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M C D O

TACLOBAN  
RIZAL AVENUE

### Killings of mayors

# 'Isolated cases,' says Leyte mayors' spokesperson

JOEY A. GABIETA

**TACLOBAN CITY**-While they are concerned on the killings involving mayors, Leyte mayors still considers the incidents as 'isolated.'

This was disclosed by Barugo town Mayor Ma. Rosario Avestruz, spokesperson of the League of Municipalities of the Philippines-Leyte chapter.

Avestruz, in a phone interview Thursday (July 5), was reacting on the killings just days apart of Mayor Antonio Halili of Batangas City, Bataan, and Mayor Ferdinand Bote of General Tinio, Nueva Ecija.

The incidents, which are still under investigations by police authorities, raised fears among mayors of the country.

"While we are concerned on these incidents, we still consider them as isolated case(s). We don't see them as really targeting the mayors," Avestruz said.

The Barugo mayor, who is serving on her first term, said that their league will convene sometime next week to formally discuss the matter.

Avestruz added that all of the 41 town mayors of Leyte will continue to have their police security escorts.

"We continue to support all the programs of President Duterte," she said.

About 10 mayors of the country have been killed under the administration of President Rodrigo Duterte among them was the mayor of Albuera, Leyte in 2016.

Mayor Rolando Espinosa was gunned down inside his cell at the Leyte sub-provincial jail in Baybay City on November 5, 2016

see 'Isolated /page 7 ...



**WELCOME HOME.** Soldiers belonging to the 63rd Infantry Battalion returned to the region Thursday (July 5), close to two years after they were deployed to Mindanao to fight against Abu Sayyaf and Maute terror groups. Photo shows a soldier lovingly kisses his son. Story on page 2.

(VICENTE LUKBAN Photo)

## Mayor Uy-Tan delivers 5th Soca, promises economic development for Catbalogan City

CATBALOGAN CITY- Mayor Stephany Uy-Tan pictured her city as one of the fastest booming cities in the region, if not in the country, as she delivered her fifth State of the City Address (Soca) on Tuesday (July 3).

Uy-Tan, in her more than an hour Soca held at the provincial gymnasium, said that Catbalogan City is now attracting investors which could spur its economic development and provide employment generation for its people.

In particular, the city mayor cited her ambitious see Mayor Uy /page 6 ...



**Catbalogan City Mayor Stephany Uy-Tan delivers her fifth State of the City Address on Tuesday (July 1), enumerating the achievements of her administration as she also divulged her programs and projects for the city aiming for its economic development.**

(Photo Courtesy:RONIAN JABON)

## Food gardens seen to combat Region 8's malnutrition

TACLOBAN CITY -- Food gardening is seen as a strategy to combat malnutrition among children in Eastern Visayas, the National Nutrition Council (NNC) said as the country celebrates Nutrition Month.

Citing surveys, NNC regional program coordinator Catalino Dotollo said only 67 percent of households in the country have vegetable gardens, depriving families from consuming nutritious foods.

During the Nutrition Month launching in this city on Tuesday (July 3), Dotollo said non-consumption of vegetables due to absence of food garden contributed

to high rates of stunting and underweight in Eastern Visayas.

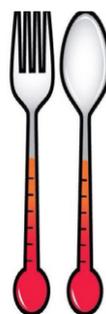
In 2017, about 20.8 percent of children in Eastern Visayas suffered growth stunting while 9.8 percent of them are underweight. Most of these children are in poverty-stricken Samar provinces.

"Household food security is an essential measure of nutritional status and health. Data from the National Nutrition Surveys show that the percent of households with daily intake below the recommended 100 percent dietary energy requirement, actually increased from 57 percent

in 2003 to 66.9 percent in 2008," Dotollo explained.

The survey also revealed that 28.6 percent of mothers and caregivers experienced food insecurity. Among households, 72.7

see Food /page 7 ...



**Fahrenheit**  
Food Center  
— SINCE 1994 —

After Mindanao assignment

# Members of the 63rd IB return home, to fight NPAs in Samar

CALBAYOG CITY- After almost two years of deployment in Mindanao, members of the 63rd Infantry Battalion have returned home as officials and their loved ones joyously waited at them as they disembarked in a Philippine Air Force plane Thursday (July 5) morning at this city's airport.

The soldiers, led by their commanding officer Lt.Col.Rizaldo Laurena, were assigned in Jolo, Sulu on August 31,2016 to help fight members of the terrorist Abu Sayyaf Group and in 2017, were deployed to Marawi City to neutralize another terror group, the Maute Group.

About eight soldiers of the 63rd IB were killed and 30 were wounded during their assignment in Mindanao.

On Thursday morning, 50 personnel of the 63rd

IB, four of them officers, arrived home with the remaining of more than 100 soldiers expected to come home soon.

The weary but excited soldiers were welcomed by B/ General Eliezer Losañes, deputy commanding officer of the 8th Infantry Division, and Calbayog City Mayor Ronaldo Aquino.

Their loved ones were also around to welcome the soldiers.

Sonia Cabrera, a cousin of one of the soldiers, was delighted that her cousin has returned safely.

"I am happy that my cousin is now here, he is back and safe," Cabrera said.

Other family members of the soldiers were delighted and happy upon seeing their loved ones.

In his message, Mayor Aquino expressed his appreciation to the soldiers for their heroic act in Mind-

anao.

"We welcome you back home, saluting you in making our country a peaceful place to live," the city mayor said.

He also acknowledged the returning soldiers of their contribution in the stability of Mindanao and their effort in the fast recovery of Marawi City.

"We hope that you will continue to be the vanguards of democracy that we are enjoying and will continue to serve our people," Aquino further said.

Meanwhile, BGen Losañes said that the soldiers had shown how to be heroes with their sacrifices while in Mindanao.

"The sacrifices made by Filipino soldiers is not observed by public but it does not serve as a hindrance for you to offer yourself for the country," he said, add-  
*see Members /page 7 ...*

## Pres. Duterte cites connectivity to spur So. Leyte's growth

MAASIN CITY-President Rodrigo Duterte pointed out on the need for connectivity, especially in relation to the transportation industry, so the province can move on the path to economic growth.

"Connectivity is what is important now. You have all factors to make it really big, the problem is on connectivity," the President said in front of a sell-out crowd organizers estimated to be more than 10,000, who occupied virtually the entire stretch of the capitol's Sunken Garden here Monday(July 2).

The President came here as the main guest of honor in celebration of the 58th founding anniversary of the province but his presence was also seen as a sort of a homecoming, to the land of his birth, as country's top leader.

He arrived three hours off the original schedule yet was truly received with warmth and rejoicing by his fellow Southern Leytenhons, led by Rep. Roger Mercado, Gov.

Christopherson Yap, and City Mayor Nacional Mercado.

Among the Cabinet officials travelling with the President were spokesperson Harry Roque, who held a press conference ahead of the presidential visit, Francis Tolentino, political affairs secretary, Christopher'Bong' Go, special assistant to the President, Mike Dino, presidential assistant for the Visayas, and Arthur Tugade, transportation secretary.

Duterte personally asked Tugade onstage on what else was needed, and how much time is required, for the Maasin Airport at Barangay Panan-awan to be fully functional, in which the answer given was two years.

"Connectivity is needed so people can come here," the President said, adding that shipping ports anywhere around the province must also be improved in addition to the full-scale development of the Maasin Airport.

Earlier in the day, Sec-

retary Tugade and top officials of the Civil Aviation Authority of the Philippines (CAAP) inaugurated the new passenger terminal building at the airport.

Tugade was quoted by reporters covering the event as saying that among the work priorities was to extend the airport's runway from 1.3 kilometers to 1.8 kilometers, in order to accommodate commercial airlines.

Gov. Yap, in his welcome remarks, expressed his gratitude for having served the government at a time when the nation's highest leader was a native Southern Leyteño, and was a guest in the province's founding celebration.

"Welcome home, Mr. President," Gov. Yap declared.

Lone district representative Roger Mercado likewise felt proud of the President's presence, saying the province's 58th anniversary was made even more memorable with him around. **(mmp/PIA8-Southern Leyte)**



**GETTING CONNECTED.** President Rodrigo Duterte cites the importance of transport connectivity to proper economic progress in his message as guest of honor and speaker during the 58th founding anniversary of Southern Leyte province on July 2.(PIA-8)

## 'Yolanda' survivors push for 'People's Plan' in absence of gov't response

TACLOBAN CITY- The Community of Yolanda Survivors and Partners (CYSP), an alliance of 163 devastated communities and 10 non-governmental organizations, has pushed for the adaption of a 'People's Plan' in the communities affected by the onslaught of super typhoon 'Yolanda' as an alternative to the government program.

"The housing program, it appears, is not designed for the betterment of lives. It was, and remains to be, all for compliance and accomplishment," said the group as they worked on the People's Plan which, according to them, has a similar concept to that of a community mortgage program (CMP) or a housing cooperative.

"They want a collective business, from a mini-grocery to a botika ng barangay to a patahan ng uniform. What marvel ideas come up, if only they had been given that chance prior to the oppressive NHA units," said Katarungan-Eastern Visayas, a member organization of CYSP, in a statement.

In Barangay 6 in Giporlos, Eastern Samar alone, the group said that Yolanda survivors are "making a go of their People's Plan."

"When the concept of the onsite development was explored, their membership rose from 54 to 124, further evidence that it is the distance and accessibil-

ity to their sources of livelihood that is the determining factor in their choice of location for a relocation site. People's Plan, we said, is a venue for their voices to finally be held," the group said.

"In the first draft, we had 13 barangays in Lawaan, Balangiga, and Giporlos in Eastern Samar. We're working on the second draft because we have already reached 15 barangays to include those in Gen. Mac Arthur, Eastern Samar. Once it is finished, we're targeting a July submission," Rina Reyes, project coordinator of land rights group Rights Network and leader of CYSP.

"We're hoping to submit the People's Plan to Usec. Avisado, Rep. Alfredo Benitez, who heads the committee on housing of the House of Representatives, local government units, De-

partment of Agriculture, Department of Agrarian Reform, Bureau of Fisheries and Aquatic Resources, and Inter-Agency Task Force Yolanda," Reyes said in an interview.

"Moving to a distant location would post more burden on them. They said the price increase, exacerbated by the TRAIN Law, on gasoline and kerosene were between P12-15. This also affected price increases in other commodities, and they said rice is the highest today at P48-50 per kilo. These rising prices, additional costs, when relocated to the poorly built NHA housing units and difficulty in accessing their source of livelihood are too much of a social cost for these Yolanda Victims," she added.

The CYSP has remained at the forefront in de-  
*see 'Yolanda' /page 7 ...*

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# Gov. Yap asked Pres. Duterte for a 'Malasakit Center' for Southern Leyte

MAASIN CITY – Southern Leyte Governor Christopherson Yap said that he had asked President Rodrigo Duterte that a 'Malasakit Center' be put up in his province.

A Malasakit Center is a one-stop shop to provide assistance to poor patients, in particular, from various government agencies like the Philippine Health Insurance Corp., Department of Social Welfare and Development, and the Department of Health.

The first Malasakit Center in the region was established at the Eastern Visayas Regional Medical Center with Special Assistant to the President Sec. Christopher Lawrence 'Bong' Go and presidential spouse Honeylet Avanceña leading the inauguration on May 22.

"For people who have nothing, the Malasakit Center can really help



**Southern Leyte Governor Christopherson Yap said that he asked President Rodrigo Duterte during his presidential visit to put a Malasakit Center in his province. (Roel T Amazona)**

them a lot if they seek for medical assistance," Gov. Yap.

"Before we can position our self as economically viable to any market, we have also to take care of our human resources," he added.

Gov. Yap said that he made his request during his audience with Pres. Duterte during his visit

to the province on July 2, coinciding with the 58th founding anniversary of the province.

According to Yap, the President would discuss the matter with Health Sec. Francisco Duque III and Presidential Assistant for the Visayas, Michael Lloyd Dino.

*see Gov. Yap /page 7 ...*



**KASALAN NG BAYAN. About 54 couples from Tacloban City who have been living together were wed under the 'Kasalan ng Bayan' sponsored by the city government of Mayor Cristina Romualdez on Thursday(July 6).**

*(Photo: A.Alamos)*

## 54 couples wed in 'Kasalan ng Bayan'

TACLOBAN CITY - Carlos Cabrales Awa-ao, Jr., 57 and Gina Lacbayen Lec-tojas, 48 both considers July 5, 2018, as the most memorable date in their companionship.

After several years of living together, the two were solemnized as a legal couple through Mayor Cristina G. Romualdez's Mass Wedding Program - a regular program of the City Government through the City Civil Registrar's Office (CCRO).

Mayor Romualdez solemnized the union of 54 couples from 18 barangays in the presence of Philippine Statistics Authority-8 Director Wilma A. Perante and CCRO chief Imelda Roa at the Tacloban City Training Center on Thurs-

day, July 5.

The chief executive reminded the couples to remain steadfast in their relationships as this is not only a covenant among themselves but also with God.

The couples came from Barangays 3 Upper Nula-tula, 5-A, 23-A Avenida Veteranos, 37-A Palanog, 39 Calvary, 44 Quarry, 62-B Sagkahan, 68 Anibong, 69 Anibong, 78 Marasbaras, 89 San Jose, 91 Abucay, 94 Tigbao, 97 Cabalawan, 100 San Roque, 105 San Isidro, 106 Sto. Nino North Hill Arbours, 110 and the Mission of Charity.

The application for marriage and the marriage license fees were waived for the beneficiaries of the 'Kasalan ng Bayan' Pro-

gram, and a wedding reception was sponsored in their honor by the city government.

Before the wedding ceremony, the couples attended a marriage orientation activity and a health and wellness talk spearheaded by the City Population Office and the Special Health Program Unit of the city.

