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'HEALTH SYSTEMS CHAMP'

Iloilo is Most Outstanding LGU in local health systems

THE province of Iloilo emerged as the Most Outstanding Local Government Unit in Western Visayas for its outstanding contributions in achieving better health outcomes and strong local health systems.

The recognition came with a P600,000 cash prize.

The award was conferred by the Department of Health Western Visayas Center for Health and Development (DOH-WV-CHD) during the 2024 Local Health Systems Awards on November 8 at Smallville 21, Iloilo City.

The province, through the Iloilo Provincial Health Office, also received a plaque for Good Practice in Health 2024.

Iloilo also garnered several awards for implementing various programs leading to

HEALTH / page 2

Provincial gov't signs MOU for Purok Resilience Program in Batad

Ceremonial MOU Signing relative to the Implementation of Purok Resilience Program



Signing of the Memorandum of Understanding (MOU) for the Purok Resilience Program (PRP) in Brgy. Nangka, Batad, Iloilo. From left, Batad Mayor Elvira Alarcon, Governor Arthur Defensor Jr., and Homeless People's Federation of the Philippines Inc. (HPFPI) National President Nerissa Germanelo. (Capitol photo)

BY MARY JOY CAVANAS

THE Iloilo Provincial Government recently signed a Memorandum of Understanding (MOU) on November 11, as part of the Purok Resilience Program (PRP) in Brgy. Nangka, Batad, Iloilo.

The ceremonial signing was led by Governor Arthur Defensor Jr., Batad Mayor Elvira Alarcon, and Homeless People's Federation of the Philippines Inc. (HPFPI) National President Nerissa Germanelo, with witnesses including Brgy. Nangka Punong Barangay Joemari Aguasa and Brgy. Nangka Homeowners Association (BNHOA) President Ameriza Sunga.

The PRP, initiated by the Iloilo Provincial government, is a social housing program designed to support communities vulnerable to flooding and landslides while its pilot site was launched in Brgy. Nangka, Batad on March 2024.

The said project has an allotted budget of PHP 30 million to assist 30 families from landslide and flood-prone areas in Batad.

Located on a 5,000-square meter lot acquired by the Batad municipality, the pilot site will feature 10 buildings, each with three housing units, accommodating the selected beneficiaries.

Gov. Defensor aims to extend the PRP to municipalities within Iloilo, focusing on relocating residents at high risk from natural hazards.

Currently, the project has achieved a 10-15% completion rate, with ongoing construction of road networks and drainage systems.



Department of Agrarian Reform (DAR) Undersecretary Jesry T. Palmares took time during his visit to Hong Kong to personally meet with "kasimanwas" working abroad on November 10, 2024. The visit was a chance to express gratitude and hear their concerns, reinforcing his commitment to serving Filipinos both here and abroad. Joining him were Assistant Secretary Quintin O. Magsico Jr. and Passi City SP Member Jinky D. Palmares. Their presence underscored the unity and support from both government and local leaders, all focused on improving the lives of overseas Filipinos and their families.

Guimaras National Cycling Fest 2024 set on Nov. 16 to Dec. 1

By Mary Joy Cavañas

THE Guimaras Provincial Government is

set to host the Guimaras National Cycling Fest from November 16 to December 1, 2024 in

partnership with Union Cycliste Internationale (UCI), John B. Iacson Foundation, and Integrated

Cycling Federation of the Philippines (PhilCycling).

With the theme, "One Bike, One Island, One Paradise," this event aims to establish the province as a destination for adventure sports tourism, support local businesses, and promote development aligned with the three-year Kabataan FIRST agenda.

For this event, the Guimaras Provincial Government has allotted a fund of P1.8 million and some additional supports were also given by stakeholders and agencies through private public partnerships (PPP).

GUIMARAS / page 2

Iloilo City beams with 1,500 'lanterns of hope'

ILOILO CITY shines brighter this Yuletide season, with 1,500 star-shaped giant lanterns (parols) lighting up major thoroughfares to welcome the happiest time of the year.

Now in its 6th year, the annual Christmas Parol of Hope is a collaboration between the Iloilo City government and the Philippine Chamber of Commerce and Industry (PCCI) Iloilo chapter.

From last year's rainbow colors, the chamber decided that yellow and green be the dominant colors with an accent of red in the center, said PCCI president Fulbert Woo in an interview on Monday.

"Hopefully, there would be more sponsors for the parol because the more parols we put on our streets, the brighter will be this Christmas. The brightness of our streets during Christmas

will not only show the Christmas spirit but would also give hope, a brighter future for Iloilo," he said.

The six-foot diameter lanterns will be formally lit on Dec. 1 at the Festive Mall.

PCCI tapped the persons deprived of liberty (PDLs) inside the Iloilo City district jail in Barangay Ungka, Jaro district, to fabricate the lanterns.

ILOILO / page 2

ISC ILOILO SOCIETY COMMERCIAL, INC.

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16 ALDEGUER ST., ILOILO CITY TEL. # (033) 337-6971 ; (033) 337-8866
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FAX # (033) 338-0798

156 RIZAL-ORTIZ STs., ILOILO CITY TEL. # (033) 336-1037 ; (033) 336-1038
FAX # (033) 337-0649

TAGBAK, JARO, ILOILO CITY TEL. # (033) 320-8488 ; (033) 329-4466
FAX # (033) 320-8391

Upgraded road eases access to RoRo port in Dumangas



Department of Public Works and Highways (DPWH) has upgraded Iloilo City-Leganas-Dumangas Coastal Road to ensure convenient and faster access to Roll-On Roll-Off (RoRo) port, which also serves as an alternate route to northern Iloilo towns.

According to DPWH 6 Regional Director Sanny Boy O. Oropel, overlaying this road section with asphalt is essential for maintaining road surface effectively, improving aesthetics, enhancing durability, and reducing preventative maintenance costs.

“Asphalt paving is cost-effective and ensures longevity and durability of the pavement. Adding a new protective layer will significantly extend the lifespan of the existing pavement,” RD Sanny Boy O. Oropel said.

“Overlaying this road with asphalt will ensure smoother and comfortable driving experience among our motorists and road users, especially those going to the RoRo port in Dumangas, as well as trucks loading necessary goods in and out of Iloilo City and Iloilo province,” RD Oropel stressed.

RD Oropel further explained that applying asphalt pavement reduce expenses for the “wear and tear” of vehicles, and restore the surface ability to handle heavy traffic and will improve the riding quality and road noise while traveling.

Implemented by DPWH Iloilo 4th District Engineering Office, the Php39.19-million project funded under FY 2023 Regular

Infrastructure Program of the DPWH, Iloilo 4th District Engineering Office, involves asphalt paving of 5.13-lane kilometer portion, specifically in Sta. Barbara section.

District Engineer Mario G. Soriano said asphalt road is vehicle-friendly, thus offering a smoother driving experience.

“This upgraded road will increase mobility of people, goods and services, hence, boosting economy and easier access to basic services,” DE Mario G. Soriano noted

“Asphalt road provides many benefits such as cost efficiency and reduced noise pollution. Overlaying roads with asphalt can improve the benefits for all road users and the environment” DE Soriano added.

BSP encourages public to use digital payments in financial transactions

By MARY JOY CAVANAS

The BangkoSentral ng Pilipinas (BSP) encourages the public to use digital payments in their financial transactions which was discussed during the Media Information Session (MIS) at Smallville 21 Hotel in Mandurriao, Iloilo City on November 13.

According to Atty. Tricia Defante-Andres, Deputy Director of Payments Policy and Development Department, BSP is really promoting digital payments so that everyone would get to experience its convenience as it also became a big help during the pandemic in terms of paying bills, sending money, paying food order, and other financial transactions.

“The BSP really promotes digital payments because it believes that sustained use of digital payments will fit consumers, individuals, businesses, and also the government,” Andres said.

Andres emphasized that with the use of digital payment, consumers in any area don’t need to go outside and queue as they could already complete their financial transaction inside their homes.

Small businesses such as MSMEs can also expand their businesses by participating in e-commerce and e-marketplaces.

“By using digital payments, that creates digital footprint which can help them have supported access to credit,” Andres added.

Andres also stressed that the use of digital payment in the government provides efficiency in collection wherein it is more transparent and more auditable. It also allows the government to better account for the use of funds while it also facilitates efficient disbursement of aid to targeted beneficiaries during calamities and other needs.

She also highlighted that digital payment is a tool for financial inclusion as it can expand access of Filipinos to financial services.

Andres stated that there is a high number of e-wallet ownerships surpassing the number of bank account ownership.

Base on the latest e-payments report, BSP has already achieved 52.8% of digital payments over the total amount of payments in a month.

HEALTH... (from page 1)

improved health among the Ilonggos.

It was named as the top performing province for the Violence and Injury Prevention Program for achieving a Road Traffic Death Rate of 2%. The Provincial Epidemiology and Surveillance Unit achieved the 100% fully functional Epidemiology and Surveillance and Health Statistics Unit status.

The Provincial Health Office, through its National Voluntary Blood Services Program, was cited for providing Safe Blood for All and reaching at least 1% Blood Donation Rate performance indicator of the NVBSP.

Iloilo, under its National Rabies Prevention and Control Program, recorded the highest number of declared rabies-free areas in the Philippines with National Declaration – provincial level category. A total of 32 island barangays and islets in Iloilo have been declared rabies-free.

DOH VI also recognized PHO for providing technical assistance to the different agencies in Institutionalizing DRRM-H in the P/C wide LHS. Iloilo achieved a 102.68 percent accomplishment for Orally Fit Children 12-59 months old upon examination plus orally fit after rehabilitation.

The Iloilo Provincial Government Family Planning Training Center is the first Provincial Health Office in the country recognized as a Training Provider for Modern Family Planning Services in Western Visayas. The province received a cash grant of P500,000 for the award.

PHO’s Health Promotion Unit was cited for its steadfast dedication in implementing various activities in relation to Priority Area 2 (Environmental Health).

The province of Iloilo has successfully achieved the functional level in the LHS-ML SD3.

These awards were presented to Gov. Arthur Defensor Jr. during the regular flag ceremony on November 11.

The governor stressed that beyond the awards and recognition, the provincial government is aiming for concrete results for its programs towards providing quality healthcare services to its constituents. (Capitol news)

GUIMARAS... (from page 1)

The event is anticipated to be joined by around 1,000 participants, which is higher than last year’s 200 to 300 individuals.

Different activities and showcases were stored at the said event such as:

- * Bike Jamboree - November 16
- * Kids Bike Clinic - November 16
- * Kids Fun Race - November 17
- * Bike Fair & Show - November 16-17
- * Gravel Ride - November 23
- * Bike Clinic - November 23
- * XCM National Championship - November 24

- * Criterium Race - November 30
- * Cyclists Night - November 30
- * Enduro National Championship - December 1

The National Cycling Fest 2024 offers a platform for cycling athletes to showcase their skills while exploring and experiencing the beautiful and challenging landscapes of Guimaras.

The goal is also to promote the province in both national and international markets by boosting tourist arrivals, hosting major events that showcase the province’s landscapes, and building partnerships with national and event organizers.

DHSUD, PIA solidify partnership with MOU

The Department of Human Settlements and Urban Development (DHSUD) and the Philippine Information Agency (PIA) signed a Memorandum of Understanding (MOU) on Monday, Nov. 11, solidifying their partnership in delivering truthful housing-related information to the public and combating false news.

DHSUD Secretary Jose Rizalino Acuzar and PIA Director General Kat De

Castro led the signing of the MOU, witnessed by Undersecretary Avelino Tolentino III and Assistant Director General Allan Lorenzo.

“Napakahalaga pona tama at totoong impormasyon ang nakakarating sa ating mhakababayan upang malaman nila na may gobyernong handang umag

apay sa kanilang mga pangangailangan, kasama na ang pabahay,” Secretary Acuzar said.

“Nariyan din poang fake news na usong-usong ayon na dapat nating labanan at tapatan upang di malinlang ang ating mga kababayan,” he added.

For her part, Director General De Castro vowed to

DHSUD / page 4

ILOILO... (from page 1)

He said they will get paid PHP2,500 for every lantern they make. Minus the cost of materials, all the proceeds are theirs.

Lawyer Junivem Rey Umadhay, spokesperson for the Bureau of Jail Management and Penology (BJMP) in Western Visayas, said PDLs are tapped to make these lanterns every year.

Usually, 20 or more PDLs are involved in the

activity, but the number is growing every year as other PDLs are also encouraged to join.

“They are welcome. Every year, our jails have skills development training, so more PDLs are getting involved in parol-making,” he said.

The lanterns are mounted with the help of the Iloilo City Engineer’s Office, which also provides lighting. (PNA)

Mental Conditioning in Sports: Building Winning and Resilience Mindset

By: MILCHA V. ZEPEDA
Teacher III

Jalandoni Memorial National High School
Abanilla St., Lapuz, Iloilo City

In sports, the mind can be just as important as the body. As what John Hulley said in 1869 “Mens sana in corpore sano” that translate to “a healthy mind in a healthy body.

For decades, most athletes and coaches have focused intensely on the physical aspects of training, developing faster, stronger, and more agile competitors. Even the best physical preparation can fall short without mental conditioning to build focus, resilience, and a winning mindset. “The brain is a powerful muscle,” says Dr. Susan Li, a sports psychologist who has worked with top athletes across multiple disciplines. “Mental conditioning allows athletes to sharpen their minds, to overcome anxiety, stay calm under pressure, and bounce back from failure.

For athletes striving to excel under intense pressure, mental conditioning is much more important. It offers a tool kit of techniques that promote a winning mindset. Visualization, for instance, allows athletes to imagine themselves succeeding before they even step onto the field, creating a sense of confidence and familiarity. Mindfulness and meditation techniques help athletes stay focus, avoiding distractions and reducing performance anxiety. Positive self-talk and goal-setting routines keep athletes focused on their growth and their goals.

Mental conditioning goes beyond preparing for game; it is about building resilience. Athletes are frequently challenged by injuries, criticism, and the mental toll of intense schedules. Mental conditioning techniques give them the skills to handle these challenges constructively, bouncing back from setbacks with renewed focus.

The future of mental conditioning in sports is bright—and as athletes push past physical boundaries, the mind is truly the next frontier.



DICT, DILG lead ceremonial eGovPH App download in Iloilo City

THE Department of Information and Communications Technology (DICT) and the Department of the Interior and Local Government (DILG) led the ceremonial download of the eGovPH app during the Ease of Doing Business (EODB) Forum at the Iloilo Grand Hotel.

The said forum focused on streamlining government processes, reducing bureaucratic red tape, and promoting transparency, making it easier for businesses to operate and thrive and boosting local revenues.

The eGovPH app serves as a one-stop platform for accessing various government services online, reducing the need for in-person transactions at LGUs.

DICT 6 director Ralph Joseph Moncatar, along with DILG officials led the symbolic app download, marking the launch of the “May eGOVKa Na Ba?” campaign.

Bureau of Local Government Development Director Anna Liza Bonagua emphasized the importance of e-governance in making government services more accessible and payment easier.

DICT / page 5

Republic of the Philippines
REGIONAL TRIAL COURT
6th JUDICIAL REGION
BRANCH 76
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rte2jyi076@judiciary.gov.ph
(033) 503 5371/320 5408

EJF Case No. 24-27

FOR EXTRA-JUDICIAL
FORECLOSURE OF REAL
ESTATE MORTGAGE UNDER
ACT NO. 3135 AS AMENDED

FIRST IMPERIAL BUSINESS BANK, INC.,
represented in this instance by its
general manager **Margaret B. Barce**
Creditor-Mortgagee,

-versus-

SPOUSES JEANIFER C. LOSARIA and
SUNNY CATALOGO LOSARIA
Borrower/s-
Mortgagor/s

X-----X

SHERIFF'S NOTICE OF EXTRA-JUDICIAL SALE

Upon extra-judicial petition for sale under Act 3135 filed **FIRST IMPERIAL BUSINESS BANK, INC.,** against **SPS. JEANIFER C. LOSARIA and SUNNY CATALOGO LOSARIA** to satisfy the mortgage indebtedness which, as of September 02, 2024 amounts to **FIVE HUNDRED FORTY THOUSAND SEVENTY-ONE PESOS and 02/100 CENTAVOS (P 540,071.02)** only, the undersigned Deputy Sheriff will sell at public auction on **December 10, 2024 at 9:30 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 property with all its improvements, to wit:

TRANSFER CERTIFICATE OF TITLE NO. (T-172600) 090-2022016957

A parcel of land (LOT 1133-G-26, PSD-06-035737, being a portion of Lot 1133-G, PSD-06-0142729 (OLT), situated in the Poblacion Ilawod, Mun. of Lambunao, Province of Iloilo, Island of Panay. Bounded on the SE along line 1-2 by Lot 1133-G-25; on the SW., along line 2-3 by Lot 1133-G-33; a long line 3-4 by Lot 1133-G-24; on the NW., along line 4-5 by Lot 1133-F-PSD-06-014729 (OLT) (Road; on the NE., along line 5-1 by Lot 1133-G-28; beginning at a point marked “1” on plan, being N. 50-41 E., 1321.80 meters from BLLM No. 1, Lambunao Cad., 309-D, thence 47-55 W., 15.99 M. to point 2: N. 36-37 W., 2.77 M. to point 3; n. 43-00., 17.24 M. to point 4; n 47-55 E., 15.99m. to point 5; s. 42-07 E., 19.99 m. to point 1; point of beginning. Containing an area of **three hundred seventeen (317) square meters more or less.**

Owner: Jeanifer C. Losaria married to Sunny Catalogo Losaria, of legal age, Filipino.

Address: Municipality of Lambunao, Iloilo, Philippines.

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 **January 21, 2025**, at 10:00 AM, without further notice.

Janiuay, Iloilo, Philippines, September 30, 2024.

(SGD.) ATTY. MA. JUANNA ESTER D. SENUPE
Ex-Officio Sheriff
Clerk of Court VI

(SGD.) CARLO M. YAP
Sheriff IV

NE/Nov. 18, 25 & Dec. 2, 2024

Republic of the Philippines
REGIONAL TRIAL COURT
6th Judicial Region
OFFICE OF THE PROVINCIAL SHERIFF
C.J. Ramon Q. Avanceña Hall of Justice
Iloilo City
-oOo-

FORECLOSURE NO. F-11144-24
(Branch 27, RTC-Iloilo City)

EXTRA-JUDICIAL FORECLOSURE
OF REAL ESTATE MORTGAGE
UNDER ACT 3135, AS AMENDED

MAYBANK PHILIPPINES, INC.,
Mortgagee,

-versus-

JEWEL ANN B. JARDINIANO and
JERYLL B. JARDINIANO,
Mortgagors,
X-----X

SHERIFF'S NOTICE OF SALE AT PUBLIC AUCTION

Upon extra-judicial petition for sale under Act 3135 filed by the **mortgagee, MAYBANK PHILIPPINES, INC.,** with principal office address at Maybank Corporate Center, 7th Avenue corner 28th Street, Bonifacio Global City, Taguig City, Philippines, against the **mortgagors, JEWEL ANN B. JARDINIANO and JERYLL B. JARDINIANO** are persons of legal age, Filipino citizens and with address at 168 Osmeña Street, Arevalo, Iloilo City, Philippines, to satisfy the mortgage indebtedness which as of **October 11, 2024**, amounted to **SIX HUNDRED FIFTY THOUSAND NINE HUNDRED THIRTY NINE PESOS AND 19/100 (P650,939.19)**, Philippine Currency, inclusive of interest, service charge, penalty charge, up to the date of sale, foreclosure expenses and other bank charges and attorney's fees, the **Ex-Officio Provincial Sheriff of Iloilo** or his **lawful deputy** will sell at public auction on **January 8, 2025** at 10:00 o'clock in the morning at Ground Floor, Office of the Clerk of Court, Regional Trial Court, C.J. Ramon Q. Avanceña Hall of Justice, Bonifacio Drive, Iloilo City, to the **HIGHEST BIDDER** for **CASH** or **MANAGER'S CHECK** and in Philippine Currency, the following real properties with all existing improvements if any, to wit:

TCT NO. 095-2015003086

“A PARCEL OF LAND (Lot 48, Block 1, PCS-06-006158), being a portion of the consolidation-subdivision of Lots 1 to 59, Block 8; Lots 1 to 61, Block 9; Lots 1 to 64, Block 10; Lots 1 to 67, Block 11; Lots 1 to 69, Block 12; Road Lots 8 TC 13; all of PCS-06-005336; situated in Brgy. Calumpang and Calapanan, District of Molo and Arevalo, Respectively, City of Iloilo, Island of Panay. x x x Containing an area of FORTY (40) SQUARE METERS, more or less.”

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

In the event the public auction should not take place on the said date, it shall be held on **January 15, 2025** at the same time and place aforementioned without further notice.

Iloilo City, Philippines, **November 8, 2024.**

(SGD.) ATTY. GERRY D. SUMACULUB

Ex-Officio Provincial Sheriff

and Branch Clerk of Court VII

(SGD.) ERIC GEORGE S. LUNTAO
Sheriff-In-Charge

NE/Nov. 18, 25 & Dec. 2, 2024

Aboitiz InfraCapital named Most Innovative Infrastructure Investment Company in the Philippines by UK's International Finance Awards

ABOITIZ InfraCapital (AIC), the infrastructure arm of the Aboitiz Group, has been awarded the Most Innovative Infrastructure Investment Company in the Philippines in 2024 by UK-based International Finance Awards (IFA).

Cited by the IFA for its "forward-thinking approach and focus on long-term impact," AIC is driven by its commitment to building transformative and sustainable infrastructure solutions across its four business verticals spanning Economic Estates, Water, Digital Infrastructure, and Transport and Mobility.

This is the second IFA recognition for AIC this year alone, following the Best PPP project in the Philippines conferred to one of its operating water business units Apo Agua Infraestructura, for the Davao City Bulk Water Supply Project (DCBWS). It was recognized for its innovations in engineering and project management to provide greater water quality and accessibility to the people of Davao City.

"We are proud that AIC and our business units are consistently recognized for pioneering infrastructure projects with positive public impact, innovative designs, and strong commitment to sustainability. This is a testament to the hard work, dedication, and innovative spirit of the men and women behind AIC who are passionate about building Transformative Infrastructure Ecosystems," AIC President and Chief Executive Officer (CEO) Cosette V. Canilao said.

Since it was founded in



2015, AIC has successfully established its presence across its four business pillars and has been making strides in optimizing its operating assets. As of the third quarter of 2024, AIC's managed asset base has already reached P104 billion, indicating its operational scale and the results of continued focus on expanding core assets.

Last October 2024, AIC completed the full acquisition of Mactan-Cebu International Airport, enhancing its operational capabilities and passenger experience standards as the country's second-busiest gateway. Additionally, AIC was awarded the concession to upgrade, operate, and maintain Laguindingan International Airport, further supporting regional growth and connectivity in Northern Mindanao.

Under Economic Estates, AIC has expanded into Central Luzon with TARI Estate, marking a significant step toward a nationwide footprint with sustainable, strategically located industrial-anchored estates. Meanwhile, Unity Digital Infrastructure, Inc., AIC's digital infrastructure unit and a joint venture with leading global private markets firm Partners Group, continues to grow its tower portfolio and

co-location sites, bridging the connectivity gap and advancing digital inclusion across the country.

About Aboitiz InfraCapital

Aboitiz InfraCapital, Inc., the infrastructure arm of the Aboitiz Group, aims to build purpose-driven infrastructure that spurs economic growth and improves lives. It develops Economic Estates as well as Water, Digital Infrastructure, and Transport & Mobility projects that enable businesses and uplift communities.

Aboitiz InfraCapital's current business units include TARI Estate in Tarlac; LIMA Estate and LIMA Water Corporation in Batangas; Mactan Economic Zone 2 Estate, West Cebu Estate, and Mactan-Cebu International Airport in Cebu; Apo Agua Infraestructura, Inc. in Davao City; and Unity Digital Infrastructure, Inc. It also manages the concession to upgrade, operate, and maintain Laguindingan International Airport in Misamis Oriental, the country's sixth-busiest gateway.

Aboitiz InfraCapital has a minority stake in Balibago Waterworks System, Inc., the fourth-largest private utilities distributor in the country.

DHSUD... (from page 2)

provide DHSUD media and communications team access to various PIA's capacity-building programs.

She also expressed the agency's readiness to collaborate with and assist DHSUD regional offices to better inform the public regarding the latest developments in the human settlements and urban development sectors.

Undersecretary Tolentino, in his remarks, highlighted PIA's expertise and presence at the grassroots as a huge boost to the DHSUD's information and education campaign, particularly about President

PRO-6 monitors candidates linked to illegal drugs

By MARY JOY CAVANAS

As the 2025 National and Local Elections (NLE) approaches, the Police Regional Office (PRO)-6 reported that it has no record yet of candidates who are involved or connected to illegal drugs in the province and city of Iloilo.

PRO-6 / page 5

Ferdinand R. Marcos Jr.'s PambansangPabahay para sa Pilipino (4PH) Program, which is currently being implemented nationwide.

Under the MOU, the PIA will also be supporting other

communications and media initiatives of the DHSUD through its Strategic Communications and Public Affairs Service (SCPAS), headed by Director Mario J. Mallari. (DHSUD)

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
6th Judicial Region
Branch 72
Guimbal, Iloilo
Email Add: rtc1qb1072@judiciary.gov.ph
Contact No. 0961 5282452

IN THE MATTER OF CORRECTION OF ENTRIES
IN THE CERTIFICATE OF LIVE BIRTH OF
JOSE RONALD S. PANIZAL, HIS DATE OF BIRTH
FROM "APRIL 10, 1969" to "APRIL 10, 1970",

Spl. Proc. Case No. 916

JOSE RONALD S. PANIZAL,
Petitioner,

-versus-

MUNICIPAL CIVIL REGISTRAR OF TIGBAUAN,
ILOILO, THE PHILIPPINE STATISTICS
AUTHORITY AND ALL PERSONS IN INTEREST
WHO MAY BE AFFECTED.

Respondents

x-----x

AMENDED PETITION

COMES NOW, Petitioner, through the undersigned counsel and to this Honorable Court, most respectfully states that:

- Petitioner is of legal age, Filipino, married, a resident of Barangay Bagumbayan, Tigbauan, Iloilo;
- Respondent, Municipal Civil Registrar of Tigbauan, Iloilo is in-charge of the registration and correction of entries in the civil registry where the fact of birth, of the said petitioner was registered, its office is located at the Municipal Civil Registrar's Office, G/F, Municipal Hall, Tigbauan, Iloilo, where Orders and other processes of the Honorable Court may be sent therewith with notice to the Office of the Solicitor General, represented by the Office of the Provincial Prosecutor;
- Petitioner was born on "10 April 1970" in Tigbauan, Iloilo, which was registered on April 20, 1970, but erroneously entered as "10 April 1969" as petitioner's date of birth, before the Office of the Civil Registrar of the Municipality of Tigbauan, Iloilo, under Civil Registry No. 134, PSA BRn: 003045-A69GA02-4. A duly authenticated copy of the Certificate of Live Birth of JOSE RONALD SANTUYO PANIZAL is hereto attached as Annex "A" and made integral part hereof;
- Petitioner had been using April 10, 1970 as his date of birth, ever since, in all his official records, including petitioner's school records, Baptismal Certificate, Identification Cards and other important documents. Copies thereof are hereto attached as Annexes "B", "C", "D", "E", "F" and "G", and made integral parts hereof;
- A Joint Affidavit of his godmother and neighbor, was executed by Evelyn Tilos Torres and Magdalena Tenefrancia Tumali, in support to this petition. A copy of the joint affidavit is hereto attached as Annex "H" and made an integral part hereof;
- In order to correct the aforementioned erroneous entry in his Certificate of Live Birth, Petitioner files the instant Petition pursuant to Rule 108 of the Revised Rules of Court;
- That the name of the witness who will be presented to prove the Petitioners' claims to include the summary of his intended testimony are: JOSE EDGAR S. PANIZAL affirm and confirm the exact year of birth of his brother: EVELYN TILOS TORRES, the godmother of the petitioner, and MAGDALENA TENEFRENCIA TUMALI. A neighbor of the petitioner. BOTH Witnesses will testify that (a) they know the Petitioner Jose Ronald S. Panizal was born on April 10, 1970, in Tigbauan, Iloilo. They being long time neighbors and family friends, and live just next to the old house of the Panizals at Barangay 3, Tupan Street, Tigbauan, Iloilo, and (b) they have executed a joint affidavit testifying to that effect.
- In order to correct the afore-mentioned erroneous entry in his Certificate of Live Birth, Petitioner files this instant petition.

PRAYER

WHEREFORE, premises considered, it is most respectfully prayed of this Honorable Court that after due notice and hearing, an Order be issued directing the herein Respondent Municipal Civil Registrar of Tigbauan, Iloilo to correct the information supplied in item "3. Date of Birth" from "10 April 1969" to "10 April 1970", in the Certificate of Live Birth, of JOSE RONALD SANTUYO PANIZAL, BRn: 003045-A69GA02-4, of Petitioner.

Other reliefs consistent in law and equity are also sought.

Iloilo City for Guimbal, Iloilo, **OCTOBER 18, 2024**

ATTY. MA. GERRY LINSANTUYO S. CAMPOSAGRADO
Counsel for the Petitioner
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Roll No. 67363
MCLE Compliance No. VII-009597/4-14-2025
eMail: ma.gerry@linsantuyo@yahoo.com
Mobile No. 09988592969
Office Tel. No. (033) 5033605

VERIFICATION/CERTIFICATION
OF NON-FORUM SHOPPING

I, JOSE RONALD S. PANIZAL, of legal age, Filipino citizen, married and a resident of Barangay Bagumbayan, Tigbauan, Iloilo, after having been duly sworn to in accordance with law do hereby depose and say that:

- I am the petitioner in the above-entitled case; that I have caused the preparation of the foregoing petition and have read the allegations contained therein; that the allegations in the said petition are true and correct of my own knowledge and authentic records in my possession; I hereby certify that I have not commenced any other action or proceeding 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 learn thereafter that a similar action or proceeding has been filed or is pending, I hereby undertake to report that fact within five (5) days therefrom to the court or agency where the original pleading and sworn certification contemplated herein have been filed; that I executed this verification/certification to attest to the truth of the foregoing facts and to comply with the provisions of Adm. Circular No. 04-94 of the Honorable Supreme Court.

IN WITNESS WHEREOF, I have hereunto affixed my signature this **OCTOBER 18, 2024** in Iloilo City.

D. No. 154773094

SUBSCRIBED AND SWORN to before me this **OCT. 18, 2024** affiant exhibited to me competent evidence of his identity, to me, known to be the same person who executed the foregoing Verification/Certification.

