and in addition, shall be accompanied by the affidavits of the witnesses and other supporting documents.

**c) Answer.** – If the adverse claim, protest or opposition is sufficient in form and substance, it shall be given due course, otherwise it shall be dismissed. Should it be given due course, the respondent shall be required to answer within a period of not less than five (5) days, but not more than fifteen (15) days from the receipt of the order. The order shall also fix the date of summary hearing.

The answer shall contain a detailed statement of the defense, the facts relied upon by the respondent, and an exhaustive discussion refuting the issues and arguments raised in the claim, protest or opposition. It shall be accompanied by the affidavits of witnesses and other supporting documents.

**d) Summary Hearings.** – After the issues are joined, a summary hearing shall be conducted in one (1) setting, or in a number of successive settings, which shall not last more than five (5) days. The PMRB shall submit its report to the Provincial Governor, within fifteen (15) days from the termination of the investigation.

**e) Decision.** – The Provincial Governor shall decide the case within five (5) days from the submission of the report. The decision shall become final and executor after ten (10) days from receipt of the parties, or of the order denying the motion for its reconsideration. Provided, that only one (1) motion for reconsideration shall be allowed.

**Section 115 Areas Close to Mining Permit Application**-Mining permit application shall not be accepted in the following:

1. Areas covered by valid and existing mining rights and mining permit applications;
2. Old growth or virgin forests, proclaimed watershed forest reserves, wilderness areas, mangrove forest, mossy forests, national parks, Provincial/ Municipal forests, tree parks, green belts, game refuge, bird sanctuaries and areas proclaimed as marine reserves/ marine parks and tourist zones as defined by law, and identified initial components of the National Integrated Protected Areas System pursuant to R.A. 7586, and such areas expressly prohibited thereunder, as well as by other laws;
3. Areas which the DENR Secretary may exclude based, inter alia, on proper assessment of their environmental impact and implication on sustainable land uses, such as built-in areas and critical watershed with appropriate Barangay/ Municipal/ Provincial Sanggunian ordinance, specifying the location and specific boundary of the concerned area; and
4. Areas expressly prohibited by law.

Mining permit applications which may have been accepted over the foregoing areas shall be reviewed, and after due process, such areas may be denied areas status and clearance, and excluded from said applications.

**Section 116 Areas Open to Mining Applications but Subject to Area Consent from Private Entities.** – Mining permit application shall be accepted over the following areas subject to the conditions set forth hereunder:

- a) In areas covered by small- scale mining contracts under R.A. 7076 and small- scale mining permits under P.D. 1899, the prior written consent of the small- scale miners, together with an agreement on a royalty payment upon utilization of the minerals to be placed in a Trust Fund for the socio-economic development of the concerned community, pursuant to Section 15 (b) or any other subsequent kindred regulation;
- b) In areas occupied/ claimed by indigenous cultural communities, the prior informed consent of the concerned communities, pursuant to Section 16 and 17 of R.A. 7942, and without prejudice to further rules and procedural requirements that may hereafter be promulgated to implement R.A. 8371; and
- c) In the case of mining permit application for clay, the written permission of affected landowner or surface owner shall also be required as a mandatory requirement in the acceptance of such application.

**Section 117 Areas Open to Mining Applications but Subject to Area Status and Clearance.** – Mining applications may be granted over the following areas, subject to area status and clearance from the government office having jurisdiction over the same:

A. Public or private lands not covered by valid and existing mining rights and mining permit applications;

- a. Lands covered by expired, abandoned or cancelled mining rights and mining permit applications;
- b. Timber or forest lands as defined in existing laws, excluding those covered by National Integrated Protected Areas System, pursuant to R.A. 7586;
- c. Areas near, or under public or private buildings, cemeteries, archeological and historic sites, bridges, highways, water ways, railroads, reservoirs, dams, other infrastructure projects, private works, including plantations or valuable crops, caves located in areas not covered by National Integrated Protected Areas System pursuant to R.A. 7586, subject to technical evaluation and validation by the appropriate government office;
- d. Areas covered by PTAA or MPSA applications, which shall be opened for quarry resources mining applications pursuant to Section 53 of DENR DAO No. 96- 040;
- e. Areas falling under the jurisdiction of the DENR, which shall consist of the following:
  - i. Forest reservations;
  - ii. Forest reserves, other than critical watershed forest reserves; and
  - iii. Existing DENR project areas within timber or forest lands, reservations and reserves.

**Section 118. Imposition of Extraction Tax of Quarry Materials.** The following rates of extraction tax to be imposed to the different mineral resources, to wit;

Mineral	Rate/ cu.m
Commercial Sand and Gravel	P 40.00/cu.m
Boulders	P 55.00/cu.m
Silica	P 50.00/cu.m
Limestone	P 50.00/cu.m
Industrial Sand and Gravel	P 50.00/cu.m

CHAPTER III - FEES, CHARGES and RENTALS

ARTICLE A. PROVINCIAL GOVERNOR'S OFFICE

Section 1. GOVERNOR'S PERMIT FEE

**Section 1.1** There shall be collected fees at the rates and frequency provided hereunder for the issuance of Governor's Permit to every person who shall conduct or operate a business, or activity within this province:

Fees					
Permit Fee	Processing	Verification	Pre-Departure Inspection (Barge)	Deliberation	Total
<b>Environmental Fee</b>	150.00	None	None	None	150.00 for every 100 cu/m
<b>Application Fee</b>					
<b>CSAG &amp; Other Permits</b>	633.00	2,213.00+10.00/ km after 15 kms	None	None	2,745.00+10.00/km after 15 kms
<b>ISAG &amp; Quarry</b>	633.00	3,082.75+10.00/ km after 15 kms	None	None	3,715.69+10.00/km after 15 kms

Permit Fee New					
<b>CSAG &amp; Other Permits</b>	633.00	None	None	1,407.89	2,040.84

ISAG & Quarry	633.00	None	None	1,407.89	2,040.84
Renewal					
CSAG & Other Permits	633.00	2,117.04+10.00/km after 15 kms	None	1,407.89	4,157.88+10.00/km after 15 kms
ISAG & Quarry	633.00	3,082.75+10.00/km after 15 kms	None	1,407.89	5,123.59+10.00/km after 15 kms
OTP (Application/Permit)					
CSAG & Other Permits	633.00	535.24+10/km after 15 kms	2,131.10	None	3,299.28+10.00/km after 15 kms
ISAG & Quarry	633.00	535.24+10/km after 15 kms	2,131.10	None	3,299.28+10.00/km after 15 kms

For every application of OTP, the permittee shall pay an environmental fee of One Hundred Fifty Pesos (Php150.00) for every one hundred cubic meter (100 cu.m.).

The payment shall be done with the Provincial Treasurer's Office based on the Order of Payment issued by the Environment and Natural Resources Office (ENRO).

**Section 1.2. Fees for Registration of Documents.** In cases when the permit holder or applicant authorizes the processing of application, assigns or waives his rights to another person/s, the following shall be filed and registered with the ENRO after paying the corresponding fees which are hereby levied and collected.

- a) Special Power of Attorney Php200.00
- b) Waiver of Rights, Assignment and Operating Agreement Php1,500.00
- c) All other documents affecting mining rights Php200.00
- e) Registration of Documents Php200.00
- f) Registration of equipment Php200.00

**Section 1.3. Automatic Adjustment of Fees.** The fees imposed herein (Governor's Permit Fees) shall be automatically increased at the rate of ten percent (10%) every three (3) years.

**Section 1.4. Time of Payment.** The fees imposed in the preceding section shall be paid to the Provincial Treasurer or his deputy upon application for a Governor's permit. Any business activity can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

**Section 1.5. Surcharge for Late Payment.** Payment of fees after the prescribed period shall subject the taxpayer to surcharge of twenty five percent (25%) of the original amount of fees, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 1.6. Administrative Provisions.**

**(a) Application for permit; false statement.** A written application for a permit to operate a business or engage in an activity shall be made in four (4) copies and filed with the Office of the Governor thru the ENRO. The application form shall set forth the name and residence of the applicant, the description of the business or activity, the place where it shall be conducted, and such other pertinent information or date as may be required.

The permit shall be granted only if (1) applicant therefore has no unsettled tax obligation whatsoever to the Provincial Government; (2) zoning regulation and/or safety, health and other requirements under existing laws or ordinances have been complied with; (3) the applicant undertakes the business or activity applied for; and (4) the applicant has not violated any ordinance or regulation governing permits granted.

Any false statement deliberately made by the applicant shall constitute a sufficient ground for denying or revoking the permit, and the applicant or licensee may further be prosecuted in accordance with the penalty provided in this Article.

**(b) Issuance of permit and its contents.** Upon approval of the application for a Governor's permit, four (4) copies of the Governor's permit duly signed by the Governor shall be returned to the ENRO for payment fee and registration. One (1) copy shall be presented to the Provincial Treasurer as basis for the collection of corresponding taxes and fees, two (2) copies to the Environmental and Natural Resources Office including the original and another original copy to be retained by the permittee.

The Governor's permit shall be issued by the Provincial Governor in duplicate copies upon presentation of the supporting documents and endorsement of the Provincial Mining and Regulatory Board (PMRB). Every permit issued in accordance with this Article shall show the name and residence of the applicant, his nationality and marital status, nature of the organization, e.g. whether sole proprietorship, corporation or partnership, etc., location of the business, date of issue and expiration thereof, and other information as may be necessary.

**(c) Duration and renewal of permit.** The Governor's permit shall vary on the kind of permit provided in the Philippine Mining Act of 1995 on its Implementing Rules and Regulations and provisions of existing Ordinance on sand and gravel and other mineral resources, the date of issuance thereof unless revoked or surrendered earlier upon expiration.

**ARTICLE B. PROVINCIAL SPORTS OFFICE (BINIRAYAN SPORTS COMPLEX, COVERED GYM AND SWIMMING POOL)**

**Section 1. CHARGES AND RENTALS**

FACILITIES	RATE
<b>A. BINIRAYAN SPORTS COMPLEX (OUTDOOR)</b>	
<b>I. Basketball &amp; Volleyball Courts</b>	
1. Practice Games	
1.1. Day time with registration	Php150.00/hour
1.2. Night time with registration	Php250.00/hour
2. Tournaments (all courts)	
2.1. Local (Provincial or Regional)	Php1,700.00/day(8 hrs) + Php150.00/hr after 8hrs +10% on gross ticket sales
2.2. National	Php3,500.00/day(8 hrs) + Php150.00/hr after 8 hrs + 15% on gross ticket sales
2.3. International	Php5,000.00/day(8hrs)+ Php150.00/hr after 8 hrs + 10% on gross ticket sales
3. P.E. Clinic/Practice	Php17.00/head
4. Corporate Sports Fest	Php2,500.00/day(8hrs)+Php150.00/hour after 8 hrs
<b>II. Tennis Courts</b>	
1. Practice Games	Php100.00/game/court(8hrs)+ Php20.00/Head Entrance
2. Tournaments	
2.1. Local (Provincial or Regional)	Php2,000.00/day/court(8hrs) +Php200/hr after 8 hrs
2.2. National	Php3,500.00/day/court(8 hrs) + Php200/hr after 8 hrs
2.3. International	Php5,000.00/day/court(8hrs) + Php200/hr after 8 hrs
3. P.E. Clinic/Practice	Php17.00
4. Corporate Sports Fest	Php2,500.00/day/court(8hrs)+ Php200.00/hr after 8 hrs
<b>III. Track Oval</b>	
1. Individual	Php17.00 regular Php13.00 student

- 2. Tournaments
  - 2.1. Local (Provincial or Regional) Php2,000.00/day(8hrs) +Php200.00/hr after 8 hrs
  - 2.2. National Php3,500.00/day(8hrs) +Php200.00/hr after 8 hrs
  - 2.3. International Php6,000.00/day(8hrs) +Php200.00/hr after 8 hrs
- 3. P.E. Classes/Clinics/Seminars
  - 3.1. Clinic and Seminars Php350.00/hour + entrance fee
  - 3.2. P.E. Classes Php200.00/hour + entrance fee
- 4. Corporate Sports Fest Php3,000.00/day(8hrs) + Php200.00/hr after 8 hrs

**IV. Swimming Pool**

- 1. Walk-in Clients Php70.00/head
- 2. P.E. Classes Php35.00/head
- Swimming Lessons/Clinics conducted by private agencies Php35.00/head + Php200/hr rental of swimming pool (to be paid by private agencies)

- 3. Tournaments
  - 3.1. Local (Provincial or Regional) Php2,000.00/day (8 hrs) + Php200.00/hr after 8 hrs
  - 3.2. National Php4,000.00/day (8 hrs) + Php200.00/hr after 8 hrs
  - 3.3. International Php6,000.00/day (8 hrs) + P200.00/hr after 8 hrs
- 4. Corporate Sports Fest Php2,500.00/day (8hrs) + Php200.00/hr after 8 hrs
- 5. Entrance Fee for non-swimmers Php20.00/head for tournament only

**V. Use of Football Field**

- 1. Team Php300.00/hr + Php16.15/head entrance fee

**VI. Other Games**

- 1. Table Tennis Php300.00/table/day

**VII. Fellowship, Seminars, conventions, Meetings**

- 1. Grandstand Php2,000.00/day(8hrs)+ Php200.00/hr after 8 hrs

**B. COVERED GYM AND ITS FACILITIES**

**I. Basketball**

- 1. Practice Session
  - Without lights Php250.00/hr
  - With lights Php485.00/hr
- 2. Tournament
  - Local
    - Without lights Php500.00/hr
    - With lights Php1,000.00/hr

**II. Badminton**

- 1. Practice Session Php200.00/hr/court w/o light  
Php250.00/hr/court with light
- 2. Tournament Php2,000.00/day/court (8 hrs) + 300.00/hr after 8 hrs

**III. Table Tennis**

- 1. Practice Session Php300.00/table/day
- 2. Tournament Php2,000.00/day (8hrs) + Php200.00/hr after 8 hrs

**IV. Volleyball**

- 1. Practice Session Php500.00/court + entrance fee
- 2. Tournament Php2,000.00/day (8 hrs) + P200.00/hr after 8 hrs

**V. Concerts and Cultural Presentations**

- 1. Concert
  - National Php45,000.00/day (Gymnasium)
  - Local Php25,000.00/day (Gymnasium)
- 2. Cultural
  - National Php45,000.00 (Gymnasium)
  - Local Php25,000.00 (Gymnasium)

**VI. Dressing Room**

- Whole Day (8 Hours) with Air Condition Php1,600.00
- Succeeding Hour Php200.00

**VII. Other Activities (Conferences, Seminars, Conventions and Religious Gatherings)**

- a) Gymnasium rental per day with lights Php6,442.00/day
- b) Sound System
  - Special Sound System w/o lights Php187.70/hr
  - Special Sound System w/ lights Php375.00/hr
  - Mini Sound System Php135.00/hr
- 3. Air Condition Php84.00/hr/unit
- 4. Monobloc Chairs Php3.63/piece
- 5. Table Php10.00/piece
- 6. Industrial/Drum fans Php10.00/hr/unit
- 7. HVLS Fans Php25.00/hr/unit
- 8. Lead Wall -Big Php80.00/hr
- Small Php24.00/hr

**VIII. Other Administrative Provisions.** The application for the rental of Binirayan Sports Complex and Covered Gym in the Provincial Capitol shall be filed at the Provincial Sports Office for recommendation for appropriate action to the Governor or his/her authorized representative.

- a. The Governor or his/her authorized representative after review of the application or request, shall, together with the applicant or requesting party, execute a contract, specifying therein the details of the rental, the terms and conditions in accordance with the provisions of this Code under the premise that with the approval of this Code, the Sangguniang Panlalawigan is likewise granting authority to the Governor or his/her representative to execute the contract between the Provincial Government and the applicant;
- b. The fees imposed in this Article shall be paid to the Provincial Treasurer or his/her deputy at least a day before the engagement;
- c. The Provincial Government reserves the right to revoke or cancel the lease contract for violation of any part or portion thereof or for any other justifiable reason or cause;
- d. The Provincial Governor is authorized to give discounts not exceeding twenty percent (20%) of the total amount paid by the client in the use of the Binirayan Sports Complex and Covered Gym and Binirayan Swimming Pool;
- e. All government instrumentalities and agencies availing the services of Binirayan Sports Complex, Covered Gym, and swimming pool shall not be charged the rent of the facilities and equipment, however, actual usage of electric based on the prevailing rate shall be borne by them;
- f. Senior Citizen shall be free-of-charge from the use of facilities and equipment of Binirayan Sports Complex, Covered Gym and Swimming pool.

All athletes who will represent the province in any sports discipline competition in provincial, regional, national or international level shall avail themselves of the free use of any sports facilities that are related to their event.

**Section 2. Service Charges-**

**Section 2.1 Service Charge.** – There shall be collected from the contracting private party the service charge of one tenth of one percent (1/10 of 1%) of the consideration of the contract in the government project whether bid or negotiated.

**Section 2.2. Time and Manner of Payment.** – The service charge is payable to the Provincial Treasurer or his deputy by the private contracting party upon consummation of the contract. The POS System shall be adopted to properly monitor accuracy of collections.

**Section 2.3. Administrative Provisions.** – The Provincial Legal Officer shall prepare the contract to be entered between the Governor and the Contractor of the project, to determine its legality and correctness of information and content.