Meanwhile, Director Perante lauded the initiative of the city government to provide free marriage services to indigent Taclobanons, she said that the program will help minimize the number of illegitimate children and establish a strong foundation of couple and family life. **(HENRY JAMES ROCA/CIO)**

### NOTICE

**No. DUBA/Cons/434/MR/18-(97)**

Dated:

Mr. Jaidev Sunderdas Karnani, S/o Sunderdas Karnani, Resident of Karnani Mansion, Behind City Light Cinema, 1st Floor, Present Address: PO Box No.: 121843, Sharjah, UAE and Miss Mecila Salpura Quinal, Daughter of Valentin Quinal, Resident of BRGY. 103, Palanog Zone 6, Tacloban City, Leyte, Philippines, Present Address: PO Box. 6314, Dubai, UAE.

Jaidev Sunderdas Karnani Indian national and Mecila Salpura Quinal, Philippines national presently residing in UAE and have given notice of intended marriage between in UAE and UK and have given notice of intended marriage between them under the foreign marriages act. 1969. If any one has any objection to the proposed marriage he/she should file the same with the undersigned according to the procedure laid down under the Act/Rules within thirty days from the date of publication of this notice.

Sd/

(Sumathi Vasudev)

Marriage Officer & Consul

(Consular & Labour)

Consulate General of India

P.O. Box: 737, Dubai (U.A.E.)

Fax No. 00974-3970453

Email: cons1.dubai@mea.gov.in

Homepage: www.ceidubai.org

## DPWH – Biliran DEO information officers now warriors against fake news

NAVAL, Biliran-The public information officers (IOs) of Biliran District Engineering Office (DEO) are seriously taking up the challenge of fighting fake news.

Public IOs Chelsea Q. Salloman, Engr. Gene F. Delfin, and Penny Lloyd E. Batoto attended a workshop under Communication Development Program (CommDev) of the Department of Public Works and Highways (DPWH) on June 7-8, 2018.

The workshop was held during the 2nd Quarterly Meeting of DPWH Region VIII Public IOs at Eastern Samar District Engineering Office (ESDEO), Borongan City.

According to District Engineer (DE) Manolo A. Rojas of ESDEO, the DPWH has been allocated by the government with the biggest budget this year.

"With great power comes great responsibility," DE Rojas said quoting the fictional character Spiderman. "This is the reason why all eyes are focusing on our performances," he added during his welcome remarks to public IOs.

"Because of the technology and accessible social media, a lot of information are now displayed on the internet and everything is only one click away, fake news is very rampant," he said.

According to DE Rojas, the public has to know the good news on what the DPWH is doing, that they deserve to know the truth and that they are privileged.

"That is now the work of Public Information Officers, and that is also the reason why you are important," DE Rojas said.

"You are the voice of the department, you are the warrior of fake news, and you are the communicator of good news," he added.

Fake news/ disinformation is an information that is false, and the person disseminating it knows it is not true, therefore it is an intentional lie.

Resource speaker, Ninfa Ilumida B. Quirante, officer-in-charge of Public Information Agency (PIA)-Eastern Samar Provincial Information Office, gave some refresher course on news writing to DPWH public IOs through workshop.

In fighting fake news, public IOs of Biliran DEO together with other district IOs of DPWH pledged to write only what is the truth, what is verifiable, and what is accurate and timely. **(PR)**

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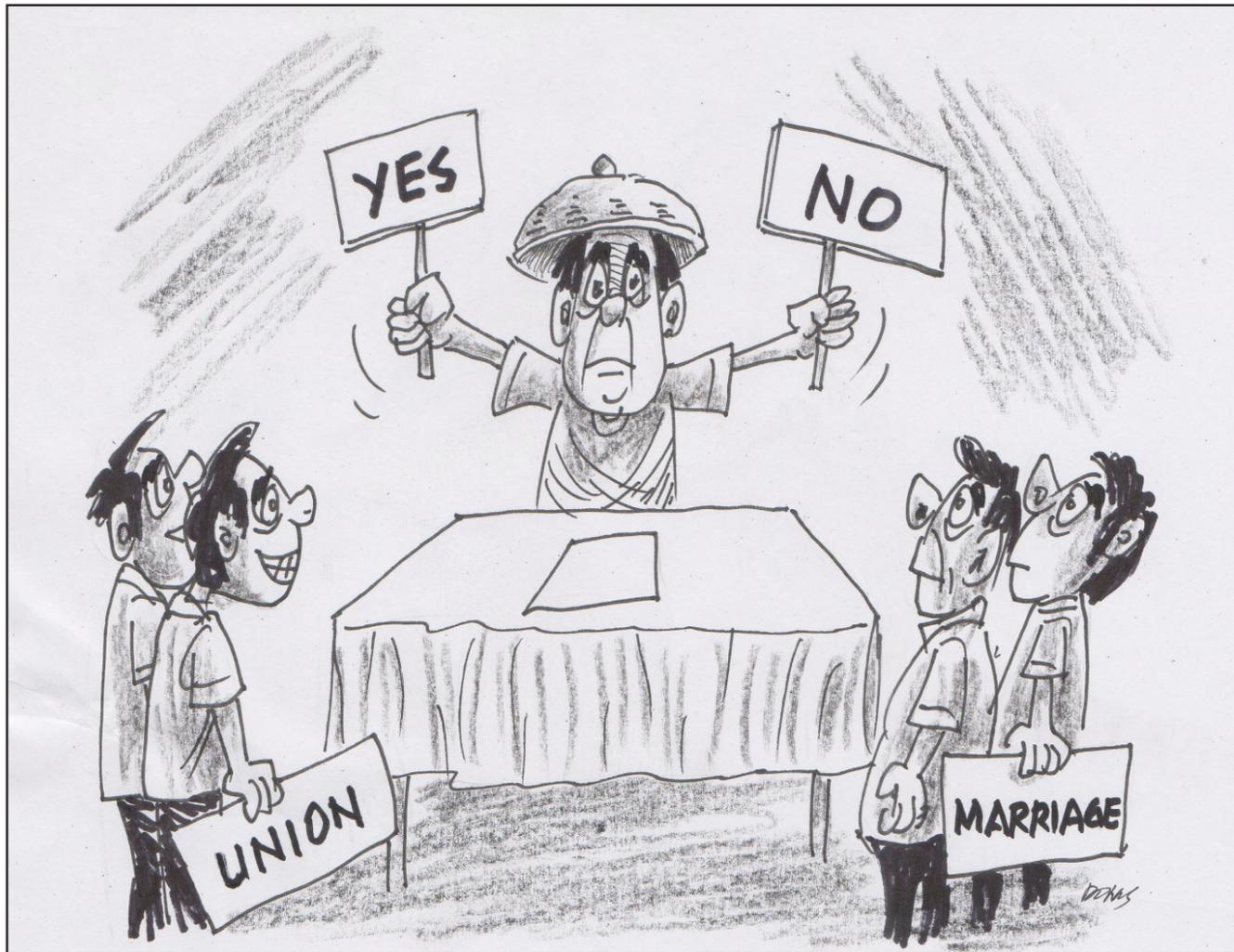
Letters should be as brief as possible, and sent with the writer's name, signature address and phone numbers (if any) to: "Letter to the Editor", Leyte Samar Daily Express. They may be edited for length and clarity

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## Same sex union yes; not marriage and not to be legalized

**T**he "bakla"; "palaken-on" are human beings, who like you and me are created by God. They did not choose their kind of lives. Why they are and what they are nobody can explain. They are definitely much much better than those born blind, deaf, mute persons with disabilities, and what have you.

They all deserve to live a happy life they choose to live. Many of the "bakla" and "palaken-ons" are gifted with mental talents and commendable skills with many of them

have been serving communities, even governments; and at most times perform good records in the establishment they have been working at.

Both same sex have the freedom to live in union.

Same sex living together need not be legal. What for? They do not violate any law. Of course, the Church will not administer marriage because it is clear to them that they will only sanctity marriage to a man and a woman, with the aim as God's way to raise human beings on earth.



### Observer

ALVIN GZ. ARPON

## Oust Duterte movement? JOMA, wake up!!

Those who plan to drive President Duterte out of Malacañang will not succeed.

First, *this move is announced by Jose Maria Sison, Communist Party of the Philippines, founder and head of*

*this rebel group. The communist-rebels have been operating rebellion for decades now but our democratic system of government still strongly exists.*

Second: To *oust the President, the CCP*

*needs to have a strong armed group. The New People's Army (NPA) of the CPP has not and can never equal the competence and the strength and stability, of our country's security forces: Philippine Army, Phil. Air Force, Phil. Navy and the Philippine National Police.*

-oOo-

In February 1986, President Marcos was driven out of Malacañang via a world renounced peaceful EDSA People Power Revolution. People power because it was a mass action of people - thousands of them

marching at EDSA towards Malacañang without gunfire. When they arrived Marcos has fled to Hawaii already.

(NOTE The Communist Party of the Philippines was already existing and operating but they never were part of that operation and People

Power succeeded in ousting Marcos.)

Many of us by the way, got disappointed by Marcos fleeing the country. He was then and even now to me, the best President we ever had.

see Oust Duterte/ page 7 ...



## Crafting Flames

DOMS PAGLIAWAN

### Stained by corruption

The way it is largely understood, persons who hold the highest positions in certain agencies either by election or by appointment eventually become not just a rightful representative but the agency themselves.

Undoubtedly, there is a problem with this notion. Because when the highest official commits irregularities, people tend to think the agency itself has become corrupt and does not anymore deserve public trust, as though the official and the agency are one, as if one cannot exist without the other.

We must remember that it is one thing to have an agency taking charge of the people's needs, but it is another thing to have someone head that agency. Its head might lead that agency to where he wants it to be, and what he wants it to become, but the facts that officials come and go and never have a monopoly of their positions suggest they, too, have no right to drag their offices to anomalous situations and then claim later that it's the agency's engage-

ments and transactions.

In cases of irregularities, one should bear in mind that these are personal deals which the agencies represented should not be dragged into. And if, in the process, such offices would wallow in corruption, it is not the agencies that had gotten corrupt but the ones running them.

Look at agencies like the BIR, DPWH, DepEd, PNP, BOC, etc. How many times have we heard of clandestine anomalies involving these agencies? Almost always, we hear of massive corruption taking place inside them. Do we then say that it's these agencies that are corrupt? Well, that's our immediate opinion. The truth is, it's only certain people in them that are such, not the agencies themselves.

But since these are people to whom such agencies are entrusted, and they are the ones running these offices, it is very easy for us to identify these rotten individuals to these agencies. This then is the point, that when you are assigned to handle a certain agency, you

do not just represent yourself; you represent that agency. So you've got to behave properly, and act discreetly, because one false move and you will stain that agency's name and integrity.

Woe unto these agencies whose handlers are always linked to corruption. They, indeed, have ruined reputations. No wonder why people no longer trust these agencies. The latter think that these offices are nothing but instruments of irregularities where people could enrich themselves immensely in dubious manners. In fact, as corruption in these places become common knowledge, people tend to think everything and everyone there is corrupt, including the nitty-gritty of their operations.

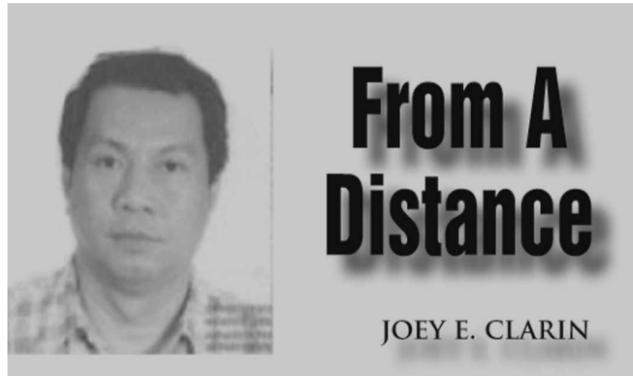
People cannot help but turn to the so-called watchdogs of the government. Where are they when government coffers are feasted on by these hungry crocodiles? They are only good at running after small and weak individuals whose offenses affect no one but their prides, but when it comes to those who are equipped with money, power, and influence in their graft actions, and are draining and paralyzing the government, these watchdogs become utterly useless.

Now that we have a president who abhors corruption, these crocs are just being careful with their moves. But come that time when this president is gone from office, they will again resume their nefarious operations of fattening their pockets with ill-gotten assets of the government, straight from the people's taxes. To hell with these individuals.

ship embarked on a project aimed to produce high quality cultivars which were distributed to garlic farmers. Through this project, the beneficiary farmers in Ilocos Norte, Ilocos Sur, La Union and Pangasinan were expected to multiply and expand garlic production.

In addition to the Ilocos White, Ilocos Pink, Tan Bolters, Mexican, VFTA 275 M76, and miracle garlic cultivars were planted for seed multiplication at the INREC experimental farm. Thus, "to be certain of the quality of the produce, an enhanced technology system was necessary as a blanket application for the seed multiplication and used for the multi-location trials for possible garlic expansion in La Union and Pangasinan. The technology system include appropriate soil type, damage-free cloves, proper seed treatment and land preparation, correct fertilization and planting, pest management practices, irrigation application of Gibberellic acid (GA3), harvesting, drying and storage.

Garlic farming could be *see The "Ilocos/page 7...*



## From A Distance

JOEY E. CLARIN

### The Federal Charter

The 22 member Consultative Committee (CONCOM) headed by former SC Chief Justice Reynato Puno unanimously approved the draft constitution which would be submitted to President Duterte on July 9. He is expected to formally endorse the draft Charter to Congress on his next State of the Nation Address (SONA) on July 23.

The draft Charter promises political reforms, penalizing turncoats, equal representation of political parties and tougher rules against political dynasties. It includes provisions on

the allocation of powers between the federal government and the regional government and the division of taxing powers. It now requires an educational degree for public officials seeking election positions.

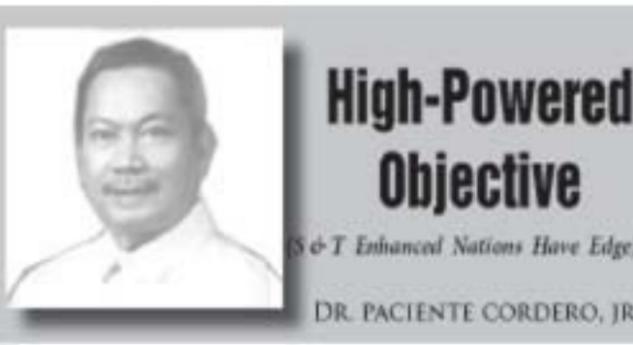
Ultimately, it is the members of Congress who will approve whether or not they will adopt the proposed revisions. The decision will ultimately lie in the individual members of the House of Representatives and the Senate.