ATTY. FRANCIS LEO J. TIANERO
NOTARY PUBLIC
FOR THE CITY AND PROVINCE OF ILOILO
ROOM NO. 2FA-03/MASONIC TEMPLE BUILDING
J.N. BASA ST., BRGY. 09717, ILOILO CITY
NOTARIAL REGISTRY NO. 259
VALID UNTIL DECEMBER 31, 2024
PTR NO. 85368591/ILOILO CITY/ JAN. 2, 2024
IBP NO. 329092/PASIG CITY/ DEC. 14, 2023
ROLL NO. 87637
MCLE COMPLIANCE VALID UNTIL APRIL 2025



BALANCE SHEET

(Head Office and Branches)
As of September 30, 2024

	ASSETS	Account Code	Amount	
			Current Quarter	Previous Quarter
	Cash and Cash Items	10800000000000000	16,914,153.53	14,533,800.06
	Due from Bangko Sentral ng Pilipinas	10515000000000000	16,289,059.67	16,299,059.67
	Due from Other Central Banks and Banks - Net	10522000000000000	152,264,952.77	221,008,550.88
	Debt Securities at Amortized Cost - Net	19524100000000000	154,055,225.74	162,700,766.51
	Loans and Receivables - Others	14015030000000000	868,834,867.46	738,676,338.36
	Total Loan Portfolio (TLP) - Gross	49902000000000000	868,834,867.46	738,676,338.36
	Allowance for Credit Losses 2/	49980000000000000	70,739,981.01	70,974,418.63
	Total Loan Portfolio - Net	19540000000000000	798,094,886.45	667,701,919.73
	Bank Premises, Furniture, Fixture and Equipment - Net	19550050000000000	52,011,910.57	52,080,029.77
	Real and Other Properties Acquired - Net	19550100000000000	232,420.90	232,420.90
	Sales Contract Receivables - Net	19545150000000000	39,983.52	175,450.39
	Non-Current Assets Held for Sale	15015000000000000	5,917,807.49	5,917,807.49
	Other Assets - Net	15250000000000000	64,915,933.19	61,900,124.66
	TOTAL ASSETS	10000000000000000	1,260,736,333.83	1,202,549,930.06
	LIABILITIES			
	Deposit Liabilities	21500000000000000	695,883,307.79	679,493,652.01
	Other Liabilities	24020000000000000	150,812,228.71	137,007,482.24
	TOTAL LIABILITIES	20000000000000000	846,695,536.50	816,501,134.25
	STOCKHOLDER'S EQUITY			
	Capital Stock	30500000000000000	13,929,000.00	13,929,000.00
	Additional Paid-In Capital	30520000000000000	0.00	0.00
	Undivided Profits	31515000000000000	69,894,395.88	41,902,394.36
	Retained Earnings	31500000000000000	330,217,401.45	330,217,401.45
	Other Capital Accounts	33520000000000000	0.00	0.00
	Assigned Capital	32520000000000000		
	TOTAL STOCKHOLDERS' EQUITY	30000000000000000	414,040,797.33	386,048,795.81
	TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	90500000000000000	1,260,736,333.83	1,202,549,930.06
	CONTINGENT ACCOUNTS			
	TOTAL CONTINGENT ACCOUNTS	40000000000000000	0.00	0.00
	FINANCIAL INDICATORS (in %)			
	ASSET QUALITY			
	Gross Non-Performing Loans (NPL) Ratio	49915050000000000	9.53	10.13
	Net NPL Ratio	49915100000000000	2.21	1.31
	Gross NPL Coverage Ratio	49915250000000000	85.39	94.82
	Net NPL Coverage Ratio	49915300000000000	76.82	87.06
	RELATED PARTY TRANSACTIONS			
	Ratio of Loans to Related Parties to gross TLP	49940100000000000	0.00	0.00
	Ratio of Non-Performing Loans to Related Parties to Total Loans to Related Parties	49940150000000000	0.00	0.00
	Ratio of DOSRI Loans to gross TLP	49945100000000000	0.00	0.00
	Ratio of Non-Performing DOSRI Loans to Total Loans to DOSRI	49945150000000000	0.00	0.00
	LIQUIDITY			
	Liquidity Coverage Ratio 4/	49955050000000000		
	Net Stable Funding Ratio 4/	49955100000000000		
	Minimum Liquidity Ratio 5/	49955150000000000	48.97	61.56
	PROFITABILITY			
	Return on Equity (ROE)	49935000000000000		
	Return on Assets	49935100000000000		
	Net Interest Margin	49935150000000000		
	CAPITAL ADEQUACY			
	Common Equity Tier 1 Ratio	49965050150000000	29.32	28.16
	Tier 1 Capital Ratio	49965050100000000	29.32	28.16
	CAR	49965050050000000	29.85	28.61
	LEVERAGE			
	Basel III Leverage Ratio 4/	49985000000000000		
	Deferred Charges not yet Written Down	49970000000000000	0.00	0.00

BRANCHES

MAASIN BRANCH
#14 Taft Street, Maasin Iloilo
(033) 333-1439

ILOILO CITY BRANCH
Brgy. Maria Clara, Iznart Extension, Iloilo City
(033) 336-0924, 336-0426

ROXAS CITY BRANCH
Km. 2, Lawaan Roxas City
(036) 620-0168

PRODUCT AND SERVICES

SAVINGS
Savings Deposit
Special Savings Deposit

LOANS
AgriLife
Life Saver
Life Home
Life Flexi
Life Drive
Life Negosyo

MEMBER
PDIC - Deposit insured up to
Php 500,000.00

I, ROSARIO B. PERLAS hereby certify that all matters set forth in this Published Balance Sheet are true and correct, to the best of my knowledge and belief, this 7th day of November 2024.

Rosario B. Perlas
ROSARIO B. PERLAS, M.D.
President/CEO

DICT . . . (from page 3)

“They can do business with the LGU in their respective offices via online systems,” Bonagua said.

She also noted that through eGovernance, the LGUs attract investments.

“Egovernance dito natin na facilitate yung services ng ating government particularly kami sa DILG, ang mga local government units so that they can encourage more investments to come to the area (E-Governance here helps facilitate our government services, particularly for us at the DILG and the local government units, so that they can encourage more investments to come into the area.)” she added.

Satrian Peñasales, Iloilo City Local Economic Development and Investment Promotion Office Administrative Assistant II, shared that the EODB has greatly simplified transactions for their clients, making government services more efficient and accessible.

“The importance of the egovernance in the line of the local government unit is the ease of doing business transactions of our clients particularly in securing business permits because it allows them to have easier and faster transaction now that it is digitalized and it saves them time and resources,” Peñasales said.

The said forum was anchored on the theme “Fostering Transformative eGovernance for Sustained Local Economic Development.” (PIA-6)

PRO-6 . . . (from page 4)

PRO-6 Regional Director PGen. Jack Wanky emphasized that authorities are closely monitoring the situation, especially in cases where politicians or drug personalities may attempt to influence candidates or offer illicit support.

“We are conducting continuous monitoring with regard to the said information and we are doing our best,” Wanky said.

Wanky also issued a stern warning to political candidates who may be considering alliances or receiving assistance from individuals with suspected ties to illegal drugs.

“This would be a warning to all candidates, they will be monitored and they will face the consequences for being involved with these drug personalities,” said Wanky.



Republic of the Philippines
National Authority for Child Care
Regional Alternative Child Care Office
Region VI- Western Visayas
TIN 2000-137-390-000



DOMESTIC ADMINISTRATIVE ADOPTION
CASE NO:
RACCO VI-DAA-2024-0090-REL-027

DATE: **November 7, 2024**

IN RE: PETITION FOR ADOPTION OF SEAN BLAKE MANA-AY EVANGELISTA TO BE KNOWN THEREAFTER AS BLAKE ZACKARY MANA-AY NEBREJA

SPOUSES, JOEVANIE RICK BENESANO NEBREJA AND ROTSEN MAE MANA-AY NEBREJA
Petitioners

ORDER

A verified petition for the adoption of Sean Blake Mana-ay Evangelista filed by the petitioners through the Regional Alternative Child Care Office (RACCO) praying that after due notice, publication, and appearances, a judgment be rendered to the effect that the adoptee **Sean Blake Mana-ay Evangelista** be declared for all legal intents and purposes the legitimate child of the petitioners and that the name of the adoptee be changed particularly to appear as **Blake Zackary Mana-ay Nebreja**.

Finding the said Petition to be sufficient in form and substance, let the same be set for Mandatory Appearance on **January 24, 2025**, 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 to verification and further investigation.

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

(SGD.) AIRLN JENM C. BARRO
Alternate Officer-In-Charge

NE/November 11, 18 & 25, 2024



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-2024-0085-REL-024

DATE: **NOVEMBER 11, 2024**

IN RE: PETITION FOR ADOPTION OF FRANCIS ELIJAH EMPEDRADO SANTACERA TO BE KNOWN THEREAFTER AS FRANCIS ELIJAH BACABAC SANTACERA

FRAULEIN ROSARIO BACABAC SANTACERA
Petitioner

X-----X

ORDER

A verified petition for the adoption of Francis Elijah Empedrado Santacera 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, **Francis Elijah Empedrado Santacera** be declared for all legal intents and purposes the legitimate child of the petitioner and that the name of the child be changed particularly to appear as **FRANCIS ELIJAH BACABAC SANTACERA**.

Finding the said Petition to be sufficient in form and substance, let the same be set for Mandatory Appearance on **January 24, 2025** 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.) AIRLN JENM C. BARRO
Alternate Officer-in-Charge

NE/Nov. 18, 25 & Dec. 2, 2024



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Needed: Win-win solution

Editorial

Why is the proposal to build a bridge connecting Boracay to the mainland getting flak instead of praise?

The proponents of the infrastructure project in the world-famous tourist spot believe that this public-private partnership (PPP) venture would improve the transport of goods, facilitate waste disposal, and improve emergency response during typhoons and heavy rains.

The Department of Public Works and Highways (DPWH) website describes the project as “an unsolicited project proposal” with a 1.2-kilometer limited-access bridge infrastructure between Boracay Island, one of the country’s leading tourist destinations, and the main island of Panay, through Malay town.

The bridge is not envisioned to cater solely to vehicular through-traffic, so as not to congest the island, but will be provided with loading/unloading areas on both ends to process the movement of commuters, goods, solid waste, and supplies.

The project also aims to manage the environmental carrying capacity of Boracay Island. This will open up a new all-weather access for vehicles and pedestrians, and encourage people to consider alternative accommodations and activity centers in the mainland.

The bridge is also seen to relieve Boracay from pressures due to overcrowding and overuse of existing facilities, which ultimately produces adverse environmental impact.

Negotiations between the government and the original proponent negotiating teams, according to the DPWH, successfully concluded on July 19 this year. The DPWH described its status as ongoing processing for project approval.

While the project proposal looks good on paper, it is also facing stiff opposition from a segment of the Boracay populace. The municipal government of Malay in Aklan province has yet to receive a formal notice to build a bridge connecting Boracay to the mainland, but a group of boatmen and operators is

already opposing the proposed construction, fearing the loss of their livelihood.

The Caticlan-Boracay Transport Multi-Purpose Cooperative (CBTMPC) said their members had taken loans amounting to almost P500 million to invest in 48 fiberglass boats in compliance with the government-mandated modernization rules only to be threatened by a project that could render their investment obsolete. CBTMPC’s membership is composed of at least 500 boatmen and 40 boat owners.

In 2021, CBTMPC members said they had to replace their wooden-hulled boats with fiber-reinforced plastic boats following the termination of their certificate of public convenience. “These boats aren’t just businesses. They are our way of life,” they said.

Given this situation, the national and local governments would do well to sit down to thresh out differences and find a win-win solution that would benefit both sides in the long run. (manilastandard.net)

Disconnect

America has spoken.

What was expected to be a tight electoral college contest race was not even close. Even Alan Lichtman, who uses a 13-point system and successfully predicted all previous presidential contests except for the 2000 Bush-Gore tussle, missed the mark.

This decisive victory for populist and polarizing leader Donald Trump paves the way for his stunning return to the White House.

Trump’s win is a confirmation of the growing regionalization of American politics that incumbent Vice President and Democratic candidate Kamala Harris failed to address.

In a nutshell, Harris’ loss to Trump is not a case of poor policy expertise or experience but rather a case of disconnect from the ordinary American.

For all of her qualifications and accomplishments, Harris struggled to connect with voters on everyday concerns—gut-level issues that keep ordinary Americans awake at night such as employment, immigration, crime, housing, and inflation.

Throughout her campaign, Harris’ rhetoric largely focused on national and global issues such as climate change and social justice, that, while positioned the United States as the global leader, failed to speak to working class Americans whose primary concerns are livelihood and inflation.

I was in New York just a few months ago and during my visit, I was surprised at the skyrocketing prices and

the prevalence of homelessness. The situation seems to have drastically changed since my last visit in 1997 and in my short time there, I got a sense of how ordinary Americans are feeling the pinch from current economic conditions.

Of course the issues raised by Harris are important but the problem is, these are not the primary concerns of Americans—majority of whom are beset with on-ground and everyday struggles to pay attention to emerging and prevailing global threats and trends.

This is where Trump succeeded—capitalizing on the immediate concerns of Americans and promising tangible relief if elected into power anew.

For all of his angry and polarizing rhetoric, Trump’s messaging resonated with many voters on a regional and personal level—presenting himself as a champion of American workers who “understands” their primary concerns such as personal safety, immigration woes, and economic security among others.

While his remarks are often controversial, and his proposals highly divisive, Trump succeeded at connecting with American voters, especially the working class, on a deeply personal level specifically in a way that makes them feel that their everyday struggles are and will always be the most crucial policy concern.

With Harris, however, the Democratic establishment appeared to be detached from the ordinary American. Her rhetoric on diversity, social progress, and even gender identities all seemed to be abstract concepts that while

ESPRESSO MORNINGS

By JOE ZALDARRIAGA

largely viewed to be well-meaning, were mostly interpreted as ideals instead of actionable policies.

Throughout her campaign, Harris’ messaging was too uniform from a national perspective—largely satisfying liberal-leaning Americans in urban areas but alienating social conservatives in rural communities.

This kind of rhetoric, while satisfying for those with advanced education, failed to take into consideration the unique regional concerns in the US.

Collectively, this made Harris appear to be out of touch with the struggles of the ordinary American in comparison with Trump who touted his hardline stance on immigration and crime, which were largely viewed by the majority of Americans as tangible solutions.

There’s no question that Harris has the political expertise and experience to go head-to-head against Trump in an election but instead of offering pragmatic solutions and matter-of-fact proposals, her message was largely drowned in idealistic rhetoric that lacked connection with the ordinary American.

In the end, Harris’ campaign seemed to be a campaign for the global citizen and not the ordinary American.

And like it or not, Trump succeeded at connecting with the American voter—making them feel seen, heard, and understood—enough to catapult him back to power.



REPUBLIC OF THE PHILIPPINES
City of Iloilo
OFFICE OF THE CITY TREASURER
 Ground Floor, Iloilo City Hall, Plaza Libertad, Iloilo City 5000
 Telephone No. 333-1111 local 105-118
 Email Address: iloilocitytreasureroffice@gmail.com

NOTICE OF SALE OF DELINQUENT REAL PROPERTY

By virtue of provisions of Section 260 of Republic Act No. 7160 otherwise known as the Local Government Code of the 1991, the undersigned will sell at public auction on **DECEMBER 19, 2024** at 9:00 A.M until finish at the Main Entrance of the City Treasurer's Office. The Real Properties, herein below specified are hereby certified to be delinquent in the payment of taxes. This notice specifies the delinquent real property taxes, penalties and other incidental expenses cost due therein as of the date of sale.

	DECLARED OWNER	LOCATION	KIND	AREA (sq.m.)	LOT NO.	PIN	ASSESSED VALUE	YEARS DELINQUENT	TAX DUE	PENALTIES	REGISTRATION FEE	COST OF SALE	GRAND TOTAL
1	DOMINGO AGUTAYA & EDNA AGUTAYA	BRGY. BALANTANG, JARO, ILOILO CITY	RESIDENTIAL LAND	285.00 sq.m.	LOT 4 BLK 2	139-03-003-04-441	180,620.00	2016 1st Qtr-2024 4th Qtr.	11,587.16	6,109.46	802.64	1,769.66	20,268.92
2	CHRISTINE ANTIQUEÑA M/TO GENE ANTIQUEÑA	BRGY. MAGDALO, LAPAZ, ILOILO CITY	COMMERCIAL LAND	219.00 sq.m.	LOT 3738-Z-19 *(3738-Z)	139-04-023-02-029	350,180.00	2009 1st Qtr-2024 4th Qtr.	34,587.09	20,545.26	802.64	5,513.23	61,448.22
3	CHRISTINE ANTIQUEÑA M/TO GENE ANTIQUEÑA	BRGY. MAGDALO, LAPAZ, ILOILO CITY	RESIDENTIAL BUILDING	157.22 sq.m.		139-04-023-02-029-1001	58,940.00	2012 1st Qtr-2024 4th Qtr.	22,417.80	14,637.88	802.64	3,705.56	41,563.88
4	GUALBERTO APOLINARIO M/TO DEMETRIA B. APOLINARIO	BRGY. SAN NICOLAS, LAPAZ, ILOILO CITY	RESIDENTIAL LAND	204.00 sq.m.	LOT 3737-P	139-04-034-03-026	101,440.00	2014 3rd Qtr-2024 4th Qtr.	6,025.53	3,117.18	802.64	914.27	10,859.62
5	IN UNDIVIDED: PEDRO ASICO, DOMICIANA ASICO, ET AL	BRGY. DIVINAGRACIA, LAPAZ, ILOILO CITY	RESIDENTIAL LAND	411.00 sq.m.	LOT 3420-H	139-04-007-02-046	153,490.00	1990 1st Qtr-2024 4th Qtr.	18,138.93	18,797.81	802.64	3,693.67	41,433.05
6	CARMENCITA P. BARCEBAS M/TO MANUEL T. BARCEBAS	BRGY. TABUC SUBA, JARO, ILOILO CITY	RESIDENTIAL LAND	327.00 sq.m.	LOT 16 BLK 11*(2261-B,2269-B-1&5, 2275 & 2297)	139-03-038-07-087	207,240.00	2009 1st Qtr-2024 4th Qtr.	23,688.72	14,416.91	802.64	3,810.56	42,718.83
7	ROSIE T. BRAJE AND ACHIM BRAJE	BRGY. OUR LADY OF LOURDES, JARO, ILOILO CITY	RESIDENTIAL LAND	202.00 sq.m.	LOT 5 BLK 1	139-03-023-02-231	147,710.00	2018 1st Qtr-2024 4th Qtr.	7,976.28	3,908.37	802.64	1,188.46	13,875.75
8	CONSTANCIO DATO	BRGY. RAILWAY, LAPAZ, ILOILO CITY	RESIDENTIAL BUILDING	198.00 sq.m.		139-04-030-01-149-1001	42,970.00	2000 1st Qtr-2024 4th Qtr.	24,776.64	16,743.41	802.64	4,152.00	46,474.69
9	SPS. ROMEL A. DILAG AND SANDRA T. DILAG	BRGY. CALAJUNAN, MANDURRIAO, ILOILO CITY	RESIDENTIAL LAND	72.00 sq.m.	LOT 11 BLK 38	139-05-005-01-296	49,140.00	2010 1st Qtr-2024 4th Qtr.	4,728.42	2,791.18	802.64	751.96	9,074.20
10	SPS. ROMEL A. DILAG AND SANDRA T. DILAG	BRGY. CALAJUNAN, MANDURRIAO, ILOILO CITY	RESIDENTIAL BUILDING	46.20 sq.m.		139-05-005-01-296-1001	42,230.00	2006 1st Qtr-2024 4th Qtr.	21,168.24	14,164.25	802.64	3,533.24	39,668.37
11	SPS. ROMEL A. DILAG AND SANDRA T. DILAG	BRGY. CALAJUNAN, MANDURRIAO, ILOILO CITY	RESIDENTIAL IDLE LAND	72.00 sq.m.	LOT 13 BLK 38	139-05-005-01-295	49,140.00	2008 2nd Qtr-2024 4th Qtr.	7,701.90	4,303.12	802.64	1,200.50	14,008.16
12	LUISA D. DINGCONG (WIDOW)	BRGY. SO-OC, MANDURRIAO, ILOILO CITY	RESIDENTIAL BUILDING	79.60 sq.m.		139-05-017-02-048-1077	67,610.00	2015 4th Qtr-2024 4th Qtr.	18,761.76	11,784.39	802.64	3,054.61	34,403.40
13	CRISTITO DELOSO	BRGY. TACAS, JARO, ILOILO CITY	RESIDENTIAL BUILDING	78.12 sq.m.		139-03-039-07-029-1004	44,620.00	2006 1st Qtr-2024 4th Qtr.	24,142.80	16,245.04	802.64	4,038.78	45,229.26
14	SPS. BENJIE Q. DOMINGO & GRACELYN U. DOMINGO	BRGY. YULO, AREVALO, ILOILO CITY	RESIDENTIAL LAND	120.00 sq.m.	LOT 34 BLK 1	139-02-012-03-521	76,050.00	2017 1st Qtr-2024 4th Qtr.	4,644.90	2,396.97	802.64	704.18	8,548.69
15	SPS. BENJIE Q. DOMINGO & GRACELYN U. DOMINGO	BRGY. YULO, AREVALO, ILOILO CITY	RESIDENTIAL BUILDING	57.75 sq.m.		139-02-012-03-521-1001	43,390.00	2012 1st Qtr-2024 4th Qtr.	16,503.60	10,776.20	802.64	2,727.98	30,810.42
16	MARNIE HABANA M/TO ROBERTO BALTAZAR	BRGY. BALABAGO, JARO, ILOILO CITY	RESIDENTIAL BUILDING	157.21 sq.m.		139-03-002-13-268-1001	278,400.00	2008 2nd Qtr-2024 4th Qtr.	127,609.87	84,779.91	802.64	21,238.97	234,431.39
17	AMALIA A. KANAMARU M/TO NOBUYOSHI KANAMARU & ANITA A. AGAN	BRGY. CALUMPANG, MOLO, ILOILO CITY	RESIDENTIAL BUILDING	173.93 sq.m.		139-06-002-01-001-1049	69,990.00	2003 1st Qtr-2024 4th Qtr.	35,310.12	23,638.59	802.64	5,894.87	65,646.22
18	RODRIGO J. LADRILLO M/TO JOY T. LADRILLO	BRGY. PHHC-B, MANDURRIAO, ILOILO CITY	RESIDENTIAL LAND	300.00 sq.m.	LOT 11 BLK 21	139-05-013-03-044	190,130.00	2018 3rd Qtr-2024 4th Qtr.	10,260.20	5,001.35	802.64	1,526.15	17,590.34
19	RODRIGO J. LADRILLO M/TO JOY T. LADRILLO	BRGY. PHHC-B, MANDURRIAO, ILOILO CITY	RESIDENTIAL BUILDING	243.00 sq.m.		139-05-013-03-044-1001	623,320.00	2018 2nd Qtr-2024 4th Qtr.	126,222.30	74,985.39	802.64	20,120.76	222,131.09

	DECLARED OWNER	LOCATION	KIND	AREA (sq.m.)	LOT NO.	PIN	ASSESSED VALUE	YEARS DELINQUENT	TAX DUE	PENALTIES	REGISTRATION FEE	COST OF SALE	GRAND TOTAL
20	TERESITA I. PATIÑO, (S);1/2 SHARE; LOURDES PATIÑO M/TO ESMAEL	BRGY. JALANDONI-WILSON, CITY PROPER, ILOILO CITY	RESIDENTIAL LAND	275.00 sq.m.	LOT 130-A-5-B-2-A	139-01-014-03-032	442,410.00	2020 1st Qtr-2024 4th Qtr.	24,051.38	11,494.05	802.64	3,554.54	39,902.61
21	EVAN PERALTA, SINGLE	BRGY. SAN ANTONIO, MOLO, ILOILO CITY	RESIDENTIAL BUILDING	414.30 sq.m.		139-06-017-04-001-1003	822,870.00	2001 1st Qtr-2024 4th Qtr.	478,395.00	323461.26	802.64	80,185.62	882,844.52
22	DENNIS S. SEVILLA M/TO REBECCA O. SEVILLA,1/3 SHARE; HARVEY S. SEVILLA M/TO NINFA P. SEVILLA,1/3 SHARE; LESLIE S. SEVILLA, US CITIZEN, SINGLE,1/3 SHARE	BRGY. RIZAL LAPUZ, LAPAZ, ILOILO CITY	RESIDENTIAL LAND	402.00 sq.m.	LOT 3754-Q-2	139-04-032-02-055	527,440.00	2019 2nd Qtr-2024 4th Qtr.	31,862.85	16,019.75	802.64	4,788.26	53,473.50
23	EDGARDO SIGAYA M/TO DR. ELIZABETH SIGAYA	BRGY. BITO-ON, JARO, ILOILO CITY	RESIDENTIAL BUILDING	138.70 sq.m.		139-03-005-05-713-1001	396,210.00	2019 4th Qtr-2024 4th Qtr.	62,403.06	34,826.85	802.64	9,722.99	107,755.54
24	F. EVARI ORTIGONA TUPAS	BRGY. NABITASAN, LAPAZ, ILOILO CIT	RESIDENTIAL BUILDING	329.75 sq.m.		139-04-026-03-202-1001	1,085,500.00	2020 1st Qtr-2024 4th Qtr.	162,825.00	89,553.75	802.64	25,237.87	278,419.26
25	ALEXANDER G. VILLAGRACIA	BRGY. BITO-ON, JARO, ILOILO CITY	RESIDENTIAL BUILDING	189.50 sq.m.		139-03-005-04-083-1001	505,700.00	2009 1st Qtr-2024 4th Qtr.	91,026.00	52,643.37	802.64	14,366.94	158,838.96
									1,396,815.55	877,141.70	20,066.00	227,395.63	2,521,418.88

I hereby certify that pursuant to Section 260 of R.A 7160 otherwise known as the Local Government Code of 1991 the foregoing statement is correct transcript of records of this office as of **NOVEMBER 4, 2024**. If the date of auction sale which is **DECEMBER 19, 2024**, falls on or be declared as a Holiday the next working day will be the date of auction sale.

Approved by:

(SGD.) Engr. JINNY C. HERMANO
City Treasurer

Recommending Approval:

(SGD.) CLAIRE JOHN P. LANDRILLO
Chief, Tax Enforcement Division

Noted:

(SGD.) Hon. JERRY P. TREÑAS
City Mayor

NE/November 11 & 18, 2024

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

NOTICE OF PUBLICATION

In compliance with Section 5 of Republic Act Number 9048, a notice is hereby served to the public that **LEO C. CAMBAS** (complete name of petitioner) has filed with this Office a petition for Change of First Name from "**JOSE JULIO**" to "**REYMUND**" in the birth certificate (First Name to be changed) (First Name to be adopted) of **JOSE JULIO LARIOS ABRAGON** who was born on (complete name of document owner) **July 1, 1965** at **Janiuay, Iloilo** and whose parents are (complete date of birth) (place of birth) **Jhony A. Abragon** and **Aurea F. Larios**. (name of father) (name of mother)

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

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

NE/Nov. 11, 2024 & Nov. 18, 2024

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 **MARY JEAN GABRIEL ARBIS** has filed with this Office, a petition for **correction of entry in the Date of Birth (DAY)** from "**DECEMBER 253, 1989**" to "**DECEMBER 25, 1989**" in the certificate of Live Birth of **MARY JEAN GABRIEL ARBIS** at **San Dionisio, Iloilo** and whose parents are **Ronilo A. Arbis** and **Elizabeth D. Gabriel**.

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

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

NE/Nov. 11, 2024 & Nov. 18, 2024

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

NOTICE FOR PUBLICATION

In compliance with Section 5 of R.A. Act No. 9048, a notice is hereby served to the public that **CIRILA B. JORDAN** (complete name of petitioner) has filed with this Office a petition for change of first name from **MA. JOSEFINA** to **JOSEPHINE** in the birth certificate (First Name to be changed) (new first Name to be adopted) of **MA. JOSEFINA OBENA MONTAÑO** who was born on (complete name of document owner) **December 14, 1964** at **CALINOG, ILOILO** and whose (date of birth) (place of birth) parents are **LEONARDO MONTAÑO** and **LIBERTAD OBENA**. (name of father) (name of mother)

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

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

NE/Nov. 18, 2024 & Nov. 25, 2024

MORE Power joins prestigious Safety Organization of the Philippines

MORE Electric and Power Corporation (MORE Power), Iloilo City's sole electric distribution utility, has achieved a significant milestone in its commitment to workplace safety by being accepted as a member of the prestigious Safety Organization of the Philippines, Inc. (SOPI).

This membership signifies MORE Power's dedication to fostering a culture of safety, health, and environmental protection within its operations.

SOPI, founded in 1959, is a leading organization advocating for safety, health, and environmental protection across various industries in the Philippines.

Its mission is to build a culture of safety as a way of life, promote and disseminate safety measures, educate and train individuals on best practices, develop comprehensive plans and programs to mitigate human suffering and economic losses, support legislation impacting safety, conduct research and studies, and provide technical assistance to stakeholders.

MORE Power, since its inception in February 2020, has consistently prioritized safety as a core value. The company has achieved a remarkable record of 1.9 million safe man-hours as of October 2024, demonstrating its commitment to creating a secure and healthy work environment for its employees.

"This membership in SOPI is a testament to MORE Power's unwavering commitment to safety, health, and environmental protection," said MORE Power President and CEO Roel Castro.

"We are proud to join this esteemed organization and contribute to its mission of promoting a culture of safety across the Philippines." Joining SOPI provides MORE Power access to resources, expertise, and best practices in safety, health, and environmental protection.

The company will benefit from:

- **Networking and Collaboration:** Connecting with other SOPI members, sharing knowledge,

and collaborating on initiatives to enhance safety practices.

- **Training and Development:** Accessing SOPI's comprehensive training programs further to develop its employees' safety skills and knowledge.

- **Access to Expertise:** Leveraging SOPI's expertise and resources to implement best practices and address specific safety challenges.

- **Advocacy and Policy Influence:** Participating in SOPI's advocacy efforts to promote safety legislation and policies.

The company's commitment to safety aligns with SOPI's vision of integrity, trust, transparency, service orientation, leadership, teamwork, and a pioneering spirit. MORE Power's membership in SOPI signifies a strategic step towards further strengthening its safety culture and ensuring the well-being of its employees and the community it serves.

DEED OF EXTRAJUDICIAL SETTLEMENT WITH WAIVER OF RIGHTS

Notice is hereby given that the estate of the late **MARILOU A. CALAS** known as a parcel of land **Lot No. 4471-C-1**, Psd-06-051053, being a portion of Lot 4471-C, Psd-06-038901), situated in Brgy. of Dalid (now) Simsiman, Calinog, Iloilo covered by **TRANSFER CERTIFICATE OF TITLE NO. T-208434** with an area of **FIVE HUNDRED FORTY FIVE (549) SQUARE METERS, more or less** is adjudicated to heirs **PERFECTO A. CALAS JR., EDITHA A. CALAS, MA. ROSA A. CALAS, SONIA C. CARO and BENJAMIN A. CALAS**. That, the heirs hereby **WAIVE, TRANSFER and CONVEY** all their rights, interest and participation in the above-said parcel of land in favor of **BENJAMIN A. CALAS**, as entered in the notarial registry of **ATTY. JUDE VINCENT D. FONTILON** per Doc. No. 451, Page No. 92, Book No. II, Series 2024.