**Section 2.4 Penalty.** – Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

**ARTICLE C. PROVINCIAL TOURISM AND CULTURAL AFFAIRS OFFICE**

**Section 3. FEES AND CHARGES**

**Section 3.1. Imposition of Fees.** A fee is hereby imposed for every rental and issuance of certification by the Provincial Tourism and Cultural Affairs Office at the following prescribed rates:

<b>Rental Fees:</b>	
Monoblock Chair	Php5.00 per piece
Chair Cover	Php10.00 per piece
Table	Php10.00 per piece
Old Capitol Session Hall	Php1,500.00 per hour
Other Rooms	Php500.00 per hour
Van Rental	Php4,000.00/8hours within Antique Only (exclusive of fuel, tolls, entrance fees, \) Php80.00/meal of driver)
Floating Cottage (Big)	Php1,800.00/ 2 hours (additional of Php 300.00/hour)
Floating Cottage (Small/Medium)	Php1,200.00/2 hours (additional of Php300.00/hour)
Tent	Php500.00/unit/day

There will be no rental fees required for the use of Provincial Offices official activities. Other government agencies will be required to pay unless otherwise waived by the Governor.

<b>Pictorials:</b>	
Balay na Bato	Php1,500/hour (additional Php500.00per hour)

<b>Certification Fees</b>	
Certification	Php150.00 per 3 copies

**Section 3.2. Padlusan Adventure Park**

**Section 3.2-1. Imposition of Fees and Charges.** – There is hereby imposed an amount of fees and charges to be collected for the usage of Zipline and other amenities at Padlusan Adventure Park, Barangay Tubudan, San Remigio, Antique as follows:

1. Entrance Fee Php20.00/head
2. The flat rate on the use of the zip line upon presentation of a valid ID:
  - a) Antiqueño Php150.00/person/ride
  - b) Non – Antiqueño Php200.00/person/ride
3. Parking Area
  - a) Bicycle Php20.00/day
  - b) Motorcycle Php30.00/day
  - c) Cars:
    - 1) Four (4) Wheel Php50.00/day
    - 2) Six (6) Wheel Php100.00/day
4. Tent City
  - a) Camping Fee Php300.00/person
  - b) Tent Rental (2-person capacity tent) Php300.00/tent

*Inclusions: sleeping bags, beddings, common toilet/bathroom and free bonfire*

5. Wall Climbing Php60.00/person/climb
6. Rental of Camping Area/Space Php250.00/area
7. Rental of Cottages
 

Small	Php300/cottage/day
Big	Php500/cottage/day

 (subject to internal rules of Padlusan Management)

**Section 3.3. TOUR GUIDING**

**Section 3.3.-1. Imposition of Service Fees.** – There is hereby imposed an amount of fees and charges to be collected for tour guiding services in Antique as follows:

- |               |          |
|---------------|----------|
| 1. Tour Guide | 1,500.00 |
| 2. Van Rental | 4,000.00 |

**Section 3.4. Time and Manner of Payment** – Payment of Fees shall be made to the Provincial Treasurer's Office but before allowing and issuing the certificate, evidence of payment shall be presented to the Provincial Tourism and Cultural Affairs Officer or his duly authorized representative.

**Section 3.5. Administrative Provisions –**

- a. Application for rental of the chairs, chair covers, tables, spaces, van, floating cottages, tents and rental of spaces for pictorial purposes should be filed at the Provincial Tourism and Cultural Affairs Office for recommendation for appropriate action to the Governor or his/her authorized representative;
- b. The Governor or his/her duly authorized representative after review of the application/request shall together with the applicant or requesting party execute a contract, specifying herein the details of the rental terms and conditions in accordance with the provisions of this Code under the premise that with the approval of this Code, the Sangguniang Panlalawigan is likewise granting authority to the Governor or his/her duly authorized representative to execute the contract between the Provincial Government and the applicant;
- c. The fees imposed in this article shall be paid to the Provincial Treasurer of his/her deputy at least a day before the activity;
- d. The Provincial Government reserves the right to revoke or cancel the contract for violation of any part or portion thereof or for any other justifiable reason or cause.

**ARTICLE D. ENVIRONMENT AND NATURAL RESOURCES OFFICE**

**Section 4. Regulatory Fees**

**Section 4.1. Imposition of Fees.** There is hereby imposed/charges for the services rendered by the Environment and Natural Resources Office (ENRO) in the following amounts:

1. Governor's Clearance Certificate Php2,000.00
2. Certificate of Non-Coverage
  - a. Capital of P200,000.00 and below Php500.00
  - b. Capital of above P200,00.00 Php1,000.00
3. Smoke testing
  - a. Light, medium Uvs Php500.00
  - b. Trucks/machinery Php500.00
  - c. Additional of Php100.00 if vehicle is garage tested

The ENRO will conduct smoke testing/belching tests to vehicles, trucks, equipment and machinery for purposes of monitoring and apprehension of the vehicles, trucks, equipment and machinery to ensure that

standards to maintain smoke emission are strictly adhered to in the operation of the same before the expiration of their permit. LTO regulatory function as a requirement for registration is different from the foregoing fee.

- |                               |                                      |
|-------------------------------|--------------------------------------|
| 4. Relocation of Quarry Sites | Php1,096.00+Php10.00/km after 15 kms |
| 5. Environment Certification  | Php200.00/doc                        |
| 6. Certified Xerox Copy       | Php100.00/doc                        |
| 7. Environment Fee            | Php150.00 for every 100 cubic meters |

In the application of Ore Transport Permit, the permittee shall also pay the Environment Fee.

**Section 4.2. Accreditation of Processors, Traders, Dealers and Retailers in the Trading of Minerals/Mineral Products and By Products**

1. No person shall engage in the trading of minerals/mineral product sourced from the province to other provinces, unless registered with the Department of trade and Industry and accredited by the Provincial Government thru the ENRO.

The traders, dealers and retailers of the minerals/mineral products who are not contractors/permit holders of sand and gravel/quarry are henceforth required to be accredited by the Provincial Government thru the ENRO.

**2. Mandatory Requirements for Accreditation**

The application for Accreditation shall be filed by the applicant with the Provincial Government thru the ENR Office. Provided, that an application shall be accepted only upon payment of the required application fee.

Upon payment of the filing and processing fees, the applicant shall submit at least five (5) sets of the following mandatory requirements:

- a) Duly accomplished application form as prescribed;
- b) Copy of the Permit/contract of the Suppliers/sources of minerals/mineral products/by-products or copy of Certificate of Accreditation in case the source of materials is a trader, dealer or retailer;
- c) DTI Registration;
- d) Proof of legal source or supply as supported by any of the following documents:
  1. Supply Contract/Agreement with a Permit Holder/Contractor Accredited dealer producing the specified minerals/mineral products/by-products;
  2. Affidavit executed by a Permit Holder/contractor/accredited dealer to the effect that is willing or currently selling and will continue to sell or supply the applicant with the minerals/mineral products/by-products specified in the application;
  3. Delivery of Purchase Receipts issued by a Permit Holder, Contractor or Previously accredited dealer/trader; and
  4. Ore Transport Permit (OTP) or Bill of Lading which clearly indicates that the applicant is consignee of a Permittee or a duly accredited dealer/trader/shipper;
  5. Other supporting documents as to Environment and Natural Resources Office may require.

Provided, that any application with incomplete mandatory requirements shall not be accepted.

**3. Fees**

Each applicant shall pay an application and verification fee to the Provincial Treasurer's Office.

**4. Terms of the Certificate of Accreditation**

The Certificate of Accreditation shall have a term of two (2) years from issuance, renewable for like periods.

**5. Confiscation, Apprehension and disposition of Seized Mineral Products** Shipments of minerals/mineral products and by-products by non-accredited and other illegal source shall be apprehended, confiscated and disposed of in accordance with the provisions of the existing Provincial Ordinance on sand and gravel and other mineral commodities.

**Section 4.3. Time and Manner of Payment.** The fee imposed in this Article shall be paid to the Provincial Treasurer or his duly authorized representative before rendering the said services.

**Section 4.4. Administrative Provisions**

Non-compliance with the provisions of this Article shall subject the offender to the payment of fines provided hereunder:

1. Smoke Belching
 

a. 1 <sup>st</sup> Offense	Php500.00
b. 2 <sup>nd</sup> Offense	Php1,000.00
c. 3 <sup>rd</sup> Offense	Php2,000.00
2. Penalties of the Prohibited Acts in the Provincial Ordinance on Sand and Gravel and other Quarry Materials, Terms and conditions of the Permit and ECC conditions
 

a. 1 <sup>st</sup> Offense	Php5,000.00
b. 2 <sup>nd</sup> Offense	Php6,000.00
c. 3 <sup>rd</sup> Offense	Php7,000.00
3. Misdeclaration of Volume in transporting of Aggregates
 

a. 1 <sup>st</sup> Offense	Php5,000.00
b. 2 <sup>nd</sup> Offense	Php6,000.00
c. 3 <sup>rd</sup> Offense	Php7,000.00
4. Late/non implementation of SDMP Php3,000.00
5. Late/non implementation of AEPEP Php3,000.00/activity
6. Application for the Accreditation of Traders Php5,000.00 + Verification fee

The following rates of fees and charges are hereby fixed for the use of infrastructure facilities and amenities and other economic and social services owned and extended by the Provincial Government of Antique.

**ARTICLE E. PROVINCIAL PROSECUTOR'S OFFICE**

**Section 5. Secretary's Fees**

DOCUMENT	FEE
1. Clearance/Certificate issued for any of the following purposes: 1.1. for employment (except for 1 <sup>st</sup> time job seeker which shall be free of charge under RA11261) 1.2. for securing a driver's license, 1.3. when entering the military service, 1.4. for securing a passport or visa, 1.5. change of residence (transferring resident alien) 1.6. securing or renewing a license to possess firearms	Php150.00/ 3 copies

**ARTICLE F. PROVINCIAL ASSESSOR'S OFFICE**

**Section 6. Fees**

A. Certified True Copy of Tax Declaration and Documents	Php35.00/copy
B. Certification Fee	Php150.00/ 3 copies
C. Sketch Plan	Php35.00/page
D. Verification fee	Php50.00/declared owner
E. Reclassification of real property unit	Php150.00

F. Annotation/Cancellation Fee	
I.MORTGAGE	

a) Amount of P100,000.00 and below	Php200.00
b) Amount of over P100,000.00 to P500,000.00	Php300.00
c) Amount over P500,000.00 to One (1) million	Php500.00
d) Amount over One (1) million to Five (5) million	Php1,000.00
e) Amount over Five (5) million to Ten (10) million	Php1,500.00
f) Amount over Ten (10) million	Php2,000.00
II. BAILBONDS, LIS PENDENS, PRECAUTIONARY NOTICE AND ADVERSE CLAIM	Php150.00
G. Request for Copy of Schedule of fair market values of real property	Php5.00/page
H. Late Filing of Sworn Statement	<p><b>a)</b> A standard fine of 100.00 if the sworn statement is filed within 60 days from the deadline</p> <p><b>b)</b> If the sworn statement is not filed by the person concerned within 60 days from the deadline, the penalty should be a standard fine of Php100.00 plus ½ of 1% of fair and current market value or consideration of real property, whichever is higher, but not exceeding Php5,000.00</p>

**Section 7. Service Fees and Charges**

1. Inspection Fee for Change/Revision of Tax Declaration	
a. Subdivision	Php150.00/lot
b. Consolidation	Php150.00/lot
c. Reassessment	Php150.00/lot
2. Ocular Inspection	
a. Land	<p>Php500.00 per agricultural lot/improvement + Php10.00/km in excess of the 2-km, radius from the Poblacion, San Jose</p> <p>Php1,000.00 per commercial lot</p> <p>Php400.00 per residential lot</p> <p>Php1,500.00 per industrial lot + Php10.00/km in excess of the two(2) km radius from the Poblacion, San Jose</p>
b. Building and Other Improvements	<p>Php1,500.00 for every industrial buildings and other manmade improvements</p> <p>Php1,000.00 per commercial building</p> <p>Php250.00 per residential building</p> <p>Php150.00 per agricultural building and those classified therein</p>
3. Others not mentioned above	Php150.00/ 3 copies

**ARTICLE G. PROVINCIAL GENERAL SERVICES OFFICE**

**Section 8. Secretary's Fees**

1. Certificate of No Property Accountability	Php150.00/ 3 copies
2. Certified Photocopy of various documents per copy	Php10.00
(a) Others not mentioned above	Php150.00

**Section 8.1. Imposition of Fees.** – There are hereby imposed BAC fees in as follows:

<b>A. ANNUAL Accreditation of Suppliers (New and Yearly Renewal)</b>	
<b>SECRETARIAL FEES</b>	
BAC SECRETARIAT CERTIFICATION FEE	Php150.00 / set
HARD COPY OF THE ORIGINAL	
1. MINUTES OF THE (TRUE COPY OF THE ORIGINAL OR HARD COPY)	
2. ATTENDANCE OF THE MEETING	
3. NOA, PURCHASE ORDER, NOTICE TO PROCEED	
FILING FEE OF LATE POSTING OF PERFORMANCE BOND	A NON- REFUNDABLE 1/10 OF 1% OF THE AMOUNT OF THE CONTRACT FOR EVERY DAY OF DELAY SHALL BE CHARGED AS FEE FOR THE LATE POSTING OF PERFORMANCE BOND

**Section 8.2. Time and Manner of Payment** - A corresponding Official Receipt shall be issued to the client by the Collecting Officer duly designated by the Provincial Government thru the Provincial Treasurer's Office.

**Section 8.3. Administrative Provisions** - The amount generated from these services shall be accounted and remitted to the Office of the Provincial Treasurer in accordance with existing accounting and auditing rules and regulations.

**ARTICLE H. PROVINCIAL TREASURER'S OFFICE**

**Section 9. Secretary's Fees**

1. Certificate of Clearance of No Money Accountability	Php150.00/ 3 copies
2. Certificate of Posting/Petition	Php150.00/ 3 copies
3. Certificate of Tax Exemption/Payment of Transfer Tax on Real Property	Php150.00/ 3 copies
4. Tax Clearance	Php150.00/ 3 copies
5. Issuance of Delivery Van Stickers	Php150.00
6. Issuance of Duplicate Sticker (Lost)	Php150.00
7. Photocopy Fee for copies of vouchers and supporting Documents needed by Contractors and Suppliers (long and short)	Php3.00/page
8. Certified Photocopy of Official documents	Php10.00/page

**ARTICLE I. SANGGUNIANG PANLALAWIGAN OFFICE**

**Section 10. Secretary's Fees**

1. Certified Copy of Resolutions and Ordinances	Php30.00 per page
2. IRR	Php200.00 per copy
2. Provincial Codes	Php300 per copy
3. Revenue Code	Php500 per copy
4. Other Documents	Php30.00 per page
5. Digital Documentation	Php200 per CD
6. Certification of Posting	Php150.00/ copy

**ARTICLE J. ANTIQUE INVESTMENT PROMOTION CENTER**

**Section 11. Secretary's Fees**

1. Filling Fee	
a) P4.0 M below	Php1,520.00
b) Over 4.0M-P20.0M	Php3,030.00
c) Over 20.0M-P50.0M	Php4,545.00
d) More than P50.0M	Php6,060.00
2. Registration Fee	
1/10 of 1% of the total project cost but not less than 3,000.00 and not to exceed 15,000.00 or:	
a) P1.0M-P3.0M	Php2,000.00
b) Over P3.0M-P10.0M	Php4,000.00
c) Over P10.0M-P50.0M	Php5,000.00
d) Over P50.0M-P500.0M	Php6,000.00
e) Over P500.0M-P500.0M	Php8,000.00
f) Over P1.0B	Php10,000.00

**ARTICLE K. PROVINCIAL VETERINARIAN OFFICE**

**Section 12. Veterinarian Inspection Fees and Charges**

**Section 12.1. Imposition of Fees.** - A veterinary inspection fee is hereby imposed for every animal, animal products and by-product issued with Veterinary Health Certificate (VHC) by the Provincial Veterinarian at the following prescribed rates:

**A. Large Animal**

1. Carabao, Cattle, Horse	
1 – 4 heads	Php150.00
In excess of four (4) heads	Php80.00/head

**B. Small Domesticated Animals**

1. Goat, Sheep, Swine	
1 – 10 heads	Php80.00
In excess of 10 heads	Php30.00/head
2. Dogs, Cats and Other Pet Animals	Php200.00/head

**C. Poultry/Commercially Produced**

1. Day old chicks/gosling/duckling and other young poultry	
1 – 500 heads	Php80.00
In excess of 500 heads	Php15.00/100 heads
2. Adult Chicken, Ducks, Geese, Turkey sand other domesticated fowls except game fowls.	
1 – 10 heads	Php80.00
In excess of 10 heads	Php7.00/head
3. Dressed Chicken	
1 – 20 pieces	Php80.00
In excess of 20 pieces	Php7.00/pc
4. Hatching/Table Eggs (fresh/salted/balut)	
1 – 1000 eggs	Php135.00
Per 1,000 eggs in excess of 1,000 eggs	Php70.00
5. Game fowls	
5.1. Fighting Cocks Stags, Bull Stags	
1 – 4 heads	Php80.00
In excess of 4 heads	Php10.00/head
6. Lechon	
6.1. Lechon (pork)	Php100.00/pc
6.2. Lechon (poultry)	
1 – 20 pcs.	Php80.00
In excess of 20 pcs.	Php7.00/pc
7. Fresh/Frozen/Processed Meat	Php1.00/10 kg

**Section 12.2. Time, Place and Manner of Payment.** Payment of veterinary inspection fees shall be made to the Provincial Treasurer or to her/his duly authorized deputy after inspection of animals, animal products and by- products but before issuance of any veterinary certificate issued, evidence of payment shall be presented to the Provincial Veterinarian, or his duly authorized representative.