The Concom's recommendations are not yet final and that the panel could

always make adjustments. The people through regional consultations and presentation can make their own recommendations. The CONCOM will be coming to Tacloban City on July 11-12 for a regional consultations. This is the best time for our legal minds here in Region 8 to make recommendations on the Charter Change which may be included in the amendments in the Constitutions.

In the final analysis, it is the President who submits the draft to Congress. If he will not give it to Congress, nothing happens. I hope the President will encourage his partymates in Congress to carefully study the draft Charter so they could make their own recommendations. If possible, to pattern the proposed revisions after what the CONCOM has recommended.

Then, Congress will approve or disapprove the proposed amendments.



## High-Powered Objective

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DR. PACIENTE CORDERO, JR.

### The "Ilocos White Gold", A Potential Crop for Region 8?

The Ilocos Region is not only distinct as the Philippines' seaweed-eating region, but is known for its high GARLIC production. Of the six or so garlic cultivars successfully farmed in the region the "Ilocos White Gold" is the most popular to the Ilokanos.

According to the PSA or Philippine Statistics Authority, of the provinces in the Ilocos Region, Ilocos Norte is known for being the major garlic producer in the country. However, "poor quality planting materials, proliferation of pests, and diseases, high cost of production and unstable market prices are considered the culprits

that caused the decline in the production of local garlic." At one time, garlic production showed a 33 percent trend in area planted and harvested from 2,620 hectares in 2013." This persisted in the succeeding years so that in 2015, there was need to import 74,000 metric tons or about 90 percent of the total supply, which amounted to \$25.43 million. This was necessary in order to meet the increasing demand for local consumption alone.

To Address the insufficiency in garlic production, the Department of Agriculture-Ilocos Norte Research and Experiment Center (DA-INREC), in partner-



## The Political Agriculturist

BERT ADA

### The road I took

In my mid forties, three paths diverged from my path :

1. To go back to finish my attempt at being a lawyer. It would have taken an effort to have a more positive appreciation of what the practice of the profession has done/can do. Lots of reading materials to contend with.

But if successful, being a lawyer would have assured a much better life financially than the one I had;

2. Finish my dissertation on how our cooperatives in Eastern Visayas practice organizational learning. Massive resources on the subject even from the internet alone. Design and discipline needed to wade through the materials available. At that time there also was a big inventory/universe of cooperatives.

If successful, I had a

good chance of being a respectable resource on organizational leaning. A big motivation;

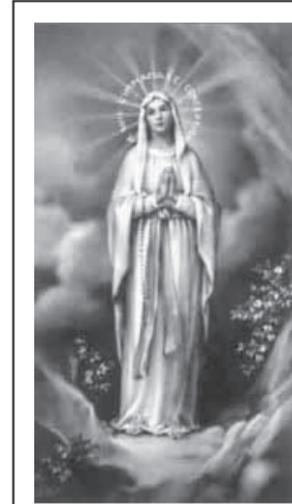
3. Master/be a good resource on the subject of Marxism. I found out that there was also a huge common area/grounds for path 2 and 3. To be respectably good in path#3, one has to go through voluminous reading materials.

Even from internet sources alone. One also has to have a good appreciation of the history of practice. There was no financial reward in the path. One gets motivation for being in a path that has had a good history of being a player in the social production and re-production of our social lives in the last hundred years and likely to be so in the next hundred years.

One's curiosity about the subject gets boosted by the fact that the study and practice of Marxism is opposed almost robotically and in some areas - passionately - by certain groups in many societies.

This path can also be misunderstood. For helping rebels. Or even terrorists.

*see The road /page 7...*



### Prayer for the Nation and for Those who Serve in Public Office

God, our Father, you guide everything in wisdom and love. Accept the prayers we offer for our nation, by the wisdom of our leaders and integrity of our citizens, may harmony and justice be secured and may there be lasting prosperity and peace.

Almighty and eternal God, You know the longings of our hearts and You protect our rights in your goodness, watch over those in authority, so that people everywhere may enjoy freedom, security and peace.

We ask this through our Lord Jesus Christ, your Son, who lives and reigns with you and the Holy Spirit, one God, forever and ever, Amen. (Courtesy of Daughters of St. Paul)

Pray the Holy Rosary daily for world peace and conversion of sinners (The family that prays together stays together)

## “Build, Build, Build” program to benefit Filipinos, says DPWH exec

CARIGARA, Leyte—The “Build Build Build” program of the Department of Public Works and Highways under the administration of President Rodrigo Duterte is very beneficial, not only to the agency but to the grassroots level, Engr. Carlos Veloso district engineer of the Leyte’s second engineering district, said.

“Aside from the regular flow of funds, because of the program, the ultimate goal of improved living condition and convenience of every Filipino is achieved because of the program,” he said.

Veloso said that the Build Build Build program is very good as there is the ready available of funds, with the right time, right cost, right project, right people and with quality control.

The projects under the



Engr. Carlos G. Veloso

Build Build Build program, according to Veloso, are hasten because of the department’s compliance to international standard or ISO, where all activities are documented and are computerized.

Next year where the engineering district is expected to have as much as P5 billion budget with the continuation of the widening of national roads and bridges, as well as the flood programs and construction of school building, Veloso is

hopeful that an additional personnel will be employed by the district to augment the number of key personnel and office staff.

The Build, Build, Build program is the medium-term goal of the Duterte’s administration to increase infrastructure spending from 5.4 percent of the country’s Gross Domestic Product (GDP) in 2017, to 7.3 percent by the end of President Rodrigo Duterte’s term in 2022.

A major project under the “Build Build Build” program in Leyte is the Leyte Tide Embankment Project, a 27.3-km project from Barangay Diit in Tacloban City to Brgy. Ambao in Tanauan, Leyte, which is expected to protect at least 33,185 houses from the destructive effects of storm surges.

(LIZBETH ANN A. ABELLA)

## Mayor Uy...

...from Page 1

Sky City Mega Project which she envisions as a new commercial area.

“It’s an ambitious project but will have a long impact to the city and its people,” Uy-Tan said in an interview.

She disclosed that the 40-hectare Sky City Mega Project, located in four contiguous villages just outside the city proper, has already attracted several investors.

One of them is the proposed Oriental Samar Hotel with the construction expected to start anytime this year.

Uy-Tan also said that the management of the SM has also signified their plan to put up their ‘full shopping mall in the area.’

It is in the area that a new city hall, occupying 1.6 hectares, will also be constructed along with different government line offices.

Residential spaces will also be available in the sprawling area, the city mayor said.

And right at the heart of the city proper, a modern four-storey market is also to be constructed by the Primark Town Center.

The coming of investors to Catbalogan City, the provincial capital of Samar province, is an indication that it is now one of the fastest emerging city in the

region, if not in the country, Mayor Uy-Tan said.

The investors will not only spur economic growth of the city but more importantly, provide employment to the locals, she added.

Providing jobs to her people is one of the priority programs of her administration why they have tied up with other government agencies and private companies in conducting jobs fairs, Mayor Uy-Tan said.

She disclosed that last year, for example, 2,200 people were able to find jobs because of the jobs fairs her administration has initiated.

In 2017, 1,537 establishments are operating across the city providing employment to the residents of the city, providing more than P67 million to local revenue.

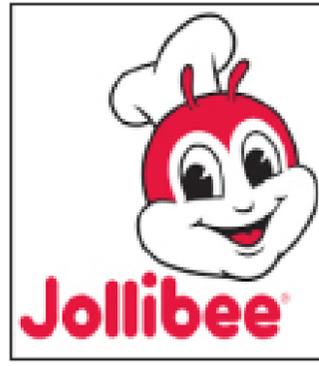
Mayor Uy-Tan also said that she is pushing for the city to become a tourist hub in the region as she reported in her Soca that tourist arrivals in the city is increasing.

Last year, 95,000 tourists visited Catbalogan, which was higher compare to the more than 81,000 guests in 2016.

The operation of its Buri Airport is an addition factor why its tourism industry is slowly booming, Uy-Tan said.

Mayor Uy-Tan also said that her administration is also addressing the poor infrastructure of the city as

well as its drainage problem, ensuring quality education particularly among its public schools and providing quality health services among its poor people. (JOEY A. GABIETA)



## Rep. Mercado expressed gratitude to Pres. Duterte’s promise to improve S. Leyte’s airport, seaports facilities

MAASIN CITY—Southern Leyte Rep. Roger Mercado was thankful to President Rodrigo Duterte for giving instructions to the Department of Transportation (DOTr) to improve the connectivity and accessibility of their province.

Mercado said that even before the President made the order to DOTr Secretary Arthur Tugade, the agency chief had already committed to provide fund for the implementation of various transportation-related projects in Southern Leyte.

These include the expansion of the Maasin City Airport runway and the improvements of several sea ports across the province.

“The seamless connecti-



Leyte Rep. Jose Carlo Loreto Cari (5th district) administered the oath-taking of Baybay City’s 92 barangay chairmen on June 30, 2018 held at the city’s gymnasium. Among those who took their oath were Engr. Carl Nicolas Celona Cari of Brgy. Candadam and elected as the city’s federation president of the Association of Barangay Chairmen, and Wembie Loreto Emnas of Brgy. Caridad.

(GINA P. GEREZ)



Wembie Emnas, younger brother of former Leyte provincial administrator and now Ormoc city administrator, Vince Emnas, took his oath of office as barangay chairman of Brgy. Caridad, Baybay City. Leyte Rep. Jose Carlo Loreto Cari (5th district) administered the mass oath-taking of Baybay City’s barangay chairmen on June 30 at the city’s gymnasium. (GINA P. GEREZ)

ty and efficient travel of tourists from airports or ports to tourists’ destinations can encourage visitors to come again,” Rep. Mercado said.

Mercado, in coordination with the provincial government, conducted the first-ever two-day Tourism, Environment, and Agriculture (TEA) Summit which aim to help boost primarily the tourism and agriculture sectors of the province.

The expansion of the airport runway will allow bigger planes to land at the Maasin City Airport which currently operates for Air Juan plane using a nine-seater Grand Cessna Caravan for Cebu-Maasin flight.

Airline passengers from Southern Leyte who will

travel by plane to Metro Manila needs to take three to four hours land travel to the Daniel Z. Romualdez Airport in Tacloban City which has a daily Cebu, Clark, and Manila flights.

“I am confident that the national government will provide funding for this project not because the President gives us favor because he was born in Maasin but because these are development projects that will support the sustainable livelihood of our people and better economy of the province,” Rep. Mercado said.

DOTr Sec. Tugade, who attended the July 3-4 TEA Summit re-echoed Pres. Duterte’s message to the residents on Southern Leyte on

the importance of connectivity.

Tugade said Southern Leyte’s ‘connectivity’ will help boost its local economy, to include its tourism industry.

Sec. Tugade led in the inauguration of the Maasin City Airport Terminal expanding its passenger capacity from 50 to 150.

(ROEL T. AMAZONA)

### ERRATUM

In the news story dated July 3, 2018 issue, page 3, entitled “School official...” The name of the present mayor was inadvertently written as Jorge Veloso. The present mayor is Juliet Larrabal. Our apologies.

# Leyte gov't adopts program to hone farm skills among farmers' children

TACLOBAN CITY – The Leyte provincial government is pushing for skills training for the children of farmers who have been receiving assistance over the past years.

The program is in partnership with the Technical Education and Skills Development Authority (TESDA), tasked to raise the capability of youth to process and market farm produce.

Governor Leopoldo Dominico Petilla said the training intended for children of farmers belonging to established associations, is designed to hone their skills to process raw farm products into high value processed food.

The month-long training has started this month for the first batch.

Training will be done in TESDA-accredited training centers closer to

residence of recipients. No educational attainment is required to avail the program, according to the governor.

"We want children to learn these skills because food processing is more complicated than planting crops or raising animals," Petilla added.

This training by TESDA is primarily funded from the office of Senator Loren Legarda.

The provincial government has been training thousands of farmers on producing high-value crops using new technologies.

As of June, the initiative has covered 180 villages all over the province. Priority areas are those with high poverty incidence and areas known to be former hotbeds of the New People's Army.

The program, officially dubbed as More Income

in the Countryside (MIC) compact farming for high-value vegetables and fruit crops, also covers areas with organized group of women and persons with disabilities.

Petilla said the program was conceptualized in the province seven years ago to raise the income of poor farmers, ensure stable local supply of high value crops, link farmers with institutional buyers, increase school participation rate, and curb malnutrition among children.

(MELVA MAE C. MENIANO)



Leyte (1st Dist) Rep. Yedda Marie K. Romualdez (center) awards trophies and cash prizes to the winners of Martin Yedda Cup Badminton and Women's Invitational Volleyball Tournament. The Tacloban Lady Stallions won the championship, 2nd placer was Leyte Normal University Alumni, 3rd placer Tacloban Maasin Selection, and 4th placer Leyte National High School Spikers. Romualdez aims to discover new talents and sports heroes from Leyte and the whole Eastern Visayas.

photo by Ver Noveno

## Food...

...from Page 1

percent were considered food insecure because they suffered anxiety that food may run out before they can get money to buy more, according to Dotollo.

The NNC has tied up with the Department of Agriculture and other agencies to promote the establishment of food gardens.

"Food gardens address food and nutrition security by providing direct access to a variety of nutritionally-rich foods, increase purchasing power from savings, and generate additional income," Dotollo added.

The agri sector is encouraged to issue policies supportive of food gardens, provision of free seminars and trainings on gardening, provision of seeds and other planting materials, promotion of food gardening, pro-

## Oust Duterte...

...from Page 4

-o0o-

Presidential Spokesman Harrya S. Roque has once more (to me) revealed his being too blindly loyal to our President. In his latest via a not so manly speaking manner says, that he suspects that the Roman Catholic clergy may have joined the leftist group and the CPP-NPA to oust President Duterte from office. He further said that they are dreaming.