NE/November 11, 18 & 25, 2024

AFFIDAVIT OF SELF-ADJUDICATION

Notice is hereby given that the estate of the late **MAXIMA JORDAN SEVILLANO and JULIANA JORDAN** known as a parcel of land **Lot No. 2806** of the Cadastral Survey of Iloilo covered by **ORIGINAL CERTIFICATE OF TITLE NO. 14894** with an area of **FOUR HUNDRED NINETEEN (419) square meters, more or less** is adjudicated to compulsory heir **MARIA SEVILLANO LIBOSADA**, as entered in the notarial registry of **ATTY. CARL RUPERT CRISME MUELA** per Doc. No. 489, Page No. 99, Book No. 1, Series of 2024.

NE/November 11, 18 & 25, 2024

DEED OF EXTRA-JUDICIAL SETTLEMENT WITH WAIVER OF RIGHTS

Notice is hereby given that the estate of the late **Spouses FLORENCIA VILLARUEL and RODRIGO OQUENDO SARCENO** known as a parcel of land **Lot 1258-J** of the subdivision plan Psd-27953 being a portion of Lot 1258 of the cadastral survey of Iloilo G.L.R.O. Cad. Record No. 9740, situated in Molo, Iloilo City covered by **TRANSFER CERTIFICATE OF TITLE NO. T-8405** with an area of **TWO HUNDRED AND THREE (203) square meters more or less** deducted by **sixty one (61) square meters for road widening** entered in Doc. No. 164, Page 34, Book 11960 under Notary Public **Cesar A. Vencer** of Iloilo is adjudicated to heirs **NELLY S. PEREZ, REX V. SARCENO, MARY JASMIN S. CALAS, NANCY S. CABRERA, ANA LIZA S. AMANTE, DANTE V. SARCENO, and FLORVILA S. CIPRIANO**. That, the heirs hereby waive all their rights, title and interest in the above-said property in favor of their co-heir **ANA LIZA S. AMANTE**, as entered in the notarial registry of **ATTY. PAUL ANDRE R. MARGARICO** per Doc. No. 55, Page No. 45, Book No. IV, series of 2018.

NE/November 11, 18 & 25, 2024

EXTRA-JUDICIAL DECLARATION OF HEIRSHIP OF THE HEIRS OF THE LATE TRINIDAD GANZON-AGUIRRE AND DEED OF ADJUDICATION WITH SPECIAL POWER OF ATTORNEY

Notice is hereby given that the estate of the late **TRINIDAD GANZON-AGUIRRE** consisting of parcels of land located in Brgy. Mamhut Sur, Balasan, Iloilo covered by **TRANSFER CERTIFICATE OF TITLE NO. 090-2018010494** is adjudicated to compulsory heirs: **Heirs of Marcelo G. Aguirre Jr.**, namely, **Rosalinda L. Aguirre, Karen L. Aguirre, and Ma. Sandra A. Lim**; **Heirs of Victoria Aguirre-De Leon**, namely, **Mary Ann De Leon-Cañã and Heirs of Tomas A. De Leon, Jr.**, namely, **Elma Q. De Leon, Geraldine Q. De Leon and Anna Victoria Q. De Leon**; **Heirs of Marilou G. Aguirre**, namely, **Agnes A. Cuenca, Magdalena A. Rubin, Heirs of Antonio Aguirre**, namely, **Amelie L. Aguirre, Analie A. Reynoso and Anthony L. Aguirre**; **Pacita G. Aguirre**; **Heirs of Juancho G. Aguirre**, namely, **Nilda A. Aguirre, Juancho A. Aguirre, Jr. and Irvin Dennis A. Aguirre**. That, the said heirs hereby name, constitute and appoint **JUANCHO A. AGUIRRE, JR.** as their one true and lawful **ATTORNEY-IN-FACT**. Entered in the notarial registry of **ATTY. JAMES G. BALSOMO III** per Doc. No. 486, Page No. 99, Book No. CLXIII, Series of 2024.

NE/November 4, 11 & 18, 2024

DEED OF EXTRAJUDICIAL SETTLEMENT

Notice is hereby given that the estate of the late **CLAUDIO R. VILLAR** known as a parcel of land **Lot 567-G-14-B-1-E**, Psd-06-019445, being a portion of Lot 567-G-14-B-1, Psd-06018101, situated in Brgy. Balabag, Pavia, Iloilo covered by **TRANSFER CERTIFICATE OF TITLE NO. T-196089** with an area of **TWO HUNDRED SEVENTY SIX (276) SQUARE METERS, MORE OR LESS** is adjudicated to heirs **LUCIA DELA CRUZ VILLAR, WARREN DELA CRUZ VILLAR, and VERSIE VILLAR GAREZA**, as entered in the notarial registry of **ATTY. MARITES DELA PIEZA-LAYO** per Doc. No. 118, Page No. 25, Book No. XXI, Series of 2024.

NE/Nov. 18, 25 & Dec. 2, 2024

EXTRAJUDICIAL SETTLEMENT OF ESTATE OF CLEMENTE M. ZULUETA

Notice is hereby given that the estate of the late **CLEMENTE M. ZULUETA** consisting of parcels of land known as **Lot 463-B**, of the subdivision plan Psd-17734, being a portion of Lot 463 of the Cadastral Survey of Iloilo GLRO Cad. Rec. No. 9739, situated at Iloilo City containing an area of **Seven Hundred Forty (740) square meters, more or less** and **Lot 581-B** of the subdivision plan Psd-17734, being a portion of Lot No. 581 of the Cadastral Survey of Iloilo, GLRO No. 9739, situated at Iloilo City containing an area of **Nine (9) square meters, more or less** and both covered by **Transfer Certificate of Title No. T-92752** are adjudicated to heirs **Ma. Regina E. Zulueta (widow), Timothy Kyle E. Zulueta, and Clement Christopher E. Zulueta** represented by their Attorney in Fact **Luis Anthony Francis H. Zulueta**, as entered in the notarial registry of **Atty. Ma. Sonnette V. Seville Daquita** per Doc. No. 51, Page No. 11, Book No. 19, Series 2024.

NE/Nov. 18, 25 & Dec. 2, 2024

GENERAL NOTICE

Notice is hereby served to the Public that **VENUS S. DEL ROSARIO** with business address at Manocmanoc, Malay, Aklan has filed with **MARINA Regional Office VI** for re-issuance of Certificate of Ownership and Certificate of Philippine Registry due to a Change of Ownership from **AVELINO R. DEL ROSARIO JR.** to **VENUS S. DEL ROSARIO** of the vessel named: **MB "AVEROS"**. 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 **INTERNATIONAL NEW WAVE DIVER CLUB CORP.** represented by one of its incorporators **Nhat Thanh Nguyen** with business address at Nepomuceno Bldg., Sitio Ambulong, Manocmanoc, Boracay Island, Malay Aklan has filed with **MARINA Regional Office VI** for re-issuance of Certificate of Ownership and Recreational Boat Certificate due to a Change of Ownership from **MARGARET ANNE M. SALUSTIANO** to **INTERNATIONAL NEW WAVE DIVER CLUB CORP.** of the vessel named: **MBCA "TOBY"**. 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.

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE & SALE

Notice is hereby given that the estate of the late **ALFREDO I. SERAPION** known as a motor vehicle identified as: **Type – Rusi; Series – Macho TC-150; Year Model 2018; Engine No. RF162FMJJIN004976; MV File No. 0601-00000526451; Chassis No. RFCPCCKXJ4JB004976; Plate No. 064409** is a adjudicated to heirs **CONSEJO SERAPION TAYONG, MILAGROS SERAPION GALVEZ and LUZ SERAPION AGUITONG**. That, the heirs hereby absolutely **SELL, ASSIGN, CONVEY and TRANSFER** the above-described motor vehicle unto **LUZ SERAPION AGUITONG** as entered in the notarial registry of **ATTY. ARCHIMEDES M. DAVID** per Doc. No. 248, Page No. 51, Book No. XII, Series of 2024.

NE/November 4, 11 & 18, 2024

EXTRAJUDICIAL SETTLEMENT OF BANK DEPOSIT OF DECEASED PERSON

Notice is hereby given that the estate of the late **CONSOLACION F. OLIVARES** known as a bank deposit with **Bank of the Philippine Islands (BPI)** located in **BPI Iloilo Main Branch, JM Basa Street, Iloilo City** under **Savings Account No. 1073-308-921** is adjudicated to heirs **MYRA F. OLIVARES and ROMEL F. OLIVARES**. That, **MYRA F. OLIVARES** hereby waives and renounces any and all her respective claims on said bank deposit in favor of her co-heir **ROMEL F. OLIVARES** as entered in the notarial registry of **ATTY. MONIQUE ANGELIE L. BULACLAC** per Doc. No. 271, Page No. 56, Book No. I, Series of 2024.

NE/November 11, 18 & 25, 2024

EXTRAJUDICIAL SETTLEMENT OF ESTATE OF FRANCISCA Q. MARAVILLA


Notice is hereby given that the estate of the late **FRANCISCA QUIDATO MARAVILLA** known as a parcel of land **Lot 441-A (RT 173, TCT 3801)** containing an area of **Three Hundred Forty Nine (349) square meters, more or less** situated at Iloilo City is adjudicated to heirs **Ma. Regina E. Zulueta (widow), Timothy Kyle E. Zulueta, Clement Christopher E. Zulueta, Francis Brendan Z. Pijuan, Michael Raymund Angel Z. Pijuan III, Sean Gerard Angel Z. Pijuan, Nicolo Andre Z. Pijuan, Dulce H. Zulueta, Charles Joseph Luis H. Zulueta, Luis Anthony Francis H. Zulueta, and Genevieve France January H. Zulueta** represented by their Attorney-in-fact **Luis Anthony Francis H. Zulueta**. That, all surviving heirs have agreed that **83 sq.m. of Lot No. 441-A** shall be adjudicated to **Francis Brendan Z. Pijuan, Michael Raymund Angel Z. Pijuan III, Sean Gerard Angel Z. Pijuan, and Nicolo Andre Z. Pijuan**. That, all surviving heirs have agreed that **266 sq.m.** shall be adjudicated to **Dulce H. Zulueta, Charles Joseph Luis H. Zulueta, Luis Anthony Francis H. Zulueta, and Genevieve France January H. Zulueta**. Entered in the notarial registry of **Atty. Ma. Sonnette V. Seville Daquita** per Doc. No. 52, Page No. 11, Book No. 19, Series of 2024.

NE/Nov. 18, 25 & Dec. 2, 2024


EXTRAJUDICIAL SETTLEMENT OF ESTATE OF THE LATE HERMINIA Q. MARAVILLA

Notice is hereby given that the estate of the late **HERMINIA Q. MARAVILLA** consisting of **two parcels of land** known as (**Lot 463-A** of the subdivision plan Psd-1773) being a portion of Lot 463 of the cadastral survey of Iloilo, GLRO No. Cad. Record No. 9739, situated at Iloilo City containing an area of **One Thousand Two Hundred and Seventy Two (1,272) square meters, more or less** and covered by **Transfer Certificate of Title No. T-91446-A and Lot 581-A** of the subdivision plan Psd-17734, being a portion of Lot No. 581 of the cadastral survey of Iloilo, GLRO Cad. Record No. 9739, situated at Iloilo City with an area of **Fifty Eight (58) square meters, more or less** and covered by **Transfer Certificate of Title No. T-91471** are adjudicated to heirs **Ma. Regina E. Zulueta (widow), Timothy Kyle E. Zulueta, Clement Christopher E. Zulueta, Francis Brendan Z. Pijuan, Michael Raymund Angel Z. Pijuan III, Sean Gerard Angel Z. Pijuan, Nicolo Andre Z. Pijuan, Dulce H. Zulueta, Charles Joseph Luis H. Zulueta, Luis Anthony Francis H. Zulueta, and Genevieve France January H. Zulueta** represented by their Attorney-in-fact **Luis Anthony Francis H. Zulueta**. That, all parties hereby agree that **Lot 463-A and Lot 581-A** shall be divided into **three (3) equal parts** among the heirs. Entered in the notarial registry of **Atty. Ma. Sonnette V. Seville Daquita** per Doc. No. 50, Page No. 10, Book No. 19, Series of 2024.

NE/Nov. 18, 25 & Dec. 2, 2024



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



RE: Application for Eleventh Amendment of Certificate of Public Convenience (CPC) pursuant to Republic Act No. 9295 and its Revised - Implementing Rules and Regulations to effect additional vessel

BAMOSA MARINE TRANSPORT CORP. Case No. **MRO VI 21-038**
Applicant. 11th CPC Amendment

X-----X

ORDER

This refers to the application for Eleventh Amendment of Certificate of Public Convenience (CPC) to wit:

Route				
BUENAVISTA WHARF, GUIMARAS TO PAROLA WHARF, ILOILO CITY AND VICE VERSA				
NAME OF ADDITIONAL VESSEL				
CHARTERED BY APPLICANT	GT	HULL	TYPE OF SERVICE	CHARTERED FROM
MB "3 SISTERS J YANYAN"	60.00	FRP	Passenger	Ramil D. Dela Cueva until March 2025

The Applicant shall cause the publication of this ORDER in a newspaper of local circulation.

The Applicant shall likewise simultaneously caused the posting of this Orders in a conspicuous place at the affected ports, ships, Applicant's premises, passenger terminal and ticketing offices.

The Applicant shall present the jurisdictional, qualification and documentary requirements in a summary proceeding to be conducted on **27 November 2024 at 10:00 A.M.** at the Maritime Regional Office VI Building, De La Rama St., Iloilo City, which is within seven (7) days from the date of publication/posting.

The Applicant shall be required to make a written Formal Offer of Evidence (FOE), after which, the application is deemed submitted for resolution /decision, upon acceptance of such FOE and declaration that the case is submitted for decision.

WITNESS, the MARINA Administrator **Hon. Sonia B. Malaluan** this 12th day of November 2024.

BY AUTHORITY OF THE ADMINISTRATOR:

JEFFREY A. BANGSA
Regional Director

Copy furnished:
Applicant Buenavista, Guimaras
Office of the Solicitor General, 134 Amorsolo St. Legaspi Vill., Makati Metro Manila
Phil. 6th Coast Guard District, Bo. Obrero, Iloilo City
File

Republic of the Philippines
Regional Trial Court
 6th Judicial Region
BRANCH 70
 Barotac Viejo, Iloilo
 Email: rtc1brv070@judiciary.gov.ph
 (CP#) 0951-6556807 Landline (033) 320-7685

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-13**

-versus-

MELVIN AMION AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-14**

-versus-

ANECITO MORALES AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-15**

-versus-

AIAN SARROSA AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-16**

-versus-

AMADO MORACA AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-17**

NELCRIS TILLO AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-18**

-versus-

ELORDE MORACA AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-19**

-versus-

JIC MORACA AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-20**

-versus-

GERE SARROSA AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-21**

-versus-

JOHNNY MORACA AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

REPUBLIC OF THE PHILIPPINES
 Rep. by the RED, DENR RO VI, Iloilo City,
 Plaintiff, **CIVIL CASE NO. 2015-22**

-versus-

ROLANDO QUINTO AND THE ROD OF THE PROVINCE OF ILOILO
 Defendants.
 X-----X

ORDER

On record is the Omnibus Motion for Revival of Case and For Leave of Court to Serve Summons by Publication that was received by this court on January 26, 2024, praying that the case be revived/reinstated and withdrawn from the archives and for leave of court to avail of the remedy provided for in Section 14, Rules 14 of the 1997 Rules of Civil Procedure by serving summons by publication upon defendants who have not been served or failed to receive the copy of the summons as mentioned in the returns of summons submitted by the acting sheriff.

Considering that these cases were filed on March 16, 2015, the applicable rules Section 14 of Rule 14 of the 1997 Rules of Civil Procedure, which provides that *service may, by leave of court, be effected upon the defendant whose whereabouts is unknown by publication in a newspaper of general circulation* in such places and for such time as the court may order and this should be supported by an affidavit of the plaintiff or some person on his behalf, setting forth the grounds for the application.

Further, OCA Circular 89-2004, which reiterates the Guidelines in the Archiving of Cases set forth in Administrative Circular No. 7-A-92, provides that the presiding judge shall order the reinstatement/revival of an archived case and its withdrawal upon the archives whenever the same is ready for trial or further proceedings.

Finding the Omnibus Motion to be with MERIT, the same is hereby GRANTED. Leave is hereby given to the plaintiff to cause the publication in a newspaper of general circulation of the Summons once a week for three (3) consecutive weeks to the following defendants:

1. Melvin Amion
2. Aniceto Morales
3. Aian Sarrosa
4. Amado Moraca
5. Nelcris Tillo
6. Elorde Moraca
7. Jic Moraca
8. Gere Sarrosa
9. Johnny Moraca, and
10. Rolando Quinto.

Issue Summons to the above-named defendants for publication.

SO ORDERED.

February 5, 2024, Barotac Viejo, Iloilo, Philippines.

(SGD.) OSCAR LEO S. BILLENA
 Judge

Republic of the Philippines
REGIONAL TRIAL COURT
 6th Judicial Region
Branch 70
 Barotac Viejo, Iloilo
 Email: rtc1brv070@judiciary.gov.ph
 (CP#) 0951-6556807 Landline: (033)320-7685

CIVIL CASE NO. 2015-1017

FOR: ANNULMENT/CANCELLATION OF TITLE

REPUBLIC OF THE PHILIPPINES,
 represented by the Regional Director
 of the Department of Environment
 and Natural Resources (DENR),
JIM O. SAMPULNA,
 Region VI, Iloilo City,
 Plaintiff,

-versus-

NELCRIS TILLO and the Register of Deeds of the Province of Iloilo,
 Respondents.
 X-----X

S U M M O N S

TO: **NELCRIS TILLO**
BARANGAY ALIPATA,
SICOGON ISLAND, CARLES, ILOILO

GREETINGS:

You are hereby required to file with the Clerk of Court of the Regional Trial Court, Branch 70, Barotac Viejo, Iloilo within thirty (30) 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, 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 12th day of February, 2024 at Barotac Viejo, Iloilo, Philippines.

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

Republic of the Philippines
REGIONAL TRIAL COURT
 Sixth Judicial Region
BRANCH 66
 Barotac Viejo, Iloilo

CIVIL CASE NO. 2015-1017

For: Annulment/Cancellation of Title

REPUBLIC OF THE PHILIPPINES, represented by the Regional Director of the Department of Environment and Natural Resources (DENR), JIM O SAMPULNA, Region VI, Iloilo City,
Plaintiff,

- versus -

NELCRIS TILLO and the REGISTER OF DEEDS OF THE PROVINCE OF ILOILO,
Respondents.

x-----x

COMPLAINT

Plaintiff, **REPUBLIC OF THE PHILIPPINES**, represented by the Regional Director of the **DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (DENR), JIM O SAMPULNA**, by the undersigned counsels, respectfully aver:

1. Plaintiff is a sovereign entity to whom all lands of the public domain belong represented by the Regional Director of Department of Environment and Natural Resources (**DENR**), **JIM O. SAMPULNA**, where it may be served with judicial processes through the Office of the Regional Director, Department of Environment and Natural Resources (DENR) Regional Office VI, Pepita Aquino Avenue, Port Area, Iloilo City, Philippines;

2. Defendant **NELCRIS TILLO** is of legal age, Filipino, single and a resident of Brgy. Alipata, Sicogon Island, Carles, Iloilo where he may be served with summons and other court processes;

3. Defendant Register of Deeds, Province of Iloilo holds office at the Office of the Registry of Deeds, Province of Iloilo, LRA Building, Iloilo City, where he/she may be served with summons and other court processes. He/She is impleaded herein as a nominal party, being the official charged with the duty of registering patents and issuing the corresponding certificate of title, over lands in the Province of Iloilo;

4. On September 20, 2010, defendant Nelcris Tillo filed with the Community Environment and Natural Resources Office, CENRO-Sara, Brgy. San Nicolas, San Dionisio, Iloilo, a Free Patent Application No. FPA- 063014-402, covering a parcel of land identified as Lot No. 4752, Cad. 478-D, identical to Lot 6, GSS-06-000247, containing an area of 4.9630 hectares more or less. A photocopy of the carpeta of the Free Patent Application is hereto attached and marked as **ANNEX "A"** together with its sub-markings and made an integral part hereof;

5. That, on the basis of the Free Patent Application of defendant Nelcris Tillo over a parcel of land surveyed as Lot No. 4752, Cad. 478-D, identical to Lot No. 6, GSS-06-000247 with an area of more or less 4.9630 hectares, situated in Barangay Alipata, Sicogon Island, Carles, Iloilo, and upon his representation that he is entitled to a free patent grant over the said lot, then Provincial Environment and Natural Resources Officer (PENRO) of Iloilo, Valentin P. Talabero, approved the said application and issued Free Patent No. 063014-10-18940 on December 29, 2010;

6. That the aforesaid patent was transmitted to the Register of Deeds of the Province of Iloilo for registration and issuance of certificate of title. Consequently, Original Certificate of Title (OCT) No. 2011000167 was issued in favor of defendant Nelcris Tillo. Photocopy of OCT No. 2011000167 is hereto attached and marked as **Annex "B"** and made an integral part hereof;

7. That upon subsequent investigation and conduct of verification survey by the Department of Environment and Natural Resources (DENR), it was found out that the land covered by OCT No. 2011000296 overlapped with a titled parcel of land covered by Psu-5511 and was already issued a Decree No. 121734 on March 17, 1921 and pursuant thereto Original Certificate of

Title No. 21418 was issued which title was eventually transferred to Sicogon Development Corporation (SIDEKO) under Transfer Certificate of Title No. T-80191, thus, the subject land is already considered as private property over which the DENR-CENRO Office-Sara no longer has jurisdiction to issue a free patent title. Copy of the Verification Survey dated June 18, 2014 and Transfer Certificate of Title No. T-80191 are hereto attached and marked as **ANNEX "C"** and **"D"** and made an integral part hereof;

8. That the decree of registration withdraws the land from the mass of public domain and making it a private property of the person or entity that first caused the registration.

Second paragraph of Section 31 of PD 1529 provides:

"The decree of registration shall bind the land and quite title thereto, subject only to such exceptions or liens as may be provided by law. It shall be conclusive upon and against all persons, including the National Government and all branches thereof, whether mentioned by name in the application or notice, the same being included in the general description "To all whom it may concern".

Likewise, jurisprudence dictates:

"Private ownership of land is not affected by issuance of the Free Patent over the same land because the Public Land Law applies only to lands of public domain. Only public land may be disposed by the Director. Since as early as 1920, the land in dispute was already under the private ownership of herein petitioner and no longer part of the lands of the public domain, the same could not have been the subject of the patent. The patentee and his successors-in-interest acquired no right to title the lands." Xxxx¹

The Supreme Court further ruled:

"The Director of Lands has no authority to grant free patent for land that has ceased to be a public land and has passed to private ownership and a title so issued is null and void"xxx²

9. That defendant did not have an absolute title to the property nor any imperfect or incomplete title which can be registered under Act 496 and C.A. 141, otherwise known as the Land Registration Act and the Public Land Act, respectively, in as much as the subject land has already been issued a title and the same has been a private property as early as 1921;

10. The foregoing findings show that OCT No. 2011000167 was erroneously issued in favour of defendant Nelcris Tillo as the land covered by his title can no longer be disposed of by Free Patent mode under the Public Land Act (CA 141);

11. All told, Free Patent No. 063014-10-18940 and OCT No. 2011000167 as well as any and all titles derived therefrom are, therefore, **NULL AND VOID AB INITIO**;

PRAYER

WHEREFORE, it is respectfully prayed that after trial, judgment be rendered by this Honourable Court in favour of herein plaintiff as follows:

1. Declare Free Patent No. 063014-10-18940 and OCT No. 2011000167 in the name of Nelcris Tillo and all subsequent certificates of title emanating therefrom, *null and void ab initio*;

2. Order defendant Nelcris Tillo to surrender the owner's duplicate copy of OCT No. 2011000167 to defendant Register of Deeds of the Province of Iloilo;

3. Direct defendant Register of Deeds of the Province of Iloilo to cancel said free patent and titles;

4. Grant plaintiff such other reliefs as are just and proper under the premises.

Iloilo City for Barotac Viejo, Iloilo, Philippines, **MARCH 13 2015.**

DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES

Pepita Aquino Street, Port Area, Iloilo City
 Telephone No. (033) 337-9306

By:

(SGD.) NOEL C. EMPLEO
Counsel for DENR

DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES
 DENR Legal Division, Region VI, Iloilo City
 IBP Lifetime No. 05873
 PTR No.4759315 Jan. 06, 2015; Iloilo City
 MCLE Compliance No. III-0013022; Pasig City
 ROLL No. 43437

(SGD.) CHERYLL ROSE V. LIBRERO
Counsel for DENR

DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES
 DENR Legal Division, Region VI, Iloilo City
 IBP No. 944465; Jan. 06, 2014; Iloilo City
 PTR No. 4401604: Jan. 06, 2014; Iloilo City
 MCLE Compliance No. III-0009377; Mar. 08, 2010; Pasig City
 MCLE Compliance No. IV-0021292; July 15, 2013: Pasig City
 ROLI. No. 49816

(SGD.) FRANCIS GLENN S. ARCETA
Counsel for DENR

DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES
 DENR Legal Division, Region VI, Iloilo City
 IBP No. 973116; Jan. 05, 2015; Iloilo City
 PTR No. 3219761; Jan. 05, 2015; Leganes, Iloilo
 MCLE Compliance No. IV-0012645; Feb. 18, 2013; Pasig City
 ROLL No. 48871

VERIFICATION AND CERTIFICATION OF NON-FORUM SHOPPING

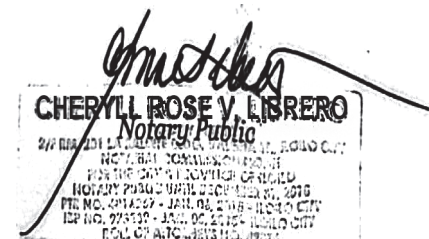
I, **JIM O SAMPULNA**, Regional Director of DENR, Region VI, Iloilo City, after having been sworn to in accordance with law, hereby depose and say:

1. That I have caused the preparation of the foregoing complaint;
2. That I have read and understood the contents thereof, and the allegations contained therein are true and correct of my own knowledge and belief based on records;
3. That I have not commenced any other action or proceeding involving the same issues and parties in the Supreme Court of Appeals, or any other tribunal or agency;
4. That no such action or proceeding is pending in the Supreme Court, or different divisions thereof or of the Court of Appeals, or any other tribunal or agency.
5. That I hereby undertake to notify this Honorable Court within five (5) days from notice should I learn that a similar action or proceedings has been filed or is pending before this Honorable Court or different divisions thereof or any other tribunal or agency.

(SGD.) JIM O SAMPULNA, CESO III
 Affiant

SUBSCRIBED AND SWORN to before me this **MARCH 13 2015** at Iloilo City, Philippines. Affiant exhibited to me his Identification Card issued by **DENR** with Number and valid until **142367667.**

Doc. No. 230;
 Page No. 46;
 Book No. VI;
 Series of 2015.





Republic of the Philippines
Province of Iloilo
Municipality of Santa Barbara
Office of the Sangguniang Bayan
Tel. No.: (033) 523-86-73 Mobile No.: +63 918 9643 640
Email: sbmembers19.22@gmail.com

EXCERPT FROM THE JOURNAL OF THE 35TH REGULAR SESSION OF THE SANGGUNIANG BAYAN HELD AT THE SESSION HALL OF THE LEGISLATIVE BUILDING ON AUGUST 27, 2024 AT 9:05 A.M.
(2022-2025)

PRESENT:

Hon. Isabelo J. Maquino
Hon. Ramon Julius S. Sodusta (*Floor Leader*)
Hon. Neil S. Superficial
Hon. Christine Marie D. Robles
Hon. Ma. Salvacion Portia A. Maquino
Hon. Crisanto C. Colada
Hon. Charles Louigi S. Badon
Hon. Ramon G. Sullano
Hon. Larry P. Deatras (*Mun. Liga President*)
Hon. Nikka Joan H. Suganob (*SK Mun. Federation President*)

Presiding Officer
Sangguniang Bayan Member
Sangguniang Bayan Member
Sangguniang Bayan Member
Sangguniang Bayan Member
Sangguniang Bayan Member
Sangguniang Bayan Member
Sangguniang Bayan Member
Sangguniang Bayan Member
Ex-Officio Member
Ex-Officio Member

ABSENT:

Hon. Timoteo M. Padilla (*On Special Leave*)

Sangguniang Bayan Member

MUNICIPAL ORDINANCE NO. 82-S-2024

AN ORDINANCE AMENDING CERTAIN FEES PRESCRIBED IN MUNICIPAL ORDINANCE NO. 27-S-2014 (MUNICIPAL REVENUE CODE)

Be it ordained by the *Sangguniang Bayan* of the Municipality of Santa Barbara, Province of Iloilo, that

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1A.01. Short Title. This ordinance shall be known as the "Revised Revenue Code of the Municipality of Santa Barbara, Province of Iloilo."

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

Article B. Construction of Provisions

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

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

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

Article C. Definition of Terms

Section 1C.01. Definitions. When used in this Code:

- Business** - means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- Barangay Micro Business Enterprise** - means a business entity or enterprise engaged in the production, processing, or manufacturing of products or commodities, including agro-processing, trading, and services, whose total assets including those arising from loans but exclusive of the land on which the particular business entity's office, plant and equipment are situated, shall not be more than three million pesos (₱3,000,000.00). This definition, however, is subject to review and upward adjustment by the SMED council, as mandated under RA. No. 6977, as amended by RA. No. 8289.
- Charges** - refer to pecuniary liability, as rents or fees against persons or property.
- Cooperative** - is a duly registered association of persons, with a common bond of interest; who have voluntarily joined together to achieve a lawful, common, social, or economic end, making equitable contributions to the capital required and accepting a fair share of the risks and benefits of the undertaking in accordance with universally accepted cooperative principles.
- Corporations** - includes partnerships, no matter how created or organized, joint stock companies, joint accounts (cuentas en participación), 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.
- Countryside and Barangay Business Enterprise** - refers to any business entity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).
- Essential Commodity** - those items available of which are considered vital for domestic use or consumption.
- 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.
- 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.
- Gross Sales or Receipts** - include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amounts 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).
- Levy** - means an imposition or collection of an assessment, tax, fee, charge, or fine.
- License or Permit (Mayor's Permit)** - 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. It ensures that the business is paying its taxes, following health and safety standards, and in full compliance with municipal ordinances.
- Municipal Waters** - include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there are less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities.
- Operator** - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- Privilege** - means a right or immunity granted as a peculiar benefit, advantage or favor.
- Persons** - mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.
- Rental** - means the value of the consideration, whether in money or otherwise, given for the enjoyment or use of a thing.
- 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 which 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 of 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;
- Revenue** - includes taxes, fees, and charges that a state or its political subdivision collects and receives into the treasury for public purposes.
- 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.

(u) Special Mayor's Permit - a Mayor's Permit granted to businesses participating in Special Events and/or Programs sponsored by the Local Government of Santa Barbara.

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

CHAPTER II. TAXES ON BUSINESS

Article A. Graduated Tax on Business

Section 2A.01. Definitions. When used in this Code:

- Advertising Agency** - includes all persons who are engaged in the business for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons, or other media, whether in pictorial or reading form.
- Agricultural Products** - include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their byproducts; ordinary salt; all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase whether in their original form or not refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

Agricultural products as defined include those that undergo not only simple but even sophisticated processes employing advanced technological means in packaging like dressed chicken or ground coffee in plastic bags or styropor or other packaging materials intended to process and prepare the products for the market.