**Section 12.3. Administrative Provisions**

1. For Large Animals (Carabao, Cattle, Horse)
  - a) All owners/transporters who will ship large animals outside the territorial jurisdiction of the Province of Antique shall secure certificate of ownership from the Barangay Captain which shall be presented to the Municipal Treasurer for the issuance of ownership/transfer certificate.
  - b) The ownership/transfer certificates shall be presented to the PNP Antique Command for issuance of PNP clearance. The same shall be presented to the Provincial Treasurer or his duly authorized representative before payment of the required fees.
  - c) The Provincial Veterinarian or his duly authorized representative shall issue the veterinary health

certificate upon verification of the official receipt and ownership/transfer certificate.

2. For Poultry and Small Animals (swine, goat/sheep).

All transporters/owners who will ship poultry and small animals outside the Province of Antique shall first pay the corresponding fees to the Provincial/Municipal Treasurer before securing the veterinary health certificate from the Office of the Provincial Veterinarian/MLGUs and Private Veterinarian.

a) All transport Carriers/Dealers transporting animals/ poultry outside the province for commercial purposes, shall secure livestock/ poultry handlers license from the Department of Agriculture- Regional Field Units or Central Office through the Office of the Provincial Veterinarian.

b) Distribution of collection from shipping permits issued at the Municipal Local Government Units (MLGUs)

The proceeds of the veterinary shipping fees shall be shared as follows:

- 1. Province 50%
- 2. Municipality 35%
- 3. Barangay 15%

c) Quarantine posts with Deputized Veterinary Quarantine Inspector will be established at Villavert Jimenez, Hamtic, Anini-y and Pandan to inspect vehicles/carriers via land transporting animals/ poultry from Antique, whether they have proper permit to transport/ veterinary health certificate.

d) There shall be an increase of 10% in the original rate every five (5) years thereafter.

**Section 12.4. Place of Inspection/Issuance of Veterinary Health Certificate.** Inspection of animals for issuance of VHC shall be conducted in the Office of the Provincial Veterinarian and in all parts of entry/ exit or in place designated by the Provincial Veterinarian. Inspection shall also be conducted aboard carriers/ vessels within reasonable time after arrival/ before departure.

No person shall be allowed to transport animals, animal products and by-products outside the territorial jurisdiction of the Province of Antique, without a veterinary health certificate issued by the Provincial Veterinarian for such animals, animal products and by-products.

**Section 12.5. Valid permits for the Transport of Animals Outside the Province of Antique.** – Except for the seaports and airport of Province of Antique only VHC issued by the Office of the Provincial Veterinarian (OPV)/ MLGU Veterinarian shall be considered valid for the transport of animals, animal products and by-products outside the province. Any alteration or erasure in the permit shall render the same invalid.

**Section 12.6. Duration of Veterinary Health Certificate/ Authority to Ship.** – VHC/ATS issued by the Provincial Veterinarian or his duly deputized representative shall not last longer than three (3) days, expired VHC not used within the prescribed period can be renewed once after or before the expiry date.

Semi-Commercial and Commercial Livestock and Poultry Farm shall not be issued Veterinary Health Certificate and Shipping Permit without Certificate of Registration.

a) Shipment of livestock and poultry products into the Province of Antique without the required Veterinary Health Certificate, Shipping Permit, Meat inspection Certificate from the Office of the Provincial Veterinarian or Veterinary Quarantine Services from point of origin shall be imposed a fine of Five Thousand Pesos (P5,000.00) or imprisonment at the discretion of the Court

b) Shipment of livestock and poultry products and by-products from the Province of Antique without required Veterinary health Certificate, Shipping Permit, Meat Inspection Certificate from the Office of the Provincial Veterinarian of Antique, shall be imposed a fine of Five Hundred Pesos (P500.00) but not more than One Thousand Pesos (P1,000.00) for the first offense, Two thousand Pesos (P2,000.00) but not more than Five Thousand Pesos (P5,000.00), for the second offense and imprisonment of not less than one month but not more than six (6) months for the third offense.

c) On both violation of (A and B) above, livestock and poultry products and by-products will be confiscated or destroyed in the manner deemed proper by the Provincial Veterinarian.

d) Requirements for the Issuance of Shipping Permit. Shipping Permit shall be issued to handler upon presentation of license from the Department of Agriculture through the Bureau of Animal Industry, in case of regular shippers/traders. In case of backyard raisers or without license, permit shall be issued to a minimum of four (4) heads for fighting cocks, five (5) heads of swine and not more than two (2) heads of carabao and cattle.

**Section 12.7 Issuance of Certificate of Attendance to Livestock and Poultry Dealers.** Charges shall be imposed on the conduct of Orientation to Livestock Dealers on proper Animal Health Care and Management and movement of animals outside the Province.

a) Orientation Fee Php100.00/applicant

The certificate of attendance shall be issued to livestock dealers upon attending and completed the orientation done in the Office of the Provincial Veterinarian. The corresponding certificate shall be issued upon presentation of proof of payment made to the Office of the Treasurer.

**Section 12.8. Penalty.** Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand pesos (Php1,000.00) but not more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than One (1) month but not more than Six (6) months, or both such fine and imprisonment, at the discretion of the Court.

**Section 13. Vaccination, Certification and Dog Pound Fee.**

**Section 13.1. Imposition of Fees.** The Provincial Veterinarian Office shall implement the following rates for vaccination services on dogs and in the operation of the Provincial Dog Pound Center. There shall be an increase of 20% in the original rate every three (3) years thereafter.

**A. Vaccination Services**

- 1. Rabies Vaccination Fee Php100.00 per head
- 2. Rabies Vaccination Card Php20.00 per head (except for mass vaccination which is free of charge)
- 3. Dog Tag Php25.00
- 4. Vaccination Certificate Fee Php25.00
- 5. Veterinary Health Certificate and other certifications Php20.00 per head
- 5.1 Large Animals (carabao, cattle, horse) Php100.00

**B. Dog Pound Operation**

- 1. Impounding Fee Php100.00 per day
- 2. Board and Lodging Php15.00 per day
- 3. Registration Fee Php20.00 per head

**C. Animal Population Control**

- 1. Neutering (male) Php500.00/head
- 2. Spaying (female) Php1,500.00/head

**Section 13.2. Manner and Time of Payment.** The fee imposed in this Article shall be paid to the Provincial Treasurer or his deputy before the actual service is rendered.

**Section 14. Livestock and Poultry Production**

**Section 14.1. Imposition of Fees.** The Provincial Veterinarian Office shall engage in Livestock and Poultry Production Projects & shall conduct artificial insemination services on swine with a minimal fee to increase its local revenue. The Provincial Veterinarian shall be authorized to sell livestock and poultry products at the following regulated price which will be increased by 10% in the original rate every three (3) years thereafter:

- 1. Swine Artificial Insemination Fee Php500.00 per head
  - a. Piglets live weight Php3,500.00 first 10 kilos plus 100.00 per kilo in excess of 10 kilos
- 2. Chicken
  - a. Chicken Growers live weight Php140.00 per kg plus Php10.00 per 100 grams in excess of 1 kilogram
  - b. Day old to 7 days old chick Php45.00 per head
  - c. Hatching Eggs Php6.00 per piece
- 3. Goat
  - a. Breeder Php300.00 per kg
  - b. Slaughterer Php150.00 per kg

**Section 14.2. Manner and Time of Payment.** Payment of poultry and livestock production shall be made to the Provincial Treasurer or to his duly authorized deputy before the Provincial Veterinarian

shall be authorized to sell livestock and poultry products.

**Section 14.3. Administrative Provisions.**

- a) A client who plans to purchase any item listed above should visit the Breeding Center of the Provincial Veterinarian's Office. The designated officer in charge shall issue a purchase order slip specifying the items selected and the corresponding cost.
- b) The Office of the Provincial Treasurer shall deputize the collector in designated breeding center to receive the payment. The number of the official receipt, date of issue and the amount paid shall be entered in the purchase order slip.
- c) The duplicate copy of the purchase order slip should be presented to the in-charge of the Breeding Center, which shall be his basis for releasing the item. Similarly, the same should be presented to the Security Guard on duty to serve as gate pass.
- d) The revenues collected shall be accounted and remitted to the Office of the Provincial Treasurer in accordance with existing accounting and auditing rules and regulations.

**Section 14.4. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than one Thousand Pesos (P1,000.00) but not more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

**Section 15. Liquid Nitrogen Production**

**Section 15.1. Imposition of Fees.** The Provincial Veterinarian Office shall engage in Liquid Nitrogen Production with a minimal fee to increase its local revenue. The Provincial Veterinarian shall be authorized to sell liquid nitrogen at Php100.00 per liter or Php3,500.00 per mother tank.

**Section 15.2. Time and Manner of Payment.** –Payment of liquid nitrogen shall be made to the Provincial Treasurer or to his duly authorized deputy before the Provincial Veterinarian shall be authorized to sell liquid nitrogen.

**Section 15.3. Administrative Provisions.**

- a) A client who plans to purchase liquid nitrogen should visit the Production Center of the Provincial Veterinarian's Office. The designated officer in charge shall issue a purchase order slip specifying the items selected and the corresponding cost.
- b) The Office of the Provincial Treasurer shall deputize the collector in designated production center to receive the payment. The number of the official receipt, date of issue and the amount paid shall be entered in the purchase order slip.
- c) The duplicate copy of the purchase order slip should be presented to the in-charge of the Production Center, which shall be his basis for releasing the item. Similarly, the same should be presented to the Security Guard on duty to serve as gate pass.
- d) The revenues collected shall be accounted and remitted to the Office of the Provincial Treasurer in accordance with existing accounting and auditing rules and regulations.

**ARTICLE L. PROVINCIAL AGRICULTURIST OFFICE**

**Section 16. Propagation, Proper Growing and Distribution of Seeds, Trees Seedlings and Fingerlings.**

**Section 16.1. Imposition of Fee.** The Provincial Agriculturist and the Environment and Natural Resources Office shall be authorized to sell and distribute propagated tree seedlings, seeds and fingerlings at the following regulated price:

**A. Sexually Propagated Seedlings**

- 1. Lanzones Php30.00/potted seedling
- 2. Marang Php30.00/potted seedling
- 3. Bangkok Santol Php30.00/potted seedling
- 4. Pomelo Php30.00/potted seedling
- 5. Rambutan Php30.00/potted seedling
- 6. Forest tree (exotic or indigenous) Php30.00/potted seedling
- 7. Other fruit bearing trees Php30.00/potted seedling

**B. Asexually Propagated Planting Materials (grafted, budded, in-arched, marcotted)**

- 1. Mango Php100.00/grafted
- 2. Rambutan Php100.00/inarched/grafted
- 3. Lanzones Php100.00/inarched/grafted
- 4. Kalamansi Php100.00/plant/marcotted
- 5. Pomelo Php100.00/grafted/marcotted
- 6. Forest tree (exotic or indigenous) Php100.00/sexually propagated

**C. Palay Seeds (prices of palay seeds depend on the price set by the Department of Agriculture)**

- 1. Registered Seeds (palay) Php2,200.00/40 kgs.
- 2. Certified Seeds (palay) Php1,520.00/40 kgs.
- 3. Good Seeds (palay) Php1,000.00/40 kgs.

**D. Fry and Fingerlings**

- 1. Tilapia
  - Php 1.00 per piece for less than 0.5 inch
  - Php 1.50 per piece for 0.6 to 1 inch
  - Php 2.00 per piece for 1.1 to 1.5 inches
  - Php 2.50 per piece for 1.6 to 2.0 inches
  - Php 3.00 per piece for more than 2 inches

**E. Vegetable Seedlings**

- 1. Eggplant/Tomato/Pechay Php2.00/seedling
- 2. Other vegetable seedling Php2.00/seedling
- 3. Vegetable Products- the cost of the vegetable products in green house shall be based on the prevailing market price which will be determined monthly by the Office of the Provincial Agriculturist.

- F. Herbs** Php50.00/pot
- G. Ornamental Fish** Php10.00/pc
- H. Ornamental Plants** Php50.00/pot

**Section 16.2. Time and Manner of Payment.** Payment of seeds, tree seedlings and fingerlings shall be made to the Provincial Treasurer or to his duly authorized deputy before the Provincial Agriculturist shall be authorized to sell them.

**Section 16.3. Administrative Provisions:**

a) A client who plans to purchase any item listed above should visit the Nursery of the Office of the Provincial Agriculturist and the Environment and Natural Resources Office. The designated officer in charge in each office shall issue a purchase order slip specifying the items selected and the corresponding cost.

b) The Office of the Provincial Treasurer shall deputize the collector in each designated nursery to receive the payment. The number of the official receipt, date of issue and the amount paid shall be entered in the purchase order slip.

c) The duplicate copy of the purchase order slip should be presented to the in-charge of the Project Nursery, which shall be his basis for releasing the seedlings. Similarly, the same should be presented to the Security Guard on duty to serve as gate pass.

d) The revenues collected shall be accounted and remitted to the Office of the Provincial Treasurer in accordance with existing accounting and auditing rules and regulations.

**ARTICLE M. PROVINCIAL ACCOUNTANT'S OFFICE**

**Section 17. Secretary's Fees**

1. Certificate of Premiums Contributions	Php150.00/copy
2. Certificate of Existing Loans	Php150.00/copies
3. Certificate of Net-Take-Home-Pay	Php150.00/copies
4. Other documents	Php150.00/copies

**ARTICLE N. HUMAN RESOURCE MANAGEMENT OFFICE**

**Section 18. Secretary's Fees**

1. Certificate of Service Record for Personal Purposes	Php150.00/3 copies
2. All Certification issued (except for Maturity/retirement or Office to office request	Php150.00/3 copies
3. Certified Copy of documents requested for personal purposes	Php150.00/3 copies
4. Issuance/Re-issuance of Office ID (J.O./Contract of Services Employees only)	Php25.00/each (for ink+ photo paper)

**ARTICLE O. PROVINCIAL LIBRARY**

**Section 19. Secretary's Fees**

**Section 19.1 of the Revenue Code: Fees in availing the services of the Antique Provincial Library and Local Archives:**

**Imposition of Fees**

- a) Application for library card (Valid for 1 year) – Php100.00  
(Applicable to library users who wish to avail the "Book for Home Use" service)
- b) Overdue fines (Per Book a day) Php10.00

**Section 19.2 Time and Manner of Payment** - the fees imposed in the preceding Section shall be paid to the Provincial Treasurer or his deputy upon issuance of application for library card and use of the Provincial Library.

**Section 19.3 Administrative Provisions -**

- a) The Provincial Librarian shall keep record of all Application/Issuance of Provincial Library Cards(original & renewal), issued during a year.
- b) Provincial Library Cards should be renewed yearly.
- c) Non-returning of borrowed books on scheduled date re subject to fines prescribed under imposition of fees.
- d) Three (3) consecutive commission of the act of non-returning of borrowed books on scheduled dates,shall be sufficient ground for cancellation of library cards issued.

**Section 19.4 Penalties.** - Any violation of the provisions of this Article shall be the ground for barring of the individual concerned from the use of library facilities and services.

**ARTICLE P. PROVINCIAL INFORMATION OFFICE**

**Section 20. LED Wall**

- 1. Video Playing
  - 1.1 Advertisements (4 spots @15 seconds, daily) Php3,500.00 per month
  - 1.2 Birthday Greetings (4 spots @15 seconds, daily) Php500.00 per day
  - 1.3 Obituary (4 spots @ 15 seconds, daily) Php1,500.00 per week
- 2. Video/Audio Editing
  - 2.1 Shooting and Editing of Video and Audio (15 seconds) Php3,000.00
- 3. Rentals/Fees
  - Recording Vocal Php500.00
  - Audio Editing Php500.00
  - Mixing Audio & Vocals Php500.00

Government agencies may be given 20% discount subject to the approval of the Governor.

**ARTICLE Q. PROVINCIAL ENGINEER'S OFFICE**

**Section 21. Test Procedures Fees and Charges**

Kind of Test	Rate per Sample/Testing
1. Soil	
1.1. Grading	Php240.00
1.2. Liquid Limit	Php140.00
1.3. Plastic Limit	Php140.00
1.4. Moisture Content	Php75.00
1.5. Compaction (Proctor)	Php760.00
1.6. Compaction (Modified)	Php860.00
1.7. Field Density	Php500.00/ hole
2. Aggregates and Soil Aggregates (for sub-base, base and surface course)	
2.1. Grading	Php240.00
2.2. Material Finer than No. 200 Sieve	Php200.00
2.3. Unit Weight, Loose and Rodded	Php175.00
2.4. Liquid Limit	Php140.00
2.5. Plastic Limit	Php140.00
2.6. Specific Gravity and Absorption	Php240.00
2.7. Absorption	Php140.00
2.8. Specific Gravity	Php165.00
2.9. Moisture Content	Php110.00
3. Concrete and Cement Products	
3.1. Molded Concrete Samples	
3.1.1. Comprehensive strength of concrete cylinder 6" x 12"	Php750.00/set
3.1.2. Flexural strength of concrete beams 6" x 6" in cross section	Php750.00/set
3.2. Masonry building units and paving blocks	
3.2.1. Comprehensive strength	Php750.00/set

**Section 21.1. Rentals** - There is hereby imposed a regulatory fee in terms of rental for use of infrastructure equipment owned by the Province of Antique at the rate which shall be equal or approximate to, but not less than the current rates approved by the Department of Public Works and Highways (DPWH).

**Section 21.2. - Rental timing/Charging** - Rental rates and rental timing and charging of equipment shall be based on the following provisions;

- 1) Rental Schedules enumerated shall be applicable to the various equipment end-users as follows:
  - a) Schedule "A" - For repair and maintenance (R&M) of Provincial Roads and Bridges.