Correction: Mistah (not the PMA cadet

motion of urban gardening in cities and municipalities.

Other recommended activities include documentation of successful food gardens, local dietary supplementation programs to source ingredients from local food gardens, food gardening contests, organizing farmers' markets to provide a venue to sell produce from food gardens, and conduct of village cooking contests using harvested produce.

Nutrition Month is a yearly campaign held every July to create greater awareness among Filipinos on the importance of nutrition. Presidential Decree 491 or the Nutrition Act of the Philippines mandates the NNC to lead and coordinate the nationwide campaign.

The chosen theme for this year is "Ugaliing magtanim, sapat an nutrisyon aanihin!" (SARWELL Q. MENIANO/PNA)

kind) Roque, It's you who is irresponsibly dreaming.

The Roman Catholic priests/clergy are missionaries of God tasked to preach the gospel – or the word of God to all humankind.

*The communist ideology does not believe our God...(Catholic Church God; not Duterte's).*

*Well it is very obvious that in spite of the fact that you are already close to the President – you still want to be closest to our macho President.*

## 'Isolated...

...from Page 1

by members of the Criminal Investigation Group (CIDG) purportedly to serve a warrant for illegal possession of firearm.

Espinosa was tagged by Mr. Duterte as among the country's mayors who are in the illegal drug trade.

His son, Kerwin, is now detained at Camp Crame due to his alleged drug-dealing activities which he is denying.

Meantime, Marjorie Jaramilla, regional president of Mr. Duterte's political party, PDP-Laban, downplayed the killing incidents involving some of the country's mayors.

## The road...

...from Page 5

One has to contend with the effect of a long history of miseducation that what exists in our society is the natural order of things.

One has to deal with the perverted view that trying to understand the process that leads to how things are and where the process is leading and participating in the change process is an equivalent of fomenting trouble, or destroying our democracy and peace.

To seek the truth from facts, to see the process historically and not be satisfied with just take a snap shot, to see effect from other factors, from many angles and points of view is just one of the discipline the Marxism teaches. More importantly, it teaches that understanding leads to practice and change.

Jaramilla said that it is not the policy of the administration of Mr. Duterte to kill mayors or any one.

"I think it is not fair to blame the President on these killings. He has nothing in mind but for the goodness of the country and the Filipino people," she said in a separate interview.

She also assured the mayors, at least in the region, that they have the support of the President as they implement their respective programs and projects.

She disclosed that more than 90 percent of the region's 143 city and town mayors are now aligned with the PDP-Laban.

## The "Ilocos..."

...from Page 5

introduced to our Eastern Visayan farmers for upland agriculture. Both pre- and post-harvest technologies on garlic production is known and available. Again, a challenge to our LGUs, especially concerned PENRO and MENRO personnel, who have nothing else to do but connect with the DA Region 8, who will just be glad to share info about the production of what could be Region 8's "White Gold"! I find garlic production easier than other agri-crops and should be suited to Leyteno farmers, specially.

ooo000ooo

**NEXT TOPIC: "Coco Shell for Biofuel Production"**

**SHARE S & T THOUGHTS through E-mail: drpacjr@yahoo.com.**

## Change of Ownership

NOTICE is hereby given that **Dominador S. Ompad Sr.** (former owner) has sold and changed the ownership of the vessel for hire on the route: Tagapul-an-Calbayog and Vice Versa, New Owner: **Jodail P. Tan** per application at MARITIME INDUSTRY AUTHORITY.

## Members...

...from Page 2

ing said that the people in Mindanao will forever be grateful to the members of the 63rd IB for what they did to attain peace in their area.

Losañes said that the arrival of the 63rd IB soldiers

are timely as government troops in the region continue to press on their campaign against members of the New Peoples' Army.

"As the focus of the campaign plan shifts to this region, your service will have an important role in this quest," he said.

The soldiers, whose original base is in Las Navas, Northern Samar, were deployed to the headquarters of the 43rd IB in San Jorge, Samar. (JENNIFER SUMAGANG-ALLEGADO)

## 'Yolanda'...

...from Page 2

manding the results of the series of provincial grassroots consultation and the promised post evaluation activity from the office of Usec. Wendel Avisado, the oversight official of Yolanda rehabilitation projects tasked by President Rodrigo Duterte.

From March to April 2018, Avisado led at least nine grassroots consultations in five Yolanda affected provinces in Region 8. (RONALD O. REYES)

## Gov. Yap...

...from Page 3

The Office of the Presidential Assistant for the Visayas is the lead agency behind the Malasakit Center and funded by the socio-civic funds of the Office of the President.

Gov. Yap said that the location of the Malasakit Center in Tacloban is very far from their province which is about four hours travel from the capital city of Maasin and more than five hours travel from San Ricardo, the farthest town.

If their request is granted, the Malasakit Center will be established at the Southern Leyte Provincial Hospital located in Maasin City. (ROEL T. AMAZONA)

Republic of the Philippines  
Municipality of Lawaan  
Province of Eastern Samar

**Municipal Ordinance No. 03  
Series of 2018**

**REVENUE CODE OF THE MUNICIPALITY OF LAWAAN, PROVINCE OF EASTERN SAMAR**

Be it ordained by the Sangguniang Bayan of the Municipality of Lawaan, Eastern Samar, that:

**CHAPTER I. GENERAL PROVISIONS  
Article A. Short Title and Scope**

**Section 1A.01.Short Title.** This ordinance shall be known as the Local Revenue Code of the Municipality of Lawaan, Eastern Samar.

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

**Article B. Construction of Provisions**

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

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

(a) *General Rules.* All words and phrases shall be construed and understood according to the common and approved usage of the language; but the technical words and phrases and such 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.

(b) *Gender and Number.* Every word in the Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things as well; and every word importing the plural number shall extend and be applied to one person or thing as well.

(c) *Reasonable Time.* In all cases where any act is required to be done within the reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.

(d) *Computation of Time.* The time within which an act is to be done as provided in this Code, or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day 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.

(e) *References.* All references to chapters, articles, or sections are to the Chapters, Articles or Sections in this Code unless otherwise specified.

(f) *Conflicting Provisions of Chapters.* If the provisions of different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and questions involved therein.

(g) *Conflicting Provisions of Sections.* If the provisions of the different sections in the same article conflict with each other, the provisions of the Section which is the last in point of sequence shall prevail.

**Article C. Definition of Terms  
Section 1C.01.Definitions – When used in this Code:**

(a) *Business* means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;

(b) *Charges* refer to pecuniary liability, as rents or fees against persons or property;

(c) *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.

(d) *Corporations* includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnerships formed by persons for the sole purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business; The term "resident foreign" when applied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

(e) *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);

(f) *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;

(g) *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;

(h) *Gross Sales or Receipts* include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT);

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

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

(k) *Motorcycle-for-hire* refers to motorcycles used for the transport of goods for a fee.

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

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

(n) *Privilege* means a right or immunity granted as a peculiar benefit, advantage or favor.

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

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

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

(r) *Public Utility* refers to electric power generating and distributing systems, road, rail, air and water companies, characterized by large investments because their optimum scale is huge. They are natural monopolies whose prices, profits and efficiency are not subject to competitive checks, and they provide essential services to industries and constituents. The operations of public utilities are granted through special laws or ordinances.

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

(t) *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;

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

(v) *Shopping Centers* refers to business establishments which may include groceries, appliances. Refrigerated or non-perishable goods, amusement activities, movie houses, fitness centers, clothing apparels, home furnishing, etc. housed in one building or several buildings. It may be operated by one person or by different persons renting spaces in the complex.

(w) *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.

(x) *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.

(y) *Vessels* include every type of boat, craft or other artificial contrivance, capable

of being used, as a means of transportation on water.

**CHAPTER II. TAXES ON BUSINESS  
Article A. Graduated Tax on Business**

**Section 2A.01. Definitions.** - When used in this Article.

(a) *Advertising Agency* includes all persons who are engaged in the business of advertising for others by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes, balloons or other media, whether in pictorial or reading form.

(b) *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 by-products; 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;

(c) *Amusement* is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;

(d) *Amusement Places* include theatres, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance;

(e) *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 thereunder;

(f) *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.

(g) *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.

(h) *Cabaret/Dance Hall* 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.

(i) *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;

(j) *Carinderia* refers to any public eating place where food already cooked are served at a price.

(k) *Cockpit* includes any place, compound, building or portion thereof, where cock-fights are held, whether or not money bets are made on the results of such cockfights.

(l) *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-cutting 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, sauna, Turkish and Swedish baths, slenderizing and body-building saloon and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers, 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.

The term contractor shall include welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, pet shops, 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.

(m) *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;

(n) *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.

(o) *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;

(p) *Marginal Farmer or Fisherman* refers to individuals engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family and whose annual net income from such farming or fishing does not exceed Fifty Thousand Pesos ( 50,000.00) or the poverty line established by NEDA for the particular region or locality, whichever is higher;

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

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

(s) *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, parks, and the like.

The Sanggunian may designate certain portions of municipal streets as extension of public market during fiestas, founding anniversaries and similar occasions.

(t) *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, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete. Every wholesale or retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for the purpose of distilling spirits, or in any manner refining distilled spirits, shall also be regarded as a rectifier and as being engaged in the business of rectifying.

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

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

(w) *Vessel* includes every type of boat, craft, or other artificial contrivances used, or capable of being used, as a means of transportation on water.

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

(y) *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, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 10,000.00	198.00
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	362.40
20,000.00 or more but less than 30,000.00	528.00
30,000.00 or more but less than 40,000.00	792.00
40,000.00 or more but less than 50,000.00	990.00
50,000.00 or more but less than 75,000.00	1,584.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,640.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 500,000.00	6,600.00
500,000.00 or more but less than 750,000.00	9,600.00
750,000.00 or more but less than 1,000,000.00	12,000.00
1,000,000.00 or more but less than 2,000,000.00	16,380.00
2,000,000.00 or more but less than 3,000,000.00	19,800.00
3,000,000.00 or more but less than 4,000,000.00	23,760.00
4,000,000.00 or more but less than 5,000,000.00	27,960.00
5,000,000.00 or more but less than 6,500,000.00	29,250.00
6,500,000.00 or more	At a rate of 41.25% of one percent (1%)

Provided, that in no case shall the tax on gross sales of P6,500,000.00 or more be less than **P29,250.00**

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	21.60
1,000.00 or more but less than 2,000.00	39.60
2,000.00 or more but less than 3,000.00	60.00
3,000.00 or more but less than 4,000.00	86.40
4,000.00 or more but less than 5,000.00	120.00
5,000.00 or more but less than 6,000.00	145.20
6,000.00 or more but less than 7,000.00	171.60
7,000.00 or more but less than 8,000.00	198.00
8,000.00 or more but less than 10,000.00	224.40
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	330.00
20,000.00 or more but less than 30,000.00	396.00
30,000.00 or more but less than 40,000.00	528.00
40,000.00 or more but less than 50,000.00	792.00
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,960.00
300,000.00 or more but less than 500,000.00	5,280.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	14,000.00
2,000,000.00 or more	at a rate of 55% 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 **P12,000.00**

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 of one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Section:

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

For purposes of this provision, the term exporters shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rate of one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Section.

(d) On retailers.

Amount of Gross Sales/ Receipts For the Preceding Calendar Year	Amount of Tax per Annum
P400,000.00 or less	2%
More than P400,000.00	1%

The rate of two percent (2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000.00).

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

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	at a rate of 55% 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 **P13,800.00**.

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

3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents
6. On boarding houses, pension houses, motels, apartments, apartelles, and co-dominiums
7. Subdivision owners/ Private Cemeteries and Memorial Parks
8. Privately-owned markets;
9. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System
11. Operators of computer services establishment
14. General consultancy services
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	Amount of Tax per Annum
Less than 5,000.00	33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	at a rate of 55% 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 **P13,800.00**.

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of P 50.00 per peddler annually. 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.

**Article B. Tax on Mobile Traders**

**Section 2B.01. Definition.** – When used in this Article A **Mobile Trader** is a person, who either for himself or commission, travels from place to place and sells his goods or sells and offers to deliver the same, using a vehicle. Subsumed in this definition are rolling stores, portable stores, and similar arrangements. **Section 2B.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 2B.03.Time of Payment.** – The tax shall be paid upon the issuance of the Mayor's Permit to do business in the Municipality. **Section 2B.04.Administrative Provisions.** – (a) 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 C. Tax on Ambulant and Itinerant Amusement Operators**

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

Type of Amusement	Amount of Fee
1. Circus, carnivals, or the like per day	P300.00
2. Merry-Go-Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	P150.00
3. Sports contest/exhibitions per day	P300.00
4. Other similar contrivances	P300.00

**Provision: The amusement is charge at per day basis but will not exceed P5,000.00 pesos per month.**

**Article F. Situs of Tax**

**Section 2F.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 or municipality specifically mentioned in the articles of the incorporation or official registration papers as being the official address or said principal office shall be considered as the situs thereof.
- In case there is a transfer or relocation of the principal office to another 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 accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.
3. **Warehouse** - a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or 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 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 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 Municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the 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 Municipality where the factory is located; and
    - Forty percent (40%) to the 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 manufacturer's 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 dais factory shall be taxable by this municipality along with the sales made

in the principal office. (c) Port of Loading - the 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 maintain in said 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 G. Payment of Business Taxes**

**Section 2G.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 2G.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 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. The Sanggunian may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

**Section 2G.04.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 therefor 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 Receipt.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code. (d) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to operate the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid based on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales or receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayer under the best available evidence upon which the tax may be based. (e) **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 Two Hundred Pesos (P200). (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 due shall 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 is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termination or retirement of said business; (b) Accordingly, the business continues to become liable for the payment of all taxes, fees, and charges imposed thereon under 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 therefor. (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.

**Article H. Presumptive Income Level**

**Section 2H.01.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. **Section 2H.02.** 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.