The term by-products shall mean those materials which in cultivation or processing of an article remain over, and which are still of value and marketable, like copra cake from copra or molasses from sugar cane.
- Amusement** - is a pleasurable diversion and entertainment. It is synonymous to 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 by seeing or viewing the show or performance.
- Banks and other Financial Institutions** - include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under.
- Brewer** - includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred, gauge liters.
- Business Agent** - includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.
- Cabaret/Dance Hall/Videoke Bar/Resto Bar** - includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.
- Capital Investment** - is the capital that a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.
- Cockpit** - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- Contractor** - includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Article, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or establishments; proprietors or operators of smelting plants; engraving plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cuffing of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, saunas, Turkish and Swedish baths, and the like, slenderizing and body-building saloons and similar establishments; photographic studios; funeral parlors and crematorium; private cemeteries; proprietors or operators of hotels, motels, apartments, and lodging houses; warehousing, or forwarding establishments; master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers, tarpaulin printers; publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors, and distributors; proprietors or operators of piso-net or piso-wifi; proprietors or operators of electric vehicles.

The term "contractor" shall also include, but shall not be limited to welding shops, service stations, white/blue printing, copying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

(l) Dealer - means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market.

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

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

(o) Marginal Farmer or Fisherman - refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family.

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

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

- (r) **Public Market** refers to any place, building, or structure of any kind designated as such by the local board or council except public streets, plazas, park, and the like.
- (s) **Rectifier** - comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original or continuous distillation from mash, worth, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.
- (t) **Restaurant** - refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterers, carinderias, and fast-food chains.
- (u) **Retail** - means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold.
- (v) **Wholesale** - means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 2A.02. Imposition of Tax. There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Tax per annum
Less than 10,000.00	P218.90
10,000.00 or more but less than 15,000.00	292.60
15,000.00 or more but less than 20,000.00	401.50
20,000.00 or more but less than 30,000.00	585.20
30,000.00 or more but less than 40,000.00	877.80
40,000.00 or more but less than 50,000.00	1,096.70
50,000.00 or more but less than 75,000.00	1,756.70
75,000.00 or more but less than 100,000.00	2,195.60
100,000.00 or more but less than 150,000.00	2,928.20
150,000.00 or more but less than 200,000.00	3,659.70
200,000.00 or more but less than 300,000.00	5,123.80
300,000.00 or more but less than 500,000.00	7,320.50
500,000.00 or more but less than 750,000.00	10,648.00
750,000.00 or more but less than 1,000,000.00	13,310.00
1,000,000.00 or more but less than 2,000,000.00	18,300.70
2,000,000.00 or more but less than 3,000,000.00	21,961.50
3,000,000.00 or more but less than 4,000,000.00	26,353.80
4,000,000.00 or more but less than 5,000,000.00	30,746.10
5,000,000.00 or more but less than 6,500,000.00	32,442.30
6,500,000.00 or more	At a rate not exceeding forty-five and one-tenth percent (45.1%) of one percent (1%)

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

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Tax per annum
Less than 1,000.00	P23.10
1,000.00 or more but less than 2,000.00	42.90
2,000.00 or more but less than 3,000.00	66.00
3,000.00 or more but less than 4,000.00	95.70
4,000.00 or more but less than 5,000.00	133.10
5,000.00 or more but less than 6,000.00	160.60
6,000.00 or more but less than 7,000.00	190.30
7,000.00 or more but less than 8,000.00	218.90
8,000.00 or more but less than 10,000.00	248.60
10,000.00 or more but less than 15,000.00	328.90
15,000.00 or more but less than 20,000.00	352.00
20,000.00 or more but less than 30,000.00	438.90
30,000.00 or more but less than 40,000.00	585.20
40,000.00 or more but less than 50,000.00	877.80
50,000.00 or more but less than 75,000.00	1,316.70
75,000.00 or more but less than 100,000.00	1,756.70
100,000.00 or more but less than 150,000.00	2,488.20
150,000.00 or more but less than 200,000.00	3,220.80
200,000.00 or more but less than 300,000.00	4,392.30
300,000.00 or more but less than 500,000.00	5,808.00
500,000.00 or more but less than 750,000.00	8,784.60
750,000.00 or more but less than 1,000,000.00	11,712.80
1,000,000.00 or more but less than 2,000,000.00	13,310.00
2,000,000.00 or more	At a rate not exceeding sixty-six percent (66%) of one percent (1%)

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

- (c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers, or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;
 - (1) Rice and Corn;
 - (2) Wheat or cassava flour, meat, dairy products, locally manufactured processed or preserved food, sugar, salt and agricultural marine and freshwater products, whether in their original state or not;
 - (3) Cooking oil and cooking gas;
 - (4) Laundry soap, detergents, and medicine;
 - (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides (insecticides, herbicides), and other farm inputs;
 - (6) Poultry feeds and other animal feeds
 - (7) School supplies; and
 - (8) Cement

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

- (d) On retailers.

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Tax per annum
400,000.00 or less	2.42%
in excess of 400,000.00	1%

The rate of two-point forty-two percent (2.42%) per annum shall be imposed on sales not exceeding four hundred thousand pesos (400,000.00) while the additional rate of one percent (1%) per annum shall be imposed on sales in excess of the first four hundred thousand pesos (400,000.00).

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

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Tax per annum
Less than 5,000.00	P36.30
5,000.00 or more but less than 1,000.00	80.30
10,000.00 or more but less than 15,000.00	138.60
15,000.00 or more but less than 20,000.00	218.90
20,000.00 or more but less than 30,000.00	365.20
30,000.00 or more but less than 40,000.00	511.50
40,000.00 or more but less than 50,000.00	731.50
50,000.00 or more but less than 75,000.00	1,170.40
75,000.00 or more but less than 100,000.00	1,756.70
100,000.00 or more but less than 150,000.00	2,634.50
150,000.00 or more but less than 200,000.00	3,513.40
200,000.00 or more but less than 250,000.00	4,831.20
250,000.00 or more but less than 300,000.00	6,149.00
300,000.00 or more but less than 400,000.00	8,198.30
400,000.00 or more but less than 500,000.00	10,980.20
500,000.00 or more but less than 750,000.00	12,311.20
750,000.00 or more but less than 1,000,000.00	13,642.20
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	At a rate not exceeding sixty-six percent (66%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P15,180.00.

For purposes of this section, the tax on multi-year projects undertaken by general, engineering, general building, and specialty contractors shall initially be based on the total contract price, payable in equal annual installments within the project term.

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Code or the excess tax payment shall be refunded.

In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

- (f) On banks and other financial institutions, at the rate of fifty-five percent of one percent (55% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions, and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

Local Finance Circulars 1-93, 2-93 and 3-93 of BLGF-DOF shall be used as a basis of computing the taxes due hereon.

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

Amount of Gross Sales/Receipts for the Preceding Calendar Year	Tax per annum
Less than 5,000.00	44.00
5,000.00 or more but less than 1,000.00	110.00
10,000.00 or more but less than 15,000.00	143.00
15,000.00 or more but less than 20,000.00	220.00
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	517.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,166.00
75,000.00 or more but less than 100,000.00	1,749.00
100,000.00 or more but less than 150,000.00	2,618.00
150,000.00 or more but less than 200,000.00	3,487.00
200,000.00 or more but less than 250,000.00	4,796.00
250,000.00 or more but less than 300,000.00	6,105.00
300,000.00 or more but less than 400,000.00	8,140.00
400,000.00 or more but less than 500,000.00	10,890.00
500,000.00 or more but less than 750,000.00	12,210.00
750,000.00 or more but less than 1,000,000.00	13,530.00
1,000,000.00 or more but less than 2,000,000.00	15,180.00
2,000,000.00 or more	At a rate not exceeding sixty-six percent (66%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of 2,000,000.00 or more be less than 15,180.00.

- (h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding one hundred pesos (P100.00) and Mayor's Permit) per peddler annually.
 - a. Wholesale Peddlers - P500.00
 - b. Retail Peddlers - P100.00

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

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

- (i) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Public Utility Vehicles	Amount of Tax
1. Air-conditioned buses	P1,000.00 per unit
2. Buses without air conditioning	800.00 per unit
3. "Mini" buses	600.00 per unit
4. Jeepneys / AUVs	500.00 per unit
5. Taxis	500.00 per unit
6. Bus Rapid Transit	1,000.00 per unit

The tax shall be paid within the first twenty (20) days of January of each year.

Section 2A.03. Presumptive Income Level. For every tax period, the Treasurer's Office shall prepare a stratified schedule of (presumptive income level) to approximate the gross receipt of each business classification and shall be submitted to the Sangguniang Bayan for information and reference. It must be updated annually.

Section 2A.04. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

Section 2A.05. Exemption. Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

Section 2A.06. Tax on Newly-Started Business. Newly started business entities shall not be subject to and/or liable to the payment of initial Local Business Tax and shall only be subject to the payment of Business Permit and other Regulatory Fees and Charges.

Section 2A.07. Tax on New-Delinquent Business. A new-delinquent classification is a business that has already started its operation but failed to secure a business permit. For new-delinquent businesses, a penalty of 25% surcharge and 2% interest per month will be imposed from the time of operation. New-delinquent businesses with gross sales of not more than fifty thousand pesos (50,000.00) for the first two (2) months of operation are exempted.

Article B. Situs of Tax

Section 2B.01. Situs of the Tax.

- (a) For purposes of collection of the business tax under the (situs) of the tax law, the following definition of terms and guidelines shall be strictly observed:
 1. **Principal Office** - the head or main office of the businesses appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

The municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.

2. **Branch or Sales Office** - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepted orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. **Warehouse** - a building utilized for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.
4. **Plantation** - a tract of agricultural land planted to trees or seedlings whether, fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be considered as plantation.
5. **Experimental Farms** - agricultural lands utilized by a business or corporation to conduct studies, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purpose of improving the quality and quantity of goods and products.

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph (b), Section 2A.02 of this Ordinance.

- (b) Sales Allocation
 1. All sales made in a locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.
 2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax, shall accrue to the city or municipality where said principal office is located.
 3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) if all sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs, where only experimental farms are located, shall not be entitled to the sales allocation herein provided for.
 4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows: Sixty percent (60%) to the city or municipality where the factory is, located; and Forty percent (40%) to the city or municipality where the plantation is located.
 5. In cases where there are two (2) or more factories, project offices, plants or plantations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

6. The foregoing sales allocation under par. (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is located. In case of sales made by the factory, project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
7. In case of manufacturers or producers which engage the services of an independent contractor to produce or manufacture some of their products, the rules on situs of taxation provided in this article as clarified in the paragraphs above shall apply except that the factory or plant and warehouse of the contractor utilized for the production or storage of the manufacturers' products shall be considered as the factory or plant and warehouse of the manufacturer.
8. All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this municipality along with the sales made in the principal office.

- (c) Port of Loading - the city or municipality where the port of loading is located shall not levy and collect the tax imposed under Article A, Chapter 2 of this Ordinance unless the exporter maintains in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- (d) Route Sales - sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or warehouse shall be recorded in the branch or sales office or warehouse and shall be taxed herein.

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

Article C. Payment of Business Taxes

Section 2C.01. Payment of Business Taxes.

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

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

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

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

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

The tax must be paid to the Municipal Treasurer before any business or activity herein specified can be lawfully begun and pursued and the tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a period longer than the end of the calendar quarter. When the tax has been paid for a period longer than the current quarter and the business, trade of activity is abandoned, no refund of the tax corresponding to the unexpired quarters shall be made.

Section 2C.04. Surcharge for the Late Payment. Failure to pay the tax prescribed in this article, within the time required shall subject the tax payer 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 is due. Failure to pay for three consecutive quarters causes automatically the cancellation of business permit.

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

Section 2C.06. Administrative Provisions.

- (a) **Requirement.** Any person who shall establish, operate or conduct any business, trade, or activity mentioned in this Chapter in this municipality shall first obtain a Mayor's Permit and pay the fee therefore and the business tax imposed under the pertinent Article.
- (b) **Issuance and Posting of Official Receipt.** The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality. Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.
- (c) **Invoices or Receipts.** All persons subject to the taxes on business shall, for each sales transfer of merchandise or goods, or for services rendered, valued at twenty-five pesos (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.
- (d) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's Permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based.
- (e) **Submission of Certified Income Tax Return Copy.** All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Code shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.
- (f) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of **one hundred pesos (P100.00)**.
- (g) **Transfer of Business to Other Location.** Any business for which a municipal business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this municipality without payment of additional tax during the period for which the payment of the tax was made.
- (h) **Retirement of Business.**
 1. Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax first be paid before any business or undertaking is fully terminated.

For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

- a. The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to address of the business on record to verify if it really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business;
 - b. Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under the existing local tax ordinance; and
 - c. In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fee for the business and shall secure a new Mayor's Permit therefore.
2. In case it is found that the retirement or, termination of the business is legitimate and the tax paid during the current year be less than the tax due for the current year based on the gross sales or receipts, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
 3. The permit issued to a business retiring or terminating its operation shall be surrendered to the Local Treasurer who shall forthwith cancel the same and record such cancellation in his books.
- (i) **Death of Licensee.** When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.
 - (j) **Penalty.** Unless otherwise provided, any violation of this article shall be punished by a fine of **two thousand five hundred pesos (P2,500.00)** or an imprisonment of three (3) to six (6) months or both at the discretion of the court.

Article D. Tax on Ambulant and Itinerant Amusement Operators

Section 2D.09. Imposition of Tax. There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Ambulant and Itinerant Amusement Operators		Amount of Tax
i.	Circus, carnivals, or the like	P100.00/day
ii.	Merry-Go-Round, roller coaster	100.00/day
iii.	Ferris wheel, swing	50.00/day
iv.	Shooting gallery	30.00/day
v.	Videoke per unit	20.00/day
vi.	Computer games per unit	10.00/day
vii.	Other similar contrivances	20.00/day
viii.	Sports contest/exhibitions per day	200.00/day

Section 2D.10. Time of Payment. The tax herein imposed shall be payable before engaging in such activity.

Article E. Tax on Mobile Traders

Section 2E.01. Definition. When used in this Article:

A **Mobile Trader** is a person, who either for themselves or commission, it shall be travel from place to place and sells his goods and services or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, rolling rice mills and similar, arrangements.

Section 2E.02. Imposition of Tax. There is hereby imposed an annual tax at the rate of one percent (1%) on the gross receipts of Mobile Traders.

Section 2E.03. Time of Payment. The tax shall be paid upon the issuance of the Mayor's Permit to do business in the municipality.

Section 2E.04. Administrative Provisions. The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

Article F. Tax on Mining Operations

Section 2F.01. Definitions. When used in this Section;

- (a) **Minerals** refer to naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.
- (b) **Mineral Products** shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.
- (c) **Quarry Resources** means any common stone or other common mineral substances such as but not restricted to marble, granite, coals, volcanic cinders, basalt, tuff, and rock phosphate.

Section 2F.02. Imposition of Tax. There is hereby levied an annual tax at the rate of two percent (2%) based on the gross receipts for the preceding year of mining operations.

Section 2F.03. Situs of the Tax. Payment of the tax shall be made to this municipality which has jurisdiction over the mining area. (In case the area transcends two (2) or more local government units, payment shall be made to the municipality having the largest area.

Section 2F.04. Exclusion. Extraction of the following are excluded from the coverage of the tax levied herein:

- (a) Mineral Products such as ordinary stones, sand, gravel, earth and other quarry resources;
- (b) Indigenous petroleum such as mineral oil, hydrocarbon gas, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

Section 2F.05. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

Section 2F.06. Administrative Provisions.

- (a) The Municipal Treasurer shall keep a registry of mining operators on which all instruments concerning mining rights, such as acquisition, sub-lease, operating agreements, transfers, assignments, condemnation, cancellation and others, are recorded.
- (b) It shall be the duty of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

Section 2F.07. Business Tax on Mining Companies.

- (a) The tax on mining companies shall be levied on their gross receipts for the preceding year, as follows:
 1. Mining companies which exclusively operate for the extraction of minerals metallic or non-metallic, the tax rate shall not exceed two percent (2%) of their gross receipts pursuant to Section 143(h) of the LGC imposed under the ordinance of the Local Government Unit (LGU) concerned.
 2. Mining companies whose operations include the processing of extracted minerals to finished products shall be taxed on their gross receipts pursuant to Section 143(a) of LGC imposed under the ordinance of the LGU concerned.
- (b) **Liability to Real Property Tax.** Any person, grantee, concessionaire who shall undertake and execute mining operations (exploration development and commercial utilization) of certain mineral deposits existing within the mining area shall be subject/liable to real property tax.
- (c) **Payment of Mayor's Permit and Other Regulatory Fees.** Mayor's Permit and other regulatory fees shall be collected before the start of the mining operation of a mining company pursuant to Sections 147 and 151 of the LGC and as implemented under a duly-enacted revenue code of the LGU concerned.

Article G. Tax on Forest Concessions and Forest Products

Section 2G.01. Definitions. When used in this Section;

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

Section 2G.02. Imposition of Tax. There is hereby imposed a tax on forest concessions and forest products at a rate of two percent (2%) of the annual gross receipts of the concessionaire during the preceding year.

Section 2G.03. Time of Payment. The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year.

CHAPTER III. PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 3A.01. Mayor's Permit. All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

Section 3A.02. Imposition of Fee. There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, undertake an activity within the municipality. The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for. For purpose of the Mayor's Permit Fee, the following Philippine categories of business size is hereby adopted:

Enterprise Scale	Asset Limit	Work Force
Micro Industry	P150,000.00 and below	No Specific
Cottage Industries	Above P150,000.00 to P1.5M	Less than 10
Small-Scale Industries	P1.5 to P15.M	10 — 99
Medium-Sale Industries	P15 to P60M	100 — 199
Large-Scale Industries	Above P60M	200 or more

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

(a) On business subject to graduated fixed taxes

	MI	CI	SSI	MSI	LSI
	Micro	Cottage	Small Scale	Medium Scale	Large scale
1. On manufacturers/ Importers/Producers	P500.00	P700.00	P1,200.00	P1,700.00	P2,200.00
2. On Contractors/Service Establishments	P500.00	P700.00	P1,200.00	P1,700.00	P2,200.00
3. On Wholesalers/Retailers / Dealers or Distributors	P700.00	P1,200.00	P2,200.00	P1,700.00	P2,200.00
4. On Transloading Operators	P500.00	P700.00	P1,200.00	P5,200.00	P10,200.00
5. Other Business				P1,700.00	P2,200.00

	Amount
a. Rural, thrift and savings banks	P 1,500.00
b. Commercial, industrial and development banks	5,700.00
c. Universal banks	11,000.00

7. On Other Financial Institutions

	Amount
a. Small (P5million and below)	P 1,500.00
b. Medium (more than P5million but less than P10million)	5,500.00
c. Large (P10million and above)	11,000.00

Another set of Mayor's Permit Fees are imposed for the so-called "sin" goods and activities. Because of the "social dimensions" involved, it is justifiable to fix higher rates of permit fees. Included in this class of businesses are:

	Amount
Retail Dealers in Foreign Liquors	P 1,500.00
Retail Dealers in Domestic Liquors	1,000.00
Retailers of Distilled Spirits	1,000.00
Retailers of Fermented Liquors	1,000.00

Retail Sale of Liquors	500.00
Liquor Dealers	5,000.00
Tobacco Dealer	2,000.00
Retail Dealers of Manufactured Tobacco	200.00
Amusement Places	5,500.00

Section 3A.03. Time and Manner of Payment. The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is

abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 3A.04. Administrative Provisions.

(a) **Supervision and control over establishments and places.** The Municipal Mayor shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain order, and peaceful, healthy, and sanitary conditions in the municipality and to include closure of business establishments upon violation of any provisions thereof.

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

1. For a newly-started business
 - a. Location sketch of the new business
 - b. Department of Trade and Industry (DTI) Registration Certificate with Approved Application Forms, in case of single proprietorship
 - c. Securities and Exchange Commission (SEC) Registration and Articles of Incorporation and By-Laws, in case of partnership or corporation
 - d. A certificate attesting to the tax exemption if the business is exempt
 - e. Certification from the officer in charge of the zoning that the location of the new business is in accordance with zoning regulations
 - f. Tax clearance showing that the applicant has paid his tax obligations to the municipality.
 - g. Certified True Copy of Tax Declaration (Allotment of Commercial Area for Lot)
 - h. Certified True Copy of Tax Declaration of Building (Should be classified as Commercial)
 - i. Barangay Business Clearance(s) or proof of filing (in case of non-issuance of barangay clearance within seven (7) working days from date of filing a Mayor's Permit may be issued to the applicant) from the place(s) of business
 - j. Three (3) passport size picture of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the President or General Manager
 - k. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
 - l. Community Tax Certificate
 - m. Contract of Lease, if leasing
 - n. BIR Registration Certificate
 - o. Certificate of Social Acceptance (Barangay Resolution)
 - p. Fire Clearance
 - q. Sanitary Permit
 - r. Police Clearance
2. For renewal of existing business permits
 - a. Previous year's Mayor's Permit
 - b. Copies of the annual or quarterly tax payments (2550Q or 2551Q)
 - c. Copies of all receipts showing payment of all regulatory fees as provided for in this code.
 - d. Must
 - e. Certificate of tax exemption from local taxes or fees, if exempts.
 - f. Audited Financial Statements prescribed by the Bureau of Internal Revenue for the next preceding year
 - g. BIR Registration Certificate
 - h. Barangay Business Clearance(s)
 - i. Declaration of previous year's gross sales/receipts
 - j. Certified True Copy of Tax Declaration (Allotment of Commercial Area for Lot)
 - k. Certified True Copy of Tax Declaration of Building (Should be classified as Commercial)

Upon submission of the application, it shall be the duty of the proper authorities to verify if other municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other municipal tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant of licensee may be prosecuted in accordance with the penalties provided in this Article:

- A Mayor's Permit shall not be issued to:
- (1) Any person who previously violated an ordinance or regulation governing permits granted;
 - (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
 - (3) Any person who has unsettled business tax or other related obligation to the local government of Sta. Barbara, Iloilo;
 - (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

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

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

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, that is whether the business is a sole proprietorship, corporation, or partnership, etc.; location of the business; date of issue and expiration of the permit; and other information as may be necessary.

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen, or destroyed, issue a duplicate of the permit upon the payment of **one hundred pesos (P100.00)**.

(d) **Posting of Permit.** Every permittee shall keep his permit conspicuously posted at all times in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor, the Municipal Treasurer or any of their duly authorized representatives.

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

(f) **Revocation of Permit and Closure of Business Establishment.** The Mayor's Permit may be revoked on any of the following grounds:

1. When a person doing business under the provisions of this Revenue Code violates any of its provisions.
2. When the person fails to pay an indebtedness or liability to the municipality.
3. When the person abuses his privilege to do business to the injury of the public moral or peace; or
4. When a business is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a place for disorderly characters, criminals or women of ill-repute.
5. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and to prohibit the exercise by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 3A.05. Rules and Regulations on Certain Establishments.

(a) On cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers. No owner of said establishments shall employ any cook or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every 12 months.

(b) Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust, flies and other insects, and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinances.

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

Section 3A.06. Special Mayor's Permit. A Mayor's Permit granted to businesses participating in special events and/or programs sponsored by the Local Government Unit of Santa Barbara. This is only given for a specific duration of time (duration of the event or program). Having a Business License does not exempt payment of Special Mayor's Permit.

The following fees shall be paid to the Municipal Treasurer's Office upon application before any business or undertaking can be lawfully begun or pursued.

(a)	Special Mayor's Permit	Proposed Fee
i.	Barangay Micro Business Enterprise (BMBE)	P300.00
ii.	Micro, Small and Medium Enterprise (MSME)	300.00
iii.	Accredited Non-Government Organizations (NGO)	300.00
iv.	Other Associations of Business Entrepreneurs	300.00
(b)	Other Fees	
i.	Health Card	P115.00
ii.	Sanitary Permit	100.00
iii.	Garbage Collection Fee	300.00

Requirements for Special Mayor's Permit

1. Barangay Micro Business Enterprise (BMBE)
 - i. Must have a BMBE Certification from DTI
2. Micro, Small and Medium Enterprise (MSME)
 - i. Must have a DTI Certification

- ii. Must be included in the list of participating businesses from the LGU for every event/program
3. Municipal Accredited Non-Government Organizations
4. Other Associations of Business Entrepreneurs
 - i. Must have a SEC Registration

Article B. Fees for Sealing and Licensing of Weights and Measures

Section 3B.01. Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act No. 7394.

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

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

(a) For sealing linear metric measures:

	Amount
Not over one (1) meter	P200.00
Measure over one (1) meter	400.00

(b) For sealing metric measures of capacity:

	Amount
Not over ten (10) liters	P500.00
Over ten (10) liters	1,000.00

(c) For sealing metric instruments of weights:

	Amount
With capacity of not more than 30 kg	P200.00
With capacity of more than 30 kg but not more than 300 kg	500.00
With capacity of more than 300 kg but not more than 3,000 kg	700.00
With capacity of more than 3,000 kg	1,500.00

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

	Amount
For each scale or balances or other balances with complete set of weights	
For use therewith	P1,500.00
For each extra weight	200.00

(e) For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of **five hundred pesos (P500.00)** for each instrument shall be collected.

Section 3B.04. Payment of Fees and Surcharge. The fees herein imposed shall be paid and collected by the Municipal Treasurer when the weights or measures instruments are sealed, before their use and thereafter, on or before the anniversary date thereof.

The official receipt serving as license to use the instrument is valid for one (1) year from the date of sealing unless such instrument becomes defective before the expiration period. Failure to have the instrument re-tested and the corresponding fees paid within the prescribed period shall subject the owner or user to a surcharge of five hundred percent (500%) of the prescribed fees which shall no longer be subject to interest.

Section 3B.05. Place of Payment. The fees herein levied shall be paid in the municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the municipality where he maintains his residence.

Section 3B.06. Exemptions.

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

Section 3B.07. Administrative Provisions.

- (a) The official receipt for the fee issued for the sealing of a weight or measure shall serve as a license to use such instrument for one year from the date of sealing, unless deterioration or damage renders the weight or measure inaccurate within that period. The license shall expire on the day and the month of the year following its original issuance. Such license shall be preserved by the owner and together with the weight or measure covered by the license, shall be exhibited on demand by the Municipal Treasurer or his deputies.
- (b) The Municipal Treasurer is hereby required to keep full sets of secondary standards, which shall be compared with the fundamental standards in the Department of Science and Technology annually. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of sufficient magnitude to impair the utility of instrument, it shall be destroyed at the Department of Science and Technology.
- (c) The Municipal Treasurer or his deputies shall conduct periodic physical inspections and test weights and measures instruments within the locality.
- (d) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Provincial Auditor or his representative.
- (e) Duly calibrated *Timbangan ng Bayan* shall be provided by the LGU in strategic places of the public market for the public to check and monitor the accuracy of weights of goods purchased in the public market.

Section 3B.08. Fraudulent Practices Relative to Weights and Measures. The following acts related to weights and measures are prohibited:

- (a) For any person other than the official sealer or his duly authorized representative to place an official tag, seal, sticker, mark, stamp, brand, or other characteristic sign used to indicate that such instrument of weight and measure has officially been tested, calibrated, sealed or inspected;
- (b) For any person to imitate any seal, sticker, mark stamp, brand, tag or other characteristic design used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (c) For any person other than the official sealer or his duly authorized representative to alter in any way the certificate or receipt given by the official sealer or his duly authorized representative as an acknowledgement that the instrument for determining weight or measure has been fully tested, calibrated, sealed or inspected;
- (d) For any person to make or knowingly sell or use any false or counterfeit seal, sticker, brand, stamp, tag, certificate or license or any dye for printing or making the same or any characteristic sign used to indicate that such instrument of weight or measure has been officially tested, calibrated, sealed or inspected;
- (e) For any person other than the official sealer or his duly authorized representative to alter the written or printed figures, letters or symbols on any official seal, sticker, receipt, stamp, tag, certificate or license used or issued;
- (f) For any person to use or reuse any restored, altered, expired, damaged stamp, tag certificate or license for the purpose of making it appear that the instrument of weight or measure has been tested, calibrated, sealed or inspected;
- (g) For any person engaged in the buying and selling of consumer products or of furnishing services the value of which is estimated by weight or measure to possess, use or maintain with intention to use any scale, balance, weight or measure that has not been sealed or if previously sealed, the license therefore has expired and has not been renewed in due time;
- (h) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;
- (i) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;
- (j) For any person to fraudulently give short weight or measure in the making of a scale;
- (k) For any person, assuming to determine truly the weight or measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or
- (l) For any person to procure the commission of any such offense abovementioned by another.

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

Section 3B.09. Penalties.

- (a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (1) of Section 3B.06 shall, upon conviction, be subject to a fine of not less than **two hundred pesos (P200.00)** but not more than **one thousand pesos (P1,000.00)** or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.
- (b) Any person who shall violate the provisions of paragraph (g) of Section 3B.06 for the first time shall be subject to fine of not less than **five hundred pesos (P500.00)** or by imprisonment of not less than one (1) month but not more than six (6) months, or both, upon the discretion of the court.
- (c) The owner-poseessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3B.06 shall, upon conviction, be subject to a fine of not less than **three hundred pesos (P300.00)** or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

Article C. Building Permit

Section 3C.01. Imposition of Fee. There shall be collected from each applicant for building permit fees pursuant to National Building Code, as amended.