EQUIPMENT	ID #	FUEL CONSUMPTION	RATE PER DAY
1. Dump truck 10-wheeler <i>ISUZU 12 cu. M</i>	DT-21 DT-22	1 liter : 2 kms.	Php8,000.00
2. Dump truck 6-wheeler <i>ISUZU 6 cu. M</i>	DT-15 D T - 16 DT- 17 DT- 18 DT- 19 DT-20  DT-23 DT-24	1 liter : 3 kms.	Php5,324.00
<i>HINO 6 cu. M</i>		1 liter : 3 kms.	Php5,500.00
3. Prime Mover w/ Trailer <i>VOLVO</i>	PM-03	1 liter : 1 km.	Php11,313.50
4. Cargo Crane Truck <i>ISUZU</i>	CCT-01	1 liter : 3 kms.	Php7,320.50
5. Wheel Loader <i>DRESSTA</i>	PL-05	10 liters : 1 hour	Php7,320.50
6. Motor Grader <i>CATERPILLAR 1.20 H</i>	MG-05	15 liters : 1 hour	Php8,900.00
7. Dump Truck <i>NISSAN 6 cu. M</i>	DT-10 D T - 11 D T - 12 DT-14	1 liter : 3 kms.	Php4,500.00
8. Stake Truck <i>CANTER</i>	ST-03	1 liter : 3 kms.	Php1,996.50
9. Pay Loader <i>IH 515</i>	PL-B01	10 liters : 1 hour	Php7,320.50
10. Pay Loader <i>FURUKUWA</i>	PL-04	10 liters : 1 hour	Php7,320.50
11. Road Grader <i>CAT 120G</i>	MG-04	10 liters : 1 hour	Php8,900.00
12. Prime Mover Trailer <i>NISSAN 6 cu. M.</i>	PM-02	1 liter : 1.5 km.	Php11,313.50
13. Road Roller <i>KAWASAKI TANDEM</i>	RR-02	10 liters : 1 hour	Php5,324.00
14. Bulldozer <i>CATERPILLAR D6H</i>	TC-06	35 liters : 1 hour	Php10,648.00
15. Bulldozer <i>CATERPILLAR D7H</i>	TC-05	35 liters : 1 hour	Php10,648.00
16. Back Hoe Loader <i>CATERPILLAR</i>	BHL-01	10 liters : 1 hour	Php4,658.50
17. Volvo Vibratory Compactor	VC-01	10 liters : 1 hour	Php8,359.00
18. Volvo Back Hoe/ Excavator Concrete Breaker	BH/CB-01	20 liters : 1 hour	Php12,000.00
19. Concrete Breaker	CB-01	20 liters : 1 hour	Php2,600.00
20. BH/CB-02	BH/CB-02	15 liters : 1 hour	Php12,000.00
21. Pay Loader SDLG	PL-06	15 liters : 1 hour	Php8,500.00
22. Motor Grader SDLG	MG-06	15 liters : 1 hour	Php9,000.00

b) Schedule "B" - For Provincial Government Projects undertaken by Administration.

c) Schedule "C" - For contractors of Government Projects and other government agencies and private entities/ individuals.

- 2) Age factor – Generally, the rates listed herein are based on 6-10 years old equipment. Rates shall vary depending upon their age hence rates of old equipment shall equal the rate of the approved feasibility study prepared by the Provincial Engineer's Office.
- 3) Face and oil charges shall be borne by lessee based on the actual fuel consumption multiplied by the prevailing cost in the locality as reported on the Daily Operator's Report, Daily Trip Tickets or the Monthly Utilization Report.
- 4) No equipment shall be released unless payment for rental and other fees (Quarry Fee, etc) are fully paid.
- 5) Rental rate per day is based on actual operation of eight (8) hours per day commencing from the time the equipment passed the gate and will end when the equipment arrived for garage at the Provincial Engineer's Office.
- 6) Idle time charges shall be imposed if idleness emanates from the lessee which is equivalent to one (1) day rental rate of equipment.

**Section 21.3. Service Rates for All Equipment Maintenance Repair & Rehabilitation Services**

CLASSIFICATION OF SERVICE (JOB ORDER)	DESCRIPTION	REQUIREMENTS REQUESTED	FEES FOR JOBS REQUESTED (cost of parts not included) CHARGES FOR USE OF FACILITIES
Repair and Maintenance			
1) Underchassis	Brake System/per wheel	Replacement of caps and linings	Php110.00
	Front and rear master cylinder	Repair or replacement of wheel cylinder	Php255.00

2) Leaf Spring	Bushings	*Replacement of bushing	
		a)Light vehicle	Php200.00
		b)Heavy vehicle	Php360.00
		*Replacement of leaf spring and/or center bolt	
		a)Light vehicle	Php665.00
3) Suspension Arm	Tie rod per side Ball Joint per piece Shaft links per piece Cumber connection per piece Wheel alignment per piece	Repair or Replacement	Php270.00
		Repair or Replacement	Php200.00
		Upper & Lower	Php330.00
		Upper & Lower	Php270.00
		Maintenance	Php270.00
4) Differential Housing	Cross joint per piece Center bearing per piece Oil seal per piece (Shaft and axle) Bearing axle per side Spindle bearing Differential Canter	Replacement	Php335.00
		Replacement	Php335.00
		Replacement	Php335.00
		Replacement	Php335.00
		Replacement	Php200.00
5) Transmission	Clutch Master	Repair and maintenance (primary and secondary)	Php400.00
		Replacement of clutch disc and pressure plate	
		a) Light vehicle	Php800.00
		b) Heavy vehicle	Php1,335.00
		6.) Engine	Change oil
a) Light vehicle	Php535.00		
b) Heavy vehicle	Php800.00		
Radiator tank	Overhauling		
	a) Light vehicle		Php270.00
	b) Heavy vehicle		Php535.00
Tune Up	Maintenance and Repair		
	a) Light vehicle		Php535.00
	b) Heavy vehicle		Php1,065.00

CLASSIFICATION OF SERVICE (JOB ORDER)	DESCRIPTION	Fees for jobs requested Cost of parts not included Charges for use of facilities
REHABILITATION 1. Engine General Overhauling	Changing/ Replacement of cylinder liner per cylinder	
	a) light vehicles	Php1,065.00
	b) heavy vehicles	Php1,335.00

2. Transmission	a) light vehicles	Php2,665.00
	b) heavy equipment	Php6,655.00
3. Steering sector	Check up and repair	
	a) light vehicles	Php665.00
	b) heavy vehicles	Php3,330.00
	II. Modification	Charges shall be determined in accordance to job requirements
III. Electrical Installation	Charges shall be determined in accordance to job requirements	
IV. Others	Vulcanizing of tires with tubes	
	a) Pick ups	Php70.00
	b) Trucks	Php135.00
	c) Heavy Equipment	Php135.00
	d) Grader	Php270.00
	e) Loader	Php535.00
	Car wash	
	a) light vehicle	Php135.00
b) heavy vehicle	Php535.00	

**Section 21.4. Administrative Provision  
Provincial Equipment**

- Application for the use of the Provincial Equipment Pool and facilities shall be filed with the Chief, Provincial Equipment Pool Office, to be recommended for approval by the Provincial Engineer and approved by the Provincial Governor or his/her authorized representative.
- The Governor, after the review of the application or request, shall, together with the applicant or requesting party, execute a contract, specifying therein the subject equipment/vehicle, the term of request, the charges consideration and/or provisions, that the request shall be further governed by the provisions of this Code.
- Charges shall be paid in advance to the Provincial Treasurer or his deputy, provided, however that if the requisitioner is a government agency/entity, the Governor at his discretion, may allow a partial payment of charges which in no case shall not be less than thirty percent (30%) of the approved charges. The balance of the charges shall be paid within thirty (30) days

**ARTICLE R. PROVINCIAL ECONOMIC ENTERPRISE DEVELOPMENT OFFICE**

**Section 22. Secretary's Fees**

**Section 22.1. Imposition of Fees.** There is hereby imposed an amount of fees and charges to be collected for the services rendered by the Provincial Economic Enterprise Development Office as follows:

1. Photocopying Services	
Short Bond	Php1.50

Long Bond	Php2.00
2. Fax Services	
Visayas	Php18.00 per 1 <sup>st</sup> minute Php8.00 succeeding minute Php13.00 per page
Luzon & Mindanao	Php22.00 per 1 <sup>st</sup> minute Php9.00 succeeding minute Php13.00 per page
3. Computer/Information Technology Services	
a) Computer Formatting/Re-formatting	
For Government Office	Php350.00
For Private Entity	Php400.00
b) PowerPoint Presentation/Video Production	
For Government Office	Php200.00
For Private Entity	Php300.00
c) Downloading of Programs/Date	Php10.00 per hour Gov't office

**Section 22.2. Time and Manner of Payment-** A corresponding Official Receipt shall be issued to the client by the Collecting Officer duly designated by the Provincial Government thru the Provincial Treasurer's Office.

**Section 22.3 Administrative Provisions** - The amount generated from these services shall be accounted and remitted to the Office of the Provincial Treasurer in accordance with existing accounting and auditing rules and regulations.

**Section 23. JOSUE CADIAO MULTI-PURPOSE HALL**

**Section 23.1. Imposition of Fees.** There is hereby imposed a charge to be collected for the services rendered for the use of Multi-Purpose Hall.

Function room for meetings and seminars	Php1,500.00/hour
<i>(Provincial Government Offices conducting official activities are free of charge)</i>	

**Section 24. Food Court, Bazaar and Flea Market Operations**

**Section 24.1. Imposition of Rentals/Fees.** There is hereby imposed a regulatory fee in terms of rentals for New Capitol Canteen/Food Court Operations as the following prescribed rate:

- Food Court Operations Rental  
Ground Floor, Antique Integrated Development Center (excluding water and electricity expenses)  
Php322.10/day/stall
- Food Court Operations Rental on designated space/stalls during special events  
Php200.00/sq.m/day (excluding water and electricity expenses)
- Bazaar inside EBJ Freedom Park  
Php200.00/sq.m/day (excluding water and electricity expenses)
- Bazaar inside EBJ Sports Complex during special occasions  
Php200.00/sq.m/day (excluding water and electricity expenses)
- Flea Market/Business Activity by Vendors during special events in designated areas  
Php240.00/stall upon application

f. Charges for electricity consumption shall be computed based on the following formula:

$$\text{Electrical Charges} = \text{Number of electrical unit} \times \text{wattage} \times \text{number of kilowatt hours (kWh)} \times \text{cost per kilowatt hour (at ANTECO rate) plus 20\% maintenance cost}$$

**Section 24.2. Time and manner of Payment.** A corresponding Official Receipt shall be issued to the client by the Collecting Officer duly designated by the Provincial Government thru the Provincial Treasurer's Office.

**Section 24.3. Surcharge for Late Payment.** Payment of fees after the prescribed periods shall subject to surcharge of twenty-five (25%) per month of the original amount of fees, such surcharge to be paid at the same time and in the manner as the rental fee due.

**Section 24.4. Interest on Unpaid Tax.** In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two (2%) per month from the due date until the fees are fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 24.5. Administrative Provisions**

- The amount generated from these services shall be accounted and remitted to the Office of the Provincial Treasurer in accordance with existing accounting and auditing rules and regulations.
- The application for the rental of New Capitol Canteen/Food Court located at Ground Floor, Antique Integrated Development Center shall be filed at the Provincial Economic Enterprise Development Office for recommendation and appropriate action of the Governor or his/her authorized representative.
- The Governor or his/her authorized representative after review of the application or request, shall, together with the applicant or requesting party, execute a contract, specifying therein the details of the rental, the terms and conditions in accordance with the provisions of this Code under the premise that with the approval of this Code, the Sangguniang Panlalawigan is likewise granting authority to the Governor or his/her representative to execute the contract between the Provincial Government and the applicant.
- The fees imposed in this Article shall be paid to the Provincial Treasurer or his deputy daily. There will be no rental fee on days without operation. Failure to pay for three (3) consecutive times will constitute the cancellation of the contract.
- The Provincial Government reserves the right to revoke or cancel the lease contract for violation of any part of portion thereof or for any other justifiable reason or cause.

**Section 25. ANTIQUE HOSTEL**

**Section 25.1. Imposition of Rentals/Fees.** The following fees shall be collected on the use of the following facilities at the Antique Hostel:

- Deluxe room with breakfast for two  
*(one queen bed and one single bed with aircon, Wi-Fi & Cable TV, hot and cold shower)*  
Php1,500.00/night
- Deluxe room with breakfast for two  
*(two single beds with aircon, Wi-Fi & Cable TV, hot and cold shower)*  
Php1,200.00/night
- Deluxe room with breakfast for two  
*(one bunk bed and one single bed with aircon, Wi-Fi & Cable TV, hot and cold shower)*  
Php1,500.00/night
- Budget room without breakfast  
*(three bunk beds with toilet & bath, aircon and Wi-Fi)*  
For 1 pax  
Php500.00/night  
For 2 pax  
Php800.00/night  
For 3 pax  
Php1,000.00/night  
For 4 pax  
Php1,200.00/night  
For 5 pax  
Php1,500.00/night  
For 6 pax  
Php1,800.00/night
- Breakfast Fee  
Php150.00/head

6. Function room for meetings and seminars	Php500.00/hour
7. Laundry Fee	Php30.00/kilo
8. Charge for Extra Bed	Php300.00/head
9. Transport Service Fee from Hostel to any part of Antique	Php30.00/km
10. Tour Package for thirteen (13 pax) Aningalan to Tibiao	Php2,000.00/head
Aningalan to Pandan	Php2,500.00/head
Aningalan to Anini-y	Php1,500.00/head

**Section 25.2. Time and Manner of Payment.** A corresponding Official Receipt shall be issued to guest by the Hostel Cashier deputized by the Provincial Treasurer. Senior Citizens and PWD are entitled to a 20% discount as long as they present a valid OSCA/PWD ID or any other proof of his or her entitlement thereto such as passport, etc.;

**Section 25.3. Surcharge for Late Payment.** - Payment of fees after the prescribed periods shall subject to surcharge of twenty-five percent (25%) per month of the original amount of fees, such surcharge to be paid at the same time and in the manner as the rental fee due.

**Section 25.4. Interest on Unpaid Tax.** - In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of two percent (2%) per month from the due date until fees are fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 25.5. Administrative Provision**

1. Income derived from the hostel operations after deduction for the cost of improvement, repair and other related expenses shall first be applied for the return of advances made thereof. Any excess shall form part of the General Fund of the Provincial Government.
2. Management of the Antique Hostel will be under the supervision of the Provincial Economic Enterprise Development Office.
  - a. Check-in Procedures
    - 1) Guest submits duly filled-up guest form and health declaration form.
    - 2) Hostel personnel reviews form for completeness and prepares room.
    - 3) Guest pays fees for room rental
    - 4) Cashier accepts payment and records room rental
    - 5) Hostel personnel orients hostel Terms and conditions and gives room key to guest.
    - 6) Hostel personnel provide assistance to guest at all times.
  - b. Check-out Procedures
    - 1) Hostel personnel informs guest for time of check-out.
    - 2) Guest checks out on or before 12 noon.
    - 3) Hostel personnel checks room for completeness or damage and whether there are items that the guest/s might have left inside.
    - 4) Guest gives back-room key and submits duly filled-up Feedback form.
  - c. Rental of Function Room Procedures
    - 1) Guest presents/submits duly filled-up Reservation Form.
    - 2) Hostel personnel verifies reservation and prepares function room equipment.
    - 3) Guest logs in the Guest's Log sheet.
    - 4) Hostel personnel provides assistance to guest at all times.
    - 5) Guest pays fees for function room rental.
    - 6) Cashier accepts payment.
  - d. Collection and Remittance Procedures
    - 1) The Provincial Treasurer Office will designate a collection Officer for the enterprise.
    - 2) Remittance of Collections to the Office of the Provincial Treasurer will strictly follow accepted auditing and accounting guidelines.
3. Buildings and Lots:
  1. Upon signing/approval of the lease contract the lessee shall pay to the Provincial Treasurer or his deputy the following:
    - Two (2) months deposit
    - One (1) month advance payment
  2. The leased contract period shall not exceed:
    - a) for residential lots - five (5) years
    - b) for lots use for eatery, refreshment, canteen or similar establishment - one (1) year
    - c) for lots and buildings used for educational, industrial and commercial purposes -ten (10)years
    - d) for spaces at the Capitol building (new &old) - one (1) year
  3. The areas or spaces subject to lease shall not exceed:
    - a) for residential lot - 180 sq.m.
    - b) for a lot used for eatery, canteen etc. - 50 sq.m.
    - c) for a lot use for commercial or industrial purposes - 500 sq.m.
4. The Provincial Government reserves the right to revoke or cancel the lease contract for violation of any part or portion thereof or for any other justifiable reason or cause.
5. Failure of the renter to pay the fee/s including surcharges and interest for three (3) consecutive months shall be sufficient ground for the termination of the contract.
6. Existing contract shall not be sooner terminated, cancelled or revoked, unless there is any justifiable reason.
7. The Provincial Treasurer or his deputy shall keep an updated list of all persons natural or juridical, occupying government owned lots, building and spaces.

**Section 25.6. Time and Manner of Payment** - A corresponding Official Receipt shall be issued to the client/rider by the Collecting Officer duly designated by the Provincial Government thru the Provincial Treasurer's Office.