**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, or undertake an activity within the Municipality. The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business of trade does not become exempt by being conducted with some other business of trade for which the permit fee has been obtained and the corresponding fee paid for. For purpose of the Mayor's Permit Fee, the following Philippine categories of business sizes are hereby adopted:

Enterprise Scale	Asset Limit	Workforce
Micro-Industry	P 150,000 and below	No specific
Cottage Industries	Above P 150,000 to P 1.5M	P 1.5M to P 15M
Small-scale Industries	P 1.5M to P 6M	Above P 60M
Medium-scale Industries	Less than 10	10-99
Large-scale Industries	100-199	200 or more

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee. **Classification/Category** **Rate of Fee/Per Annum**

- 1. On Manufacturers/Importers/Producers**
  - Micro-Industry P500.00
  - Cottage Industries 800.00
  - Small-scale Industries 1,000.00
  - Medium-Scale Industries 2,000.00
  - Large-Scale Industries 2,500.00
- 2. On Banks**
  - Rural, Thrift and Savings Banks P2,000.00
  - Commercial, Industrial and Development Banks 3,000.00
  - Universal Banks 5,000.00
- 3. On Other Financial Institutions**
  - Small P 1,500.00
  - Medium 3,000.00
  - Large 5,000.00
- 4. On Contractors/Service Establishments**
  - Micro-Industry P300.00
  - Cottage Industries 1,500.00
  - Small-scale Industries 2,000.00
  - Medium-Scale Industries 3,000.00
  - Large-Scale Industries 5,000.00
- 5. On Wholesalers/Retailers/Dealers or Distributors**
  - Micro-Industry P 200.00
  - Cottage Industries 500.00
  - Small-scale Industries 800.00
  - Medium-Scale Industries 1,000.00
  - Large-Scale Industries 2,000.00
- 6. On Trans-loading Operations**
  - Medium P 2,000.00
  - Large 4,000.00
- 7. Other Businesses**
  - Micro-Industry P200.00
  - Cottage Industries 500.00
  - Small-scale Industries 800.00
  - Medium-Scale Industries 1,000.00
  - Large-Scale Industries 2,000.00

**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. **Section 3A.04.Administrative Provisions.** - (a) **Supervision and control over establishments and places.** The Municipal Mayor thru the office of the Municipal Treasurer upon proper delegation shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality. (b) **Application for Mayor's Permit:** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required. 1. For a newly-started business

- a. Location 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. *Barangay* clearance/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
- h. Three (3) passport size pictures 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
- i. Health certificate for all food handlers, and those required under Chapter IV, Art. D of this Revenue Code
- j. Community Tax Certificate
- k. Contract of Lease, if leasing

- 2. For renewal of existing business permits
- a. Previous year's Mayor's permit
- b. Copies of the annual or quarterly tax payments
- c. Copies of all receipts showing payment of all regulatory fees as provided for in this Code
- d. Certificate of tax exemption from local taxes or fees, if exempt
- e. Audited Financial Statement prescribed by the Bureau of Internal Revenue for the next preceding year
- f. BIR Registration Certificate
- g. *Barangay* Clearance
- h. Declaration of previous year's gross sales/receipts

Upon submission of the application, it shall be the duty of the proper authorities to verify if other Municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other Municipal tax ordinances. Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article. 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 tax obligation, debt or other liability to the government;
- (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 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. (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.** The Mayor's Permit may be revoked 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 refuses 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 place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or 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 of the by the person whose privilege is revoked, until restore by the Sanggunian/Panglungsod. **Section 3A.05.Rules and Regulations on Certain Establishments.** - (a) On restaurants, cafes, cafeterias, carinderias, eateries, food caterers, ice cream and other refreshment parlors, soda fountain bars, no owner of said establishments shall employ any cook, or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months. (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.

**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 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 therefor to the Municipal Treasurer the following fees:

Kinds Of Sealing And Weighing Instruments	Amount Of Fee
(a) For sealing linear metric measures:	
• Not over one (1) meter	100.00
• Measure over one (1) meter	100.00
(b) For sealing metric measures of capacity:	
• Not over ten (10) liters	100.00
• Over ten (10) liters	100.00
(c) For sealing metric instruments of weights:	
• With capacity of not more than 30 kgs.	150.00
• With capacity of more than 30 kgs. But not more than 300 kgs.	150.00
• With capacity of more than 300 kgs/ but not more than 3,000 kgs.	150.00
• With capacity of more than 3,000 kgs.	150.00
(d) For sealing apothecary balances of precision	150.00
(e) For sealing scale or balance with complete set of weights	
• For each scale or balance with complete set of weights for use therewith	150.00
• For each extra weight	150.00
(f) 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, and addition service charge shall be collected	150.00

**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 therefor 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 at the local treasury office of the municipality where the business is operating. 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 of or maintained for public use by any instrumentality of the government.

(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 inspection and test weights and measures instruments within the locality.

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

**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 therefor 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 (l) of Section 3B.08 shall, upon conviction, be subject to a fine of 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.08 for the first time shall be subject to fine of One Thousand Five hundred pesos (P1,500.00) or by imprisonment of not more than six (6) months, or both, upon the discretion of the court.

(c) The owner-possessor or user of instrument of weights and measure enumerated in paragraph (h) to (k) of Section 3B.08 shall, upon conviction, be subject to a fine of One Thousand Peson (P1,000.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court..

**Article C. Building Permit Fees**

**Section 3C.01.Imposition of Fee.**—A fee shall be collected from each applicant of a building permit pursuant to the latest DPWH issuance on the schedule of fees and charges of the revised implementing rules and regulations (IRR) of the National Building Code of the Philippines (PD1096)

**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 Municipal Mayor.

**Section 3C.03.Administrative Provisions.** - In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Mayor/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 TCT 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 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

**Article D. Permit Fee for Zoning/Locational Clearance**

**Section 3D.01.Imposition of Fee.** -There shall be collected Zoning/Locational Clearance fees at rates fixed by and in accordance with the latest applicable rules and regulations prescribed by the Housing and Land Regulatory Board (HLURB).

These shall include the permit/clearance fees for:

- 1. Zoning/Locational Clearance
- 2. Permits for subdivision and condominium projects/activities under PD 957
- 3. Projects under BP 220
- 4. Approval of Industrial subdivision
- 5. Approval of farmlot subdivision
- 6. Approval of memorial park/cemetery project/Calumbarium
- 7. Other transactions/certifications
- 8. Registration of dealers/brokers/salesmen

**Section 3D.02.Time of Payment.**—The fees in 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 approval of subdivision plans.

**Article E. Permit Fees For Tricycle Operation**

**Section 3E.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 or a motorcycle with a two wheeled cab, the former having a total of four wheels, otherwise known as the motorela.

(b) Tricycle Operators are persons engaged in the business of operating tricycles.

(c) 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.

(d) Motorized Tricycle Operator’s Permit (MTO) is a document granting franchise or license to a person, natural or juridical, allowing him to operate tricycles-for-hire over specified zones.

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

**Section 3E.02.Imposition of Fees.** - There shall be collected an annual fee in the amount of Four Hundred Pesos (P400.00) for the operation of tricycle-for-hire.

**Other fees on tricycle operations:**

Particular	Amount of Fee
1. Filing fee per unit	P 150.00
2. Franchise fee per unit	150.00
3. Fare adjustment fee for fare increase	100.00
4. Filing fee for amendment of MTO	100.00

**Section 3E.03.Time of Payment.**—

(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 MTO based on the number of units.

(c) Filing fee for amendment of MTO shall be paid upon application for transfer to another zone, change of ownership of unit or transfer of MTO.

**Section 3E.04.Administrative Provisions.**—

(a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator’s permit (MTO) from the Sangguniang .

(b) The Sanggunian of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefor; 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 MTO. No MTO 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 MTO shall carry a common carriers 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 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.

Route	Regular Fare	Discounted Fare	Fare for Students
Lawaan – Taguite	10.00	8.00	7.00
Lawaan – Maslog	15.00	12.00	10.00
Lawaan – Betaog	10.00	8.00	7.00
Lawaan – Guinob-an	15.00	12.00	10.00
Lawaan – Bolusao	20.00	16.00	14.00

Note: Discounted fares are for Senior Citizens, Persons with Disability and Students.

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. The existing zones which covers the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained provided the operators serving the said zone secure the MTO.

(e) For the purpose of this Article, a Municipal Tricycle Operator’s Permit Regulatory Board is hereby created as follows:

Municipal Vice-Mayor	Chairman
Sangguniang Bayan Representative (Chair on Transportation)	Vice-Chairman
Municipal Engineer	Member
Mun. Planning & Dev’t. Coordinator	Member
Municipal Treasurer	Member
President, Tricycle Operators Drivers Association, if any	Member
President, Ligangmga Barangay	Member
Chief of Police, PNP	Member

Secretary to the Sangguniang Bayan Head, Secretariat

(f) 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 F. Permit Fee on Pedaled Tricycle**

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

Filing Fee: P150.00 per unit

**Section 3F.02.Time of Payment.** - The 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 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 3F.04.Administrative Provisions.** -

(a) A sticker shall be provided to the owner of the pedaled tricycle granted a permit.

(b) The Municipal Treasurer shall keep a register of all pedaled tricycles containing information such as the make and brand of the tricycle, the name and address of the owner and the number of the permit plate.

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

**Section 3G.01.Definitions.** - When used in this Article:

(a) Cockpit includes any place, compound, building or portion thereof, where cock-fights are held, whether or not money bets are made on the results of such cockfights.

(b) Bet taker or Promoter refers to a person who alone or with another initiates a cockfight and/or calls and take care of bets from owners of both gamecocks and those of other bettors before he orders commencement of the cockfight thereafter distributes won bets to the winners after deducting a certain commission, or both.

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

(d) 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.

**Section 3G.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:

Particular	Amount Of Fee
(a) For the owner/operator/licensee of the cockpit:	
1. Application filing fee	500.00
2. Annual cockpit permit fee	P 2,500.00

(b) From cockpit personnel:

1. Promoters/hosts	P 300.00
2. Pit Manager	P 300.00
3. Referee	P 300.00
4. Bet taker/“Kristo”/“Llamador”	P 300.00
5. Bet Manager/“Maciador”/“Kasador”	P 300.00
6. Cashier	P 300.00
7. Derby Matchmaker	P 300.00

**Section 3G.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 cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof. January 20;

(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 3G.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 3G.05.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.

**Article H. Special Permit Fee for Cockfighting**

**Section 3H.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 gamecockers or cockfighting “afficionados” 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 gamecockers or cockfighting “afficionados” with “pot money” awarded to the proclaimed winning entry.

**Section 3H.02.Imposition of Fees.** - There shall be collected the following fees per day for cockfighting:

Kinds Of Cockfighting Events	Amount Of Fee
(a) Special cockfights (Pintakasi)	P 200.00
(b) Special (Outside of the Poblacion)	500.00
(c) Additional fee per match	20.00
(d) Special Derby –	
Assessment for Promoters:	
Two-cock Derby	P 1,000.00
Three-cock Derby	P 2,000.00
Four-cock Derby	P 3,000.00
Five-cock Derby	P 4,000.00

**Section 3H.03.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 3H.04. Time and Manner of Payment.** - The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfights and derbies can be lawfully held.

**Section 3H.05.Administrative Provisions.**—

(a) Holding of cockfights. Except as provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during Municipal agricultural, commercial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution of the Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month 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 national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time, for a period not exceeding three (3) days, within a year.

(c) Cockfighting officials. Gaffers, referees, bet takers, or promoters shall not act as such in any cockfight in the Municipality without first securing a license renewable every year on their birth month from the Municipality where such cockfighting is held. Only gaffers, referees, bet takers, or promoters licensed by the Municipality shall officiate in all kinds of cockfighting authorized herein.

**Article I. Permit Fee on Occupation or Calling Not Requiring Government Examination**

employees are exempted from payment of this fee.

**Section 31.03. Person Governed** - The following workers or employees whether working on temporary or permanent basis, shall secure the individual Mayor's Permit prescribed herewith;

(a) Employees or workers in generally considered offensive and dangerous business establishment such as but not limited to the following:

(1) Employees or workers in industrial or manufacturing establishment such as: Aerated water and soft drink factories; air rifle and pellets manufacturing; battery charging shops, blacksmith; breweries; candy and confectionery factories; canning factories; coffee cocoa and tea factories; cosmetics and toiletries factories; cigar and cigarette factories; construction and / or repair shops of motor vehicles; carpentry shop; drug manufacturing; distillers, edible oil or lard factories; electric bulbs or neon lights factories; electric plant, electronics manufacturing; oxidizing plants; food and flour mills; fish curing and drying shops; footwear factories; foundry shops; furniture manufacturing; garments manufacturing, general building and other construction jobs during the period of construction; glass and glassware factories; handicraft manufacturing; hollow block and tile factories; Ice plants; milk, ice cream and other allied products factories; metal closure manufacturing; iron steel plants; leather and leatherette factories; machine shops, match factories, paints and allied products manufacturing; plastic 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.

(2) Employees and workers in commercial establishments cinematography film storage; cold storage's or refrigerating plants; delivery and messenger services; elevator and escalator services; funeral parlors; janitorial services; junks shop; hardwares; pest control services; printing and publishing houses; service station; slaughter- houses; textile stores; warehouses; and parking lots.

(3) Employees and workers on other industrial and manufacturing firms or commercial establishments who are normally exposed to excessive heat, light, noise, cold and other environmental factors which endanger their physical and health well-being.

(a) 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 o paying public.

(b) 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.

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

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

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

(d) 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 previous sections.

**Section 31.04. Time and Manner of Payment** - The fees prescribed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or district occupation or calling. Employer shall advance the fees to the Municipality for its employees.

**Section 31.05. 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 starts working.

The individual Mayor's Permit so secured shall be renewed during the respective birth month of the permittee next following calendar.

**Section 31.06. 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 under personal data for reference purpose.

(b) Persons engaged in the above mentioned occupation or calling with valid Mayor's Permit shall be required to surrender such permit and the 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 J. Registration and Transfer Fees on Large Cattle.**

**Section 31.01. 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 31.02. 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:

Particulars	Amount Of Fee
1. For Certificate of Ownership	P 150.00
2. For Certificate of Transfer	P 150.00
3. For Certificate of Private Brand	P 150.00

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

**Section 31.03. 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 31.04. Administrative Provisions.** -

(a) Large cattle shall be registered with the Municipal Treasurer upon reaching the age of two (2) years.