1. **Basis of Assessment**
 - a. Character of occupancy or use of building/structure
 - b. Cost of construction
 - c. Floor area
 - d. Height

2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

Table II.G.1. On Fixed Cost of Construction per Square Meter

LOCATION	GROUP		
	A,B,C,D,E,F,G,H,I	F	J
All Cities and Municipalities	P10,000.00	P8,000.00	P6,000.00

3. Construction/addition/renovation/alteration of buildings/structure under Groups and Sub-Divisions shall be assessed as follows:

Division A-1

Area in sq meters	Fee per sq meter
i. Original complete construction up to 20.00sq meters	P2.00
ii. Additional/renovation/alteration up to 20.00sqmeters regardless of floor area of original construction	2.40
iii. Above 20.00 sq meters to 50 sq meters	3.40
iv. Above 50.00sq meters to 100 sq meters	4.80
v. Above 100.00 sq meters to 150 sq meters	6.00
vi. Above 150 sq meters	7.20

Sample Computation for Building Fee for a 75.00 sq meters floor area:
 Floor Area = 75.00 sq meters
 Therefore, area bracket is 3.a.iv.
 Fee = P4.80/sq meter
 Building Fee = 75.00 x 4.80 = P 360.00

a. Division A-2

Area in sq meters	Fee per sq meter
i. Original complete construction up to 20.00 sq meters	P3.00
ii. Additional/renovation/alteration up to 20.00 sq meters regardless of floor area of original construction	3.40
iii. Above 20.00 sq meters to 50 sq meters	5.20
iv. Above 50.00 sq meters to 100 sq meters	8.00
v. Above 150 sq meters	8.40

b. Division B-1/C-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/1-1 and J-1,2,3

Area in sq meters	Fee per sq meter
i. Up to 500	P23.00
ii. Above 500 to 600	22.40
iii. Above 600 to 700	20.50
iv. Above 700 to 800	19.50
v. Above 800 to 900	18.00
vi. Above 900 to 1,000	17.00
vii. Above 1,000 to 1,500	16.00
viii. Above 1,500 to 2,000	15.00
ix. Above 2,000 to 3,000	14.00
x. Above 3,000	12.00

Note: Computation of the building fee for item 3.c is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicate in the Table above. Each sub-area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example:

Sample computation for Building Fee for a building having a floor area of 3,200 sq meters:

First 500 sq meters @ 23.00	P11,500.00
Next 100 sq meters @ 22.00	2,200.00
Next 100 sq meters @ 20.50	2,050.00
Next 100 sq meters @ 19.50	1,950.00
Next 100 sq meters @ 18.00	1,800.00
Next 100 sq meters @ 17.00	1,700.00
Next 100 sq meters @ 16.00	8,000.00
Next 500 sq meters @ 15.00	7,500.00
Next 1000 sq meters @ 14.00	14,000.00
Last 200 sq meters @ 12.00	2,400.00
Total Building Fee	P53,100.00

c. Division C-2/D-1,2,3

Area in sq meters	Fee per sq meter
i. Up to 500	P12.00
ii. Above 500 to 600	11.00
iii. Above 600 to 700	10.20
iv. Above 700 to 800	9.60
v. Above 800 to 900	9.00
vi. Above 900 to 1,000	8.40
vii. Above 1,000 to 1,500	7.20
viii. Above 1,500 to 2,000	6.60
ix. Above 2,000 to 3,000	6.00
x. Above 3,000	5.00

Note: Computation of the Building Fee in item 3.d. follows the example of Section 3.c. of this Schedule.

d. Division J-2 structures shall be assessed 50% of the rate of the principal building of which they are accessories (Section 3.a to 3.d.)

4. Electrical Fees

The following schedule shall be used for computing electrical fees in residential, institutional, commercial, and industrial structures:

a. Total Connected Load (kVA)

	Fee
i. 5 kVA or less	P200.00
ii. Over 5 kVA to 50 kVA	200.00 + P 20.00/kVA
iii. Over 50 kVA to 300 kVA	1,100.00 + 10.00/kVA
iv. Over 300 kVA to 1,500 kVA	3,600.00 + 5.00/kVA
v. Over 1,500 kVA to 6,000 kVA	9,600.00 + 2.50/kVA
vi. Over 6,000 kVA	20,850.00 + 1.25/kVA

Note: Total Connected Load as shown in the load schedule.

b. Total Transformer/Uninterrupted Power Supply (UPS) Generator Capacity (kVA)

	Fee
i. 5 kVA or less	P40.00
ii. Over 5 kVA to 50 kVA	40.00 + P 4.00/kVA
iii. Over 50 kVA to 300 kVA	220.00 + 2.00/kVA
iv. Over 300 kVA to 1,500 kVA	720.00 + 1.00/kVA
v. Over 1,500 kVA to 6,000 kVA	1,920.00 + 0.50/kVA
vi. Over 6,000 kVA	4,170.00 + 0.25/kVA

Note: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are own installed by the owner/applicant as shown in the electrical plans and specifications.

c. Pole /Attachment Location Plan Permit

	Fee
i. Power Supply Pole Location	P30.00/pole
ii. Guying Attachment	30.00/attachment

This applies to designs / installation within the premises.

d. Miscellaneous Fees: Electric Meter for union separation, alteration, reconnection or relocation and issuance of Wiring Permit:

Use or Character of Occupancy	Wiring Permit Issuance	
	Electric Meter	
Residential	P15.00	P15.00
Commercial/Industrial	60.00	36.00
Institutional	30.00	12.00

e. Formula for Computation of Fees.

The Total Electrical Fees shall be the sum of Sections 4.a to 4.d of this Rule.

f. Forfeiture of Fees

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and Electrical Engineering Law (RA 7920), and the owner fails to perform corrective actions with the reasonable time provided the Building Official, the latter and/or their duly authorized representative shall forth while cancel the permit and the fees thereon will be forfeited.

5. Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

	Fee per sq meter
i. Refrigeration (cold storage), per ton or fraction thereof	P40.00
ii. Ice Plants, per ton or fraction thereof	60.00
iii. Packaged/Centralized Air Conditioning Systems:	
(a) Up to 100 tons, per ton	90.00
(b) Every ton or fraction thereof above 100 tons	40.00
iv. Window-type Air Conditioners, per unit	60.00
v. Mechanical Ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	40.00

vi. In a series of AC/REF systems located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, and shall not be considered individually

Evaluation Purposes:

Commercial/Industrial Refrigeration without Ice Making (refer (5.a.i):
 1.10 kW per ton, for compressors up to 5 tons capacity
 1.00W per ton, for compressors above 5 tons up to 50 tons capacity
 0.97 kW per ton, for compressors above 50 tons capacity

Ice making (refer to 5.a.iii):

3.50 kW per ton for compressors 1.2 to 50 tons capacity
 3.25 kW per ton, for above 5 tons up to 50 tons capacity
 3.00 kW per ton, for compressors above 50 tons capacity

Air Conditioning (refer to 5.a.ii):

0.90 kW per ton, for compressors 1.2 to 5 tons capacity
 0.80 kW per ton, for above 5 up to 50 tons capacity
 0.70 kW per ton, for compressors above 50 tons capacity

b. Escalators and Moving Walks, Funicular, and the like:

i. Escalator and moving walk, per kW or fraction thereof	P10.00
ii. Escalator and moving walks up to 20.00 lineal meters or fraction	20.00
iii. Every lineal meter or fraction thereof in excess of 20.00 lineal meters	10.00
iv. Funicular, per kW or fraction thereof	200.00
(a) Per lineal meter travel	20.00
v. Cable car, per kW or fraction thereof	40.00
(a) Per lineal meter travel	5.00

c. Elevators, per unit:

i. Motor driven dumbwaiters	P600.00
ii. Construction elevators for material	2,000.00
iii. Passenger elevators	5,000.00
iv. Freight elevators	5,000.00
v. Car elevators	5,000.00

d. Boilers, per kW:

i. Up to 7.5 kW	P500.00
ii. Above 7.5 kW to 22 kW	700.00
iii. Above 22 kW to 37 Kw	900.00
iv. Above 37 kW to 52 Kw	1,200.00
v. Above 52 kW to 67 kW	1,400.00
vi. Above 67 kW to 74 Kw	1,600.00
vii. Every kW or fraction thereof above 74 Kw	5.00

Note:

- (a) Boiler rating shall be computed on the basis of 1.00sq meter heating surface for (1) boiler kW.
- (b) Steam from this boiler used to propel any prime mover is exempted from fees.
- (c) Steam engines/turbines/etc., propelled from geothermal source will use the same schedule of fees above.

e. Pressurized Water Heaters, per unit ----- P200.00

f. Water Pumps and Sewage Pumps for commercial/industrial use, per kW or fraction thereof----- P60.00

g. Automatic Fire Sprinkler System, per sprinkler head -----P4.00

h. Diesel/Gasoline ICE, Steam, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:

i. Every kW up to 50 kW	P 25.00
ii. Above 50 kW up to 100 Kw	20.00
iii. Every kW above 100 Kw	3.00

i. Compressed Air, Vacuum, Commercial, Institutional and/or Industrial Gases, per outlet -----P20.00

j. Gas Meter, per unit----- P100.00

k. Power Piping for gas/steam/etc., per lineal meter or fraction thereof or per cu meter or fraction thereof whichever is higher -----P4.00

l. Other Internal Combustion Engines, including cranes, forklifts, loaders, pumps, mixers, compressors and the like, not registered with the LTO, per kW:

i. Up to 50 kW	P10.00
ii. Above 50 kW to 100 kW	12.00
iii. Every above 100 kW or fraction thereof	3.00

m. Pressure Vessels, per cu meter or fraction thereof----- P60.00

n. Other Machinery/Equipment for commercial/industrial/institutional use not elsewhere specified, per kW or fraction there----- P60.00

o. Pneumatic Tubes, Conveyors, Monorails for materials handling and addition to existing supply and/or exhaust duct works and the like, per lineal meters or fraction ----- P10.00

p. Weighing Scale Structure, per ton or fraction thereof ----- P50.00

NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment fees.

6. Plumbing Fees

a. Installation Fees, one (1) "UNIT" composed of one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) with ordinary trap, three (3) faucet and one (1) shower head shall be charged as that of the whole "UNIT" ----- P24.00

b. Every Fixture in excess of one unit:

i. Each water closet	P7.00
i. Each floor drain	3.00
ii. Each sink	3.00
iii. Each lavatory	7.00
iv. Each faucet	2.00
v. Each shower head	2.00

c. Special Plumbing Fixtures:

i. Each slop sink	P7.00
ii. Each urinal	4.00
iii. Each bath tub	7.00
iv. Each grease trap	7.00
v. Each garage strap	7.00
vi. Each bidet	4.00
vii. Each dental cuspidor	4.00
viii. Each gas-fired water heater	4.00
ix. Each drinking fountain	2.00
x. Each bar or soda fountain sinks	4.00
xi. Each laundry sink	4.00
xii. Each laboratory sink	4.00
xiii. Each fixed-type sterilizer	2.00

d. Each Water Meter

i. 12 to 25 mm	8.00
ii. Above 25 mm	10.00

e. Construction of Septic Tank, applicable in all groups

i. Up to 5.00 cu meters of digestion chamber	P24.00
ii. Every cu meter or fraction thereof excess of 5.00 cu meter	7.00

7. Electronics Fees

a. Central Office; switching equipment, remote switching units, concentrators, PABX/PBX's, cordless/ wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging, and other types/forms of wired or wireless communication ----- P2.40/port

b. Broadcast station for radio and TV for both commercial and training purposes, CATV-headed, transmitting/receiving/relay radio and broadcasting communications stations, communications centers, switching centers, control centers, operation and/or maintenance centers, call centers, cell sites, equipment silos/shelters and other similar locations/structures used for electronics and communications services, including those used for navigational aids, radar, telemetry, tests and measurements, global positioning and personnel/vehicle location ----- P1,000.00/ location

c. Automated teller machines, ticketing, vending and other types of electronic dispensing machines, telephone booths, pay phones, coin changers, location or direction-finding systems, navigational equipment used for land, aeronautical or maritime applications, photography and reproduction machines x-ray, scanners, ultrasound and other apparatus/ equipment used for medical, biomedical, laboratory and testing purposes and other similar electronic or electronically-controlled apparatus or devices, whether located indoor or outdoor ----- P10.00/ unit.

d. Electronics and communications outlets used for connection and termination of voice, data, computer (including workstations, servers, routers, etc.), audio, video, or any form of electronics and communications services, irrespective of whether a user terminal is connected----- P2.40/outlet

e. Station/terminal/control point/port/central or remote panels/outlets for security and alarm systems (including watchman system, burglar alarms, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights, etc.), electronics fire alarm (including early-detection systems, smoke detectors, etc.), sound-reinforcement/background,

music/paging/conference systems and the like, CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connect----- **P2.40/termination**

f. Studios, auditoriums, theaters, and similar structures for radio and TV broadcast, recording, audio/video reproduction/simulation and similar activities ----- **P1,000.00/location**

g. Antenna towers/masts or other structures for installation of any electronic and/or communications transmission/ reception----- **P1,000.00/structure.**

h. Electronic or electronically-controlled indoor and outdoor signage and display systems, including TV monitors, multi-media signs, etc. ----- **P50.00/unit**

i. Poles and attachment:

i. Per Pole (to be paid by pole owner)	P20.00
ii. Per attachment (to be paid by any entity who attaches to the pole of others)	20.00

j. Other types of electronics or electronically controlled device, apparatus, equipment, instruments, or units not specifically identified above ----- **P50.00/unit**

8. Accessories of the Building/Structures Fees

a. All parts of buildings which are open on two (2) or more sides, such as balconies, terraces, lanais, and the like, shall be charged **50% of the rate of the principal building** of which they are a part (Section 3.a. to 3.d. of this schedule).

b. Building with a height of more than 8.00 meters shall be charged an additional fee of **twenty-five centavos (P0.25)** per cu meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or top of the girts, whichever applies.

c. Bank and Records Vaults with interior volume

i. Up to 20.00 cu meters	P20.00
ii. In excess to 20.00 cu meters	8.00

d. Swimming Pools, per cu meter or fraction thereof:

i. GROUP A Residential	P3.00
ii. Commercial/Industrial GROUP B, E, F, G	36.00
iii. Social/Recreational/Institutional GROUP C, D, H, I	24.00
iv. Swimming Pools improvised from local indigenous materials such as rocks, stones and or small boulders and with plain cement flooring shall be charge 50% of the above rates.	
v. Swimming Pool shower rooms/locker rooms	
(a) Per unit or fraction thereof	P60.00
(b) Residential GROUP A	6.00
(c) GROUP B, E, F, G	18.00
(d) GROUP C, D, H, I	12.00

e. Construction of Firewalls separate from the building:

i. Per sq meter or fraction thereof	P3.00
ii. Provided that the minimum fee shall be	48.00

f. Construction/Erection of Towers: Including Radio and TV Towers, Water Tank Supporting Structures and the like:

Use or Character of Occupancy	Self-Supporting	Trilon (Guyed)
i. Single detached dwelling units	P500.00	P150.00
ii. Commercial/Industrial (Groups B, E, F, G)		
(a) Up to 10.00 meters in height	2,400.00	240.00
(b) Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
iii. Educational/Recreational / Institutional (Groups C, D, H, I)		
(a) Up to 10.00 meters in height	1,800.00	120.00
(b) Every meter or fraction thereof in excess of 10.00 meters	20.00	12.00

g. Storage Silos

i. Up to 10 meters in height	P2,400.00
ii. Every meter or fraction thereof in excess of 10 meters	150.00
iii. Silos with platforms or floor shall be charged an additional fee in accordance with Section 3.e of this Schedule.	

h. Construction of Smokestacks and Chimneys for commercial/industrial use Group B, E, F, G:

i. Smokestacks, up to 10.00 meters in height, measured from the base	P240.00
(a) Every meter or fraction thereof in excess of 10 meters	12.00
ii. Chimney up to 10.00 meters in height measured from the base	48.00
(a) Every meter or fraction thereof in excess of 10.00 meters	2.00

i. Construction of Commercial/Industrial Fixed Ovens, per sq meter or fraction thereof in interior floor areas. ----- **P48.00**

j. Construction of Industrial Kiln/Furnace, per cu meter or fraction thereof of volume. ----- **P12.00**

k. Construction of Reinforced Concrete or Steel Tanks or above ground GROUPS A and B, up to 2.00 cu meters ----- **P12.00**

i. Every cu meter or fraction thereof in excess of 2.00 cu meters	P12.00
ii. For all other than Groups A and B up to 10.00 cu meters	480.00
(a) Every cu meter or fraction thereof in excess of 10 cu meters	24.00

l. Construction of Water Tank and Waste Water Treatment facility: (Including Cisterns, Sedimentation and Chemical Treatment Tanks) per cu meter of volume ----- **P50.00**

m. Construction of Reinforced Concrete or Steel Tanks except for commercial/industrial use:

i. Above ground, up to 10.00 cu meters	P480.00
Every cu meter or fraction thereof in excess of 10.00 cu meters	48.00
ii. Underground up to 20.00 cu meters	540.00
Every cu meter or fraction thereof in excess of 20.00 cu meters	54.00

n. Pull-outs and Reinstallation of Commercial/Industrial Steel Tanks

i. Underground per cu meter on fraction thereof of excavation	P3.00
ii. Saddle or trestle mounted horizontal tanks, per cu meter or fraction thereof of volume of tanks	3.00
iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance of Section 8.k above	

o. Booths, Kiosks, Platforms Stages and the like, per sq meter or fraction thereof of floor area:

i. Construction of permanent type	P10.00
ii. Construction of temporary type	5.00

p. Construction of Buildings and other Accessory structures within cemeteries and memorial parks:

i. Tombs, per sq meter of covered ground	P5.00
ii. Semi-enclosed mausoleums whether canopied or not, per sq meter of built-up area	5.00
iii. Totally enclosed mausoleums, per sq meter of floor area	12.00
iv. Totally enclosed mausoleums, per sq meter of floor area	5.00
v. Columbarium, per sq meter	18.00

9. Accessory Fees

a. Establishment of Line and Grade all side fronting or abutting streets, esteros, rivers and creeks, first 10.00 meters ----- **P24.00**

i. Every meter or fraction thereof in excess of 10.00 meters ----- **P2.40**

b. Ground Preparation and Excavation Fee

i. While the application for a Building Permit is still being processed, the Building Official may issue a Ground Preparation and excavation Permit (GP & EP) for the foundation, subject to the verification, inspection, and review by the Line and Grade of the Inspection and Enforcement Division to determine compliance to line and grade, setbacks, yard/easements, and parking requirements.

(a) Inspection & verification fee	P 200.00
(b) Per cu meters of inspection	3.00
(c) Issuance of (GP&EP) valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00
(d) Per cu. meter of excavation for foundation with basement	4.00
(e) Excavation other than foundation or basement per cu. meter	3.00
(f) Encroachment of footings or foundations of building/structures to public areas as permitted, per sq meter or fraction thereof of footing or foundation encroachment	250.00

ii. Fees using machines for underground boring.

(a) Boring method per lineal meter	P5.00
(b) Inspection fee per project site	200.00
(c) Per boring machine	5,000.00
(d) Temporary use of sidewalk per lineal meter	2.00

c. Fencing Fees

i. Made of masonry, metal, concrete up to 1.80 meters in height, per lineal meter or fraction thereof	P3.00
ii. In excess of 1.80 meters in height, per lineal meter or fraction thereof	4.00
iii. Made of indigenous materials, barbed, chicken or hog wires, per lineal meter	2.40

d. Construction of Pavements up to 20.00 sq meters ----- **P24.00**

e. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/ institutional use such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts, and the like ----- **P3.00**

f. Use of Streets and Sidewalks, Enclosures and Occupancy of Sidewalks

i. Up to 20.00 sq meters, per calendar month	P240.00
ii. Every sq meter or fraction thereof in excess of 20.00 sq meters	12.00

g. Erection of Scaffolding Occupancy Public Areas, per calendar month

i. Up to 10.00 meters in length	P150.00
ii. Every lineal meter or fraction thereof in excess 10.00 meters	12.00

h. Sign Fees:

i. Erection and Anchorage of display surface

(a) Up to 4.00 sq meters of signboard area	P120.00
(b) Every sq meter or fraction thereof in excess of 4.00 sq meters	24.00

ii. Installation Fees, per sq meter or fraction thereof of display surface

Type of Sign Display	Business Signs	Advertising Signs
Neon	P36.00	P52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

iii. Annual Renewal Fees, per sq meter of display surface or fraction thereof:

Type of Sign Display	Business Signs	Advertising Signs
Neon	P36.00, min fee shall be P124.00	P46.00, min. fee shall be P200.00
Illuminated	P18.00, min fee shall be P72.00	P38.00, min fee shall be P150.00
Others	P12.00, min fee shall be P40.00	P20.00, min. fee shall be P110.00
Painted-on	P6.00, min fee shall be P30.00	P12.00, min fee shall be P100.00

i. Repairs Fees

i. Alteration/Renovation/Improvement on vertical dimensions of buildings/structures in square meter, such as facades, exterior walls, shall be assessed in accordance with the following rate, for all Group	P5.00
ii. Alteration/Renovation/Improvement on horizontal dimensions of buildings/structures such as floorings, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups	5.00
iii. Repairs on buildings/structures in all Groups costing more than five thousand pesos (P5,000.00) shall be charged 1% of the detailed Repair cost (itemized original materials to be replaced with same or substitute and labor).	

j. Raising of Building/Structures Fees:

i. Assessment of fees for raising of any building/ structures shall be based on the new usable area generated.

ii. The fees to be charged shall be as prescribed under Section 3.a to 3.e of this schedule, whichever group applies.

k. Demolition/Moving of building/structures fees, per sq meter of area or dimension involved.

i. Building in all groups per sq meter floor area	P3.00
ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including fences	4.00
iii. Structures up to 10.00 meters in height	800.00
(a) Every meter of portion thereof in excess of 10.00 meters	50.00
iv. Appendage up to 3.00 cu. meter/unit	50.00
(a) Every cu. meter or portion thereof in excess of 3.00 cu. meters	50.00
v. Moving fee, per sq meter of area of building/ structure to be moved	3.00

10. Certificates of Use or Occupancy (Table II.G.1 for Fixed Costing)

a. Division A-1 and A-2 Buildings:

i. Costing up to P150,000.00	P100.00
ii. Costing more than P150,000.00 up to P400,000.00	200.00
iii. Costing more than P400,000.00 up to P850,000.00	400.00
iv. Costing more than P850,000.00 up to P1,200,000.00	800.00
v. Every million or portion thereof in excess of P1,200,000.00	800.00

b. Division B-1/E-1,2, 3/F-1/G-1,2,3,4,5/H-1,2,3,4/ and 1-1 Buildings:

i. Costing up to P150,000.00	P200.00
ii. Costing more than P150,000.00 up to P400,000.00	400.00
iii. Costing more than P400,000.00 up to P850,000.00	800.00
iv. Costing more than P850,000.00 up to P1,200,000.00	1,000.00
v. Every million or portion thereof in excess of P1,200,000.00	1,000.00

c. Division C-1,2/D-1,2,3 Buildings:

i. Costing up to P150,000.00	P150.00
ii. Costing more than P150,000.00 up to P400,000.00	250.00
iii. Costing more than P400,000.00 up to P850,000.00	600.00
iv. Costing more than P850,000.00 up to P1,200,000.00	900.00
v. Every million or portion thereof in excess of P1,200,000.00	900.00

d. Division J-1 Buildings/Structures:

i. With floor area up to 20.00 sq meters	P50.00
ii. With floor area above 20.00 sq meters up to 500.00 sq meters	240.00
iii. With floor area above 500.00 sq meters up to 1,000.00 sq meters	360.00
iv. With floor area above 1,000.00 sq meters up to 5,000.00 sq meters	480.00
v. With floor area above 5,000.00 sq meters up to 10,000.00 sq meters	200.00
vi. With floor area above 10,000.00 sq meters	2,400.00

e. Division J-2 Structures:

i. Garage, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section 1.0.d above.	
iii. Tower such as Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:	
(a) First 10.00 meters of height from ground	P800.00
(b) Every meter or fraction thereon in excess of 10.00 meters	50.00

f. Change in Use/Occupancy, per sq meter or fraction thereof of area affected ----- **P5.00**

11. Annual Inspection Fees

a. Division A-1 and A-2:

i. Single detached dwelling units and duplexes are not subject to annual inspection.

ii. If the owner request inspections, the fee for each of the services enumerated below is ----- **P120.00**

- Land Use Conformity
- Architectural Presentability
- Structural Stability
- Sanitary and Health Requirements
- Fire-Resistive Requirements

b. Division B-1/D-1,2,3/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4/ and 1-1, Commercial/Industrial institutional buildings and appendages shall be assessed area as follows:

i. Appendage of up to 3.00 cu. meters/unit	P150.00
ii. Floor area to 100.00 sq meters	120.00
iii. Above 100.00 sq meters up to 200 sq meters	240.00
iv. Above 200.00 sq meters up to 350.00 sq meters	80.00
v. Above 350.00 sq meters up to 500.00 sq meters	720.00
vi. Above 500.00 sq meters up to 750.00 sq meters	960.00
vii. Above 750.00 sq meters up to 1,000.00 sq meters	1,200.00
viii. Every 1,000.00 sq meters or its portion l excess of 1,000.00 sq meters	1,200.00

c. Division C-1,2 Amusement Houses, Gymnasias and the like:

i. First Class cinematographs or theatres	P1,200.00
ii. Second Class cinematographs or theatres	720.00
iii. Third Class cinematographs or theatres	520.00
iv. Grandstand/Bleachers, Gymnasias and the like	720.00

d. Annual Plumbing Inspection Fees, each plumbing unit ----- **P60.00**

e. Electric Inspection Fees:

i. A one-time electrical inspection fee equivalent to 10% of total Electrical Permit Fees shall be charged to cover all inspection trips during construction

ii. Annual Inspection fees are the same as in Section

f. Annual Mechanical Inspection Fees:

i. Refrigeration and Ice Plant, per ton:	
(a) Up to 100 tons capacity	P25.00
(b) Above 100 tons up to 150 tons	20.00
(c) Above 150 tons up to 300 tons	15.00
(d) Above 300 tons up to 500 tons	10.00
(e) Every ton or fraction thereof above 500 tons	5.00
ii. Air Conditioning Systems:	
(a) Window type air conditioners, per unit	40.00
(Group A is not subject to annual inspection)	
iii. Packaged or centralized air conditioning systems:	
(a) First 100 tons, per ton	25.00
(b) Above 100 tons, up to 150 tons per ton	20.00
(c) Every ton or fraction thereof above 500 tons	8.00
iv. Mechanical Ventilation, per unit, per kW:	
(a) Up to 1 kW	10.00
(b) Above 1 kW to 7.5 kW	50.00
(c) Every kW above 7.5 kW	20.00
v. Escalators and Moving Walks; Funiculars and the like:	
(a) Escalator and Moving Walks, per unit	120.00

(b) Funiculars, per kW or fraction thereof	50.00
(c) Per lineal meter or fraction thereof of travel	10.00
(d) Cable Car, per kW or fraction thereof	25.00
(e) Per lineal meter of travel	2.00
vi. Elevators, per unit:	
(a) Passenger elevators	500.00
(b) Freight elevators	400.00
(c) Motor driven dumbwaiters	50.00
(d) Construction elevators for materials	400.00
(e) Car elevators	500.00
(f) Every landing above first five (5) landings for all the above elevators	50.00
vii. Boilers, per unit:	
(a) Up to 7.5 kW	400.00
(b) 7.5 kW up to 22 kW	550.00
(c) 22 kW up to 37 kW	600.00
(d) 37 kW up to 52 kW	650.00
(e) 52 kW up to 67 kW	800.00
(f) 67 kW up to 74 kW	900.00
(g) Every kW or fraction thereof above 74 kW	4.00
viii. Pressurized Water Heaters, per unit	120.00
ix. Automatic Fire Extinguishers, per sprinkler head	2.00
x. Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purposes, per kW:	
(a) Up to 5 kW	55.00
(b) Above 5 kW to 10 kW	90.00
(c) Every kW or fraction thereof above 10 kW	2.00
xi. Diesel/Gasoline Internal Combustion Engine, Gas Turbine/Engine, Hydro, Nuclear or Solar Generating Units and the like, per kW:	
(a) Per kW, up to 50 kW	15.00
(b) Above 50 kW up to 100 kW	10.00
(c) Every kW or fraction thereof above 100 kW	2.40
xii. Compressed air, vacuum, commercial/institutional/industrial gases, per outlet	10.00
xiii. Power piping for gas/steam/etc., per lineal meter or fraction thereof or per cu. meter or fraction thereof, whichever is higher	2.00
xiv. Other Internal Combustion Engines, including Cranes, Forklifts, Loaders, Mixers, Compressors and the like,	
(a) Per unit, up to 10 kW	100.00
(b) Every kW above 10 kW	3.00
xv. Other machineries and/or equipment for commercial/industrial/institutional use not elsewhere specified, per unit:	
(a) Up to ½ kW	8.00
(b) Above ½ kW up to 1 kW	23.00
(c) Above 1 kW up to 3 kW	39.00
(d) Above 3 kW up to 5 kW	55.00
(e) Above 5 kW up to 10 kW	80.00
(f) Every kW above 10 kW or fraction thereof	4.00
xvi. Pressure Vessels, per cu. meter or fraction thereof	40.00
xvii. Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof	2.40
xviii. Weighing Scale Structure, per ton or fraction thereof	30.00
xix. Testing/Calibration of pressure gauge, per unit	24.00
xx. Each Gas Meter, tested, proved and sealed, per gas meter	30.00
xxi. Every mechanical ride inspection, etc., used in amusement centers of fairs, such as ferris wheel, and the like, per unit	30.00

g. Annual Electronic Inspection fees shall be the same as the 1.e.e in Section 7. of this Schedule

12. Certifications

a. Certified true copy of Building Permit	50.00
b. Certified true copy of Certificate of use/Occupancy	50.00
c. Issuance of Certificate of Damage	50.00
d. Certified true copy of Certificate of Damage	50.00
e. Certified true copy of Electrical Certificate	50.00
f. Issuance of Certificate of Gas Meter Installation	50.00
g. Certified true copy of Certificate of Operation	50.00
h. Other Certifications	50.00

NOTE: The Specification of the Gas Meter shall be:

Manufacturer
Serial Number
Gas Type
Meter Classification/Model
Maximum Allowable Operating Pressure (psi (kPa))
Hub Size - mm (inch)
Capacity - m3/hr. (ft3/hr.)

Section 3C.02. Time and Payment. The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the building official.

Section 3C.03. Administrative Provisions. In order to obtain a building permit, the applicant shall file an application therefore in writing and on the prescribed form with the Building Official. Every application shall provide the following information:

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

To be submitted together with such application are at least five sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans, and by licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans except in those cases exempted or not required by the Building Official.

Section 3C.04. Penal Provisions. It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Code.

Any person, firm or corporation, who shall violate any of the provisions of the Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine not more than **twenty thousand pesos (P20,000.00)** or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Any person who shall violate any of the provisions of the National Building Code and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine stipulated under the National Building Code as amended: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and or service of the sentence.

Article D. Permit Fee for Zoning/Locational Clearance

Section 3D.01. Imposition of Fee. There shall be collected the following fees for the issuance of zoning/locational clearance.

I. For Locational Clearance

RATE	
A. Residential Structure Single Attached/Detached	
1. P100,000.00 and below	300.00
2. Over P100,000.00 to P200,000.00	600.00
3. Over P200,000.00 to P500,000.00	1,200.00
4. Over P500,000.00 to P1million	1,800.00 + 1/10 of 1% in excess of 1 million
B. Apartment	
1. P500,000.00 and below	1,500.00
2. Over P500,000.00 to P2million	2,200.00
3. Over P2million to P3million	3,000.00
4. Over P3million to P5million	3,800.00 + 1/10 of 1% in excess of five (5) million regardless of the number of doors
C. Dormitories/Boarding Houses	
1. P2 million and below	3,000.00
2. Over 2million to 3million	3,800.00
3. Over 3million to 5million	4,400.00 + 1/10 of 1% in excess of five (5) million

D. Institutional	
1. P 2 million and below	2,800.00
2. Over P2million to P3million	3,500.00
3. Over P3million to P5million	4,400.00 + 1/10 of 1% in excess of five (5) million
E. Commercial, Industrial, Agro-Industrial Project	
1. P100,000.00 and below	2,000.00
2. Over P100,000.00 - P500,000.00	3,000.00
3. Over P500,000.00 to P1 million	4,000.00
4. Over P1million to P2million	5,000.00
5. Over P2million to P3million	6,000.00
6. Over P3million to P5million	7,500.00 + 1/10 of 1% in excess of five (5) million
F. Special Uses/Special Projects (i.e., Piggery, Poultry, Slaughterhouse, Treatment Plants, etc.)	
1. P2million and below	6,000.00
2. Over P2million to P3million	7,000.00
3. Over P3million to P5million	8,000.00 + 1/10 of 1% in excess of five (5) million
G. LZBA approval on appeal for the grant and denial of application for Locational Clearance, variances and exception and special uses/special projects	Same as Special Uses/Projects (i.e., piggery, poultry, slaughterhouse, etc.)
H. Fencing Permit	Fees shall correspond to whatever type or classification of the project
I. Mausoleum with the Cemetery/Memorial Park	Same as Residential Project
J. Alteration/Expansion (affected area/cost of expense only)	
In cases alteration and increase in the cost of the project the increase shall be subjected to the corresponding fee as provided in the ordinance	

Inspection fee shall correspond with the certification fees charged in every category/use occupancy

Section 3D.02. Time of Payment. The fees upon filing of application with complete documentation this Article shall be paid to the Municipal Treasurer.