**Section 25.7. Administrative Provisions** - The amount generated from these services shall be accounted and remitted to the Office of the Provincial Treasurer in accordance with existing accounting and auditing rules and regulations.

**ARTICLE S. INTEGRATED PROVINCIAL HEALTH OFFICE**

**Section 26. Service Fee for Health Examination**

**Section 26.1. Imposition of Fee.** There is hereby imposed a fee on any person who is given medical, physical or health examination services by the Provincial Health Officer, or his deputy for the following purpose:

1. used as evidence in court litigation;
2. subsequent issuance of the initial medical certificate issued (each copy);
3. certification for school examination, test and similar services.
4. used for any other legal services

Medical Certificate	Php150.00
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**Section 26.2. Time and Manner of Payment.** The fee imposed in this Article shall be paid to the Provincial Treasurer or his deputy before issuance of the said medical certificate. The POS System shall be adopted to properly monitor accuracy of collections.

**Section 26.3. Administrative Provisions**

1. Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examination have been issued the

necessary medical certificate.

2. The Provincial Health Office shall keep records of physical health and other medical examinations conducted, and file copies of medical certificates issued.

Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (Php1,000.00) but not more than Five Thousand Pesos (Php5,000.00), or imprisonment of not less than One (1) month but not more than six (6) months, or both such fine and imprisonment, at the discretion of the Court.

**ARTICLE T. PROVINCIAL HOSPITALS & OTHER HEALTH FACILITIES/INFIRMARIES**

**Section 27. Fees and Charges**

**Section 27.1. Imposition of Fees.** There shall be imposed the following fees and charges on the services rendered by the hospitals to their patients.

NATURE OF SERVICE	UNIT OF ISSUE	PROPOSED NEW RATE			
		Hospital Rate			
		Room Rate/ Fees of Procedure with Official Reading	Procedure Only	Professional Fees/ Reader's Fee	Other Health Facility/ Infirmary Rate
<b>A. ACCOMODATION (Room and Board)</b>					
Emergency Room	per hour	200.00			140.00
Basic/ Ward	per day				
a. Basic Ward (2 beds)	per day	1,000.00			840.00
b. Basic Ward (4 beds)	per day	600.00			600.00
Private room (1 bed)	per day	2,500.00			1,400.00
Isolation room	per day	2,000.00			1,260.00
Critical Care Unit					
a. Medical Intensive Care Unit (MICU)	per day	2,000.00			n/a
b. Surgical Intensive Care Unit (SICU)	per day	2,000.00			n/a
c. Neonatal Intensive Care Unit (NICU)	per day	2,000.00			n/a
d. Pediatric Intensive Care Unit (PICU)	per day	2,000.00			n/a
e. High Risk Pregnancy Unit (HRPU)	per day	2,000.00			n/a
f. Other Critical Care Unit	per day	2,000.00			n/a
PACU Recovery Room	per day	2,000.00			n/a
Operating Room					
a. Major Case (RVU 81 and above)	per use	7,500.00			n/a
b. Medium Case (RVU 31 to 80)	per use	6,500.00			n/a
c. Minor Case (RVU 30 and below)	per use	3,000.00			n/a
Labor Room	per use	1,200.00			800.00
Delivery Room	per use	2,000.00			1,000.00
Other Specialty Care Services	per use	1,000.00			1,000.00
Nursery	per use	600.00			600.00
Incubator for premature babies	Per day	1,000.00			700.00
<b>Professional Fees:</b>					
Medical Cases					
Procedural Cases					
<b>Consultation:</b>					
Emergency Room	per consultation	100.00			100.00
Out-Patient consultation	per consultation	50.00			50.00

<b>B. PROCEDURAL FEES</b>					
Suturing of Wounds < 3cm	per procedure		500.00		350.00
Suturing of Wounds > 3 cm or multiple wounds	per procedure		600.00		400.00
Circumcision (aesthetic)	per procedure		800.00		550.00
Removal of Foreign Bodies	per procedure		500.00		350.00
Removal of Sutures	per procedure		200.00		140.00
Dressing of Wounds	per procedure		100.00		70.00
Foley Catheter insertion	per procedure		100.00		70.00
Nasogastric tube insertion	per procedure		100.00		70.00
Venoclysis	per procedure		150.00		100.00
Progestin Subdermal Insertion	per procedure		500.00		350.00
Emergency Room delivery (complete)	per procedure		1,600.00		1,100.00
Evacuation of blood clots and placental delivery	per procedure		350.00		240.00
Routine newborn care	per procedure		500.00		350.00
Chest tube thoracostomy	per procedure		650.00		450.00
Insertion					
Long cast application (procedure only)	per procedure		600.00		400.00
Short cast application (procedure only)	per procedure		450.00		300.00
Long posterior mold (procedure only)	per procedure		500.00		350.00
Short posterior mold (procedure only)	per procedure		350.00		240.00
Suprapubic Cystostomy	per procedure		500.00		350.00
Disarticulation and revision of stump	per procedure		500.00		350.00
Incision and drainage	per procedure		500.00		350.00
Injection of all forms (IVTT not included)	per procedure		50.00		30.00
Thoracentesis	per procedure		650.00		450.00
Cardiotocography/ Non stress test	per procedure		350.00		240.00
Removal of cast	per procedure		150.00		100.00

Pelvic examination	per procedure		100.00		70.00
Rectal examination	per procedure		100.00		70.00
Gastric lavage	per procedure		350.00		240.00

Enema	per procedure		300.00		200.00
Intrajugular Catheter Insertion	per procedure	PHIC Case Rates			
Cauterization	per procedure		250.00		150.00
Blood transfusion	per procedure		150.00		100.00
Resuscitative procedure	per procedure		500.00		350.00
Post Mortem Examination	per procedure		800.00		800.00

<b>C. ISSUANCE OF CERTIFICATE OR DOCUMENT</b>					
Medical	per document		150.00		150.00
Dental	per document		150.00		150.00
Medical Abstract	per document		150.00		150.00
Medico-Legal	per document		150.00		150.00
Birth Certificate	per document		150.00		150.00
Death Certificate	per document		150.00		150.00
Certified True Copy of Documents	per document		50.00		50.00
Others	per document		150.00		150.00

<b>D. RETAILED ITEMS</b>					
Drugs and Medicines	per item		30% Mark Up subject to limitations stipulated on existing DOH guideline's on allowable Maximum Retail Price		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price

Medical, Dental and Laboratory Supplies	per item		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price
Other Supplies and Materials	per item		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price
Medical Oxygen	per tank		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price
Medical Oxygen	per psi		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price		30% Mark Up subject to limitations stipulated on existing DOH guidelines on allowable Maximum Retail Price
<b>E. USE OF MEDICAL EQUIPMENT (CONSUMABLES NOT INCLUDED)</b>					
Incubator	per day		1,000.00		700.00
Infant warmer	per day		500.00		350.00

Bili Light	per day		500.00		350.00
Use of Droplight	per day		50.00		30.00
Nebulizer	per use		40.00		25.00
Cardiac Monitor	per day		600.00		400.00
Ventilator	per day		2,000.00		1,400.00
Infusion Pump	per day		300.00		200.00
Patient-Controlled Analgesia	per day		230.00		150.00
Defibrillator	per use		500.00		350.00
Suction Machine	per day		100.00		70.00
Stress Test : 24 hour blood pressure and holter monitoring test	per use		2,600.00	1,100.00	1,500.00
Treadmill Stress Test Exercise	per procedure		2,600.00	1,100.00	1,500.00
Fetal Doppler	per use		50.00		30.00
Dialysis Machine	per use		300.00		200.00
Oxygen Concentrator	per day		400.00		280.00
Positive airway pressure machine	per use		150.00		100.00
Mobile Ultrasound Machine	per procedure	PLEASE SEE SECTION I			
C-Arm Machine	per procedure	PLEASE SEE SECTION H			
Portable mobile x-ray	per procedure	PLEASE SEE SECTION H			
Use of Other Machines (Not Listed)	per use		500.00		350.00

<b>F. AMBULANCE FEE</b>					
Patient Transport Vehicle	per use		25.00/ km		25.00/ km
Ambulance Type I	per use		30.00/ km		30.00/ km
Ambulance Type II	per use		35.00/ km		35.00/ km

<b>G. DENTAL</b>					
Basic Oral Health Care	per procedure		100.00		100.00
Oral Prophylaxis (Light)	per procedure		400.00	300.00	400.00
Oral Prophylaxis (Heavy)	per procedure		600.00	500.00	600.00
Dental Extraction (With Complete Supplies)	per procedure		650.00	500.00	650.00
Dental X-Ray (Periapical X-Ray)	per procedure		600.00	150.00	600.00
Glass Ionomer Restoration Art	per procedure		600.00	250.00	600.00

<b>H. X-RAY</b>					
<b>1. PROCEDURES</b>					
<b>1.1. Abdomen</b>					
Abdomen S/U	per procedure		410.00	250.00	410.00

Flat Plate (Abdomen)	per procedure		280.00	200.00	280.00
Invertogram	per procedure		280.00	200.00	280.00
<b>1.2. Chest</b>					
Chest PA View	per procedure		280.00	200.00	280.00
Chest Apicolordotic	per procedure		280.00	200.00	280.00
Chest AP Adult	per procedure		280.00	200.00	280.00
Chest AP Pediatric	per procedure		280.00	200.00	280.00
Chest APL Adult	per procedure		410.00	250.00	410.00
Chest APL Pediatric	per procedure		410.00	250.00	410.00
Lateral Decubitus	per procedure		280.00	200.00	280.00

<b>1.3. Head</b>					
Skull APL	per procedure		410.00	250.00	410.00
Skull	per procedure		540.00	300.00	540.00
Skull Water's View	per procedure		280.00	200.00	280.00
Mandible AP	per procedure		280.00	200.00	280.00
Submentovertext	per procedure		280.00	200.00	280.00
Mandible	per procedure		540.00	300.00	540.00
Nasal Bone Soft Tissue Lateral	per procedure		410.00	250.00	410.00

<b>1.4. Upper and Lower Extremities</b>					
Extremities	per procedure		540.00	300.00	540.00
<b>1.5. Lower Extremities</b>					
Ankle APL	per procedure		410.00	250.00	410.00
Femur APL	per procedure		410.00	250.00	410.00
Foot APO	per procedure		410.00	250.00	410.00
Knee APL	per procedure		410.00	250.00	410.00
Leg APL	per procedure		410.00	250.00	410.00
Pelvis AP	per procedure		280.00	200.00	280.00
Pelvis APL	per procedure		410.00	250.00	410.00
Ankle APL & Mortise	per procedure		540.00	300.00	540.00

<b>1.6. Upper Extremities</b>					
Arm APL	per procedure		410.00	250.00	410.00
Elbow APL	per procedure		410.00	250.00	410.00

Forearm APL	per procedure	410.00	250.00		410.00
Hand APO	per procedure	410.00	250.00		410.00
Shoulder APL	per procedure	410.00	250.00		410.00
Wrist APL	per procedure	410.00	250.00		410.00
Clavicle AP	per procedure	280.00	200.00		280.00
<b>1.7. Spine</b>					
Cervical APL	per procedure	410.00	250.00		410.00
Lumbo-Sacral APL	per procedure	410.00	250.00		410.00
Neck APL	per procedure	410.00	250.00		410.00
Thoraco-Lumbar APL	per procedure	410.00	250.00		410.00
Spine	per procedure	540.00	300.00		540.00
<b>1.8. Whole Body</b>					
Babygram	per procedure	280.00	200.00		280.00
<b>2. Special examinations with official reading</b>					
Kidneys Ureters Bladder	per procedure	280.00			280.00
Mastoid Series	per procedure	540.00			540.00
T-Tube Cholangiogram	per procedure	1,800.00			1,800.00
Intravenous Pyelography (IVP)	per procedure	1,800.00			1,800.00
Fistulogram/Sinogram	per procedure	1,800.00			1,800.00
Esophagogram	per procedure	1,800.00			1,800.00
Upper GI Series	per procedure	1,800.00			1,800.00
Lower GI Series	per procedure	1,800.00			1,800.00
Cholecystogram	per procedure	1,800.00			1,800.00
Carotid Angiogram	per procedure	1,800.00			1,800.00
Cost Per Plate (For Unlisted Radiologic Procedures)					
10X12	Per Plate	200.00		200.00	200.00
11X14	Per Plate	200.00		200.00	200.00
14X14	Per Plate	250.00		250.00	250.00
14X17	Per Plate	250.00		250.00	250.00
8X10	Per Plate	200.00		200.00	200.00

Intraoperative Ortho	per procedure	740.00	500.00	240.00	740.00
<b>3. Reader's Fee</b>					
X-ray (Soft Tissues)	per view			80.00	80.00
X-ray (Bones)	per view			80.00	80.00
Kidneys Ureters Bladder	per procedure			80.00	80.00
Mastoid Series	per procedure			240.00	240.00
T-Tube Cholangiogram	per procedure			1,000.00	1,000.00
Intravenous Pyelography (IVP)	per procedure			1,000.00	1,000.00
Fistulogram/Sinogram	per procedure			1,000.00	1,000.00
Esophagogram	per procedure			1,000.00	1,000.00
Upper GI Series	per procedure			1,000.00	1,000.00
Lower GI Series	per procedure			1,000.00	1,000.00
Cholecystogram	per procedure			1,000.00	1,000.00
Carotid Angiogram	per procedure			1,000.00	1,000.00

<b>I. ULTRASOUND</b>					
<b>1.1. Superficial</b>					
Evaluation of Mass	per procedure with reader's fee	800.00		Reader's fee comprises 25% of the rate	800.00
<b>1.2 Head</b>					
Cranial	per procedure with reader's fee	1,000.00		Reader's fee comprises 25% of the rate	1,000.00
<b>1.3. Neck</b>					
Thyroid	per procedure with reader's fee	900.00		Reader's fee comprises 25% of the rate	900.00

Neck	per procedure with reader's fee	1,250.00		Reader's fee comprises 25% of the rate	1,250.00
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<b>1.4 Chest</b>					
Chest	per procedure with reader's fee	700.00		Reader's fee comprises 25% of the rate	700.00

<b>1.5 Heart</b>					
2D Echocardiography	per procedure with reader's fee	2,500.00		Reader's fee comprises 25% of the rate	2,500.00

Electrocardiogram	per procedure with reader's fee	300.00		Reader's fee comprises 25% of the rate	300.00
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<b>1.6. Abdomen</b>					
Upper Abdomen	per procedure with reader's fee	860.00		Reader's fee comprises 25% of the rate	860.00

Upper Abdomen and Kidneys	per procedure with reader's fee	1,150.00		Reader's fee comprises 25% of the rate	1,150.00
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Liver and Gallbladder	per procedure with reader's fee	850.00		Reader's fee comprises 25% of the rate	850.00
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Liver and Gallbladder and Pancreas	per procedure with reader's fee	1,050.00		Reader's fee comprises 25% of the rate	1,050.00
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Kidneys	per procedure with reader's fee	600.00		Reader's fee comprises 25% of the rate	600.00
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Kidneys Ureters Bladder	per procedure with reader's fee	800.00		Reader's fee comprises 25% of the rate	800.00
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Kidneys Ureters Bladder Prostate	per procedure with reader's fee	850.00		Reader's fee comprises 25% of the rate	850.00
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Lower Abdomen	per procedure with reader's fee	800.00		Reader's fee comprises 25% of the rate	800.00
Whole Abdomen	per procedure with reader's fee	1,800.00		Reader's fee comprises 25% of the rate	1,800.00

<b>1.7. Pelvic</b>					
Prostate	per procedure with reader's fee	600.00		Reader's fee comprises 25% of the rate	600.00
Inguino-Scrotal	per procedure with reader's fee	1,200.00		Reader's fee comprises 25% of the rate	1,200.00
Pelvic	per procedure with reader's fee	800.00		Reader's fee comprises 25% of the rate	800.00
Transvaginal	per procedure with reader's fee	750.00		Reader's fee comprises 25% of the rate	750.00
Fetal Evaluation	per procedure with reader's fee	700.00		Reader's fee comprises 25% of the rate	700.00
Fetal Evaluation with Biophysical Profile	per procedure with reader's fee	1,200.00		Reader's fee comprises 25% of the rate	1,200.00

<b>1.8 Veins</b>					
DVT Screening	per procedure with reader's fee	2,500.00		Reader's fee comprises 25% of the rate	2,500.00
<b>1.9. Special Procedures</b>					
Venous Duplex	per procedure with reader's fee	6,000.00		Reader's fee comprises 25% of the rate	6,000.00
Paracentesis	per procedure with reader's fee	PHIC Case Rates			
Thoracentesis	per procedure with reader's fee	PHIC Case Rates			
<b>1.10. Ultrasound for Markings</b>					

a. Paracentesis	per procedure with reader's fee	1,100.00		Reader's fee comprises 25% of the rate	1,100.00
b. Thoracentesis	per procedure with reader's fee	1,100.00		Reader's fee comprises 25% of the rate	1,100.00
c. Abscess Drainage	per procedure with reader's fee	1,100.00		Reader's fee comprises 25% of the rate	1,100.00
<b>1.11. Single Organ</b>	per procedure with reader's fee	600.00		Reader's fee comprises 25% of the rate	600.00

<b>J. MAMMOGRAPHY</b>					
<b>1. Procedure with official reading</b>					
	per procedure	2,000.00	1,000.00	1,000.00	2,000.00