(b) The ownership of 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 31.05. 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 K. Fees on Impounding of Stray Animals**

Pls. refer to Municipal Ordinance No. 002, series of 2018, entitled "AN ORDINANCE REGULATING THE OWNERSHIP, CARE AND CUSTODY OF ANIMALS CLASSIFIED AS KENNELS(DOGS) AND FELINES(CATS) AND PRESCRIBING RULES FOR THE CONFISCATION, IMPOUNDING AND DISPOSITION OF POTENTIALLU VICIOUS STRAY ANIMALS AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF AND FOR OTHER PURPOSES.

**Article N. Permit Fee for Agricultural Machinery and Other Heavy Equipment**

**Section 3N.01. Imposition of Fees.** - There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in this Municipality.

Kinds Of Machinery & Equipment	Rate Of Fee Per Annum
(a) Hand Tractors	P 500.00
(b) Light Tractors	P 500.00
(c) Heavy Tractors	P 500.00
(d) Bulldozer	P1,000.00
(e) Forklift	P1,000.00
(f) Heavy Graders	P1,000.00
(g) Light Graders	P1,000.00
(h) Mechanized Threshers	P1,000.00
(i) Manual Threshers	P1,000.00
(j) Cargo Truck	P1,000.00

(k) Dump Truck	P1,000.00
(l) Road Rollers	P1,000.00
(m) Payloader	P1,000.00
(n) Primemovers/Flatbeds	P1,000.00
(o) Backhoe	P1,000.00
(p) Rock Crusher	P1,000.00
(q) Batching Plant	P1,000.00
(r) Transit/Mixer Truck	P1,000.00
(s) Crane	P1,000.00
(t) Other agricultural machinery or heavy equipment not enumerated above	P 1,000.00

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

**Article O. Permit and Inspection Fee on Machineries and Engines**

**Section 3O.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:

Kinds Of Machineries & Engines	Rate Of Fee Per Annum
a. Internal combustion engines	
1. 2Hp and below	P 200.00
2. 5Hp and below but not lower than 2Hp	P 200.00
3. 10Hp and below but not lower than 5Hp	P 200.00
4. 14Hp and below but not lower than 10Hp	P 200.00
5. Above 14Hp	
b. Other stationary engines or machines	
1. 3Hp and below	P 200.00
2. 5Hp and below but not lower than 3Hp	P 200.00
3. 10Hp and below but not lower than 5Hp	P 200.00
4. 14Hp and below but not lower than 10Hp	P 200.00
5. Above 14Hp	
c. Registration of Motorized Boat	
15-10 Hp	200.00
11-16 Hp	250.00
Non Motorized boat	100.00

c. Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).

**Section 3O.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 3O.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 P. Permit fee for the Storage of Flammable and Combustible Materials**

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

Kinds Of Flammable And Combustible Materials	Rate of Fee
a. Storage of gasoline, diesel, fuel, kerosene and similar products	
1. 500 to 2,000 liters	1,000.00
2. 2,001 to 5,000 liters	2,500.00
3. 5,001 to 20,000 liters	3,500.00
4. 20,001 to 50,000 liters	4,500.00
5. Over 100,000 liters	5,500.00
b. Storage of cinematographic film	1,000.00
c. Storage of celluloid	1,000.00
d. Storage of Calcium carbide	
1. Less than 50 cases	P 1,000.00
2. 50 to 90 cases	P 1,500.00
3. 100 or more cases	P 2,000.00
e. Storage of tar, resin and similar materials	
1. Less than 1,000 kls	1,000.00
2. 1,000 to 2,500 kls	1,500.00
3. 2,500 to 5,000 kls	2,000.00
4. Over 5,000 kls	2,500.00
f. Storage for coal deposits	
1. Below 100 tons	P 1,000.00
2. 100 tons or above	P 2,000.00
g. Storage for combustible, flammable or explosive substance not mentioned above	P 2,000.00

**Section 3P.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 3P.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 therefor.

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

**Section 3Q.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:

Purpose	Rate Of Fee
1. For construction (PER SQ MTR)	P15.00/day
2. Other purposes	P 15.00/day

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

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

**Section 3Q.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 R. Permit Fee for Excavation**

**Section 3R.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.

Kinds Of Excavation	Amount Of Fee
a. For crossing streets with concrete pavement	
1. For crossing concrete pavement (minimum area 2.00 x .600m., 12 sq. m.)	500.00
2. For crossing across base of streets with concrete pavement, per linear meter (boring method)	500.00
b. For crossing streets with asphalt pavement	
1. Minimum fee	500.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	50.00
c. For crossing the streets with gravel pavement	
1. Minimum fee	P 150.00
2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.3m)	P 50.00
d. For crossing existing curbs and gutters resulting in damage	500.00
e. Additional fee for every day of delay in excess of excavation period provided in the Mayor's permit	50.00

**Section 3R.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 120% of the total restoration 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 5 days after the purpose of the excavation is accomplished.

**Section 3R.03. Administrative Provisions.** -

(a) No person shall undertake or cause to undertake any digging or excavation, of any part or portion of the Municipal streets of Lawaan, E. Samar unless a permit shall have been first secured from the Office of the Municipal Mayor specifying the duration of the excavation.

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

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

**Article S. Permit Fee on Circus and Other Parades**

**Section 3S.01. Imposition of Fee.** - There shall be collected a Mayor's Permit Fee of P500.00 per day on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

**Section 3S.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 three (3) days before the scheduled date of the circus or parade and on such activity shall be held.

**Section 3S.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 3S.04. Administrative Provisions.** -

(a) 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.

(b) 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 T. Permit Fee for the Conduct of Group Activities**

**Section 3T.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 therefor for every occasion of not more than twenty-four (24) hours and pay the Municipal Treasurer the corresponding fee in the following schedule:

Kinds Of Activity	Amount Of Fee
1. Conference, meetings, rallies and demonstration in outdoor, in parks, plazas, roads/streets	P 500.00
2. Dances	P 300.00
3. Coronation and ball	500.00
4. Promotional sales	1,000.00
5. Other group activities	500.00

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

**Section 3T.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 3T.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 U. Permit Fee on Film-Making**

**Section 3U.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.

Kinds Of Activity	Rate Of Fee Per Filming
a. Commercial movies	5,000.00
b. Commercial advertisements	3,000.00
c. Documentary film	1,000.00
d. Videotape coverage	500.00

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

**Section 3V.02. Time of Payment.** - The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit five days (5) before location-filming is commenced.

**CHAPTER IV. SERVICE FEES  
Article A. Secretary's Fees**

**Section 4A.01. Imposition of Fees.** - There shall be collected on the following fees from every person requesting for copies of official records and documents from the offices of this Municipality.

Types of Records and Documents	Amount Of Fee
a. For every page or fraction thereof typewritten (not including the certificate and notation)	P 100.00
b. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P 25.00
c. For certifying the official act of the Municipal Judge or other judicial certificate with seal	P 50.00
d. For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	P 25.00
e. Photocopy or any other copy produced by copying machine per page	3.00
Annotation fees	100.00

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

**Section 4A.03. Time and Manner of 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 a fee for services rendered by the Civil Registrar of this Municipality as follows:

Civil Registry Services	Amount of Fees
<b>A. Marriage Related Fees</b>	
1. Application fee	P 200.00
2. License fee	100.00
3. Solemnization fee	300.00
4. Family Planning/marriage counseling fee (including certificate)	100.00
Certification of marriage	100.00
Certified true copy of birth	
-for local use, per page	25.00
-for travel abroad	
<b>B. Birth Related Fees</b>	
1. Registration of birth	FREE
2. Registration of birth (late registration)	500.00
3. Certificate of Birth	100.00
4. Certified true copy of birth	
-for local use, per page	25.00
-for travel abroad	25.00
<b>C. Death Related Fees</b>	
1. Registration of Death	Free
2. Certification of Death	100.00
3. Burial permit fee	50.00
4. Certified true copy of death certificate	25.00
5. Fee for exhumation of cadaver	100.00
6. Fee for the removal of cadaver	100.00
7. Fee for the transfer of cadaver to other place	100.00
<b>D. For Registration Fee of the following:</b>	
1. Legitimation	200.00
2. Adoption	300.00
3. Filing fee of petition for correction of clerical or typographical error	1,000.00
4. For change of first name or nickname	3,000.00
5. For indigent petition (exempt) (Rule 18, IRR of RA 9048)	Free of Charge
6. Service fee for migrant petition	500.00
Service fee for migrant petition for change of first name	1,000.00
7. Legal separation or divorce	200.00
8. Naturalization	300.00
9. Annulment of marriage; declaration of absolute nullity of marriage; court order setting aside the decree of legal separation	200.00
10. Voluntary Emancipation of Minor	100.00
11. Court Decision Recognizing or Acknowledging Natural Children or Impugning or Denying Such Recognition	100.00
12. Judicial Determination of Paternity Affiliation	100.00

19.Appointment of guardian; termination of guardianship	100.00
20.Judicial determination of filiations	100.00
21.Judicial determination of the fact of reappearance of absent spouse; if disputed	100.00
22.Naturalization certificate; cancellation of naturalization certificate	100.00
23.Separation or revival of property rights	100.00
24. Emancipation of minor orphan	100.00
25.Affidavit of Reappearance	100.00
26. Acknowledgement	100.00
27. Acquisition and ratification of Artificial Insemination	100.00
28. Authorization and Ratification to Contract Marriage	100.00
29. Option to elect Philippine citizenship	100.00
30. Partition and distribution of properties of spouses; child's presumptive legitimacy	100.00
31. Marriage settlement and any modification thereof	100.00
32. Repatriation document	100.00
33. Voluntary emancipation of minor	100.00
34. Waiver of rights; interest on absolute community of property	100.00
35. Other similar registerable instruments	100.00
36. Registration of legal instruments	100.00

**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 upon the request of the school.

(c) Burial permit of a pauper, per recommendation of the Municipal Mayor.

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

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

**Article B.1. Assessor's Fee**

**Section 4B.01.Imposition of Fees.** There shall be collected a fee for services rendered by the Assessor of this Municipality as follows:

Assessors Services	Amount of Fees
1. Certified true copy of TD	50.00
2. Certification	100.00
3. Ocular Inspection	
• Residential	300.00
• Agricultural	500.00
4. Verification	20.00

**Section 4B.03.Time of Payment.** – The fees shall be paid to the Municipal Treasurer before issuance of any certification and other documents.

**Article C. Police Clearance Fee**

**Section 4C.01.Imposition Fee.** – There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this Municipality as follows:

Purpose Of Clearance	Amount Of Fee
1. For employment, scholarship, study grant and other purposes not hereunder specified	P 100.00
2. For change of name	P 100.00
3. For application for Filipino Citizenship	P 100.00
4. For passport or Visa application	P100.00
5. For firearms permit application	
6. For PLEB clearance	P 100.00

**Section 4C.02.Time of Payment.** – The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**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:

Establishments	Amount of Fee
1. For house for rent	P 50.00
2. For each business, industrial, or agricultural establishment	
- With an area of 25 sq. m. or more but less than 50 sq. m.	P 50.00
- With an area of 50 sq. m. or more but less than 100 sq. m.	P 75.00
- With an area of 100 sq. m. or more but less than 200 sq. m.	P 100.00
- With an area of 200 sq. m. or more but less than 500 sq. m.	P 125.00
- With an area of 500 sq. m. or more but less than 1000 sq. m.	P 150.00
- With an area of 1,000 sq. m. or more	P 200.00

**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. Service Fees for Health Examination**

**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.

Laboratory Fees:	
Urinalysis	20.00
Fecalysis	20.00
Sputum Exam	15.00
CBC	45.00
Blood Typing	45.00
Platelet count	30.00
Hemoglobin	25.00
CBC with platelet	50.00
HBS Ag	50.00
Pregnancy Test	50.00
FBS	75.00
Cholesterol	75.00
Uric Acid	75.00
Creatinine	50.00

Dental Services:	
Tooth Extraction	100.00 per tooth extracted
Dental Cleaning	200.00
Dental Filling	400.00

Minor Surgery	
Circumcision	200.00
Suturing	50.00
Wound Dressing	20.00
Catheter insertion	40.00
Incision and Drainage	50.00

Other Services	
Marriage Counselling	100.00
Oxygen Use	200.00/liter

The above mentioned charges will apply to all clients EXCEPT Senior Citizens, 4Ps members and Philhealth Members with NHTS subsidy from the Government for Indigents.

**Section 4E.02.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.03.Administrative Provisions.** –

(a) Individuals engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.

1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and night clubs - 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.

**Article F. Service Fee for Garbage Collection**

**Section 4F.01.Imposition of Fee.** – There shall be collected an annual garbage fee from every owner or operator of a business establishment within the municipality accordance with the following schedule:

Kind of Establishments	Amount of Fee
1. Manufacturers, Millers, Assemblers, Processors and Similar Business	
a. Not more than 100 sq. m.	P500.00
b. More than 100 sq. m.	P800.00
2. Hotels, Apartments, Motels and Lodging Houses	
a. Not more than 100 sq. m.	P300.00
b. More than 100 sq. m.	P500.00
3. Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 50 sq. m.	P100.00
b. More than 50 sq. m.	P200.00
4. Hospitals, clinics, laboratories and similar business establishments	
a. Not more than 10 sq. m.	P500.00
b. More than 10 sq. m.	P1,000.00
5. Movie houses and Retailers	
a. Not more than 10 sq. m.	P100.00
b. More than 10 sq. m.	P200.00
6. Other business not mentioned above	
a. Not more than 10 sq. m.	P100.00
b. More than 10 sq. m.	P200.00
Residential	50.00

**Section 4F.02.Time of Payment.** – The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the 20th day of January of every year.

**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 Fee** – There shall be collected/imposed from every owner of the dog a vaccination fee of Fifty pesos (P 50.00) 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 Municipal 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 trained individual from BAU, Municipal 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 supervision 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.