Section 3D.03. Administrative Provision. The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders and laws relating to and governing zoning/locational clearance.

Article E. Fees for Processing and Approval of Subdivision Plans

Section 3E.01. Imposition of Fees. There shall be collected the following fees for the processing and approval of subdivision plans.

I. For Subdivision Projects: Subdivision With (Complex) and Without Development (Non-Complex Subdivision)

RATE	
A. Subdivision Without Development/Non-Project Subdivision (Non-Complex Subdivision)	
1. Filing Fee	250.00
2. Subdivision Approval	600.00
3. Inspection Fee	350.00
4. Per Saleable/For Sale Lots	200.00
B. Approval of Subdivision Project under PD 957	
Subdivision Approval	
1. Preliminary Approval and Locational Clearance (PALC)	750.00/ha or a fraction thereof
- Inspection Fee	2,000.00/ha regardless of density
2. Final Approval and Development Permit (FADP)	3,500.00/ha or a fraction thereof
- Additional fee on the floor area of houses/building sold with the lot	4.80 per sq meter
- Inspection fee (projects already inspected for PALC application may not be charged inspection fees)	Same as Preliminary Approval and Locational Clearance (PALC)
3. Alteration of Plans (affected areas only)	Same as Final Approval & Development Permit (FADP)
- Inspection Fee	Same as Preliminary Approval and Locational Clearance (PALC)
C. Approval of Subdivision Project under BP 220	
1. Preliminary Approval and Locational Clearance (PALC)	
Processing Fee:	
a. Socialized Housing	300.00/ha
b. Economic Housing	500.00/ha
Inspection Fee:	
a. Socialized Housing	1,000.00/ha
b. Economic Housing	1,500.00/ha
2. Final Approval and Development Permit	
Processing Fee:	
a. Socialized Housing	1,000.00/ha
b. Economic Housing	2,400.00/ha
- Inspection Fee (projects already inspected for PALC application may not be charged inspection fees)	Same as Preliminary Approval and Locational Clearance (PALC)
3. Alteration of Plan (Affected area only)	Same as Final Approval and Development Permit
- Inspection Fee	Same as Preliminary Approval and Locational Clearance (PALC)
D. Approval of Industrial/Commercial Subdivision	
1. Preliminary Approval and Locational Clearance	1,000.00/ha or a fraction thereof
- Inspection Fee	2,000.00/ha regardless of density
2. Final Approval and Development Permit	8,000.00/ha regardless of density
- Inspection Fee (projects already inspected for PALC application may not be charged inspection fees)	Same as Preliminary Approval and Locational Clearance (PALC)
3. Alteration of Plans (affected area only)	Same as Final Approval and Development Permit (FADP)
- Inspection Fee	Same as Preliminary Approval and Locational Clearance (PALC)
E. Approval of Farm Lot Subdivision	
1. Preliminary Approval and Locational Clearance	750.00/ha or a fraction thereof
- Inspection Fee	2,000.00/ha regardless of density
2. Final Approval and Development Permit	2,500.00/ha regardless of density
- Inspection Fee (projects already inspected for PALC application may not be charged inspection fees)	Same as Preliminary Approval and Locational Clearance (PALC)
3. Alteration of Plans (affected area only)	Same as Final Approval and Development Permit
- Inspection Fee	Same as Preliminary Approval and Locational Clearance (PALC)
F. Approval of Memorial Park/Cemetery Project/Columbarium	
1. Preliminary Approval and Locational Clearance (PALC)	
a. Memorial Park	1,200.00/ha or a fraction thereof
b. Cemeteries	500.00/ha
c. Columbarium	5,000.00/ha
Inspection Fee:	
a. Memorial Park	2,000.00/ha or a fraction thereof
b. Cemeteries	1,500.00/ha
c. Columbarium	25.00/sq m of GFA
2. Final Approval and Development Permit (FADP)	
a. Memorial Park	4.80/sq m
b. Cemeteries	2.40/sq m
c. Columbarium	4.80/floor area
	8.00/sq m of GFA
	10.00/sq m of Land Area
- Inspection Fee (projects already inspected for PALC application may not be charged inspection fee)	Same as Preliminary Approval and Locational Clearance (PALC)
3. Alteration of Plans (affected areas only)	Same as Final Approval and Development Permit (FADP)
- Inspection Fee	Same as Preliminary Approval and Locational Clearance (PALC)

II. Application for Reclassification and/or Rezoning of Land/Property

RATE	
1. Filing Fee	P2,000.00/ha or a fraction thereof
2. Inspection Fee	500.00/ha or a fraction thereof

III. Other Transactions/Certifications

RATE	
A. Zoning Certifications/Clearances	
1. Business Permit	
a. Capitalization less than P100,000.00	P100.00
b. Capitalization over P100,000.00 - 500,000.00	150.00
c. Capitalization over P500,000.00 - 1million	200.00
d. Capitalization over P1million - 3million	300.00
e. Capitalization over P3million - 5million	500.00
f. Capitalization over P5million - 10million	750.00
g. Capitalization of P10million	1,000.00
2. Locational Clearance	
a. Residential	
i. Project below P1million	100.00
ii. Project cost over P1million to P3million	150.00
iii. Over P3million to 5million	200.00
iv. Over P5million to 10million	300.00
v. Over P10million	400.00
b. Apartment	
i. Project below P500,000.00	100.00
ii. Over P500,000.00 to P2million	200.00
iii. Over P2million to P5million	300.00
iv. Over P5million to P10million	500.00
v. Over P10million	600.00
c. Dormitories/Boarding Houses, Institutional	
i. Project below P1million	150.00
ii. Over P1million to P2million	250.00

iii. Over P2million to P3million	350.00
iv. Over P3million to P5million	450.00
v. Over P5million to P10million	600.00
vi. Over P10 million	750.00
d. Commercial/Agro-industrial/Industrial	
i. Project below P500,000.00	200.00
ii. Over P500,000.00 to P1million	300.00
iii. Over P1million to P3million	400.00
iv. Over P3million to P5million	600.00
v. Over P5million to P10million	850.00
vi. Over P10million	1,200.00
e. Special Uses/Special Projects (i.e., piggery, poultry, slaughterhouse, etc.)	
i. Project below P500,000.00	250.00
ii. Over P500,000.00 to P1million	400.00
iii. Over P1million to P3million	500.00
iv. Over P3million to P5million	750.00
v. Over P5million to P10million	1,000.00
vi. Over P10million	1,200.00
3. Subdivision Approval (With & Without Development)	
a. Without Development (non-complex subdivision)	200.00
b. With Development (formerly complex subdivision)	500.00
4. Land-Use Classification	
	200.00
5. Other Certifications/Clearances	
	200.00
B. Photocopy of Maps/Documents	
1. Base Maps (Letter/Legal Size)	
a. Students	2.50/sheet
b. Regular	10.00/sheet
2. Land Use/Zoning Maps (letter/A4 size colored)	
a. Students	50.00/sheet
b. Regular	200.00/sheet
3. Land use/Zoning Maps (legal size colored)	
a. Students	75.00/sheet
b. Regular	300.00/sheet
4. Land Use/Zoning Maps (scale 1:16:00m)	
a. Students	500.00/sheet
b. Regular	1,500.00/sheet
5. Other documents	
a. Students	2.50/sheet
b. Regular	5.00/sheet
C. Certified Machine Copy of Documents	
a. Students	20.00/sheet
b. Regular	50.00/sheet
D. Verification Fee/ Researches	
(Students are exempted from payment)	150.00

Section 3E.02. Time of Payment. The fees in this Article shall be paid to the Municipal Treasurer.

Section 3E.03. Administrative Provision. The Municipal Mayor shall administer the provisions of this Article and other existing ordinances, executive orders, and laws relating to and governing approval of subdivision plans.

Article F. Permit Fees on Tricycle Operation

Section 3F.01. Definitions. When used in this Article,

- (a) **Motorized Tricycle** is a motor vehicle propelled other than by muscular power, composed of a motorcycle fitted with a single wheel sidecar.
- (b) **Provisional Authority** is an authority under Mun. Ord. No. 71-S-2022 granted by the Local Government Unit of Santa Barbara, Iloilo through the Sangguniang Bayan allowing tricycles to serve as a public utility and to ferry passengers or cargo for a fee, pending the approval of the Local Public Transport Route Plan (LPTRP) of the Municipality.
- (c) **Tricycle Operators** are persons engaged in the business of operating tricycles.
- (d) **Tricycle-for-Hire** is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- (e) **Motorized Tricycle Operator's Permit (MTOP)** is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.
- (f) **Zone** is a contiguous land area or block, say a subdivision, barangay or group of barangays, where tricycles-for-hire may operate without a fixed origin and destination.

Section 3F.02. Imposition of Fees. For Franchise and Provisional Authority to operate tricycles for hire.

	RATE
1. Annual Fee	P500.00
2. Filing fee	
3. Franchise and Provisional Authority Sticker (Cost of Materials)	

Section 3F.03. Other Fees on Tricycle Operations

	RATE
1. Cancellation of MTOP	P110.00
2. Change engine	165.00
3. Fare adjustment fee for fare increase	220.00
4. Filing fee for amendment of MTOP	32.00

- (a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.
- (b) The filing fee shall be paid upon application for an MTOP based on the number of units.
- (c) Filing fee for amendment of MTOP shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTOP.

Section 3F.04. Administrative Provisions.

- (a) Prospective operators of tricycles should first secure barangay clearance(s) from their zone of operation and apply for a Motorized Tricycle Operator's permit (MTOP) from the Sangguniang Bayan.
- (b) The Sangguniang Bayan of this municipality shall:
 1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefore; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust but not oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and; prescribe the conditions and qualifications of service.
 2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).
 3. The grantee of the MTOP shall carry a common carrier's insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents;
 4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.
 5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan;
 6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) kph. The Sangguniang Bayan may provide exceptions if there is no alternative route.
 7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone.
- (c) The Sangguniang Bayan may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

It shall establish a fare structure that will provide the operator a reasonable return or profit, and still be affordable to the general public. The fare structure may either be flat (single fare regardless of distance) as a minimum amount plus a basic rate per kilometer.

The official rate to be initially adopted shall be based on Municipal Ordinance No. 19-S-2023 containing the prescribed fare structure for the zone by the Sangguniang Bayan.

Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.
- (d) The zones must be within the boundaries of this municipality.
- (e) The Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by said operator.

Article G. Permit Fee on Pedaled Tricycle (Trisikad)

Section 3G.01. Imposition of Fee. There shall be collected from the owner of pedaled tricycle operated within the municipality, a permit fee of **one hundred fifty pesos (P150.00)** per unit per annum.

Section 3G.02. Time of Payment. The fee imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year. For pedaled tricycle acquired after the first twenty (20) days of 1 January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3G.03. Administrative Provisions.

- (a) A plate shall be provided by the municipality to the owner of the pedaled tricycle who was granted a permit after a payment of an amount equal to the cost of such plate.
- (b) No minor is allowed to drive and operate a trisikad in this municipality.
- (c) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

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

Section 3H.01. Definitions. When used in this Article;

- (a) **Bet Manager** - refers to an individual who calls and takes care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight and thereafter distributes won bets to the winners after deducting a certain commission or both.
- (b) **Cockpit** - includes any place, compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.
- (c) **Promoter** - refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.
- (d) **Gaffer (Taga-tari)** - refers to a person knowledgeable in the art of arming fighting cocks with gaffs on one or both legs.
- (e) **Referee (Sentenciador)** - refers to a person who watches and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting, and decides and makes known his decision either by word or gesture the result of the cockfighting by announcing the winner or deciding a tie in a contest game.
- (f) **Cockpit Official** - shall include the cockpit manager, bet manager, bet taker, or promoter, referee, gaffer, match maker, medical aide, llamador, gatekeepers and ticket sellers.

Section 3H.02. Imposition of Fees. There shall be collected the following Mayor's Permit Fees from cockpit operators/owners/licensees and cockpit personnel:

(a) From the owner/operator/licensees of the cockpit:	Fee
1. Application filing fee	P3,000.00
2. Annual cockpit permit fee	6,000.00
(b) From cockpit personnel	
1. Promoters/Hosts	500.00
2. Pit Manager	500.00
3. Referee	400.00
4. Bet Taker "Kristo/Llamador"	300.00
5. Bet Manager "Maciador/Kasador"	350.00
6. Gaffer "Mananar"	350.00
7. Cashier	350.00
8. Derby (Matchmaker)	300.00
9. Fighting Cock Medical Attendant	300.00

Section 3H.03. Time and Manner of Payment.

- (a) The application filing fee is payable to the Municipal Treasurer upon application for a permit or license to operate and maintain cockpits.
- (b) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.
- (c) The permit fees on cockpit personnel shall be paid before they participate in a cockfight and shall be paid annually upon renewal of the permit on the birth month of the permittee.

Section 3H.04. Administrative Provisions.

- (a) Ownership, operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinances or laws shall be allowed to own, manage and operate cockpits. Cooperative capitalization is encouraged.
- (b) Establishment of cockpit. The Sangguniang Bayan shall determine the number of cockpits to be allowed in this municipality.
- (c) Cockpit-size and construction. Cockpits shall be constructed and operated within the appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpits are constructed within or near existing residential or commercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, or operators of cockpits which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the Municipal Mayor. Approval or issuance of building permits for the construction of cockpits shall be made by the Municipal Engineer in accordance with existing ordinances, laws and practices.
- (d) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet takers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of a cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.
- (e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit shall be issued.

Section 3H.05. Applicability Clause. The provision of P~ 449; otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and Municipal Ordinance No. 86-S-2017 and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this municipality.

Article I. Special Permit Fee for Cockfighting

Section 3I.01. Definitions. When used in this Article;

- (a) **Cockfighting** is the sport of pitting or evenly matching gamecocks to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting derby; pintakasi or tupada," or its equivalent in different Philippine localities.
- (b) **Local Derby** is an invitational cockfight participated in by game-cockers or cockfighting "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.
- (c) **International Derby** refers to an invitational cockfight participated in by local and foreign gamecocker or cockfighting "aficionados" with "pot money" awarded to the proclaimed winning entry.

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

	Fee
(a) Special Cockfights (Pintakasi)	P300.00/day
(b) Special Derby Assessment from Promoters of –	
i. Two-Cock Derby	500.00
ii. Three-Cock Derby	1,000.00
iii. Four-Cock Derby	1,200.00
iv. Five-Cock Derby	1,500.00
v. Six-Cock Derby	2,500.00
(c) Soltada Hack fight	50.00/soltada
(d) Soltada Derby	
i. Two- Cock Derby	50.00/soltada
ii. Three- Cock Derby	60.00/soltada
iii. Four- Cock Derby	70.00/soltada
iv. Five- Cock Derby	80.00/soltada
v. Six- Cock Derby	90.00/soltada
(e) Permit to Transport Game Fowl (outside of the municipality)	50.00/head

Section 3I.03. Fees and Charges per Municipal Ordinance No. 86-S-2017, Section 8

(a) Franchise Fee of Cockpit Arena	P100,000.00 - good for 10 years
(b) Permit or Business License Cockpit Arena	5,000.00 - good for 1 year
(c) Special permit(s)	
1. Holding of international derby	3,000.00 - per day
(d) d. Other fees:	
1. Per cockfight ordinary day	30.00
2. Derby per cockfight (Local)	50.00
3. Derby per cockfight (International)	100.00
4. Amusement tax per ticket issued at the gate entrance of the cockpit	
a. Local derby	10.00
b. International derby	20.00

Section 3I.04. Exclusions. Regular cockfights i.e., those held during Sundays, legal holidays and local fiestas and international derbies shall be excluded from the payment of fees herein imposed.

Section 3I.05. Requirements for the Issuance of Franchise

- (a) The applicant must be a Filipino Citizen, preferably a resident of the municipality, and to corporation, must be authorized by law to conduct business in the Philippines.
- (b) Must be the lawful owner of the lot where the cockpit is established or is going to be established or has the legal authority to use the same.
- (c) Must be of legal age.
- (d) All applications shall be submitted to the Office of the Sangguniang Bayan for proper action.
- (e) The life of the franchise shall be terminated after three (3) years from issuance and to be renewed at the discretion of the local sanggunian.
- (f) Only one (1) cockpit should be allowed to be established and to operate within the municipality except when the sanggunian finds it practicable, they may authorize the additional number of cockpits.

Section 3I.06. Time and Manner of Payment. The fees herein imposed shall be f payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

Section 3I.07. Administrative Provisions.

- (a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this municipality only in licensed cockpits during Sundays and legal holidays, and during local fiestas for not more than three (3) days. It may also be held during municipal. Agricultural, commercial, or industrial fairs, carnival, or exposition for a similar I period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on-, the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Day), Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such election or referendum.
- (b) Cockfighting for entertainment of tourists or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for tourists, or for returning Filipinos, commonly known as (Balikbayans), or for the support of fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.
- (c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the municipality without first securing

a license renewable every year on their birth month from the municipality where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the municipality shall officiate in all kinds of cockfighting authorized herein.

Section 31.08. Applicability Clause. The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Gamefowl Commission), and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Section 31.09. Penalties. Penalties from Anti E-Sabong Ordinance (Municipal Ordinance No. 65-S-2023 Section 5.) Without prejudice to any penalty imposed by related national laws, regulations and decrees, and in accordance with the provisions of the Local Government Code of 1991, this Ordinance shall impose the following penalties:

- a. Those caught violating this Ordinance or committing any of the unlawful acts enumerated in the preceding Section will be meted a fine of:
 - i. For the first offense - one thousand five hundred pesos (P1,500.00)
 - ii. For the second offense - two thousand pesos (P2,000.00)
 - iii. For the third and successive offenses - two thousand five hundred pesos (P2,500.00)
- b. The penalty provided for in this Ordinance shall not preclude the imposition of a higher penalty under existing national laws on illegal gambling.

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

Section 3J.01. Imposition of Fee. There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government with the municipality as follows:

Occupation or Calling	Rate of Fee/Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments."	P100.00
(b) On employees and workers in commercial establishment who cater or attend to the daily needs of the inquiring or paying public.	100.00
(c) On employees and workers in food or eatery establishment.	100.00
(d) On employees and workers in night or nights and day establishment.	200.00
(e) All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, like animal trainer, livestock middleman "panting", auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chambermaid cook, criminologist, electrician, electronic technician, embalmer club/floor manager, Forensic, electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant, mechanic, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress, welder and similar occupation.	100.00

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

Section 3J.03. Persons Governed. The following workers or employees whether working on a temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

- (a) Employees or workers in generally considered offensive and dangerous business establishments such as but not limited to the following:
 1. Employees or workers in industrial or manufacturing establishment such as: aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and/or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plants electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories, foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware
 2. factories; handicraft manufacturing; hollow block and the factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic products factories, perfume factories; plating establishment; pharmaceutical laboratories, repair shops of whatever kind and nature; rope and twine factories; sash factories, smelting plants; tanneries; textile and knitting mills; upholstery shops; vulcanizing shops and welding shops.
 3. Employees and workers in commercial establishments cinematography film storage; cold storage or refrigerating plants; delivery and messenger services; elevator and escalator services; funeral parlors; janitorial services; junk shop; hardwares; pest control services; printing and publishing houses service station, slaughter- houses; textile stores; warehouses; and parking lots.
 4. Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.
- (b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries supermarkets; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public.
- (c) Employees and workers in food or eatery establishments such as but not limited to the following:
 1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice milk factories, refreshment parlor, restaurants, sari-sari stores and soda fountains;
 2. Stallholders, employees and workers in public markets;
 3. Peddlers of cook or uncooked foods;
 4. All other food peddlers, including peddlers of seasonal merchandise.
- (d) Employees or workers in night or night and day establishments such as but not limited to the following: Workers or employees in bars; boxing stadium; bowling alleys; billiards and pool halls; cinema houses; cabarets and dance halls; cocktail lounges; circuses; carnivals and the like; day clubs and night clubs; golf clubs; massage clinics, sauna baths or similar establishment; hotels; motels; horse racing clubs; pelota courts; polo clubs; private N detective or watchman security agencies; supper clubs and all other business; establishment whose business activities are performed and consumed during night time.

In cases of night and day clubs, night clubs, day clubs, cocktail lounges, bars, cabarets, sauna bath houses, and other similar places of amusements, they shall under no circumstances allow hostesses, waitresses, waiters, entertainers, or hospitality girl below 18 years of age to work as such. For those who shall secure the Individual Mayor's Permit on their 18th birth year, they shall present their respective baptismal or birth certificate duly issued by the local civil registrar concerned.
- (e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section P.02.

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

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

In case of change of ownership of the business as well as the location thereof from municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

Newly hired workers and/or employees shall secure their individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to start working.

Section 3J.06. Administrative Provisions;

- (a) The Municipal Treasurer shall keep a record of persons engaged in occupation) and/or calling not requiring government examination and the corresponding payment of fees required and their personal data for reference purposes.
- (b) Persons engaged in the above-mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor, respectively, for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article K. Registration, Branding, Transport and Slaughter Fees of Large Cattle

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

Section 3K.02. Imposition of Fee. The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall- be issued to the owner upon payment of a registration fee as follows:

	Amount of Fee
(a) For Certificate of Ownership	P5.00
(b) For Certificate of Transfer	10.00
(c) Livestock Fee	2.00
(d) For Registration of each brand	100.00
(e) For branding of each Cattle	100.00
(f) For Slaughter of each Cattle	100.00
(g) Permit to Transport (for each large cattle)	50.00
(h) Permit to transport (for each hog)	30.00
(i) Issuance of certification in case of loss of certificate of ownership/transfer	100.00
(j) Issuance of New Certificate of Ownership	100.00
(k) Issuance of Certificate of Transfer	100.00
(l) Livestock Development Fund (LSDF-Trust Fund)	2.00

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

Section 3K.03. Time and Manner of Payment. The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3K.04. Administrative Provisions.

- (a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.
- (b) The ownership of a large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price, of the animal in cases of sale or transfer, and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.
- (c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners, and the purchaser; the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals; and a reference by number, to the original certificate of ownership with the name of the municipality issued to it. No entries of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

Section 3K.05. Applicability Clause. All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances and rules and regulations.

Article L. Fees on Impounding of Stray Animals

Section 3L.01. Definitions. When used in this Article.

- (a) **Stray Animal** means an animal which is set loose unrestrained, and not under the complete control of its owner, or the charge or in possession thereof, found roaming at-large in public or private places whether fettered or not.
- (b) **Public Place** includes national, provincial, municipal, or barangay streets, parks, plazas, and such other places open to the public.
- (c) **Private Place** includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.
- (d) **Large Cattle** includes horses, mules, asses, carabaos, cows, and other domestic members of the bovine family.

Section 3L.02. Imposition of Fee. There shall be imposed the following fees for each 5 day or fraction thereof on each head of stray animal found running or roaming at large, or fettered in public or private places:

	Amount of Fee
(a) Large Cattle	P200.00
(b) All other animals	100.00

Section 3L.03. Time of Payment. The impounding fee shall be paid to the Municipal Treasurer prior to the release of the impounded animal to its owner.

Section 3L.04. Administrative Provisions.

- (a) For purposes of this Article, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound stray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded stray animal in the Municipal Hall for ten(10) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.
- (b) Impounded animals not claimed within seven (7) days after the date of impounding shall be sold at public auction under the following procedures:
 1. The Municipal Treasurer shall post notice for ten (10) days in three (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within ten (10) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.
 2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement; and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.
 3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.
 4. In case the impounded animal is not disposed of within seven (7) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 3L.05. Penalty. Owners whose animals are caught astray and incurring damages to plants and properties pay **five hundred pesos (P500.00)**.

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

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

Section 3M.01. Imposition of Fees. There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from operators of said machinery, renting out or operating for business said equipment in this municipality.

	Rate of Fee Per Annum
(a) Handtractors	P100.00
(b) Light Tractors (3000 hp and below)	160.00
(c) Heavy Tractors (3001 hp and above)	650.00
(d) Bulldozer	3,000.00
(e) Forklift	800.00
(f) Heavy Graders	1,100.00
(g) Light Graders	800.00
(h) Mechanized Threshers	250.00
(i) Rolling Rice Mill	500.00
(j) Cargo Truck	700.00
(k) Dump Truck	700.00
(l) Road Rollers	2,000.00
(m) Payloader	1,100.00
(n) Primemovers/Flatbeds	2,000.00
(o) Backhoe	1,100.00
(p) Rockcrusher	5,000.00
(q) Batching Plant	5,000.00
(r) Transit/Mixer Truck	1,100.00
(s) Crane	3,000.00
(t) Other Agricultural Machinery and the like not enumerated above	300.00
(u) Other Heavy Equipment and the like not enumerated above	3,000.00

Section 3M.02. Time and Manner of Payment. The fee imposed herein shall be payable prior to the rental of the equipment upon application for a Mayor's permit.

Section 3M.03. Administrative Provisions.

- (a) The Municipal Treasurer shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.
- (b) The Barangay Treasurers are enjoined to submit Inventory of Agricultural Machineries and other Heavy equipment in their respective areas of jurisdiction.
- (c) Barangay officials are required to report any illegal operation to the office of the municipal mayor thru the municipal treasurer for appropriate action.
- (d) The proceeds from the fees imposed herein shall be shared 60% for the municipality and 40% for the concerned barangay by the municipality and barangay where such collections are made.

Article N. Permit and Inspection Fee on Machineries and Engines

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

	Rate of Fee Per Annum
A. Internal combustion engines:	
1. 2 HP and below	P160.00
2. 5HP and below but not lower than 3 HP	210.00
3. 10HP and below but not lower than 5 HP	250.00
4. 15HP and below but not lower than 1 OHP	340.00
5. Above 15HP	500.00
B. Other stationery engines or machines:	
1. 3 HP and below	170.00
2. 5 HP and below but not lower than 3 HP	220.00
3. 10 HP and below but not lower than 5 HP	340.00
4. 15 HP and below but not lower than 10 HP	420.00
5. Above 15 HP	500.00
C. Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).	

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

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

Article O. Permit Fee for the Storage of Flammable and Combustible Materials

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

	Fee
a. Storage of gasoline, diesel, fuel, kerosene and similar products	
1. 500 to 2,000 liters	P500.00
2. 2,001 to 5,000 liters	1,000.00
3. 5,001 to 20,000 liters	3,000.00
4. 20,001 to 50,000 liters	5,000.00
5. 50,001 to 100,000 liters	10,000.00
6. Over 100,000 liters	12,000.00
b. Storage of cinematographic film	500.00
c. Storage of celluloid	500.00
d. Storage of calcium carbide	
1. Less than 50 cases	300.00
2. 50 to 99 cases	500.00
3. 100 or more cases	700.00
e. Storage of tar, resin and similar materials	
1. Less than 1,000 kgs.	500.00
2. 1,000 to 2,500 kgs.	600.00
3. 2,500 to 5,000 kgs.	700.00
4. Over 5,000 kgs.	800.00
f. Storage of coal deposits	
1. Below 100 tons	2,500.00
2. 100 tons or above	3,500.00
g. Storage of combustible, flammable or explosive substance not mentioned above	3,500.00

Section 30.02. Time of Payment. The fees imposed in Article shall be paid to the Municipal Treasurer upon application for his permit with the Mayor to store the aforementioned substances.

Section 30.03. Administrative Provisions.

(a) No person shall keep or store at his place of business any of the following flammable, combustible or explosive substances without securing a permit therefor. Gasoline or naphtha not exceeding the quantity of one hundred (100) gallons, kept in and used by launches or motor vehicles shall be exempt from the Permit Fee herein required.

(b) The Mayor shall promulgate regulations for the proper storing of said substances and shall designate the proper official and shall supervise therefore.

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

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

	Amount of Fee
a. For construction	P 50.00 /sq m per week
b. Others	20.00 /sq m per day

For wake and other charitable, religious and educational purposes, use and/or occupancy are exempted from the payment of permit fee provided a corresponding permit is secured prior to such use and/or occupancy.

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

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

Article Q. Permit Fee for Excavation

Section 3Q.01. Imposition of Fee. There shall be imposed the following fees on every person who shall make or cause to be made any excavation on public or private streets within this municipality.

	Amount of Fee
a. For crossing streets with concrete pavement:	
1. For crossing concrete pavement (maximum area 2.00x6.00m., 12sqmeters)	P2,160.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	100.00
b. For crossing streets with asphalt pavement:	
1. Minimum fee	165.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80meters)	100.00
c. For crossing the streets with gravel pavement:	
1. Minimum fee	85.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3 meters)	25.00
d. For crossing existing curbs and gutters resulting in damage	135.00
e. Additional fee for every day of delay in excess of the excavation period provided in the Mayor's permit	100.00

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

A cash deposit in an amount equal to **twenty thousand pesos (P20,000.00)** shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within seven (7) days after the purpose of the excavation is accomplished.

Section 3Q.03. Administrative Provisions.

i. No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the streets of Municipality of Sta. Barbara unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

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

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

Article R. Permit Fee on Circus and Other Parades

Section 3R.01. Imposition of Fee. There shall be collected a Mayor's Permit Fee of **two hundred pesos (P200.00)** per day on every circus and other parades using banners, floats or musical instruments carried on in this municipality.

Section 3R.02. Time and Manner of Payment. The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least ten (10) days before the scheduled date of the circus or parade and on such activity shall be held.

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

Section 3R.04. Administrative Provisions.

i. Any persons who shall hold a parade within this municipality shall first obtain from the Municipal Mayor before undertaking the activity. For this purpose, a written application in a prescribed form shall indicate the name, address of the applicant, the description of, the activity, the place or places where the same will be conducted and such other pertinent information as may be required.

ii. The Station Commander of the Philippine National Police shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities mentioned in this Article. He shall also define the boundary within which such activities may be lawfully conducted.

Article S. Permit Fee for the Conduct of Group Activities

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

	Amount of Fee
A. Conference, meetings, rallies and demonstration	
1. Inside building or halls	P100.00
2. Outdoor, in parks, plazas, roads/streets	200.00
B. Dances	
1. Fiestas	370.00
2. Non-Fiestas	250.00
C. Coronation and Ball	300.00
D. Promotional sales	500.00
1. Days thereafter	100.00/day
E. Holding Parties (in public places)	500.00
F. Other Group Activities (in public places)	300.00

Section 3S.02. Time of Payment. The fee imposed in this article shall be paid to the Municipal Treasurer upon the filing of the application for permit with the Municipal Mayor.