<b>K. COMPUTED TOMOGRAPHY SCAN (CONTRAST MATERIALS NOT INCLUDED)</b>					
<b>1.1 Head</b>					
Brain	per procedure with reader's fee	3,200.00	3,200.00	Reader's fee comprises 25% of the rate	3,200.00
Brain with Contrast	per procedure with reader's fee	4,100.00		Reader's fee comprises 25% of the rate	4,100.00
Brain with BW	per procedure with reader's fee	3,500.00		Reader's fee comprises 25% of the rate	3,500.00
Brain with Contrast and BW	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Brain Axial and Coronal Cuts	per procedure with reader's fee	3,200.00		Reader's fee comprises 25% of the rate	3,200.00

Brain Axial and Coronal Cuts with Contrast	per procedure with reader's fee	4,100.00		Reader's fee comprises 25% of the rate	4,100.00
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Brain Axial and Coronal Cuts with BW	per procedure with reader's fee	3,500.00		Reader's fee comprises 25% of the rate	3,500.00
Brain Axial and Coronal Cuts with Contrast and BW	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Maxilla	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00
Maxilla with Contrast	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Nasopharynx	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00

Nasopharynx with Contrast	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Orbit	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00
Orbit with Contrast	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Orbit Axial and Coronal Cuts	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00
Orbit Axial and Coronal Cuts with Contrast	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Paranasal Sinuses	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00

Paranasal Sinuses with Contrast	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Paranasal Sinuses Axial with Coronal Cuts	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00
Paranasal Sinuses Axial with Coronal Cuts with Contrast	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Pituitary Gland or Sella	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00
Temporal or Mastoid	per procedure with reader's fee	3,400.00		Reader's fee comprises 25% of the rate	3,400.00
Temporal or Mastoid with Contrast	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00

<b>1.2 Neck</b>					
Neck	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Neck with Contrast	per procedure with reader's fee	6,000.00		Reader's fee comprises 25% of the rate	6,000.00
<b>1.3 Chest</b>					
Chest/Thoracic	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00
Chest/Thoracic with Extremity	per procedure with reader's fee	5,500.00		Reader's fee comprises 25% of the rate	5,500.00
<b>1.4 Abdomen</b>					
Abdomen-Axial/Coronal	per procedure with reader's fee	5,800.00		Reader's fee comprises 25% of the rate	5,800.00

Abdomen-Axial/Coronal with Contrast	per procedure with reader's fee	6,900.00		Reader's fee comprises 25% of the proposed rate	6,900.00
Abdomen-Upper/Mid/Lower	per procedure with reader's fee	4,800.00		Reader's fee comprises 25% of the rate	4,800.00
Abdomen-Upper/Mid/Lower with Contrast	per procedure with reader's fee	6,300.00		Reader's fee comprises 25% of the rate	6,300.00
Abdomen-Whole (Stonogram)	per procedure with reader's fee	7,400.00		Reader's fee comprises 25% of the rate	7,400.00
Abdomen-Whole (Stonogram) with Contrast	per procedure with reader's fee	8,400.00		Reader's fee comprises 25% of the rate	8,400.00
Renal/Adrenal Phase	per procedure with reader's fee	4,800.00		Reader's fee comprises 25% of the rate	4,800.00
<b>1.5. Upper and Lower Extremities</b>					
Upper Extremity with Angiography	per procedure with reader's fee	PHIC Case Rates			

Lower Extremity with Angiography	per procedure with reader's fee	PHIC Case Rates			
Extremity with Angiography	per procedure with reader's fee	12,100.00		Reader's fee comprises 25% of the rate	12,100.00
<b>1.6. Upper Extremities</b>					
Shoulder	per procedure with reader's fee	4,800.00		Reader's fee comprises 25% of the rate	4,800.00
Shoulder with Contrast	per procedure with reader's fee	5,800.00		Reader's fee comprises 25% of the rate	5,800.00
Upper Extremity (Plain)	per procedure with reader's fee	4,800.00		Reader's fee comprises 25% of the rate	4,800.00
<b>1.7. Lower Extremities</b>					
Lower Extremity (Plain)	per procedure with reader's fee	4,500.00		Reader's fee comprises 25% of the rate	4,500.00

<b>1.8. Pelvic</b>					
Hip	per procedure with reader's fee	5,300.00		Reader's fee comprises 25% of the rate	5,300.00

Pelvis	per procedure with reader's fee	3,700.00		Reader's fee comprises 25% of the rate	3,700.00
Pelvis with Contrast	per procedure with reader's fee	4,800.00		Reader's fee comprises 25% of the rate	4,800.00

<b>1.9. Spine</b>					
Spine- 3 Levels	per procedure with reader's fee	5,300.00		Reader's fee comprises 25% of the rate	5,300.00
Spine 3 Levels with Contrast	per procedure with reader's fee	5,500.00		Reader's fee comprises 25% of the rate	5,500.00
Spine- 5 Levels	per procedure with reader's fee	5,500.00		Reader's fee comprises 25% of the proposed rate	5,500.00
Spine 5 Levels with Contrast	per procedure with reader's fee	6,000.00		Reader's fee comprises 25% of the rate	6,000.00

<b>1.10. Others</b>					
Biopsy CT-Guided	per procedure with reader's fee	6,900.00		Reader's fee comprises 25% of the rate	6,900.00

<b>L. CLINICAL LABORATORY</b>					
<b>1. Blood Chemistry</b>					
Random blood sugar	per test	100.00			100.00
Fasting blood sugar	per test	100.00			100.00
Blood Urea Nitrogen	per test	120.00			120.00
Creatinine	per test	175.00			175.00
Uric Acid	per test	175.00			175.00
Cholesterol	per test	175.00			175.00
Triglyceride	per test	215.00			215.00
Lipid Profile	per test	600.00			600.00
Total Protein	per test	170.00			170.00
Albumin	per test	190.00			190.00
TPAG	per test	360.00			360.00
Serum glutamic-oxalacetic transaminase SGOT	per test	220.00			220.00
Serum glutamic-pyruvic transaminase SGPT	per test	220.00			220.00
Amylase	per test	350.00			350.00
Alkaline Phosphatase	per test	400.00			400.00
Total Bilirubin	per test	230.00			230.00
Direct Bilirubin	per test	230.00			230.00
Bilirubin (Total Direct & Indirect)	per test	240.00			240.00
CK-MB (Quantitative)	per test	1,200.00			1,200.00
Direct HDL	per test	250.00			250.00

Lactic Dehydrogenase LDH	per test	350.00		350.00
Gamma-glutamyl Transferase GGT	per test	200.00		200.00
Iron	per test	300.00		300.00
OGCT	per test	400.00		400.00
OGTT	per test	600.00		600.00
<b>2.Electrolytes</b>				
Sodium	per test	280.00		280.00
Potassium	per test	280.00		280.00
Calcium	per test	300.00		300.00
Chloride	per test	250.00		250.00

Lithium	per test	400.00		400.00
Magnesium	per test	250.00		250.00
Phosphorus	per test	350.00		350.00
Electrolytes Panel (sodium, Potassium, Calcium)	per test	700.00		700.00
<b>3.Hematology</b>				
Hemoglucoest (HGT)	per test	30.00		30.00
Complete Blood Count with Actual Platelet	per test	220.00		220.00
Hemoglobin	per test	80.00		80.00
Hematocrit	per test	80.00		80.00
Blood Indices	per test	160.00		160.00
Actual Platelet	per test	80.00		80.00
Clotting Time-Bleeding Time	per test	80.00		80.00
Erythrocyte Sedimentation Rate	per test	180.00		180.00
Prothrombin Time	per test	440.00		440.00
Activated Partial Thromboplastin Time	per test	420.00		420.00
Peripheral Blood Smear	per test	500.00		500.00
HbA1C	per test	800.00		800.00
Complete Blood Count	per test	160.00		160.00

<b>4.Blood Banking and Serology</b>				
Pregnancy Test (Serum)	per test	300.00		300.00
Blood Typing	per test	215.00		215.00
Rh Typing	per test	120.00		120.00
Du Typing	per test	100.00		100.00
Cross Matching of Blood Components (Manual)	per test	600.00		600.00
Cross Matching of Blood Components (Gel Technology)	per test	700.00		700.00
Direct Coomb's Test	per test	200.00		200.00
Indirect Coomb's Tcst	per test	350.00		350.00
Anti-HAV (Qualitative)	per test	500.00		500.00
Troponin I (Qualitative)	per test	900.00		900.00
Troponin I (Quantitative)	per test	1,200.00		1,200.00
ASO/CRP Determination	per test	400.00		400.00
ASO Titer/ CRP Titer	per test	400.00		400.00
RPR	per test	300.00		300.00
Anti-Treponema Pallidum	per test	300.00		300.00
Dengue Test-NS I, IgG, IgM	per test	1,000.00		1,000.00

Dengue Test-NS I	per test	820.00		820.00
Helicobacter pylori (Quantitative)	per test	1,000.00		1,000.00
Helicobacter pylori (Qualitative)	per test	500.00		500.00
Leptospira IgG, IgM	per test	500.00		500.00
Sars Cov2 Ag (Antigen)	per test	650.00		650.00
Sars Cov2 IgG, IgM (Antibody)	per test	600.00		600.00
HAV-IgM (Quantitative)	per test	1,300.00		1,300.00
HAV-IgM (Qualitative)	per test	500.00		500.00
Anti-HBc (Quantitative)	per test	1,200.00		1,200.00
Anti-HBc (Qualitative)	per test	600.00		600.00
Anti-HBs (Quantitative)	per test	1,000.00		1,000.00
Anti-HBs (Qualitative)	per test	300.00		300.00
Anti-Hbe	per test	1,200.00		1,200.00
HBsAg (Quantitative)	per test	1,000.00		1,000.00
HBsAg (Qualitative))	per test	280.00		280.00
Anti HCV (Quantitative)	per test	1,200.00		1,200.00
Anti HCV (Qualitative)	per test	570.00		570.00
Beta- HCG	per test	1,200.00		1,200.00
T3	per test	800.00		800.00
T4	per test	800.00		800.00
Free T3	per test	900.00		900.00
Free T4	per test	900.00		900.00
TSH	per test	800.00		800.00
Salmonella- IgG, IgM	per test	600.00		600.00
Ca 125	per test	1,200.00		1,200.00
Ca 19-9	per test	1,500.00		1,500.00

Alpha Feto Protein (Quantitative)	per test	1,200.00		1,200.00
CEA (Quantitative)	per test	1,200.00		1,200.00
Free PSA	per test	1,500.00		1,500.00
Total PSA	per test	1,200.00		1,200.00
HIV Test	per test			
HIV Viral Load	per test	5,000.00		5,000.00
HIV CD4	per test	2,000.00		2,000.00
Procalcitonin	per test	2,500.00		2,500.00
Ferritin	per test	1,200.00		1,200.00
D-dimer	per test	1,800.00		1,800.00
Fresh Frozen Plasma	per test	1,000.00		1,000.00
Platelet Concentration	per test	1,000.00		1,000.00

Blood Processing Fee (Fresh Whole Blood)	Per unit	1,800.00		1,800.00
Blood Processing Fee (Packed Red Blood Cell)	Per unit	1,500.00		1,500.00
Blood Processing Fee (FFP)	Per unit	1,000.00		1,000.00
Blood Processing Fee (Platelet Concentrate)	Per unit	1,000.00		1,000.00

<b>5. Clinical Microscopy</b>				
Urinalysis	per test	85.00		85.00
Urine KETONE	per test	60.00		60.00
Urine NITRITE	per test	60.00		60.00
Urine Bilirubin	per test	60.00		60.00
Pregnancy Test (Urine)	per test	250.00		250.00
Fecalysis (DFS)	per test	80.00		80.00
Fecalysis (Concentration Method)	per test	150.00		150.00
Fecal Occult Blood	per test	300.00		300.00

<b>6. Microbiology</b>				
Gram's Staining	per test	200.00		200.00
Gram Positive (Streptococcus Isolate, Manual) Culture and Sensitivity	per test	2,000.00		2,000.00
Gram Positive (Staphylococcus Isolate, Manual) Culture and Sensitivity	per test	2,000.00		2,000.00
Gram Negative ( Manual) Culture and Sensitivity	per test	2,000.00		2,000.00
Gram Positive and Gram Negative and Yeasts (Automated) Culture and Sensitivity	per test	2,000.00		2,000.00
AFb Staining	per test	100.00		100.00
KOH Smear	per test	150.00		150.00
Detection of Malarial Parasites (Thin and Thick Smear)	per test	200.00		200.00
Culture and Sensitivity Test	per test	2,000.00		2,000.00
TB Culture and Sensitivity Test	per test	2,000.00		2,000.00
Blood and Sterile Body Fluids Culture and Sensitivity Test	per test	2,200.00		2,200.00
Urine Culture and Antibiotics Sensitivity Test	per test	2,000.00		2,000.00
Stool Culture and Sensitivity Test	per test	2,000.00		2,000.00

Culture of Discharges and Antibiotics Sensitivity Test	per test	2,000.00		2,000.00
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<b>7. Pulmonary</b>				
Arterial Blood Gas Determination (pH, pCO2, pO2, Hct, Na+, K+, iCa+2, Cl, iLactate)	per test	1,350.00		1,350.00

<b>8. Histopathology</b>					
Pap's Smear	per test	500.00	300.00	200.00	500.00
Extra Small	per specimen	1,200.00	200.00	1,000.00	1,200.00
Small	per specimen	1,750.00	250.00	1,500.00	1,750.00
Medium	per specimen	2,300.00	300.00	2,000.00	2,300.00
Large	per specimen	3,400.00	400.00	3,000.00	3,400.00
Extra Large	per specimen	4,500.00	500.00	4,000.00	4,500.00

<b>9. Miscellaneous</b>				
Drug Testing (THC and Methamphetamine)	per test	250.00		250.00

<b>M. BIOMOLECULAR LABORATORY</b>				
RT PCR (procured kits)	per test	2,800.00		2,800.00
RT PCR (donated kits)	per test	1,200.00		1,200.00

<b>N. OPHTHALMOLOGIC PROCEDURES &amp; SERVICES</b>				
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Yag Laser Peripheral Iridectomy	per procedure	4,000.00		4,000.00	
Yag Laser Posterior Capsulotomy	per procedure	4,000.00		4,000.00	
Biometry	per procedure	2,000.00		2,000.00	
Pterygium Excision (With or Without Graft)	per procedure		PHIC Case Rates		
Removal of Foreign Body	per procedure	1,000.00		1,000.00	
Comprehensive Eye Check-Up	per check-up	2,000.00	1,500.00	500	1,500.00
Refraction	per procedure	500.00		500.00	
Cataract Extraction	per procedure		PHIC Case Rates		

<b>O. REHABILITATION</b>				
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Orthopedic Cases	per procedure	200.00		200.00
Neurologic Cases	per procedure	250.00		250.00
Use of Additional Rehab Machines and Equipments	per procedure	50.00		50.00
<b>P. OTHER CHARGES</b>				
Affiliation Fee	per hour	5.00		5.00
Cellphone Charging	per day	50.00		50.00
Electric Fan and Other Electrical Gadgets	per day	50.00		50.00
Other Fees and Charges (Data Processing Fee in-patient)	per transaction	1,700.00		1,700.00
Other Fees and Charges (Data Processing Fee out-patient)	per transaction	40.00		40.00
Lease of space, monthly (indoor)	per square meter	1,000.00		1,000.00
Lease of space, monthly (outdoor)	per square meter	800.00		800.00
Parking fee per day (four wheeled)	per day	30.00		30.00
Parking fee per day (tricycle)	per day	15.00		15.00
Parking fee per day (motorcycle)	Per day	10.00		10.00
Resource Recovery Fee	Per day	50.00		50.00

**Section 27.2. Time and Manner of Payment.** The fee imposed in the preceding section shall be paid to the Collection Unit of the Hospital/Infirmary Facility upon the application or after rendering of the service as the case may be, and shall be remitted to the Provincial Treasurer or his/her deputy.

**Section 27.3. Separability Clause.** If, for any reason, any provision of this ordinance shall be declared unconstitutional or invalid, the other provisions not affected by such declaration shall remain in full force and effect.

**Section 27.4. Repealing Clause.** Hospital Rates and Charges for all Level III Medical Services Rendered and Service Fee for Health Examinations or Provincial Ordinance No. 30-2006, otherwise known as "Provincial Revenue Code of 2006 of the Province of Antique" and all other issuances, or parts thereof, that are inconsistent with the provisions of this Ordinance are hereby repealed or amended accordingly.

**ARTICLE U. PARKING SPACES OWNED BY THE PROVINCE**

**Section 28. Parking Fees**

**Section 28.1. Imposition of Fees.** – For using street, sidewalk or public place in front, back, side, and open spaces of the Antique New Provincial Capitol, Old Provincial Capitol, and inside the compound owned by the province.

Basically, parking space is free of charge to all transacting public of the Antique Provincial Government. However, if a person intends to park that has transaction outside the Antique Provincial Government, that person has to pay a parking fee, to wit:

LESSEE	RATE (Php)
Non-Government Entities/ Private Vehicles	Php50.00/day until 5:00PM, additional charge of P10/hr after 5:00PM but not to go beyond 11:00PM. Overnight rate of Php100.00 will be charged.
Employees/ Transacting Public/ Government Vehicles	No Fees

**Section 28.2. Issuance of Tickets.** – Cash tickets will be issued by the Provincial Treasurer to vehicles upon payment of the above- mentioned night Parking Fees.

Vehicles found night parking without Cash Tickets shall be impounded and kept in the Provincial Engineers Office at the expense of the owner.

**Section 28.3. Collection of Fees.** – The office of the Provincial Treasurer shall assign collectors for the purpose of collecting day private motor vehicle and shall be responsible for the issuance of Official Receipts or Cash Ticket for such payment.