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.

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 licensed 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.

The Municipal Veterinarian and the Municipal Agricultural Officer is tasked to determine the age of the dogs.

6. Reporting of Biting Incidents - The owner of adog 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 beresponsible for all the Treatment and dog examination.

8. Financial support for the activity shall be borne by theMunicipal Government and theBarangay 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 (P2,500.00) Pesos.

It shall bethe 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 ControlAuthority as defined under Section 1 of this article.

**CHAPTER V. MUNICIPAL CHARGES**

**Article A. Fishery Rentals, Fees and Charges**

Please refer to Municipal Ordinance No. 001, series of 2013 by amending further Sec. 9 and Sec. 26D thereof

**Article B. Rentals of Personal and Real Properties Owned by the Municipality**

**Section 5B.01.Imposition.** There shall be collected a rental fee for the use of real and personal properties of this Municipality as follows:

Kind of Property	Rental Fee
1. Land only per day(3 x 2.5 sq.m.)	
a. Located in commercial/industrial area	₱ 50.00
b. Located in residential area	₱ 30.00
c. Others	₱ 20.00
2. Building per day/span	
a. Located in commercial/industrial area	₱ 100.00
b. Located in residential area	₱ 50.00
c.Others	₱ 35.00

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

**Article C. Charges for Parking**

**Section 5C.01.Imposition of Fee.** There shall be collected a parking fee for the use of Municipal owned parking area on designated streets in accordance with the following schedule:

NATURE	DAILY RATES
A) Day Parking Rates	
Vehicle Type:	
• Private Cars and Service Vehicles	₱ 30.00
• Passenger Jeepsneys/Vans	₱ 30.00
• Cargo Trucks/Delivery Vans	₱ 50.00
• Passenger Bus	₱ 50.00
• Tricycle	₱ 5.00

2) Overnight Parking Rates	
Private Vehicles	₱ 50.00
Van	₱ 50.00
Cargo Truck/Delivery Vans/Passenger Bus	₱ 50.00

Each barangay shall assist the Municipal government in ensuring compliance by carrying residents with the night-parking regulation and shall correspondingly receive a thirty percent (30%) share of the fees collected from its area of jurisdiction.

3) Towing fee of P300.00 and impounding fee ofP100/day shall be collected from owners of vehicles who shall violate this Article.

**Section 5C.02.Time of Payment.** - The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking threat.

**Article E. Charges for Use of Waterworks System**

Please refer to **Municipal Ordinance No. 003, series of 2017, AMENDING SEC. 6, 16, 18, 20, 22, 29 AND 44 OF MUNICIPAL ORDINANCE NO. 1, SERIES OF 2010 ENTITLED "AN ORDINANCE ADOPTING THE RULES AND REGULATIONS OF THE LAWAAN WATER SUPPLY SYSTEM OF THE MUNICIPALITY OF LAWAAN, E. SAMAR."**

**Article G. Market Fees and Charges**

Pls. refer to Municipal Ordinance No. 004, series of 2016, entitled **"A MUNICIPAL ORDINANCE ADOPTING THE MARKET CODE OF THE MUNICIPALITY OF LAWAAN, E. SAMAR, IMPOSING THE REGULATED MARKET RENTALS, FEES AND CHARGES AND FOR OTHER PURPOSES"**

**Article H. Slaughterhouse Fees**

**Section 5H.01. Permit Fee to Slaughter.** – Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Veterinarian. For this permit a permit fee in the amount of Php200.00 shall be paid.

**Section 5H.02.Imposition of Slaughter Fees.** – There shall be collected the following fees for the services rendered by slaughterhouse owned and operated by the Municipality: **OPTION 1.Per head.**

Kind of Animal	Fee
1. For Public Consumption (per head)	
a. Large cattle	P200/head
b. Hogs	P100/head
c. Goats	P50/head
d. Sheep	P50/head
e. Others	P50/head

**Section 5H.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 5H.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 therefor. 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 owner's and transfer certificates shall be issued and the corresponding fees collected therefor before the permit is granted.

**Section 5H.04.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 theSangguniang. 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 therefor.

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 therefor before the slaughter permit is granted.

(c) Before any animal is slaughtered for public consumption, a permit therefor 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.

**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 (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos 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.

**Sec. 6.03.Juridical Persons Liable to Community Tax.** – Every corporation no matter how created or organized, whether domestic or resident-foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

(a) For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by it during the preceding year based on the valuation used in the payment of real property tax under existing laws, found in the assessment rolls of this Municipality where the real property is situated - Two (P2.00) Pesos; and

(b) For every Five Thousand (P5,000.00) Pesos of gross receipts or earnings derived by it from its business in the Philippines during the preceding year - Two (P2.00) Pesos.

The dividends received by a corporation from another corporation shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

**Sec. 6.04. Exemption.** – 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 to the first (1st) day of January each year which shall be paid not later than the 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 payment of community tax on the day he reached such age or upon the day the exemption ends. 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 within which to pay the community tax without being 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 community tax for that year.

(d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to 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 percent (24%) per annum from the due date until it is paid.

**Section 6.06. 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 6.07. Presentation of Community Tax Certificate on Certain Occasions.** (a) When an individual subject to community tax acknowledges any document before a notary public, takes oath of

in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other 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 shall not be required in connection with the registration of a voter.

(b) When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay 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 is made or business 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 of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

**Section 6.08. Collection and Allocation of Proceeds of the Community Tax.**

(a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulation, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; 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 the Municipality.

The proceeds of the Community Tax collected through the Barangay Treasurer shall be apportioned as follows:

- (1) Fifty percent (50%) shall accrue to the general fund of the Municipality; and
- (2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

**CHAPTER VII. GENERAL ADMINISTRATIVE PROVISIONS**

**Article A. Collection and Accounting of Municipal Taxes and Other Impositions**

**Section 7A.01. Tax Period.** – Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

**Section 7A.02. Accrual of Tax.** – Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

**Section 7A.03. Time of Payment.** – Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

**Section 7A.04. Surcharge for Late Payment.** – Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 7A.05. Interest on Unpaid Tax.** – In addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

Where an extension of time for the payment of the tax has been granted and the amount is not paid in full prior to the expiration of the extension, the interest abovementioned 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.

Pursuant to the provisions of this Ordinance and other existing rules and regulations, 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 business 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 Distrainted Property Upon Payment Prior to Sale. If not any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the same, the goods or effects distrainted shall be restored to the owner.

(e) Procedure of Sale. At the time and place fixed in the notice, the officer conducting the sale shall sell the goods or effects so distrainted at public auction to the highest bidder for cash. Within five (5) days after the same, the Municipal Treasurer, shall make a report of the proceedings in writing to the Municipal Mayor.

Should the property distrainted be not disposed of within one hundred and twenty (120) days from the date of 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 de, 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 Municipal hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he 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 Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire purchase price paid by him plus the interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interests, and penalties.

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

(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 Municipal for Want of Bidder. In case there is no bidder for the real property advertised for sale as provided herein or if the highest bid is for an amount insufficient to pay the taxes, fees, or charges, related surcharges, interests, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the Municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration 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 of 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 used by him in his occupation;
- 3. His necessary clothing, and that of all his family;
- 4. Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select, of a value not exceeding Ten Thousand Pesos (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. The taxpayer requests for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
- 3. The taxpayer is out of the country or otherwise cannot be located.

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

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of 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 the LGC.

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

**CHAPTER VIII. GENERAL PENAL PROVISIONS**

**Section 8.01. 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 Two Thousand and Five Hundred Pesos (P2,500.00) 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 therefor.

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. Effectivity.** - This Ordinance shall take effect on \_\_\_\_\_.

Enacted, \_\_\_\_\_.

Certified true and correct:

(Sgd.) EVA G. GAYDA  
SB Secretary

ATTESTED:

(Sgd.) HON. ATHENE L. MENDROS  
Mun. Vice-Mayor/Presiding Officer

(Sgd.) HON. RAVI PARKER G. INCISO  
SB Member

(Sgd.) HON. JOSE D. SABULAO, SR.  
SB Member

(Sgd.) HON. MARILYN G. ABAYAN  
SB Member

(Sgd.) HON. BERYL SHARON G. TOLENTINO  
SB Member

(Sgd.) HON. RAUL C. GADE  
SB Member

(Sgd.) HON. CORAZON I. ELAIRON  
SB Member

HON. QUIRICO C. ECALDRE  
SB Member

HON. ROLANDO G. GAYLON, JR.  
SB Member

(Sgd.) HON. ROGER A. EDER  
Liga President/Ex-Officio Member

APPROVED:

(Sgd.) HON. FLORENCIO A. ALMEDA, JR.  
Municipal Mayor

# 156 motorboat handlers/operators/ fisher folks receive free training from NMP

TACLOBAN CITY- The National Maritime Polytechnic (NMP), as part of its poverty-free zone program thrust, conducted for free, the Basic Safety Training for Motorboat Handlers/ Operators / Fisher folks with Typhoon Preparedness (MBHOF) to 156 motorboat handlers / operators / fisher folks' participants on June 4-5 2018 at the Judgebar Restobar, Victory, Abuyog Leyte.

The training was held in partnership with the Philippine Coast Guard (PCG) and the Maritime Industry Authority (Ma-

rina) Regional Office VIII. The training was conducted taking in cognizant of the fact that maritime incidents and loss of lives are sometimes attributed to accidents involving marginalized vessels and motorboats, thus, the NMP, PCG, Marina, and the local government of Abuyog realized the need to optimize its resources and harmonize its efforts to enhance the basic safety skills of the residents of Abuyog - motorboat handlers / operators and fisher folks to promote safety of life at sea.

The Basic Safety Train-

ing for MBHOF aimed in improving the basic safety skills of local motorboat operators and fisher folks and expose them to new techniques in personal survival, Fire prevention and firefighting, elementary first aid and personal safety and social responsibility.

Other salient topics were rules of the road, typhoon awareness and marine safety requirements.

The MBHOF training is in conformity with the NMP Course Plan as approved by the Board of Trustees on 19 March 2007. (PR)

## AFFIDAVIT OF LOSS

NOTICE is hereby given that Antonio G. Valenzona, incumbent Brgy. Treasurer of Brgy. Tadoc, Abuyog, Leyte executed an Affidavit of Loss of Brgy. Official Receipts bearing with numbers 8538351 to 8538400. Said Official Receipt accidentally fell together with other personal belongings during travel of single motorcycle from the Municipal Hall of Abuyog, Leyte to his residence at Brgy. Tadoc, Abuyog, Leyte and despite earnest and diligent effort to locate, retrieve and recover it still proves futile and of no avail and considered it lost; per Doc. No. 290, Page No. 59, Book No. 26, Series of 2018 of Notary Public Atty. Erwin V. Belleza. LSDE: July 7, 14 & 21, 2018

## EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Aniceto A. Macarandan extrajudicially settled, partitioned and adjudicated over a parcel of land, together with the building and other improvements existing thereon, situated at Block 13, Lot 13, Phase 3, Area 7, V&G Subdivision, Brgy. 109-A, Tacloban City, containing an area of 70 square meters; per Doc. No. 359, Page No. 072, Book No. III, Series of 2018 of Notary Public Atty. Wilfredo T. Pascua. LSDE: July 7, 14 & 21, 2018

## EXTRAJUDICIAL SETTLEMENT WITH QUITCLAIM, ADJUDICATION AND SALE

NOTICE is hereby given that heirs of the late Patrocinio Conge extrajudicially settled, partitioned over a conjugal one-half share of a parcel of land, designated as Lot 5, Block 10, Pcs 08-000067, situated in the Brgy. of Calanipawan, Caibaan & Marasbaras, City of Tacloban City covered by T.C.T. No. 122-2017002040, containing an area of 180 square meters and heirs hereby WAIVE, RENOUNCE and QUITCLAIM all their rights and interest on the one-half (1/2) portion of conjugal lot, including the improvements found thereon in favor of Presa Alia Conge, adjudicate herself the one-half conjugal share. A Deed of Sale was executed in favor of Presa Alia Conge as vendee; for the whole of the above-described property; per Doc. No. 128, Page No. 27, Book No. 1, Series of 2018 of Notary Public Atty. Alert B. Alcocija. LSDE: July 7, 14 & 21, 2018

## DEED OF ADJUDICATION

NOTICE is hereby given that Natividad Pajenar-Roldan executed a Deed of Adjudication over parcels of land, described as: 1) Parcel of land situated in Brgy. Atipolo Biliran, Survey No. 1469, and Lot No. 014, under ARP No. 00629, containing an area of 0.0235 has., assessed value of P630.00; 2) Agricultural land situated in Anas Brgy. Atipolo, Biliran, Survey No. 1373 and Lot No. 008 under ARP No. 00541, containing an area of 0.2166 has., assessed at P6,420.00; 3) Agricultural land, situated in Brgy. Atipolo, Biliran Survey No. 1547 and Lot No. 048 under ARP No. 00539, containing an area of 0.1593 has., assessed at P1,260.00; per Doc. No. 104, Page No. 21, Book No. 40, Series of 2018 of Notary Public Redentor C. Villordon. LSDE: July 7, 14 & 21, 2018

## AFFIDAVIT OF LOSS

NOTICE is hereby given that Ireneo Lee Mañozo, Adela Lee M. Cabalada and Romeo Lee Mañoso are heirs of the late Joaquina C. Lee executed an affidavit of Loss of Original Title (owner's duplicate copy) situated at Barrio of Ngoso (now Brgy. Diaz) Municipality of Gandara, Prov. of Western Samar covered by O.C.T. No. 17925 and heirs entrusted the original title (owner's duplicate copy) to Romeo their brother who lives in Manila and sometimes in October 13, 2017, Romeo bring to Samar and brought all the documents to facilitate it in DAR office Catbalogan, Samar as the said property was already in the government land reform program and this was stolen by a theft and all documents paper of his personal belongings including the said title and make diligent efforts to recover the said title were made futile; per Doc. No. 206, Page No. 43, Book No. XXI, Series of 2018 of Notary Public Atty. Rommel N. Cariño. LSDE: July 7, 14 & 21, 2018

Republic of the Philippines  
OFFICE OF THE CITY CIVIL REGISTRAR  
Tacloban City

## NOTICE FOR PUBLICATION

In compliance to Section 5 of R.A. 9048, a notice is hereby served to the public that **MARIA ENRY A. DELDA** has filed with this office (Complete name of petitioner) a petition for change of first name from **SONIA** (First name to be changed) to **MARIA ENRY** in the Birth of Certificate of (New first name to be adopted) **SONIA ABARCA DELDA** born on **MARCH 30, 1962** at **Tacloban City**, and whose parents are **LUZ T. ABARCA** and **GREGORIO R. DELDA**.