Section 3S.03. Exemption. Programs or activities conducted by educational charitable, religious and governmental institutions free to the public shall be exempted from the payment of the fee herein imposed, provided, that the corresponding Mayor's Permit shall be secured accordingly. Programs or activities requiring admission fees for attendance shall be subject to the fees herein imposed even if they are conducted by exempt entities.

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

Article T. Permit Fee on Film-Making

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

	Rate of Fee per Filming
A. Commercial movies	P5,000.00 / film
B. Commercial advertisements	5,000.00 / film
C. Documentary film	3,000.00 / film
D. Videotape coverage	2,000.00 / coverage

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

Section 3T.02. Time of Payment. The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit five (5) days before location-filming is commenced.

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

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

	Fee
(a) For every page or fraction thereof (not including the certificate and notation)	P200.00
(b) For each certificate of correctness (with seal of Office) written on the copy or attached thereto	200.00
(c) Photocopy or any other copy produced by copying machine per page	5.00
(d) All other certifications, clearances, affidavits and similar documents	200.00

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

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

Article B. Local Civil Registry Fees

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

	Fee
(a) Marriage Fees:	
1. Application for marriage license	
i. Residents	P650.00
ii. Non-residents	650.00
iii. Foreigner	1,700.00
2. Marriage Counselling Fee	100.00
3. Parental Advice	300.00
4. Parental Consent	300.00
(b) Filing Fee	
1. Court Orders	2,000.00
2. Issuance of Finality (R.A. 9048 & R.A. 10172)	600.00
(c) Processing Fee (BREQS)	100.00
(d) Legal Instruments	
1. Legitimation	150.00
2. Admission of Paternity	150.00
3. AUSF (Affidavit to Use the Surname of the Father - RA No. 9255)	150.00
(e) Issuance of Certification (No Record)	
1. Birth	250.00
2. Marriage	250.00
3. Death	250.00
4. Fetal	250.00
(f) For the Issuance of Copies	
1. Certified True Copy of:	
i. Birth	150.00
ii. Marriage	150.00
iii. Death	150.00
iv. Fetal	150.00
v. Application for Marriage License	150.00
2. For Machine Copy	5.00
(g) Burial Fees	
1. Burial Permit Fee	
i. Catholic	400.00
ii. Municipal	400.00
iii. Private Cemetery	400.00
iv. Inurnment	500.00
2. Transfer Permit	
i. Transfer of Cadaver	600.00
ii. Transfer of Remains	600.00
iii. Transfer of Cremains	1,500.00
3. Fee for Exhumation of Cadaver	200.00
(h) Out of town Registration and Processing Fees	
1. Birth	400.00
2. Death	400.00
3. Marriage	400.00
4. Service Fee (Delayed Registration)	150.00
(i) Endorsement of Civil Registry Documents to NSO Iloilo/Manila - Service Fee	150.00
(j) Filing Fee (R.A. 9048-CCE)	1,000.00
An act authorizing the City or Municipal Civil Registrar or the Consul General to correct a clerical or typographical error in an entry (CCE) and/or change of first name (CCF) or nickname in the civil register without need of Judicial Order.	
(k) Filing Fee (R.A. 9048-CFN)	3,000.00
An act authorizing the City or Municipal Civil Registrar or the Consul General to correct a clerical or typographical error in an entry (CCE) and/or change of first name (CFN) or nickname in the civil register without need of Judicial Order.	
(l) Filing Fee (R.A. 10172-CCE)	3,000.00
An act authorizing the City or Municipal Civil Registrar or the Consul General to correct a clerical or typographical error in the day and month in the date of birth or sex of a person appearing in the civil register without need of Judicial Order.	

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

(a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

(b) Issuance of birth certificates of children reaching school age when such certificates are required for admission to the primary grades in a public school.

(c) Burial permit of a pauper, per recommendation of the Social Welfare Officer of the municipality.

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

Section 4B.04. Administrative Provision. A marriage license shall not be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.

Article D. Sanitary Inspection Fee

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

(a) For house for rent	P100.00
(b) For each business, industrial, or agricultural establishment	
1. With an area of 25 sq m or more but less than 50 sq m	100.00
2. With an area of 50 sq m or more but less than 100 sq m	200.00
3. With an area of 100 sq m or more but less than 200 sq m	300.00
4. With an area of 200 sq m or more but less than 500 sq m	500.00
5. With an area of 500 sq m or more but less than 1000 sq m	1,000.00
6. With an area of 1,000 sq m or more	1,500.00

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

Section 4D.03. Administrative Provisions.

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

Article E. Fees for Health Services

Section 4E.01. Imposition of Fee. There will be collected a fee of **One hundred pesos (P100.00)** from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of **twenty pesos (P20.00)** shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

	Fee
A. Medical Fees	
1. Birthing Center Fees	
(a) Obstetrical Fees	
i. Normal Delivery	P900.00
ii. Repair of Vaginal Lacerations	150.00
iii. Intravenous Insertion w/out medicines	100.00
iv. Intrauterine Device insertion	100.00
v. Pap Smear	50.00
(b) Neonatal Fee	
i. Newborn Screening	600.00
2. Surgical Fees	
(a) Wound Dressing	
i. One gauze	No Fee
ii. Two gauzes	20.00
iii. And additional of one gauze	10.00
(b) Suturing of Wound	150.00
(c) Circumcision	150.00
(d) Ear Piercing	100.00
3. Wellness Fees	
(a) Massage Therapy (per session/hour)	150.00
4. Ancillary Cardiopulmonary fees	
(a) Oxygen Fee	200.00
(b) 12 Leads ECG Examination	80.00
B. Dental Services:	
1. Extraction per tooth (including anesthesia)	200.00
2. Temporary Filling of tooth	50.00
3. Permanent Filling of Tooth	100.00
4. Composite Filling	250.00
5. Cementation	100.00
6. Prophylaxis	250.00
7. Dental X-ray	300.00
C. Laboratory Examination Fees:	
1. Blood	
(a) Fasting Blood Sugar	60.00
(b) CBC	85.00
(c) Platelet Count	80.00
(d) Blood Typing w RH	75.00
(e) Blood Chemistry	150.00
2. Routine Stool Examination	75.00
3. Routine Urinalysis	75.00
4. Pregnancy Test	125.00
5. Gram Stain Smear	50.00
6. Sputum Exam	75.00
D. Sanitary Inspection	
1. Water Analysis	250.00/water sample
E. Other Fees	
1. Medical Certificate (Consultation)	150.00
2. Dental Certificate	100.00
3. Health Certificate	50.00
4. Sanitary Permit	130.00
5. Vaccination Certificate	150.00
6. Trip Ticket (within municipality)	300.00
7. Trip Ticket (outside municipality)	500.00

Section 4E.02. Exemptions. No fees shall be collected in the issuance of Medical Certificate for the following cases:

- (a) All elementary and secondary public school related activities, such as Sports Development, Academic Encampments, Scholarship Programs and other public school-sponsored activities.
- (b) Municipal Officials and Employees only during the annual physical examination.
- (c) All duly accredited Women Micro-Entrepreneurs (WMEs) on their initial year of business operation, in accordance with Gender and Development (GAD) and Investment and Incentive Codes.
- (d) All indigents officially listed in the National Household Targeting System (NHTS) and Local Indigency Program of this municipality only.
- (e) All duly accredited Barangay Nutrition Scholars (BNS), Barangay Health Workers (BHW), and Botika Ng Barangay (BNB) Operators by the Local Health Board (LHB) and/or Sanggunian Bayan, Punong Barangays and Kagawads.

Section 4E.03. Time of Payment. The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 4E.04. Administrative Provisions.

- (a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.
 1. Food establishments & establishments where food or drinks are manufactured, processed, stored, sold or served.
 2. Public swimming or bathing places.
 3. Dance schools, dance halls and night clubs & include dance instructors, hostess, cooks, bartenders, waitresses, etc.
 4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
 5. Massage clinics and sauna bath establishments - include masseurs, massage clinic/sauna bath attendants, etc.
 6. Hotel, motels and apartments, lodging, boarding, or tenement houses, and condominiums.
- (b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.
- (c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4E.05. Penalty. A fine of **five hundred pesos (P500.00)** shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article F. Service Fee for Garbage Collection

Section 4F.01. Imposition of Fee. The provisions of Municipal Ordinance No. 29 - S - 2012 An Ordinance amending Municipal Ordinance No. 47 - S - 2011 (Comprehensive Solid Waste Management Ordinance) Article 6 Section 1 are hereby adopted and incorporated as follows:

There shall be collected from every residential, commercial, industrial/institutional establishment within the territorial jurisdiction of Santa Barbara who wish to avail such services a quarterly solid waste management fee payable to the Municipal Treasurer on the first week of the month of every quarter.

Residential Area	Quarterly Fee
1. Single detached building with:	
(a) Not exceeding 10 persons/household	P300.00
(b) Maximum of 15 persons/household	450.00
(c) 16 persons/household and above	700.00
2. Multiple dwelling/per apartment	300.00

Commercial (Business, Trade and Occupational Establishment)	Quarterly Fee
Manufacturers:	
1. Any kind of articles made of metal	P1,000.00
2. Bricks, hollowblock, ceramics, tiles and other similar products	700.00
3. Candies	1,000.00
4. Candles	700.00
5. Furniture/Carpentry shop	1,200.00
6. Ice cream, ice drop and other similar products	700.00
7. Iron work and other related activities	1,000.00
8. Lumber and saw mills	1,000.00
9. Plants/RTWs	1,000.00
10. Sauce, sausage, baloney, hotdogs, and other similar products	1,000.00
11. Homemade/Small-scale industries for food and non-food items	900.00
12. Engineered bamboo products	1,000.00
13. Foam, plastic factories, and other similar factories/products	1,200.00
14. All other manufacturers not specifically mentioned above	1,000.00
Wholesale / Retail Trade:	
1. Supermarkets, groceries, and others with an aggregate area of:	
(a) More than 400 sq m	3,000.00
(b) 200 sq m to 400 sq m	1,800.00

(c) Below 200 sq m	1,000.00
2. Sari-Sari stores	
(a) Street corner and along the main road	900.00
(b) Along secondary and minor road	800.00
3. Bakeries	
(a) With 3 of more ovens	700.00
(b) With 2 ovens or less	500.00
4. Department stores, bazaars, boutiques, gift shops, novelty shops, dry goods, variety stores, shoe stores, jewelry stores, and other related stores	
(a) More than 200 sq m	1,200.00
(b) 100 sq m to 200 sq m	900.00
(c) Below 100 sq m	655.00
5. Hardware and similar products	
(a) More than 200 sq m	1,500.00
(b) 100 sq m to 200 sq m	1,200.00
(c) Below 100 sq m	900.00
6. Glass and aluminum supply, and similar products	900.00
7. Furniture and electrical supply	900.00
8. Bookstores, art, office & school supplies, and the like	900.00
9. Drugstores with an aggregate area of:	
(a) More than 400 sq m	1,500.00
(b) 200 sq m to 400 sq m	1,200.00
(c) Below 200 sq m	900.00
10. Gasoline stations	
(a) Regular	1,800.00
(b) Micro	1,500.00
11. Dealer of motor vehicles, spare parts/accessories	750.00
12. Scrap/Junk materials	
(a) Dealers	1,000.00
(b) Retailers	900.00
13. Palay, rice, and other grain dealers/retailers	900.00
14. Other grains trading	1,200.00
15. Water processing/purifying and refilling station	900.00
Services:	
1. Restaurants, paniterias, cafeterias, refreshment parlors, carinderias, snack houses, and any other public eating places with area of:	
(a) More than 300 sq m	1,800.00
(b) 150 sq m to 300 sq m	1,500.00
(c) Below 150 sq m	900.00
2. Food caterers/contractors	900.00
3. Food stands, barbeque stands, fruit and vegetable, stands, and the like	600.00
4. Night clubs, disco houses, cocktail lounges, beer gardens/bars	
(a) More than 300 sq m	2,000.00
(b) 150 sq m to 300 sq m	1,500.00
(c) below 150 sq m	900.00
5. Dormitories, lodging houses, boarding houses, etc.	
(a) More than 400 sq m	2,000.00
(b) 300 sq m to 400 sq m	1,800.00
(c) below 300 sq m	1,500.00
6. Private/Public schools (all levels)	
(a) More than 400 sq m	2,500.00
(b) 300 sq m to 400 sq m	2,000.00
(c) below 300 sq m	1,800.00
7. Private/Public hospitals, diagnostic centers, and maternity clinics	
(a) 15 or more bed capacity	2,500.00
(b) less than 15 bed capacity	2,000.00
8. Tailoring, dress and embroidery shops	
(a) With 5 or more machines	1,200.00
(b) With less than 5 machines	1,000.00
9. Beauty parlors and shop, spa/massage	
(a) With 5 or more operators/attendants	1,500.00
(b) With less than 5 operators/attendants	1,200.00
10. Barber shops	
(a) With 5 or more chairs	1,200.00
(b) With less than 5 chairs	1,000.00
11. Funeral parlors	2,500.00
12. Cockpit and boxing arena	2,500.00
13. STL, Lotto and other gaming activities	2,500.00
14. Billiard and pool	
(a) Having 5 or more tables	1,200.00
(b) With less than 5 tables	1,000.00
15. Video sales/rental/shops	600.00
16. Blueprinting, photocopying and other related business	900.00
17. Photo shops, wood lamination, photostatic, and the like	900.00
18. Paint, advertising and art shop	900.00
19. Repair of motor vehicles and bodies, including vulcanizing shop	
(a) More than 300 sq m	2,500.00
(b) 150 sq m to 300 sq m	1,200.00
(c) Below 150 sq m	900.00
20. Motorcycle, tricycle repair shops	
(a) More than 200 sq m	1,200.00
(b) Below 200 sq m	900.00
21. Repair of office equipment, radios, electric fan, aircon, TVs and similar machines	1,000.00
22. Machine shops for any other purposes including rewinding shops	
(a) More than 200 sq m	1,500.00
(b) Below 200 sq m	1,200.00
23. Warehouse of any kind	
(a) More than 400 sq m	2,500.00
(b) 200 sq m to 400 sq m	2,000.00
(c) below 200 sq m	1,800.00
24. Upholstery and upholstery shops	
(a) More than 300 sq m	2,000.00
(b) 200 sq m to 300 sq m	1,500.00
(c) Below 200 sq m	1,200.00
25. Inland resort and other re-creational establishment	2,500.00
26. All other business trade, occupational and establishment not specifically included in the classifications	1,500.00
27. Banking and financial institutions, pawnshops and the like	1,200.00
28. Religious institutions/edifices	1,200.00
29. Ukay-Ukay	500.00
Environmental Fee:	
1. For car wash businesses, laundry hubs, water refilling stations, industrial establishments and other related businesses/establishments with waste water.	500.00

Residents/business establishments who intend to avail the use of the ecological farm with bulky biodegradable waste such as solid waste from poultry farm, piggery farm, rice mill, dressing plant must secure first a clearance from the office of the local chief executive upon the recommendation of the solid waste management board.

The amount of fees for the use of the ecological farm shall be as follows:

	Fee
1. Two (2) cu m or less	P1,000.00
2. Two (2) cu m to 8 cu m	1,800.00
3. More than 8 cu m an additional of P100.00/cu meter of excess or a fraction thereof	100.00
4. For a maximum of 5 truckloads one (1) truck load equivalent to a cu m or more per day, the fees shall be computed on a monthly basis, as follows:	
(a) 5 to 10 truckloads per day	120,000.00
(b) 11 to 15 truckloads per day	200,000.00

Section 4F.02. Time of Payment. The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of January of every year or the authorized representative who shall collect the said fee from the establishment.

Section 4F.03. Administrative Provisions.

- (a) For purposes of the imposition, the area of garbage collection shall only be the business area of the town proper and Public Market.
- (b) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall be placed in front of his establishment before the time of garbage collection.
- (c) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every, month of the said business establishment to find out whether garbage is properly disposed of within the premises.
- (d) This Article shall not apply to business operators or establishments which provides their own system of garbage disposal.

Article G. Dog Vaccination Fee

Section 4G.01. Imposition of Fee. There shall be collected/imposed from every owner, of the dog a vaccination fee of **twenty pesos (P20.00) to one hundred pesos (P100.00)** for every dog vaccinated, within the territorial jurisdiction of this municipality.

Section 4G.02. Time of Payment. The fee shall be paid to the Municipal Treasurer, prior to the vaccination of the dog in close coordination with the Municipal Agricultural Office and the Office of the Provincial Veterinarian.

Section 4G.03. Administrative Provisions.

1. **Vaccination Against Rabies-** means the inoculation of a dog with rabies, vaccine licensed for the species by the Bureau of Animal Industry, Department of Agriculture. Such vaccination must be performed by a trained individual from Barangay Vaccinator, Provincial Veterinarian Office and Municipal Agriculture Office.
 - (a) Every dog 3 months of age and older should be submitted by the owner for vaccination against rabies every year. Young dogs shall be vaccinated within thirty (30) days after they have reached three months of age.
 - (b) During free mass dog rabies vaccination campaign, every dog 3 months of age and older should be submitted by the owner for vaccination. Dogs not submitted on the scheduled date or within one month thereafter shall be exterminated under the supervisions of the Municipal Rabies Control Authority.

Becomes optional after a mass dog rabies vaccination campaign covering at least 80% of the dog population.
2. It shall be the duty of each trained vaccination when vaccinating any dog to complete certificate of rabies vaccination (in duplicate for each animal vaccinated). The certificate shall include the following information.
 - (a) Owners name, address and telephone number if any
 - (b) Description of dog (color, sex, markings, age, name, species and breed if any)
 - (c) Dates of vaccination and vaccine expiration if known
 - (d) Rabies vaccination tag number
 - (e) Vaccine produced
 - (f) Vaccinator's signature
 - (g) Veterinarians license number/ vaccinator's address
3. The dog owner shall be provided with a copy of the certificate. The veterinarian/ vaccinator will retain one copy for the duration of the vaccination. A durable metal or plastic tag, serially numbered issued by the veterinarian/ vaccinator, shall be securely attached to the collar of the dog.

NOTE: The above provisions may not apply in a mass vaccination program. During a free mass dog vaccination, the cost shall be borne by the owner after the scheduled date.

4. Dog Registration or Licensing Every dog shall be registered by their owner upon reaching the age of 3 months and every year thereafter. Unvaccinated dogs registered after reaching the age of 3 months and dogs 3 months old and above not previously registered shall be vaccinated upon registration. The dog owner shall pay such registration fee as may be determined by the Municipal Council. The registration officer shall provide the owner with a certificate of certification for the dog and affix to a distinguished collar tag as proof of registration.

5. Elimination of Unregistered Dog - unregistered dogs over the age of 4 months shall be seized and humanely exterminated under the supervision of a licensed veterinarian or the Municipal Rabies Control Authority or vaccinated under the provisions of Section 3 (4).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

NOTE: Elimination is based on the presence or absence of a dog tag and/or a registration or vaccination certificate.

The Provincial Veterinarian and the MAO is tasked to determine the age of the dogs.

6. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

7. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.

8. Financial support for the activity shall be borne by the Municipal Government, Provincial Government and the Barangay Government.

Section 4G.04. Penalty. Any dog owner who fails to abide by any of the provisions of his ordinance shall be subjected to a fine of **two thousand five hundred pesos (P2,500.00)** without prejudice to the provision of Section 3 (7).

It shall be the responsibility of the Municipal Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority as defined under Section 1 of this article.

Article H. Livestock Vaccination Fee.

Section 4H.01. Imposition of Fee. There shall be collected/imposed from every owner, of the livestock, specifically ruminants like carabao, cattle and horses a vaccination fee of **fifty pesos (P50.00)** for every ruminant livestock vaccinated, within the territorial jurisdiction of this municipality.

Section 4H.02. Time of Payment. The fee shall be paid to the Municipal Treasurer, prior to the vaccination of the livestock in close coordination with the Municipal Agriculture Office, Local Government Unit of this Municipality.

Section 4H.03. Administrative Provisions. Vaccination against Hemorrhagic septicemia, means the inoculation of the vaccine or fluids to the livestock against the disease, licensed species by the Bureau of Animal Industry, Department of Agriculture. Vaccinators, Municipal Agriculture Office, Provincial and Regional Veterinary Office of the Department of Agriculture. Every ruminant livestock age 6 months and above should be submitted for vaccination every year.

Section 4H.04. Penalty. No imposition of penalty will be imposed for the failure of the farmer to vaccinate his/her livestock.

Article I. Assessor's Service Fees

Section 4I.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the Office of the Municipal Assessor of this municipality:

	Fee
1. Certified true/machine copy of documents, per page	P50.00
2. Certified true copy of Tax Declaration of Real Property Value, per Tax Declaration	210.00
3. Certified true copy of Sketch Plan, per lot regardless of size	100.00
4. Certification fee for any assessment record	100.00
a. No property	210.00
b. With improvement	210.00
c. No improvement	210.00
d. Total landholding	210.00
e. Land Property Description	210.00
f. Others	210.00
5. Certification of Real Property Tax Payments (Tax Clearance)	200.00
6. Issuance of Sketch Plan from Tax Map	300.00
7. Inspection Fees, per lot	323.00
8. Transfer of Ownership Fee	310.00
9. Service Fee (per Real Property Unit)	89.00
10. Late Filing of Sworn Statement	
a. Filed within 30 days from the deadline (standard fine)	50.00
b. Filed after the 30-day deadline	P50.00 + 1% of total assessed value of client's properties in the entire municipality, provided that the total amount is not less than P100.00 or more than P3,000.00

Section 4I.02. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

Article J. MENRO's Service Fees

Section 4J.01. Imposition of Fees. There shall be collected the following fees from every person requesting for copies of official records and documents from the Municipal Environment and Natural Resources Office (MENRO) of this municipality:

	Fee
1. Certification Fee	P170.00
2. Inspection fee	100.00
3. Transport Fee	
a. Lumber, per board foot	
i. Below 500 board feet	1.00
ii. 500 board feet and above	2.00
b. Charcoal per sack	8.00
c. Bamboo per pole	2.00
d. Bamboo per post	1.00
e. Bamboo per slat	0.10
f. Filling materials per cubic meter	25.00
4. All other certifications, clearances and similar documents	100.00

Section 4I.02. Time and Manner of Payment. The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any municipal record or document is made.

CHAPTER V. MUNICIPAL CHARGES

Article A. Rentals of Personal and Real Properties Owned by the Municipality

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

	Rental Fees (Php)		
1. Land only (per sq m)			
a. Located in commercial/industrial area	5.00/sq.m./mo.		
b. Located in residential area	3.00/sq.m./mo.		
c. Others	2.00/sq.m./mo.		
2. Building			
a. Municipal Gym	3,000.00/day		
b. Multi-Purpose Hall (formerly TESDA Training Center)	Case to case basis		
c. Sports Complex	Day Time Rate (Php)	Night Time Rate (Php)	Additional Impositions (Php)
i. Gym Sound System	2,000.00/day 1,200.00/ 8-10 hours	3,000.00/night 1,000.00/ 8-10 hours	
ii. Electricity	300.00/day / 200/hour extra	400.00/night 200/hour extra	
d. Outdoor Basketball Court			
a. Training/Practice			
i. Private	120.00/hour/court 800.00/8 hours	Plus 75.00/hour/court	Plus 10.00 entrance fee
ii. Government Sponsored	120.00/hour/court 800.00/8-10 hours	Plus 75.00/hour/court	Plus 10.00 entrance fee
iii. Clinic/Seminar/Class	100.00/hour/court 600.00/8-10 hours	Plus 75.00/hour/court	Plus 10.00 entrance fee
b. Competition/Sportsfest (Exclusive Use)			
i. Local	1,000.00/8-10 hours/ court	Plus 75.00/hour/court	
ii. Regional	1,200.00/8-10 hours/court	Plus 75.00/hour/court	
iii. National	1,000.00/8-10 hours/court	Plus 75.00/hour/court	
c. Corporate Sportsfest (Exclusive Use)			
i. Local (Provincial and Regional)	1,250.00/8-10 hours/ court	Plus 75.00/hour/court	
ii. National	2,500.00/8-10 hours/court	Plus 75.00/hour/court	
e. Outdoor Volleyball Court			
a. Training/Practice			
i. Private	200.00/hour/court 1,200.00/8-10 hours	Plus 75.00/hour/court	Plus 10.00 entrance fee
ii. Government Sponsored	150.00/day/court 1,000.00/8-10 hours	Plus 75.00/hour/court	Plus 10.00 entrance fee
iii. Clinic/Seminar/Class	120.00/day/court 1,000.00/8-10 hours	Plus 75.00/hour/court	Plus 10.00 entrance fee
b. Competition/Sportsfest (Exclusive Use)			
i. Local	200.00/day/ court 800.00/8-10 hours	Plus 75.00/hour/court	
ii. Regional	150.00/day/court 1,000.00/8-10 hours	Plus 75.00/hour/court	
iii. National	120.00/day/court 1,500.00/8-10 hours	Plus 75.00/hour/court	
c. Corporate Sportsfest (Exclusive Use)			
i. Local (Provincial and Regional)	1,250.00/8-10 hours/ court	Plus 75.00/hour/court	
ii. National	2,400.00/8-10 hours/court	Plus 75.00/hour/court	
f. Football/Soccer Field			
a. Training/Practice			
i. Private	1,800.00/8-10 hours/court 1,200.00/hour		
ii. Government Sponsored	1,500.00/8-10 hours/ or 1,000.00/hour	6,000.00 for all lights or 65.00/hour unit	
iii. Clinic/Seminar/Class	1,500.00/8-10 hours/court 800.00/hour		
b. Competition/Sportsfest (Exclusive Use)			
i. Local	5,000.00/8-10 hours/ or 1,000.00/hour		
ii. Regional	7,000.00/8-10 hours/ or 1,500.00/hour	6,000.00 for all lights or 65.00/hour unit	
iii. National	8,000.00/8-10 hours/ or 1,500.00/hour		
c. Corporate Sportsfest (Exclusive Use)			
i. Local (Provincial and Regional)	6,000.00/8-10 hours/ or 2,000.00/hour		
ii. National	8,000.00/8-10 hours/ or 2,000.00/hour		
iii. School Based	5,000.00/8-10 hours/ or 1,500.00/hour		
g. Tennis Court			
a. Training/Practice			
i. Private	100.00/hour/court	Plus 75.00/hour after 6:00PM	Plus 10.00 entrance fee
ii. Government Sponsored	75.00/hour/court	Plus 75.00/hour after 6:00PM	Plus 10.00 entrance fee
b. Competition/Sportsfest (Exclusive Use)			
i. Local	700.00/day/court	Plus 75.00/hour after 6:00PM	
ii. Regional	1,100.00/day/court	Plus 75.00/hour after 6:00PM	
iii. National	1,650.00/day/court	Plus 75.00/hour after 6:00PM	
c. Corporate Sportsfest (Exclusive Use)			
i. Local (Provincial and Regional)	1,100.00/day/court	Plus 75.00/hour after 6:00PM	Plus 10.00 entrance fee
ii. National	2,200.00/day/court	Plus 75.00/hour after 6:00PM	Plus 10.00 entrance fee
h. Track Oval			
a. Training/Practice			
i. Private	20.00/head	Plus 30.00/hour after 6:00PM	Plus 10.00 entrance fee
ii. Clinic/Seminar/Class	20.00/head	Plus 30.00/hour after 6:00PM	Plus 10.00 entrance fee
b. Competition/Sportsfest (Exclusive Use)			
i. Local	2,000.00/day	Plus 75.00/hour after 6:00PM	Plus 300.00/hour after 6:00PM
ii. Regional	3,000.00/day	Plus 75.00/hour after 6:00PM	Plus 300.00/hour after 6:00PM
iii. National	3,500.00/day	Plus 75.00/hour after 6:00PM	Plus 300.00/hour after 6:00PM
c. Corporate Sportsfest (Exclusive Use)			
i. Local (Provincial and Regional)	2,500.00/day	Plus 75.00/hour after 6:00PM	Plus 300.00/hour
ii. National	3,500.00/day	Plus 75.00/hour after 6:00PM	Plus 300.00/hour
i. Main Grandstand			
a. Grandstand (Main)	3,850.00/day or 550.00/hour	Plus 200.00/hour after 6:00PM	
b. Center Color Portion	550.00/day or 100.00/hour	Plus 200.00/hour after 6:00PM	
c. Side Color Portion	350.00/day or 75.00/portion/hour	Plus 200.00/hour after 6:00PM	
j. Covered Gym Grandstand			
a. Grandstand (2 Wings)	300.00/wing/hour or 1,650.00/wing/day	Plus 300.00/hour after 6:00PM	
k. Play Courts and Grounds, exclusive use (except swimming pool)			
a. Private	15,000.00/8-10 hours	Plus 800.00/hour after 6:00PM	Egress and ingress not included rate will be based on a per hour of use
b. School Based/Government Sponsored	9,000.00/8-10 hours	Plus 800.00/hour after 6:00PM	
l. All Play Courts including Swimming Pool and Mini Grandstand, exclusive use			
a. Private	20,000.00/8-10 hours	Plus 800.00/hour after 6:00PM	Egress and ingress not included rate will be based on a per hour of use
b. School Based/Government Sponsored	15,000.00/8-10 hours	Plus 800.00/hour after 6:00PM	
m. Concert or Venue			
a. Local	18,000.00/concert proper	Plus 2,200.00/hour after 6:00PM	Egress and ingress not included rate will be based on a per hour of use
b. National	30,000.00/concert proper	Plus 2,200.00/hour after 6:00PM	
c. Conventions/Seminars/ Rallies	15,000.00/day	Plus 2,200.00/hour after 6:00PM	Egress and ingress not included rate will be based on a per hour of use
d. Without use of Grounds	10,500.00/8-10hours/day on event day	Plus 2,200.00 on 6:00PM - 8:00PM & 500.00/hour after 8:00PM	

n. Theater (SBNCHS)		
a. Theater		4,000.00/4 hours 7,000.00/8 hours Succ 800.00/hour
b. Sounds/Band Gears		300.00/day
c. Electricity		800.00/8 hours and 100.00/hour succeeding
o. Fees and charges may be temporarily imposed on the newly constructed buildings/ facilities available for rent to be implemented by the Municipal Public Utilities and Economic Enterprise Department through the Executive Order of the Local Chief Executive		
3. Vehicles and Equipment		
a. Dump trucks	1,750.00/day	
b. Grader	1,000.00/hr	
c. Backhoe	1,500.00/hr	
d. Pay loader	1,500.00/hr	
e. Roller	1,500.00/hr	
f. Boom truck	1,000.00/hr	
<i>Note: Driver and operator will be provided by the Local Government Unit (LGU). Fuel and lubricants are excluded. All government projects of this municipality are exempted from these charges.</i>		
4. Football Field	1,500.00/day	
5. Eco Adventure Park - containing an area of 2,296 sq m. of lot 4930 located at Brgy. GMTD which is presently in the possession of the LGU of Sta. Barbara and declared in its name per property tax # 041-42-030-01-002 and as reflected in TCT-19747. Proposed amenities to be developed and operated with fees and charges are to be treated as an income of the MPUEEO:		
a. General Entrance (Entrance Fee)		
i. 20.00 for the adult		
ii. 10.00 for children		
<i>Note: 50% discount for residents of Santa Barbara</i>		
b. Zipline		
i. Sitting	150.00	
ii. Superman	250.00	
c. Stalls/Booths: Stalls will be made available at an initial monthly rental of P1,500.00 per stall/booth for the concessionaires, exclusive of water and electricity, and shall be paid on every 10th of the month. An increase of 10% for every year of lease will be imposed. Stall owners will be required to purchase their beer and soft drink from the park management.		
d. Cottages:		
i. Small	100.00	
ii. Medium	200.00	
iii. Large	300.00	
e. Movable umbrella cottages with 5 chairs and a table	100.00/day	
f. Main Canteen: There shall be a main canteen to be managed by the MPUEEO which will shall act as seller and supplier of merchandise of the park. Park management may also conduct bidding for soft drink companies for endorsing supply of the product at the Eco Adventure Park. Corkage fees shall be imposed on the outside drinks at one hundred pesos (P100.00) per case (soft drink and beer), and one hundred pesos (P100.00) per bottle of hard drinks		
g. Boating/Kayaking:		
Boating/Kayaking will be provided as one of the amenities of the park. The following rates will be charged:		
i. Single kayak	20.00/hour	
ii. Double kayak	40.00/hour	
iii. Pedal boat	50.00/hour	
iv. Rubber boat	70.00/hour	
h. Children's Playground	Free of charge	
i. Parking Area		
i. First Three (3) hours	20.00	
ii. Per succeeding hour	10.00	
j. Swimming Pool fee		
i. Adult	20.00	
ii. Children	15.00	
k. Group Activities (private individuals or companies) like parties, reunions, seminars, and the like	1,000.00/day plus the regular entrance fee per individual	
l. Overnight camping (minimum of 20 persons)	50.00/person	
<i>Note: Electricity charges will be based on the computation of the Municipal Engineering Office.</i>		
m. Pedaled tricycle (triskad) rental		
i. For adventure in the park	20.00/hour	
ii. For livelihood purposes	30.00/day	
6. Other Properties that may be decided by Sangguniang Bayan as may be acquired after the promulgation of this ordinance.		
i. Rental of Tables (monoblock)	25.00/table	
ii. Rental of Chairs (monoblock)	5.00/chair	
iii. Sound System		
(i.) 1 to 2 speakers with amplifier/ equalizer and microphones	1,000.00/day	
(ii.) 3 to 4 speakers with amplifier/ equalizer and microphones	2,000.00/day	
iv. Shot clock for private use of activities inside the gym	50.00/day	
v. Use of misting fan for private activity inside the gym (no outside private use/rent)	50.00/day	
vi. Canopy (collapsible tent)	500.00/tent (maximum of 2 days)	
vii. Use of electricity inside the gym	200.00/hour	