(a) Same rate will likewise apply to parking areas identified under a public-private partnership scheme and/or governed by a Memorandum of Agreement (MOA) signed by duly constituted authorities.

(b) Charges for electricity consumption shall be computed based on the following formula:  
 Electrical Charges = Number of electrical unit x wattage x number of kilowatt hours (kWh) x cost per kilowatt hour (at ANTECO rate), plus 20% maintenance cost.

(c) Exemptions. – Conference and/or meetings of national and local government units and agencies are free of charge. Similarly, events sponsored by the Local Government Units in the Province at the Capitol Ground are also free of charge.

**Section 28.4. Exemption.** The fee imposed in this Article shall exclude all requests for clearances, certifications and annotations to be furnished to other government offices for official business. Documents required by the court at the request of the litigants shall be collected in accordance with the schedule in Section 32.1.

**Section 28.5 Time of Payment.** The fee imposed in this Article shall be paid to the Provincial Treasurer or his deputy before the issuance of the requested documents.

**Section 28.6. Duty of the Officer Issuing the Copies.** Each office shall designate the officer who will issue the clearance, certificate, annotation and registration being requested as specified in Section 4.A.01. It shall be the duty of this officer to affix the details of payments to include the amount paid, date of payment and official receipt number.

**Section 28.7. Penalties for Violation, and Effect on Documents, Papers and Certificates Not Duly Issued.** Any officer violating the provisions of this Article shall be fined not less than Fifty Pesos (P50.00) but not more than One Hundred Pesos (P100.00) without prejudice to the filing of an administrative charge against him for neglect of duty. The documents, papers and certificate issued in violation of this Article cannot be validly used for the intended purpose or purposes thereof.

**ARTICLE V. REAL PROPERTY OWNED BY THE PROVINCE**

**Section 29. Lease of Real Property.** – Real Property owned by the province may be leased for consideration, and for such terms and conditions, as may be approved by the Sangguniang Panlalawigan.

**Section 29.1. Imposition of Rental.** – There is hereby imposed a regulatory fee in the form of rental for the use of the conference rooms, capitol grounds, and other similar places in the Antique Provincial Capitol at the following rates:

- a) Conference Rooms (with aircon and sound)

LESSEE	RATE (Php)
Non-Government Entities	Php1,500.00/day and an additional charge of Php300.00/hr after 5:00 pm, but not to go beyond 11:00 pm

National or local government agencies/units where registration fees shall be collected from participants

Php500.00/day and an additional charge of Php200.00/hour after 5:00 pm

With LCD – an additional of Php1,000.00 per day

- b) Antique Provincial Capitol Grounds

LESSEE	RATE (Php)
Non-government entities	Php4,000.00/day plus Php500.00 from 6:00-8:00 pm and Php250.00/hour after 8:00PM, but not to exceed 11:00 PM
School Based or Government Sponsored	Php2,500.00/day plus Php500.00 from 6:00-8:00 pm and Php250.00/hour after 8:00 PM, but not to exceed 11:00 PM

- c) Lease for Acquired Assets

CLASSIFICATION	RATE (Php)
1. RESIDENTIAL 2. AGRICULTURAL 3. COMMERCIAL 4. SPECIAL (Machineries, Buildings, Recreation, Others)	As may be determined by the Appraisal Board

**Section 29.2. Monthly Rentals.** – The monthly rental shall be paid in the Office of the Provincial Treasurer within the first Fifteen (15) days of the month of the LESSOR. PROVIDED, however, that a deposit shall be made by the LESSEE equivalent to Two (2) months rental immediately upon approval and execution of the Contract of Lease which deposit shall be returned upon expiration of the Lease Contract. Failure to pay the rentals due and payable within the period herein shall subject the LESSEE to a Twenty-five (25%) percent surcharge plus interest at the rate of Two (2%) percent per month of the delinquency of the unpaid rental until the amount is fully paid. Non-payment of the rental for at least Two (2) consecutive months shall be a sufficient ground for the ejectment of the LESSEE or cancellation of his Contract of Lease in addition to the surcharge and interest herein provided.

**Section 29.3. Authority of the Provincial Governor.** – The Provincial Governor is given the authority to enter into a Contract or Memorandum of Agreement (MOA) with the concerned LESSEE, stipulating therein all the terms and conditions as stated in this Article.

**Section 29.4 Imposition of Fees.** - There shall be imposed a charge/fee for the use of provincial-owned properties at the following rates:

**I. RENTALS FOR LANDS, AND/OR BUILDINGS, OWNED OR ACQUIRED BY THE PROVINCE**

- a) For real properties located in the municipalities of the Province of Antique:

- Commercial Lands: Php285.00/sq.m./month (shall not exceed Php300/sq. m./month)
- Commercial Buildings: Php430.00/sq.m./month (shall not exceed Php500/sq. m./ month)
- Residential Buildings: Php260.00/sq.m./month (shall not exceed Php300/sq. m./ month)

- b) The rate of rentals for residential buildings and lands situated in subdivisions shall be the same as in commercial lands and buildings in such district.

**II. RENTALS FOR CONFERENCE HALLS, CONFERENCE ROOMS, DORMITORY, EBJ PLAZA AND STAGE AND OTHER SIMILAR PLACES OWNED BY THE PROVINCE**

a) Conference Hall	Private Organizational Agencies	Government Agencies
1. EBJ-UDP Training Center	Php670.00/day	Php400.00/day
2. ANIAD Conference Hall	Php1,065.00/day	Php670.00/day
3. Dormitory		
a. EBJ-UDP	Php400.00/rm/day	Php270.00/room/day

- b. Lodging House: Php670.00/day w/aircon, Php270.00/day/no aircon

**b) EBJ Plaza Stage Rental Rates**

Rental Class	Rental Rates max. of 4 hrs. plus ten percent (10%) per hour in excess of four (4) hours
Class A Stage, Back Stage, and Halide lights Includes; Stage wall fans, Prismatic lights, Dressing room w/ full length mirror, 2 comfort rooms, 2 air-cons and Halide perimeter lights and electrical connections	Php3,330.00
Class B Stage and back stage only Includes; Stage wall fans, Prismatic lights, Dressing room w/ full length mirror, 2 comfort rooms and 2 air-cons and electrical connections	Php2,000.00
Class C Stage and Back stage only Includes; Stage wall fans and prismatic lights only and electrical connection.	Php1,335.00

**ARTICLE W. OTHER PROVINCIAL OFFICES**

**Section 30. Secretary's Fees**

1. Certification Fee	Php150.00/ 3 copies
2. Compromise Agreement Fee	Php250.00
3. Certified true/ photocopy of Official Records and documents per page	Php150.00
4. For copies furnished to other Government Offices, except copies required by the court	Php150.00

5. For every One Hundred (100) words or fraction thereof, typewritten or computerized (excluding the certificate and notation)	Php150.00
6. Where the copy to be furnished is in printed form, in whole or in part, per page	Php150.00
7. All other Certification and Documentation not specifically mentioned in this Chapter	Php150.00/ 3 copies

#### CHAPTER IV. GENERAL ADMINISTRATIVE PROVISIONS

##### ARTICLE A. COLLECTION AND ACCOUNTING OF PROVINCIAL TAXES AND OTHER IMPOSITION

**Section 1. Tax Period.** Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

**Section 2. Accrual of Tax.** Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

**Section 3. Time of Payment.** Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Specific Provision for Payment of Rental Fees. Payment of rental fees shall be made on the fifth (5<sup>th</sup>) day of the preceding month.

Specific Provision for start of Payment. The start of payment for the monthly fees should be expressly stated in the contract. If not stated, then the payment of monthly fees shall commence three (3) months after the start of Lease Term.

**Section 4. Surcharge and Penalties on Unpaid Taxes, Fees and Charges.** A surcharge not exceeding twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall total Thirty-six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest above-mentioned shall be collected on the unpaid amount from the date it becomes originally due until fully paid.

**Section 5. Collection.** Unless otherwise specified, all taxes, fees and charges due to the province shall be collected by the Provincial Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Provincial Treasurer is hereby authorized, subject to the approval of the Provincial Governor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

The Provincial Treasurer may deputize the Municipal Treasurers to collect certain provincial imposed taxes, fees and charges and maybe entitled to ten (10) percent (%) share of the collections made.

**Section 6. Issuance of Receipts.** It shall be the duty of the Provincial Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

**Section 7. Record of Persons Paying Revenue.** It shall be the duty of the Provincial Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying provincial taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

**Section 8. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Province.

**Section 9. Examination of Books of Accounts.** The Provincial Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the province, and subject to provincial taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the Provincial Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Provincial Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

**Section 10. Accrual to the General Fund of Fines, Costs, and Forfeitures.** Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any provincial ordinance shall accrue to the General Fund of the Province.

**Section 11. Automatic Adjustment of Fees.** Fees collected by the Provincial Treasurer shall be automatically increased at the rate of ten percent (10%) simple interest every three (3) years subject to the ceiling specifically provided therein.

**Section 12. Promulgation of Rules and Regulations.** - Within thirty (30) calendar days after the approval of this Code, the Provincial Governor shall convene the Executive Committee to formulate and issue the appropriate rules and regulations necessary for the efficient and effective implementation of the provisions of this Code.

##### ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUES

**Section 13. Provincial Government's Lien.** - Provincial Taxes, fees charges and other revenue constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to the lien but also upon property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent provincial taxes, fees and charges including related surcharges and interest.

**Section 14. Civil Remedies.** - The civil remedies for the collection of Provincial taxes, fees, or charges and related surcharges and interest resulting from delinquency shall be:

i) By Administrative Action through distraint of goods, Chattel, or effects, and other personal property of whatever character, including stocks and other securities Debts credits, bank accounts, and interest in and rights to personal property, and by levy upon real property and interest in or rights to real property; and

ii) By Judicial Action.

Either or both of these remedies may be pursued concurrently or simultaneously at the discretion of the Provincial Treasurer upon approval of the Provincial Governor.

**Section 15. Distraint of Personal Property.** - The remedy by distraint shall proceed as follows:

**a. Seizure** - Upon failure of the person owing any provincial tax or other impositions to pay the same at the time required, the Provincial Treasurer or his deputy may upon written notice, seize or confiscate any personal property belonging to that person of any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charges in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Provincial Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and amount of the tax, fee or charge and penalty due. This shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's rights to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.

**b. Accounting of Distrainted Goods.** - The officer executing the distraint shall make or cause to be made an accounting of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from which possession of goods, chattels or effects were taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

**c. Publication.** - The officer executing the distraint shall forthwith cause a notification to be exhibited in not less than three (3) public and conspicuous places in the territory of the province where the distraint is made, specifying the time and place of sale, and the articles distrainted. The time of sale shall not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be made at the Office of the Provincial Governor.

**d. Release of Distraint Property upon Payment Prior to Sale.** - If at any time prior to the consummation of the sale all proper charges are paid to the officer conducting the sale, the goods or effects distrainted shall be restored to the owner.

**e. Procedure of sale.** - At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the sale, the Provincial Treasurer, shall make a report of the proceedings in writing to the Governor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the provincial government for the amount of the assessment made thereof by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled.

Said Committee on Appraisal shall be composed of the Provincial Treasurer as Chairman, with a representative of the Commission on Audit and the Provincial Assessor as members.

**f. Disposition of Proceeds.** - The proceeds of the sale shall be applied to satisfy the tax, together with the increment thereto incident to delinquency, and the expenses of the distraint and sale. Any balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his deputy. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses is collected.

**g. Levy on Real Property.** - After the expiration of the time required to pay the delinquent tax, fee, or charge, real property may be levied on or before, simultaneously, or after distraint of personal property belonging to the delinquent taxpayer. To this end, the Provincial Treasurer shall prepare a duly authenticated certificate showing the name of taxpayer and the amount of the tax, fee, or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate the description of the property upon which levy is made. At the same time, written notice of levy shall be mailed to or served upon the Assessor and the Registrar of Deeds of the municipality where the property is located who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Philippines, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Provincial Treasurer shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Panlalawigan.

**h. Penalty for Failure to Issue and Execute Warrant** - Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Provincial Treasurer or any of his deputies who fail to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

**i. Advertisement and Sale.** - Within thirty (30) days after levy, the Provincial Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the provincial building and in a public and conspicuous place in the municipality or barangay where the real property is located and by publication once a week for three (3) weeks in a newspaper of general circulation in the province where the property is located. The advertisement shall contain the amount of taxes, fees, or charges, and penalties due thereon, and the time and place of sale, the name of the taxpayer against whom the taxes, fees, or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the provincial building, or on the property to be sold, or at any other place as determined by the Provincial Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Provincial treasurer or his deputy shall make a report of the sale to the Sangguniang Panlalawigan. The Provincial Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges, and related surcharges, interests, or penalties; Provided, However, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Provincial Treasurer may advance an amount sufficient to defray the costs of collection by means of remedies provided for in this Article, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal; and real property including improvements thereon.

**j. Redemption of Property Sold.** - Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Provincial Treasurer of the total amount of taxes, fees, or charges and related surcharges, interest or penalties from date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Provincial Treasurer or his deputy.

The Provincial 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 interest of 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 hereafter shall be free from the lien of such taxes, fees, or charges, related surcharges, interests and penalties.

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

**k. Final Deed to Purchaser.** - In case the taxpayer fails to redeem the property as provided herein, the Provincial Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests, and penalties. The deed shall succinctly recite all proceedings upon which the validity of the sale depends.

**l. Purchase of Property by the Province 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 costs, the Provincial Treasurer conducting the sale shall purchase property in behalf of the province to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of deeds upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the provincial government 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 Provincial Treasurer the full amount of the taxes, fees, charges and related surcharges, interests, or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the Province.

**m. Resale or Real Estate Taken for Taxes, Fees or Charges.** - The Sangguniang Panlalawigan shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days sell and dispose of the real property acquired in 7.B.09 at public auction. The proceeds of the sale shall accrue to the General Funds of the Province.

**n. Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action.** - The province 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 Provincial Treasurer within the period prescribed in Sec. 194 of R.A 7160 as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

**o. Further, Distraint of Levy.** - The remedies by distraint and levy may be repeated, if necessary, until the full amount due, including all expenses, is collected.

**p. Personal Property Exempt from Distraint or Levy.** - The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any provincial tax, fee or charge, including the related surcharge and interest:

- 1) Tools and the implements necessarily used by the delinquent taxpayer in his 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 ordinary occupation;
- 3) His necessary clothing, and that of all his family;
- 4) Households' furniture and utensils necessary for housekeeping and used for the purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (Php10,000.00);
- 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 (Php10,000.00), by the lawful use of which a fisherman earns his livelihood.
- 8) Any material or article forming part of a house or improvement of any real property.

#### ARTICLE C. TAXPAYERS REMEDIES

##### Section 16. Periods of Assessment and Collection

a) Local taxes, fees or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees or charges which have accrued before the effectivity of the Local Government Code (RA 7160) may be assessed within a period of three (3) years from the date they became due.

b) In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within ten (10) years from the 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 the administrative or judicial action. NO such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees or charges assessed before the effectivity of the Local Government Code (RA 7160) may be collected 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:

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

**Section 17. Protest of Assessment.** - When the Provincial 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 receipt of the notice of assessment, the taxpayer may file a written protest with the Provincial Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Provincial Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the Provincial Treasurer finds assessment to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the Provincial Treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from receipt of the denial of the protest or from the lapse of sixty (60) day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

**Section 18. 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 Provincial Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

**Section 19. Legality of this Code.** Any question of the constitutionality or legality of this Code 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 the receipt of the appeal: Provided, however, That such appeal shall not have the effect of suspending the effectivity of this Code and the accrual and payment of the tax, fee, or charge levied herein: Provided, finally, That within thirty (30) days after receipt of the decision or lapse of the sixty (60) day period the Secretary of Justice acting upon the appeal, the aggrieved party may file appropriate proceedings with a court of competent jurisdiction.

#### ARTICLE D. MISCELLANEOUS PROVISIONS

**Section 20. Power to Levy Other Taxes, Fees or Charges.** - The province shall 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 contrary 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 21. Publication of Revenue Code** - Within ten (10) days after its approval, a certified true copy of the Code shall be published in full for three (3) consecutive issues in a newspaper of local circulation:

Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 22. Promulgation of Rules and Regulations.** Within thirty (30) calendar days after the approval of this Code, the Provincial Governor shall convene the Oversight Committee as herein provided to formulate the appropriate rules and regulations necessary for the efficient and effective implementation of the provisions of this Code.

The Oversight Committee shall be composed of the following

Provincial Governor	-	Chairman
Provincial Administrator	-	Vice Chairman
Members:		Chairman of the Sangguniang Panlalawigan's Committee on Ways and Means
		Secretary to the Sangguniang Panlalawigan
		Provincial Treasurer
		Provincial Assessor
		Provincial Accountant
		Provincial Budget Officer
		Provincial Planning and Development Coordinator
		Provincial Engineer
		Provincial Legal Officer

**Section 23. Public Dissemination of this Code** - Copies of this Provincial Revenue Code shall be furnished to the Provincial Treasurer and the Provincial Administrator for public dissemination.

**Section 24. Authority to Adjust Tax Rates.** - The Sangguniang Panlalawigan shall have the sole authority to adjust the 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 the Local Government Code (RA 7160).

**Section 25. Withdrawal of Tax Exemption Privileges.** - Unless otherwise provided in this 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 district, cooperatives duly registered under R.A. No. 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 R.A. 6810; and printer and/or publisher of books or other reading materials prescribed by DepEd as school texts, or references, insofar as receipts from printing and/or publishing thereof concerned, are hereby withdrawn.