Article B. Charges for Parking

Section 5B.01. Imposition of Fee. There shall be collected fees for the use of municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

	Amount of Fees (Daily)
1. Day Parking Rates	
Vehicle Type	
a. Tricycle	P5.00
b. Private Cars and Service Vehicle	20.00
c. Passenger Jeepneys	20.00
d. Cargo Trucks/Delivery Vans	20.00
e. Passenger Bus	50.00
2. Overnight Parking Rates	
a. All type of vehicles	100.00
3. Towing Fee of P300.00 and impounding fee of P100.00/day shall be collected from owners of vehicles who shall violate this Article	

Each barangay shall assist the municipal government in ensuring compliance by car-owning residents with the night parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

Article C. Cemetery Charges

Section 5C.01. Imposition of Fees and charges. There shall be collected the following fees as per Municipal Ordinance No. 20-S-2021 (An Ordinance Amending Municipal Ordinance No. 10-S-2008 - An Ordinance Regulating The Use Of The Municipal Cemetery Of Santa Barbara, Iloilo, As Amended By Municipal Ordinance No 27-S-2014 Municipal Revenue Code)

The rental of cemetery lots or niches shall cover a period of five (5) years , except for the LGU constructed niche and ossuary of which shall be for one (1) year only, after which a yearly rental shall apply. Five (5) years after interment the remains shall be exhumed unless the contract is

renewed. The rental and fees are as follows:

	Rate
a. Burial ground without structure (1 x 3 m)	
For five (5) years	P5,000.00
b. Tomb with permanent structure (1 x 3 m)	
For five (5) years (with height limit)	5,000.00
c. Niche	
For five (5) years	5,000.00
<i>Indigents shall be allowed free rentals to designated niches.</i>	
d. LGU constructed apartment-type niches	
For one (1) year	10,000.00
e. Bone Box (Ossuary)	5,000.00
f. Yearly Rental (Burial ground, tomb and niche)	1,000.00
g. Ossuary yearly rental	500.00

Fees and other charges shall be the following:

	Rate
a. Burial Permit	P400.00
b. Exhumation permit fee	200.00
c. Burial Permit for cadaver coming from outside the municipality	1,000.00
d. Transfer of remains from other cemeteries	200.00

Section 5C.02. Time of Payment. The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction thereon of any structure whether permanent or temporary, or to the interment of the deceased. Thereafter, the fee shall be paid within twenty (20) days before the expiration of the lease period.

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

Section 5C.03. Administrative Provisions.

- As used in this Article, Municipal Cemetery shall refer to the lot owned by this municipality located at Poblacion, Sta. Barbara, Iloilo.
- A standard cemetery niche shall be three (3) meters long and one (1) meter wide or three (3) square meters.
- Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.
- In addition to the burial permit, a certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required.
- In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees therefore.
- In case the lessee will not be able to renew the lease after its termination, the Municipality, after due notice to the concerned, will cause the disposal and/or storage of the remains as maybe appropriate.
- It shall be the duty of the Municipal Treasurer to prepare and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expiration of his lease, two (2) weeks prior to the expiration date of the lease.
- The Municipal Treasurer shall keep a register in account of the cemetery, together with such additional information as may be required by the Sangguniang Bayan.

Article D. Market Fees and Charges

Section 5D.01. Subdivision of Market Building. – The public market shall be divided into sections with each section housing one class or group of allied goods, commodities, or merchandise. These subdivisions or sections are delineated and identified in Annex C. (Market Code)

Section 5D.02. Imposition of Market Fees and Charges. – The provision of the Municipal Ordinance No. 14-S-2005 (Market Code of 2005) Chapter III Section 10 and 11

1. Market Fees and Charges

	Current Fee
1. Wet Section	
a. Fish	P30.00/1.5 sq m/day
b. Meat	30.00/1.5 sq m/day
c. Fruits/Vegetables	30.00/1.5 sq m/day
2. Dry Goods	
a. Groceries	40.00/1.5 sq m/day
b. Food stalls	40.00/1.5 sq m/day
c. General Merchandise	40.00/1.5 sq m/day
d. Flower- artificial	30.00
e. Other services	30.00
f. Rice/cereals/etc.	30.00

The monthly rental fees of stallholders every 20th day of each month shall be the following:

2. Rates of rental for special stalls:

Stall No.	Rent (per month) (Php)			Goodwill (Php)	Occupancy Permit (Php)
	1 st Yr	2 nd Yr	3 rd Yr		
NBA1	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA2	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA3	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA4	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA5	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA6	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA7	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA8	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA9	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA10	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA11	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBA12	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS1	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS2	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS3	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS4	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS5	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS6	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS7	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS8	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS9	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS10	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS11	4,500.00	5,000.00	5,500.00	50,000.00	700.00
NBS12	4,500.00	5,000.00	5,500.00	50,000.00	700.00
ESFA1	450.00	500.00	550.00	-	350.00
ESFA2	450.00	500.00	550.00	-	350.00
ESFA3	450.00	500.00	550.00	-	350.00
ESFA4	450.00	500.00	550.00	-	350.00
ESFA5	450.00	500.00	550.00	-	350.00
ESFA6	450.00	500.00	550.00	-	350.00
ESFA7	450.00	500.00	550.00	-	350.00
ESFA8	450.00	500.00	550.00	-	350.00
ESFA9	450.00	500.00	550.00	-	350.00
ESFA10	450.00	500.00	550.00	-	350.00
ESFM31	400.00	500.00	600.00	-	300.00
ESFM32	400.00	500.00	600.00	-	300.00
ESFM33	400.00	500.00	600.00	-	300.00
ESFM34	400.00	500.00	600.00	-	300.00
ESFM35	400.00	500.00	600.00	-	300.00
ESFM36	400.00	500.00	600.00	-	300.00
ESFM37	400.00	500.00	600.00	-	300.00
ESFM38	400.00	500.00	600.00	-	300.00
ESFM39	400.00	500.00	600.00	-	300.00
ESFM40	400.00	500.00	600.00	-	300.00
ESFI11	350.00	450.00	550.00	-	250.00
ESFI12	350.00	450.00	550.00	-	250.00
ESFI13	350.00	450.00	550.00	-	250.00
ESFI14	350.00	450.00	550.00	-	250.00
ESFI15	350.00	450.00	550.00	-	250.00
ESFI16	350.00	450.00	550.00	-	250.00
ESFI17	350.00	450.00	550.00	-	250.00
ESFI18	350.00	450.00	550.00	-	250.00
ESFI19	350.00	450.00	550.00	-	250.00
ESFI20	350.00	450.00	550.00	-	250.00
ESFI21	350.00	450.00	550.00	-	250.00
ESFI22	350.00	450.00	550.00	-	250.00
ESFI23	350.00	450.00	550.00	-	250.00
ESFI24	350.00	450.00	550.00	-	250.00
ESFI25	350.00	450.00	550.00	-	250.00
ESFI26	350.00	450.00	550.00	-	250.00
ESFI27	350.00	450.00	550.00	-	250.00
ESFI28	350.00	450.00	550.00	-	250.00

ESFI29	350.00	450.00	550.00	-	250.00
ESFI30	350.00	450.00	550.00	-	250.00
OBS1	250.00	300.00	350.00	-	150.00
OBS2	250.00	300.00	350.00	-	150.00
OBS3	250.00	300.00	350.00	-	150.00
OBS4	250.00	300.00	350.00	-	150.00
OBS5	250.00	300.00	350.00	-	150.00
OBS6	250.00	300.00	350.00	-	150.00
OBS7	250.00	300.00	350.00	-	150.00
OBS8	250.00	300.00	350.00	-	150.00
OBS9	250.00	300.00	350.00	-	150.00
OBS10	250.00	300.00	350.00	-	150.00
OBS11	250.00	300.00	350.00	-	150.00
OBS12	250.00	300.00	350.00	-	150.00
ESB01	250.00	300.00	350.00	-	150.00
ESB02	250.00	300.00	350.00	-	150.00
ESB03	250.00	300.00	350.00	-	150.00
ESB04	250.00	300.00	350.00	-	150.00
ESB05	250.00	300.00	350.00	-	150.00
ESB06	250.00	300.00	350.00	-	150.00
ESB07	250.00	300.00	350.00	-	150.00
ESB08	250.00	300.00	350.00	-	150.00
ESB09	250.00	300.00	350.00	-	150.00
ESB10	250.00	300.00	350.00	-	150.00
ESB11	250.00	300.00	350.00	-	150.00
ESB12	250.00	300.00	350.00	-	150.00
ESB13	250.00	300.00	350.00	-	150.00
ESB14	250.00	300.00	350.00	-	150.00
ESB15	250.00	300.00	350.00	-	150.00
ESB16	250.00	300.00	350.00	-	150.00
ESB17	250.00	300.00	350.00	-	150.00
ESB18	250.00	300.00	350.00	-	150.00
ESB19	250.00	300.00	350.00	-	150.00
ESB20	250.00	300.00	350.00	-	150.00
ESB21	250.00	300.00	350.00	-	150.00
ESB22	250.00	300.00	350.00	-	150.00
ESB23	250.00	300.00	350.00	-	150.00
ESB24	250.00	300.00	350.00	-	150.00
ESB25	250.00	300.00	350.00	-	150.00
ESB26	250.00	300.00	350.00	-	150.00
ESB27	250.00	300.00	350.00	-	150.00
ESB28	250.00	300.00	350.00	-	150.00
ESB29	250.00	300.00	350.00	-	150.00
ESB30	250.00	300.00	350.00	-	150.00
ESB31	250.00	300.00	350.00	-	150.00
ESB32	250.00	300.00	350.00	-	150.00

- Legend:
- NBA - New Building Facing Arroyo Street
 - NBS - New Building Facing Don Fernando Lopez Avenue
 - ESFA - Economic Support Fund Facing Arroyo Street
 - ESFM - Economic Support Fund Facing Market
 - ESFI - Economic Support Fund inside stall
 - ESB - Ernesto Sumagaysay Building (Market Code 2005)
 - OBS - Old Building

3. On stalls newly constructed by the Municipal Government, per month.

a. Food Court	P3,000.00/month
b. Other stalls to be constructed	5,500.00/month

4. Market Fees for the occupancy of market premises

a. Where occupancy is more or less permanent, per square meter or a fraction thereof, per day:

i. As site of structures, such as stalls, booths or tienda	P30.00/1.5 sq m/day
ii. As reserved space for whatever purpose allowed under the Market code, such as selling, advertising, storage of goods and bagsakan	30.00/1.5 sq m/day

5. On premises reserved for ambulant vendors, hawkers, and similar types of vendors per day:
Market entrance fee on transient vendors

	Current Fees
a. Of any commodity or merchandise brought into the market for sale	P1.50/kilo/day
b. For rice, corn, monggo, beans, peanuts, coffee, camote, grains, cereals and the like	1.00/kilo/day
c. For salt or sugar	1.00/kilo/day
d. For every sack of animal feed, rice bran, or fertilizer	1.50/kilo/day
e. For every box of salted fish or dried shrimps.	1.50/kilo/day
f. For every basket/kaing of vegetables, fruits, spices, leafy vegetables	1.50/kilo/day
g. For liquid like oil, vinegar soy sauce, and the like	1.50/kilo/day
h. For poultry products like chicken, live fowls, and the like	3.00/head/day
i. For crustaceans, and the like	2.50/kilo/day
j. For seashells and the like	1.50/kilo/day
k. For livestock, hogs, goat, sheep, large cattle	25.00/head/day
l. For fish, and the like	20.00/banyera/day

Any vendor occupying any table, cubicle or other space with an area exceeding that to which by virtue of payment of the entrance fee shall be required to pay the correct amount of fees thereon less what he may have already paid as entrance fee.

Duly licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of market stalls, booths, tiendas, or other space, as well as the same occupants when they bring in goods, commodities, or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fee.

i. Fish	P20.00 per banyera
ii. Fruit	10.00 per box per
iii. Salted fish/dried fish/ dried shrimp	20.00 box of apple
	10.00 per sack
	20.00 per kaing
	10.00 per small carton
	20.00 per big carton
iv. Vegetables	40.00 per kaing
	10.00 per sack
	10.00 per small carton
	20.00 per big carton
v. Seashells	10.00 per sack
vi. Onions, garlic	5.00 per net bag
vii. Hogs	20.00 per head
viii. Carcass	2.00 per kg
ix. Shrimp and crabs	40.00per banyera or box

Section 5D.03. Payment of Fees. – Unless otherwise provided herein, the market fee must be paid in advance before any person can sell, or offer to sell, any commodity or merchandise within the public market and its premises.

Section 5D.04. Issuance of Cash Tickets to Transient Vendors; Prohibition on Transfer Thereof. – Cash tickets shall be issued to the vendor buying the same and his name, date and signature of the Collector shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space or spaces of the market premises to which he is assigned and only while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall, purchase new tickets if he desires to sell the same merchandise even if this is to be done in the place occupied by the previous vendor.

Cash tickets shall be provided with serial numbers by the Office of the Municipal Treasurer, which shall monitor the issuance of the cash tickets in collaboration with the Market Administrator/Supervisor.

Article E. Slaughterhouse and Corral Charges

Section 5E.01. Permit Fee to Slaughter – before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian. For this, a permit fee in the amount of **one hundred pesos (P100.00)** shall be paid.

Section 5E.02. Imposition of Slaughter Fees. – There shall be collected the following slaughter fees:

	Rate
1. For public consumption on the basis of kilo:	
a. Large cattle per kilo of dressed meat	P2.00
b. Hogs per kilo of dressed meat	2.00
c. Goats per kilo of dressed meat	10.00
d. Sheep per kilo of dressed meat	30.00
e. Other per kilo of dressed meat	15.00
2. For home consumption on the basis of kilo:	
a. Large cattle per kilo of dressed meat	1.00
b. Hogs per kilo of dressed meat	1.00
c. Goats per kilo of dressed meat	5.00
d. Sheep per kilo of dressed meat	20.00

Section 5E.03. Place of Slaughter. – The slaughter of any kind of animal for sale to, or consumption of, the public shall be done only in the municipal slaughterhouse. The slaughter for animals intended for home consumption may be done elsewhere except cattle; Provided, that the animal

slaughtered shall not be sold or offered for sale.

Section 5E.04. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle. – Upon issuance of the permit required in Section 4B.01 of this Article, large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized by ordinance. Before issuing the permit for the slaughter of large cattle, the Treasurer shall require for branded cattle the production of certificate of ownership if the owner is the applicant or the original certificate of ownership and the certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee collected therefore. For unbranded cattle that have not yet reached the required age for branding, the Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested. For unbranded cattle for the required age, the necessary owners and transfer certificates shall be issued and the corresponding fees collected before the permit is granted.

Section 5E.05. Corral Fee. – The following fees, per day or fraction thereof, shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

	Amount of Fee
1. Large cattle, per head	P20.00
2. Hogs per head	10.00
3. Goats per head	5.00
4. Sheep per head	20.00
5. Other per head	10.00

Section 5E.06. Time of Payment.

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

(b) Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefore before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefore shall be secured from the Municipal Veterinarian or his duly authorized representative, through the Municipal Treasurer. The permit shall bear the date and month of issue and the stamp of the Municipal Veterinarian, as well as the page of the book in which said permit number is entered and wherein the name of the permittee, the kind and sex of the animal to be slaughtered appears.

(d) The permit to slaughter as herein required shall be kept by the owner to be posted in a conspicuous place in his/her stall at all times.

Article F. Radio Station (DYIS)

Section 5F.01. Imposition of Fees and Charges. The provision of the Municipal Ordinance No. 46-S-200 (An ordinance regulating the operation of DYIS 106.7 FM Radyo Kahilwayan)

Section 5F.02. Fees and Payment.

	Rate
1. 15 seconds advertisement	P 150.00/spot
2. 30 seconds advertisement	300.00/spot
3. 1 liner sponsorship plug	100.00/spot
Packages	
a. 1 week (seven days) 15 secs spot/ once a day	900.00
b. 1 week (seven days) 30 secs spot/once a day	1,800.00
c. 1 week (seven days) 15 secs spot/twice a day	1,800.00
d. 1 week (seven days) 30 secs spot/twice a day	3,600.00
4. Block Time	
a. 1.30 minutes	10,000.00
b. 2.1 hour	15,000.00

Section 5F.03. Time of Payment. The fees imposed under this Ordinance shall be paid to the Municipal Treasurer on the Pay-Before-Broadcast scheme for all advertisement and block time programs.

Section 5F.04. Issuance of Official Receipts. The Municipal Treasurer or any of its duly authorized representatives shall issue a receipt as evidence of payment for the fees imposed for the airtime and other services of the station.

Article G. Livestock Inspection (MAO)

Section 5G.01. Inspection Fees and Charges for Livestock.

Section 5G.02. Time of Payment. The fees imposed under this section shall be paid to the Municipal Treasurer before the inspection of all livestock products.

Name of Fee / Charge (NMIS EO 13-S-1993) (Mun. Ordinance 1-S-1998)	Rate
A. Ante-Mortem Inspection	
1. Ante-Mortem Inspection (Corden-Agro Poultry Dressing Plant)	P0.53/hd
2. Ante-Mortem Inspection (Mirandel Poultry Dressing Plant)	0.59/hd
B. Post-Mortem Inspection	
1. Post-Mortem Inspection (Corden-Agro Poultry Dressing Plant)	0.78/hd
2. Post-Mortem Inspection (Mirandel Poultry Dressing Plant)	0.82/hd
-The dressing plants are inspected on a daily basis and a detailed Transaction Description Report shall be submitted to the Municipal Treasurer, while payment of the inspection fee is done monthly.	
C. Canine Rabies Vaccination (Walk-Ins)	120.00/hd
D. Bonafide Farmer Certification	165.00
E. Veterinary Health Certificate (60% for the MLGU and 40% PLGU)	158.00

Name of Fee / Charge	Rate
A. Livestock and Poultry Physical Examination Fee (Before the issuance of Veterinary Health Certificate and Shipping Permit)	
1. Large Animals (Carabao, Cattle, Horse)	
a. Minimum of one (1) head	P150.00
b. In excess of one (1) head	50.00/head
2. Small Domesticated Animals (Goat/Sheep)	
a. 1 to 10 heads	100.00
b. In excess of ten (10) heads	20.00/head
3. Swine	
a. 1 to 10 heads	100.00
b. In excess of ten (10) heads	20.00/head
4. Dogs, Cats, and Other Small Pet Animals	50.00/head
5. Poultry	
	50.00
	5.00/head
	50.00
	5.00/head
	100.00
	50.00/thousand
a. Day Old Chicks/Gosling/Ducklings, and other Young Poultry	
i. 1-500heads	50.00
ii. In excess of 500 heads	0.50/head
b. Rabbit, Adult Chickens, Ducks, Geese, Turkey and other Domesticated Fowls except Game Fowls	
i. 1-9 heads	50.00
ii. In excess of 9 heads	5.00/head
c. Hatching/Table Eggs (Fresh/Sealed Balut)	
i. 1-1,000 eggs	100.00
ii. Per 1,000 eggs in excess of 1,000 eggs	50.00/thousand
6. Game Fowls	
a. Fighting Cocks, Stags, Bull Stags	
i. 1-4 heads	50.00
ii. In excess of 4 heads	5.00/head
7. Lechon	
a. Pork	100.00/pc
b. Poultry	
i. 1-20 pcs	30.00
ii. In excess of 20 pcs	10.00/pc

B. Farm Inspection (Conduct of annual inspection of commercial livestock and poultry farms.) with Certification	Annual Fee.
1. Cattle Farm	785.00
2. Carabao Farm	785.00
3. Goat Farm	785.00
4. Hog Farm	785.00
5. Poultry Farm	785.00
a. Layers	785.00
b. Boilers	785.00
6. Gamefowl	785.00

Section 5G.03. Issuance of the Official Receipts. The Municipal Treasurer shall issue a receipt as evidence of payment for the fees imposed.

Section 5G.04. Issuance of the Certificates. Farm Inspection Certificate which is valid for one (1) year for Commercial Livestock and Poultry Farms will be issued after the inspection.

Classification of Farms

Farm	Details
Livestock (cattle, carabao, goat, hogs)	10 heads of adult and 22 young
	41 heads of young animals
	21 heads of adult and zero young
Poultry	1,000 heads of broiler
	100 heads of layer
	100 heads of layer and 100 broilers if raised in combination
Game fowl	100 heads above including chicks and hen

Article H. Regulatory Fees and Clearances for Municipal Treasurer's Office

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

	Rate (Php)
a. Certified True Copy of various documents	P 200.00
b. Certification for record of payment	200.00
c. Other Certifications	200.00
d. Verification Fee	
i. 1 - 5 pages	Free
ii. 6 - 10 pages	50.00
iii. 11 - 15 pages	100.00
iv. 16 - 20 pages	150.00
v. 21 - 30 pages	200.00
vi. 31 - 50 pages	400.00
vii. More than 50 pages	500.00
e. Calibration Fee for Gasoline Stations, Seal and sticker.	700.00 per quarter
f. Transport of Bolo Knife and/or Scythe	5.00 per piece

Section 5H.02. Time of Payment. The fees imposed shall be paid to the Municipal Treasurer.

Section 5H.03. Issuance of the Official Receipts. The Municipal Treasurer shall issue a receipt as evidence of payment for the fees imposed.

CHAPTER VI. COMMUNITY TAX

Section 6.01. Imposition of Tax.

There shall be imposed a community tax on persons, natural or juridical, residing in the municipality.

Section 6.02. Individuals Liable to Community Tax.

Every inhabitant of the Philippines who is a resident of this municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of one thousand pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of **five pesos (P5.00)** and an annual additional tax of **one peso (P1.00) for every one thousand pesos (P1,000.00)** of income regardless of whether from business, exercise of profession or from property which in no case shall exceed five thousand pesos (P5,000.00).

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

Section 6.03. Juridical Persons Liable to Community Tax.

Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of five hundred pesos (P500.00) and an additional tax, which in no case, shall exceed ten thousand pesos (P10,000.00) in accordance with the following schedule:

- (a) For every five thousand pesos (P5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated - **two pesos (P2.00)**; and
- (b) For every five thousand pesos (P5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - **two pesos (P2.00)**.

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

Section 6.04. Exemptions.

The following are exempted from the Community Tax:

- (a) Diplomatic and consular representatives; and
- (b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 6.05. Place of Payment.

The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6.06. Time of Payment; Penalties for Delinquency.

- (a) The Community Tax shall accrue on the first (1st) day of January each year which shall be paid not later than the last date of February of each year.
- (b) If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay Community Tax without becoming delinquent.
- (c) Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to the Community Tax for that year.
- (d) Corporations established and organized on or before the last day of June shall be liable for the Community Tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.
- (e) If the tax is not paid within the time prescribed above, there shall be added to the unpaid amount an interest of twenty-four (24%) percent per annum from the due date until it is paid.

Section 6.07. Community Tax Certificate. A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 6.08. Presentation of Community Tax Certificate on Certain Occasions.

- (a) When an individual subject to the Community Tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee, receives any money from public funds, transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the Community Tax Certificate.

The presentation of Community tax Certificate shall not be required in connection with the registration of a voter.

- (b) When through its authorized officers, any corporation subject to the Community Tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction or business is made or done, to require such corporation to exhibit the Community Tax Certificate.
- (c) The Community Tax Certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15) of April each year, in which case, the certificate issued for the preceding year shall suffice.

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

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

In cases, where the community tax was procured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.

The proceeds of the Community Tax collected through the Barangay Treasurers shall be apportioned as follows:

- i. Fifty (50%) percent shall accrue to the general fund of the Municipality; and
- ii. Fifty (50) percent shall accrue to the Barangay where the tax is collected.

Section 6.10. Submission of Community Tax Roll per Barangay by Barangay Treasurers. All barangay treasurers duly deputized by municipal treasurer to collect community tax is required to submit Community tax roll before January 2 of the ensuing year to ensure proper collection of the tax due thereon.

CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS

Article A. Collection and Accounting of Municipal Taxes and Other Impositions

Section 7A.01. Tax Period. Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 7A.02. Accrual of Tax. Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 7A.03. Time of Payment. Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 7A.04. Surcharge for Late Payment. Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 7A.05. Interest on Unpaid Tax. In addition to the surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 7A.06. Collection. Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

Section 7A.07. Issuance of Receipts. It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The Ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipts acknowledging payment of taxes, fees, or charges.

Section 7A.08. Record of Persons Paying Revenue. It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 7A.09. Accounting of Collections. Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 7A.10. Examination of Books of Accounts. The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly authorized deputy of the Municipal Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined, the date and place of such examination, and the procedure to be followed in conducting the same.

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Department of Finance.

Section 7A.11. Accrual to the General Fund of Fines, Costs, and Forfeitures. Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any municipal ordinance shall accrue to the General Fund of the municipality.

Article B. Civil Remedies for Collection of Revenues

Section 7B.01. Local Government's Lien. Local taxes, fees, charges and other revenues herein provide constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

Section 7B.02. Civil Remedies. The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

- (a) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and
- (b) By judicial action. Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

Section 7B.03. Distraint of Personal Property. The remedy by distraint shall proceed as follows:

- (a) Seizure. Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of this office showing the fact of delinquency and the amount of the tax, fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrainted personal property shall be sold at public auction in the manner herein provided for.
- (b) Accounting of Distrainted Goods. The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects distrainted, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.
- (c) Publication. The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall

not be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

- (d) Release of Distraint Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.
- (e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be canceled.

Said Committee on Appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of the Commission on Audit and the Municipal Assessor as Members.

- (f) Disposition of Proceeds. The proceeds of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency, and the expenses of the distraint and sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and sale shall embrace only the actual expenses of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses, is collected.
- (g) Levy on Real Property. After the expiration of the time required to pay the delinquency tax, fee or charge, real property may be levied on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent or the manager of the business in respect to which the liability arose, or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

- (h) Penalty for Failure to Issue and Execute Warrant. Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or if he is found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.
- (i) Advertisement and Sale. Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the city hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the municipal hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

- (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 Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

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

- (k) Final Deed of Purchaser. In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interests and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.
- (l) Purchase of Property by the Municipality for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to this municipality without the necessity of an order from a competent court.

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

- (m) Resale of Real Estate Take for Taxes, Fees or Charges. The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property acquired the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.
- (n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. The municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of the Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).
- (o) Further Distraint or Levy. The remedies by distraint and levy may be repeated, if necessary, until the full amount due, including all expenses is collected.
- (p) Personal Property Exempt from Distraint or Levy. The following property shall be exempt from distraint and the levy, attachment, or execution thereof for delinquency in the payment of any local tax, fee, or charge, including the related surcharge and interest:
1. Tools and the implements necessarily used by the delinquent taxpayer in the trade or employment;
 2. One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily use by him in his occupation;
 3. His necessary clothing, and that of all his family;
 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding ten thousand pesos (P10,000.00);
 5. Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
 6. The professional libraries of doctors, engineers, lawyers and judges;
 7. One fishing boat and net, not exceeding the total value of ten thousand pesos (P10,000.00), by the lawful use of which a fisherman earns his livelihood; and
 8. Any material or article forming part of a house or improvement of any real property.

Article C. Taxpayer's Remedies

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

- (a) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees, or charges, whether administrative or judicial, shall be instituted after the expiration of such period: Provided, that taxes, fees, or charges which have accrued before the effectivity of the Local Government Code of 1991 may be assessed within a period of five (5) years from the date they became due.
- (b) In case of fraud or intent to evade the payment of taxes, fees, or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.
- (c) Local taxes, fees, or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: Provided, however, that taxes, fees and charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.
- (d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
1. The treasurer is legally prevented from making the assessment of collection;
 2. taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
 3. The taxpayer is out of the country or otherwise cannot be located.

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

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

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

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

Article D. Miscellaneous Provisions

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

Section 7D.02. Publication of the Revenue Code. Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

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

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

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation of Tax Ordinance. Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than **one thousand pesos (P1,000.00)** nor more than **five thousand pesos (P5,000.00)**, or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

If the violation is 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.

Punishment by a fine or imprisonment as herein provided for, shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER IX. FINAL PROVISIONS

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

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

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

Section 9.04. Special Transitory Provisions.

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

Section 9.05. Effectivity.

This Ordinance shall take effect after posting for a period of three (3) consecutive weeks at conspicuous places within the municipality and after its publication in a newspaper of general circulation.

APPROVED.

I HEREBY CERTIFY to the correctness of the above-quoted Municipal Revenue Code.


ROCILLER S. SUMBILLO
 Secretary to the Sangguniang Bayan

**ATTESTED AND CERTIFIED
 TO BE DULY ADOPTED**


ISABELO J. MAQUINO
 Presiding Officer

APPROVED:


DENNIS S. SUPERFICIAL, M.D.
 Municipal Mayor

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