**Section 26. Entitlements for Discounts.** All entitlements for discounts on the payment of fees and charges prescribed by relevant existing National Laws shall also be granted under this Ordinance not otherwise specifically provided herein.

#### ARTICLE E. PENALTIES AND INTEREST

**Section 27. General Provisions** - In addition to the taxes, such interest, penalties and surcharges shall be collected with such taxes, fees or charges imposed in this Code, and in the manner, and as part of the tax, fee or charge.

**Section 28. Civil Penalties** - There shall be imposed, in addition to the tax required to be paid, penalty equivalent to twenty-five (25%) percent of the amount due, in the following cases:

Failure to file any sworn statement required under this Code or its regulations, on the date prescribed;

Failure to pay the tax within the time prescribed for its payment; or

Failure to pay the full amount of tax shown on any return or sworn statement, as required to be filed under the provisions of this Code or its regulations, or the full amount of tax due for which no returns required to be filed, on or before the date prescribed for its payment.

In case of willful neglect to file the sworn statement or return within the period prescribed by this Code or its regulations, or in case a false or fraudulent return is willfully made, the penalty to be imposed shall be fifty (50%) percent of the tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud.

The penalties imposed herein shall form part of the tax and the entire amount shall be subject to interest as prescribed in this Code.

**Section 29. Interest in General** - There shall be assessed and collected on unpaid amount of tax, interest at the rate of two (2%) percent per month not exceeding thirty-six (36) months from the date prescribed for payment until the amount is fully paid

**Deficiency Interest** - Any deficiency in the payment of the tax due, shall be subject to the interest prescribed in paragraph (a) hereof, which interest shall be assessed and collected from the prescribed date for its payment until the full payment thereof.

**Delinquency Interest** - in case of failure to pay the amount of the tax due on any required date to be paid; the amount of the tax due for which no sworn statement is required; or a deficiency tax, or any surcharge or interest thereon, on the date due appearing in the notice and demand of the Provincial Treasurer, there shall be assessed and collected, on the unpaid amount of two (2%) percent interest per month, which interest shall form part of the tax.

**(a) Interest on Extended Payment** - If any person required to pay the tax is qualified, and elects to pay the tax on installment under the provisions of this Code, but fails to pay the tax or any installment hereof, or any part of such amount of installment on or before the date prescribed for its payment, or where the Provincial Treasurer has authorized an extension of time within which to pay a tax or any part thereof, there shall be assessed and shall be collected interest at the rate of two (2%) percent per month or fraction thereof on the tax or deficiency tax, or any part thereof, from the date of notice and demand until it is paid, but not more than thirty-six (36) months.

**Section 30. Failure to File Certain Information** - In case of failure to file an information required by this Code or by the Provincial Treasurer, and such failure is due to reasonable cause and not to willful neglect, upon notice and demand by the Provincial Treasurer, there shall be paid by the person failing to file such information, One Thousand (Php1,000.00) pesos for its failure. Provided, however, that the aggregate amount to be imposed for all such failure to file during a calendar year, shall not exceed Five Thousand (Php5,000.00) pesos.

**Section 31. Declaration of Real Property** - There is hereby imposed a fine to the owner or administrator of the real property, for failure to file within the prescribed period, the sworn statement declaring the true and current fair market value of real property under Section 202 of RA 7160, as follows:

A standard fine of One Thousand Pesos (P1,000.00), if the sworn declaration is filed within thirty (30) days from the deadline.

If the sworn declaration is not filed by the person concerned within thirty (30) days from the deadline, a fine equivalent to fifty-five (55%) percent of one (1%) percent of the entire assessed value of his property or properties located in the province, in addition to the standard fine prescribed. Provided, however, that the standard and additional fines together, shall in no case be less than One Thousand Pesos (1,000.00), nor more than Five Thousand Pesos (5,000.00).

The proceeds of the fines thus collected shall accrue to the special trust fund of the Province and the Municipality where the property is located with fifty (50%) percent share for the province and fifty (50%) percent share for the said Municipality. The Provincial share proceeds shall be equally shared by the offices of the Provincial Assessor and the Provincial Treasurer for the special projects on real property assessment and collection activities.

The fines herein imposed shall be paid to the Provincial Treasurer upon certification of the true and current fair market value be paid to the Provincial Assessor.

**Section 32. Failure of Accountable Officer or Employee to Collect or Remit Tax** - Any officer or employee required to collect, withhold account for and/ or remit any tax, who fails to perform such function, shall be liable to penalty equal to the total amount of the tax involved.

## CHAPTER V. GENERAL PENAL PROVISIONS

**Section 1. Penalties for Violation of Tax Ordinances** – Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court. Violation of any Provision of this Code which is also violative of the Provision of the existing National laws shall be prosecuted under such Laws and upon conviction shall suffer fines and penalties by said National Laws.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

**Section 2. Penalty for Second and Subsequent Offenses** – In the case of subsequent violation, the maximum of the penalty prescribed for the offense shall be imposed, and the permit and/ or license revoked.

**Section 3. Violations Committed by Government Enforcement Officers** – Any official or employee of the province charged with the enforcement of the provisions of this Code, who is guilty of any of the offenses herein below specified, shall upon conviction, be fined in a sum of not more than Five Thousand Pesos (P5,000.00), or imprisoned for not more than six (6) months or both:

Those guilty of extortion or willful oppression through the use of his office;

Those who knowingly demand other or greater sums than are authorized by law, or receive any fees, compensation or reward, for the performance of any duty;

Those who willfully neglect to give receipts required for any sum collected in the performance of duty, or who willfully neglect to perform any other duties enjoined by law;

Those who conspire or collude with others to violate the provisions of this Code;

Those who by neglect or design permit the violation of the law by any other person;

Those who made or sign any false entry or entries in any books, or make or sign any false certificate or return;

Those who allow, or conspire or collude with another, to allow the unauthorized retrieval, withdrawal or recall of any return, statement or declaration, after the same has been officially received by the Provincial Treasurer;

Those who having knowledge or information of a violation of this Code, or of any fraud committed on the revenue's collectible by the Provincial Treasurer, or failed to report such knowledge or information to their superior officer, or to report as otherwise required by law; and

Those who, without authority of law, demand or accept or attempt to collect, directly or indirectly, as payment or otherwise of any sum of money, or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of this Code.

**Section 4. Declaration Under Penalties of Perjury** – Any declaration, return and other statement required under this Code, shall, in lieu of an oath, contain a written statement that they are made under the penalties of perjury. Any person who willfully files a declaration, return or statement containing information which is not true and correct as to any material matter shall, upon conviction, be imprisoned for not more than six (6) months, or fined not more than Five Thousand (P5,000.00) pesos, or both.

**Section 5. Failure to Pay Tax, Files Return, Keeps Record and Supply Information** – Any person required under this Code or by regulations promulgated hereunder, who willfully fails to pay such tax, fees or charges hereunder, make such return, keep such records, or supply such information, or withhold or remit taxes withheld, at the time required by law or regulations, shall in addition to other penalties provided by law, upon conviction thereof, be fined not more than Five Thousand (P5,000.00) pesos, or imprisoned for not more than six (6) months, or both.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement after securing the official receiving seal or stamp of receipt of the Provincial Treasurer where the same was actually filed, be fined not exceeding Five Thousand (P5,000.00) pesos, or imprisoned for not more than six (6) months, or both.

**Section 6. Failure to Obey Summons** – Any person who, being duly summoned by the Provincial Treasurer to appear to testify, or to appear and produce books of accounts, records, memoranda, or other papers, or to furnish information as required under the pertinent provisions of this Code, neglects to appear or produce such books of accounts, records, memoranda, or other papers, or to furnish such information before or to the Provincial Treasurer, shall be fined not more than Five Thousand (P5,000.00) pesos, or imprisoned for not more than six (6) months, or both.

**Section 7. Attempt to Evade or Defeat Tax** – Any person who willfully attempts in any manner to evade or defeat any tax, fee or charge imposed under this Code, shall be fined not more than Five Thousand (P5,000.00) pesos, or imprisoned for six (6) months, or both.

**Section 8. Unlawful Pursuit of Business** – Any person who carries on any business without paying the required tax, or obtaining the required permit and/ or license, shall be fined not less than One Thousand (P1,000.00) pesos, but not more than Five Thousand (P5,000.00) pesos, or imprisoned for not less than one (1) month, but not more than six (6) months, or both.

**Section 9. Failure or Refusal to Issue Receipts or Sales/Commercial Invoice, Violations Related to the Printing Thereof and Other Violations** – Any person who, being required to issue receipts or sales/ commercial invoices, fails or refuses to issue such sales/ commercial invoices, issues receipts or sales/ commercial invoices that do not truly reflect and/or contain all the information required to be contained therein, or uses multiple or double receipts or invoices or amusement tickets, shall be fined not less than One Thousand (P1,000.00) pesos, but not more than Five Thousand (P5,000.00) pesos, or imprisoned for not more than six (6) months, or both;

Any person who commits any of the acts enumerated hereunder, shall be penalized in the same manner, provided for in the preceding paragraph: Prints or issues amusement tickets without authority from the Provincial Treasurer; Prints or issues double or multiple sets of amusement tickets; Prints or issues unnumbered amusement tickets; and Issues recycled or unregistered admission tickets.

**Section 10. Government Agents Delaying Assessment of Real Property and Assessment Appeals** – Any official of the province who intentionally and deliberately delays the assessment of real property, or the filing of any appeal against its assessment, shall be punished by a fine of not less than One Thousand (P1,000.00) pesos, but not more than Five Thousand (P5,000.00) pesos, or by imprisonment of not less than one (1) month, but not more than six (6) months, or both.

**Section 11. Omission of Property From Assessment or Tax Rolls by Officers and Other Acts** – Any officer of the Province charged with duty of assessing real property, who willfully fails to assess, or who intentionally omits from the assessment or tax roll any real property, which he knows to be taxable, or who willfully or who intentionally violates or fails to perform any duty imposed upon him by law relating to the assessment of taxable real property, shall be punished by a fine of not less than One Thousand (P1,000.00) pesos, but not more than Five Thousand (P5,000.00) pesos, or by imprisonment of not less than one (1) month, but not more than six (6) months, or both.

The same penalty shall be imposed on any officer of the province charged with the duty of collecting the tax due on real property, who willfully or negligently fails to collect the tax, and institute the necessary proceedings for the collection of the same.

Any other officer of the province required by this Code to perform acts relating to the administration of the real property tax or to assess the Provincial Assessor or Provincial Treasurer in such administration, who willfully fails to discharge such duties, shall be punished by a fine of not less than One Thousand (P1,000.00) pesos, but not more than Five Thousand (P5,000.00) pesos, or imprisonment of not less than one (1) month, but not more than six (6) months, or both.

**Section 12. Penalty for Failure to Issue and Execute Warrant of Distraint** – Any official or employee under the Provincial treasurer, who fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed in this Code, or who is found guilty of abusing the exercise thereof, shall be automatically dismissed from the service.

**Section 13. Penalty for Selling, Transferring, Encumbering, or Any Way Disposing of Property Placed Under Constructive Distraint** – Any taxpayer whose property has been placed under constructive distraint by the Provincial Treasurer who sells, transfers, encumbers or any way disposes of said property, or any part thereof, without the knowledge and consent of the Provincial Treasurer, upon conviction for each act or omission be fined in a sum of not less than twice the value of the property sold, encumbered or disposed of, but not more than Five Thousand (P5,000.00) pesos, or punished with imprisonment for not more than six (6)

months, or both.

**Section 14. Penalty for Failure to Issue and Execute Warrant of Levy** – The Provincial Treasurer or his deputy who fails to issue or execute the warrant of levy, within one (1) year from the time the tax becomes delinquent, or within thirty (30) days from the date of the issuance thereof, or who is found guilty of abusing the exercise thereof shall be dismissed from the service.

**Section 15. Failure to Surrender Property Under Distraint and Levy** – Any person having in his possession, or under his control any property or right to property, upon which a warrant of constructive distraint or of actual distraint and levy has been issued shall, upon demand by the Provincial Treasurer or any of his deputies executing such warrant, surrender such property or right to property to the Provincial Treasurer or any of his deputies, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process. Anyone who fails or refuses to surrender any such property or right shall be liable in his own person and estate to the province in a sum equal to the value of the property or right not so surrendered, but not exceeding the amount of the taxes, including penalties and interest, for the collection of which such warrant has been issued, together with costs and interest if any, from the date of such warrant. In addition, such person, shall be fined in a sum of not more than Five Thousand (P5,000.00) pesos, or imprisoned for a term not more than six (6) months, or both.

**Section 16. Failure to Dispose of Delinquent Real Property at Public Auction** – The Provincial Treasurer or his deputy who fails to dispose of delinquent real property at public auction, in compliance with the pertinent provisions of this Code, and any other officer or employee, whose acts hinder the prompt disposition of delinquent real property at public auction, shall be fined not less than One Thousand (P1,000.00) pesos, but not more than Five Thousand (P5,000.00) pesos, or imprisonment of not more than six (6) months, or both.

**Section 17. Confiscation and Forfeiture of the Proceeds or Instruments of Crime** – In addition to the penalty imposed for the violation of the provisions of this Code, the same shall carry with it the confiscation and forfeiture in favor of the province of the proceeds of the crime or value of the goods, and the instruments or tools used in the illicit act belonging to a third person. Provided, that the same shall be confiscated and forfeited in favor of the province, after due notice and hearing in a separate proceeding in favor of the government, if such third person leased, let, chartered, or allowed the use of the instrument or tools to the offender. Provided further, that property of common carriers shall not be subject to forfeiture when used in the transaction of their business as such common carrier, unless the owner or operator of said common carrier was, at the time of the illegal act, a consenting party or privy thereto, without prejudice to the owner's right of the recovery against the offender in a civil or criminal action. Articles which are not subject of lawful commerce shall be destroyed.

**Section 18. Penal Liability Related to Books of Account** – Any independent Certified Public Accountant engaged to examine and audit books of account of taxpayers, any person, bookkeeper, or business agent or employee under his direction, who:

Willfully falsifies any report or statement bearing on any examination or audit, or renders a report, including exhibits, statements, schedules or other forms of accountancy work which has not been verified by him personally, or under his supervision, or by a member of his firm, or by a member of his staff, in accordance with sound auditing practices; or Certifies financial statements of a business enterprise containing essential misstatements of fact or omissions, in respect of the transaction and income of his client; shall be punished by a fine of not more than Five Thousand Pesos (P5,000.00) or imprisonment of not more than six (6) months; Any person who: Not being an independent Certified Public Accountant, examines and audits books of account of taxpayers offers to sign and certify statements without audit; offers any taxpayer the use of accounting and bookkeeping records, for local tax purposes, not in the conformity with the requirements prescribed in this Code or regulations promulgated hereunder; Knowingly makes any false entry, or enters any false or fictitious name in the books of account or records; Keeps two (2) or more sets of such books of account or records; Fails to keep books of account or records in Filipino or English; shall be punished by a fine of not more than Five Thousand (P5,000.00) pesos, or by imprisonment of not more than six (6) months, or both.

## CHAPTER VI. SPECIAL PROVISIONS

**Section 1. Administrative Authority of the Provincial Treasurer** – The Provincial Treasurer, shall determine from time to time, for purposes of recommending to the Sangguniang Panlalawigan, once every five (5) years, the necessity of revising any of the rates of taxes, fees or charges in this Code.

The Provincial Treasurer shall also promulgate, from time to time, such rules and regulations, subject to the approval of the Sangguniang Panlalawigan, as may be necessary in the effective implementation of any provision of this Code.

**Section 2. Tax Base** – In the study and determination of the provincial tax base, and the use for its adoption, or adjustment of the tax rates, pursuant to the immediately preceding section, and as authorized by Section 191 of RA 7160, the Provincial Treasurer shall organize and conduct socio-economic profile survey in coordination with the Barangay Treasurers, and other barangay officials. Data gathered in the survey shall form part of the tax information system required under Section 470 (d) of RA 7160.

**Section 3. Public Dissemination of Provincial and Barangay Tax Ordinances** – Copies of all provincial and barangay tax ordinance and revenue measures shall be furnished the Provincial and Barangay Treasurer, for public administration. Provided, however, that in the case of provincial tax ordinance or revenue measures, the Secretary of the Sangguniang Panlalawigan shall, within ten (10) days after their approval, furnish the Provincial Treasurer certified true copies of all such tax ordinances or measures for publication in full or three (3) consecutive days in a newspaper of local circulation, as part of the provincial tax information system.

## CHAPTER VII- FINAL PROVISIONS

**Section 1. Separability Clause.** - If, for any reason, any provision, section or part of this Code is declared not valid by a court of competent jurisdiction, such judgment shall not affect or impair the remaining provisions, sections, or parts which shall continue to be in force and effect.

**Section 2. Applicability Clause.** - All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 3. Repealing Clause.** - All ordinances, rules and regulations or part thereof, in conflict with, or inconsistent with any provisions of this Code are hereby repealed or modified accordingly.

**Section 4. Effectivity Clause.** - This Code shall take effect after posting at two conspicuous places in the Provincial Capitol for a minimum period of three (3) consecutive weeks, and the publication of the herein Code in a newspaper of general circulation.

APPROVED.

CERTIFIED AS TO CORRECTNESS:

(SGD.) J TURALBA GABIN  
Secretary to the Sangguniang Panlalawigan

ATTESTED TO BE DULY ADOPTED / ENACTED:

(SGD.) HON. EDGAR D. DENOSTA, DPA  
Vice Governor / Presiding Officer

APPROVED/DISAPPROVED:

(SGD.) HON. RHODORA J. CADIAO  
Governor

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