Any person adversely affected by said petition may file his written opposition with this Office not later than July 19, 2018.

(Sgd.) **IMELDA A. ROA**  
City Civil Registrar  
LSDE: July 7 & 14, 2018

## AFFIDAVIT OF SELF ADJUDICATION

NOTICE is hereby given that Valeriano Lay Gonzales, Jr. only heir of the late Valeriano Gonzales and Rosie Lay Gonzales executed a personal properties consisting of a number of shares of stocks described as: 1) (ALI) Ayala Land, Incorporated No. of Shares: 6,000; 2) (ARA) Araneta Properties, Inc.; No. of Shares: 50,000; 3) (AT) Atlas Cons. Mng. & Dev. Corp.; No. of Shares: 10,000; 4) (BSC) Basic Energy Corporation; No. of Shares: 50,000; 5) (EEI) EEI Corporation; No. of Shares: 244; 6) (FPH) First Phil. Holdings Corp.; No. of Shares: 75; 7) (IMP) Imperial Resources Inc. "A"; No. of Shares: 400; 8) (PXP) PXP Energy Corporation; No. of Shares: 15,425; 9) (SFI) Swift Foods, Inc.; No. of Shares: 756,222; 10) (SMC) San Miguel Corporation; No. of Shares: 23; 11) (SPM) Seafront Resources Corporation; No. of Shares: 4,467; 12) (TFHI) Top Frontier Investment Hldgs. Inc.; No. of Shares: 2; 13) (VMC) Victorias Milling Company, Inc; No. of Shares: 17,460; per Doc. No. 134, Page No. 28, Book No. VI, Series of 2017 of Notary Public Atty. Jerry S. Uy. LSDE: July 7, 14 & 21, 2018

## DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE AND QUITCLAIM

NOTICE is hereby given that heirs of the late Bernardo Velasco extrajudicially settled, partitioned and adjudicated over a motor vehicle described as: Make: \_\_\_; Fuel: Diesel; Type of Body: Truck-Bus; Engine: 6D16689850; Chassis No.: TA3H4P006730; Plate No.: HVD510; File No.: 132800000071490. A Deed of Sale was executed in favor of EDEN S. APOLINAR, and heirs hereby freely and voluntary sell and waive their rights, participation over the above-mentioned motor vehicle in favor of the vendee Eden S. Apolar; per Doc. No. 1368, Page No. 323, Book No. VI, Series of 2014 of Notary Public Atty. Mario Lydinno R. Opeña. LSDE: July 7, 14 & 21, 2018

## DEED OF EXTRAJUDICIAL SETTLEMENT WITH WAIVER

NOTICE is hereby given that heirs of the late Felix Basibas Sr., and Damiana Basibas extrajudicially settled, partitioned and adjudicated over a parcel of land Lot No. 7431, OCT No. P-97983, situated in Brgy. Malaguicay, Municipality of Tanauan, Leyte, containing an area of 1,579 square meters, more or less and heir Carlos Neil hereby renounce, waive and quitclaim all rights, ownership and interests of the above-described property in favor of co-heir CARLOS NEIL; per Doc. No. 403, Page No. 81, Book No. VII, Series of 2015 of Notary Public Atty. Sylwynabor V. Mendoza. LSDE: July 7, 14 & 21, 2018

## EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Joaquina Cervantes Lee extrajudicially settled, partitioned and adjudicated over a parcel of land, located at Brgy. Diaz, Western Samar (formerly Barrio Ngoso, Gandara, Western Samar) covered by O.C.T. No. 17925 under Free Patent No. 582474, Lot No. 5671, Cad-444-D, containing an area of 1,054 square meters; per Doc. No. 164, Page No. 34, Book No. XXIX, Series of 2018 of Notary Public Atty. Rommel N. Cariño. LSDE: July 7, 14 & 21, 2018

## DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Maurecio Llemos and Bibiana Llemos extrajudicially settled, partitioned and adjudicated over a parcel of land, located at Brgy. Tingib, Basey, Samar, with an area of 182 square meters, more or less, covered by ARP No. 21794. A Deed of Sale was executed in favor of Jesusita M. De la Peña married to Benjamin de la Peña as vendee for the above-described property; per Doc. No. 357, Page No. 73, Book No. 1, Series of 2002 of Notary Public Atty. Eric T. De Veyra. LSDE: July 7, 14 & 21, 2018

## EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Maxima Cobacha extrajudicially settled, partitioned and adjudicated over a parcel of land Lot No. 24, DAR-ADB-ARC, Brgy. Module 1, situated in the Brgy. Tingib, Basey, Samar, containing an area of 9,524 square meters, covered by Katibayan ng Original na Titulo Blg. 24330. A Deed of Sale was executed in favor of Bernadette D. Traud as vendee for the above-described property; per Doc. No. 442, Page No. 90, Book No. 8, Series of 2018 of Notary Public Atty. Vicente Cañas. LSDE: July 7, 14 & 21, 2018

**Plan International, Inc.**  
Visayas Program Area  
Tacloban City

**PLAN INTERNATIONAL**

**HYUNDAI STEEL**

Community Chest of Korea

### INVITATION TO APPLY FOR ELIGIBILITY AND TO BID

1. Plan International Inc. through its Bidding Committee invites contractors registered with and classified by the Philippines Contractors Accreditation Board (PCAB) to apply for eligibility and if found eligible, to bid for the hereunder contract:

<b>Name of Project</b>	<b>Construction of One-Story, Four Classroom Training Center Building</b>	
<b>Project Description</b>	<b>One-Story, Four Classroom Training Center Building</b>	
<b>Location</b>	<b>TESDA Compound, Zone -3 UEP, Catarman, Northern Samar</b>	
<b>Duration for Each of the Contract</b>	<b>90 days</b>	

2. Prospective bidders should possess a valid PCAB License applicable to the contract, have undertaken within the last 3 years, as the contractor, one construction work project similar in nature and have key personnel and equipment (listed in the Eligibility Forms) available for the execution of the contract. The Committee will use non-Discretionary pass/fail criteria in the Eligibility Check/Screening as well as the Preliminary Examination of Bids and it will conduct post evaluation of bids.

3. The schedule is as follows:

Activities	Date and Time	Place
a.) Deadline of submission for the Letter of Intent and the Eligibility Requirements	July 13, 2018 (Friday) at exactly 12:00 noon	Plan International Inc. Visayas Support Center 2F YVI Complex, Fatima District, Maharlika Highway, Marasbaras, Tacloban City
b. Meeting to notify qualified bidders/posting of qualified bidders	July 16, 2018 (Monday)	
c.) Site Inspection	July 17, 2018 (Tuesday AM)	TESDA Compound, Zone -3 UEP, Catarman, Northern Samar
d. Pre-Bid conference/Issuance of Bid documents	July 17, 2018 (Tuesday AM) after the Site inspection	
e.) Submission and opening of bids	July 23, 2018 (Monday) until 12:00 noon	Plan International Inc. Visayas Support Center 2F YVI Complex, Fatima District, Maharlika Highway, Marasbaras, Tacloban City

4. The Committee will issue to prospective bidders List of Eligibility Requirements at Plan International in Tacloban City upon their submission of a Letter of Intent. Prospective bidders **shall submit the Eligibility Requirements** to the Committee at the said address. They may also obtain the results of the Eligibility Check by the Committee at the same address.

5. The Committee will issue Bidding documents only to bidders declared by the Committee to be eligible for the bidding upon payment of a non-refundable amount of Php3,000.00.

6. All Bids must be accompanied by a Bid Security in the amount of **5%** of the total Bid Price in a form of **Manager's Check/Cashier's Check or Cash ONLY**, and must be delivered to the Bidding Committee, **Plan International, 2F YVI complex, Fatima District, Maharlika Highway, Marasbaras, Tacloban City** on or before **12:00pm on July 23, 2018**. Bids will be opened at **2:00pm** on the aforementioned date, in the presence of bidders' representatives who chose to attend.

7. Blacklisted contractor by PLAN need not submit their Pre-qualification documents.

8. Letter of authorization and Special Power of Attorney is not allowed.

9. No subcontracting/subletting.

10. Plan International reserves the right to accept or reject any bids and to cancel the bidding at any time prior to award of the contract, without thereby incurring any liability to the affected bidder or bidders or any obligations to inform the affected bidders of the reasons for employer's action.

*Plan International was founded over 75 years ago with a mission to promote and protect the rights of children. Plan International is a global organization that works with 51 developing countries to promote child rights and lifts millions of children in poverty.*

For more information on Plan International and its programs in the Philippines, please visit our website: [www.plan-international.org](http://www.plan-international.org). Our selection policies and procedures ensures our commitment to gender equality and keeping children safe

For further details please refer to:

Roy Soledad  
Program Implementation Manager  
2F YVI Building, Fatima Village,  
Marasbaras, Tacloban City  
Tel no: (053) 523-0956

Or

Ronald Talaogon  
Provincial Supervisor  
Northern Samar Program Area  
Mobile No. 0917-570-9391

Republic of the Philippines  
MUNICIPALITY OF CATARMAN  
Province of Northern Samar  
-oooOooo-

### BIDS AND AWARDS COMMITTEE

#### INVITATION TO BID

The Local Government of Catarman, Northern Samar invites interested parties/contactors to Apply for Eligibility and to Bid for the hereunder contact/projects to wit:

Solicitation Number	:	<b>2018-25</b>
Project Name	:	Installation of Water Facilities at Catarman Impounding Area
ABC	:	P 300,000.00
Location	:	Brgy. Acacia, Catarman, N. Samar
Source of Fund	:	20% EDF
Delivery Period	:	30 CD

Solicitation Number	:	<b>2018-26</b>
Project Name	:	Street Concreting at Brgy. Gen. Malvar
ABC	:	P 1,000,000.00
Location	:	Catarman, N. Samar
Source of Fund	:	SBD
Delivery Period	:	60 days

Solicitation Number	:	<b>2018-27</b>
Project Name	:	Street Concreting at Purok 5, Brgy. Dalakit
ABC	:	P 4,000,000.00
Location	:	Brgy. Dalakit, Catarman, N. Samar
Source of Fund	:	SBD
Delivery Period	:	120 days

Activities	Schedule
• Start of submission of LOI and Issuance of Eligibility/Pre-qualification Forms/Bidding Documents	July 3, 2018
• Pre-bid Conference	July 12, 2018, 2:00 p.m., Office of the Mayor Conference Hall1 July 24, 2018, 2:00 p.m., Office of the Mayor Conference Hall1
• Dropping of Bid Closing Date & Time of Opening of Bids	

Bids received in excess of the ABC shall be automatically rejected at bid opening. Bids should be in Philippines PISO Currency. The description of an eligible bidder is contained in the Bidding, Documents, particularly in Section II. Instruction to Bidders.

Bidding will be conducted through open competitive bidding procedures using a non-discretionary "pass/fail" criterion as specified in the implementing Rules and Regulations (IRR) of Republic Act (RA) 9184, otherwise known as the "Government Procurement Reform Act".

Eligibility/Pre-qualification forms and Bid Documents maybe purchased by interested bidders at the Municipal Engineering Office, 2nd Floor, Catarman Municipal Hall on the dates shown above and upon payment of non-refundable amount of P500.00, P1,000.00, P5,000.00 respectively.

The Local Government of Catarman, Northern Samar, reserves the right to reject any bids, wave any minor defect therein, and accept the offer most advantageous to the Local Government Unit.

The Local Government of Catarman, Northern Samar assumes no responsibility whatsoever to compensate or indemnify the bidders for any expenses incurred in the preparation of the bid.

For further information, please refer to:

ATTY. HAROLD M. HORCASITAS  
Municipal Administrator/BAC Chairman  
Telefax: (055) 500-9215

ENGR. CARLITO O. DANQUE  
Municipal Engineer/BAC Vice-Chairman  
Tel. No.: (055) 500-9255  
2nd Floor, Catarman Municipal Hall  
Catarman, N. Samar

ATTY. HAROLD M. HORCASITAS  
Municipal Administrator/ BAC Chairman

# NOTICE TO THE PUBLIC



The public is hereby notified that **MR. BRIAN M. COSUE** whose picture appears above is no longer connected with **Toyota Tacloban, Leyte, Inc.** as Marketing Professional (MP).

Any representation or transaction made by him in behalf of the company will no longer be honored. Please report to us immediately for any unauthorized activity he may enter into thru our trunk line (053) 325-2222 / 832-8854.

# NOTICE TO THE PUBLIC



The public is hereby notified that **MR. JUNEREL C. MALASAGA** whose picture appears above is no longer connected with **Toyota Tacloban, Leyte, Inc.** and **Toyota Calbayog, Samar**, respectively.

Any representation or transaction made by him in behalf of the company will no longer be honored. Please report to us immediately for any unauthorized activity he may enter into thru our trunk line (053) 325-2222 / 832-8854.

### AFFIDAVIT OF SELF-ADJUDICATION

NOTICE is hereby given that Lilia G. Dahab heir of the late Sps. Juan Guirigay and Elisa Galenzoga extrajudicially settled, partitioned and adjudicated over a parcel of land, Known as Lot No. 12159-B, Psd 76120, situated in the Bo. of Bitanahuan, Baybay, Leyte (now Baybay City) covered by TCT No. 12159-B, containing an area of 127 square meters, more or less; per Doc. No. 36, Page No. 8, Book No. XLI, Series of 2017 of Notary Public Atty. Eden B. Chavez-Butawan. *LSDE: June 23, 30 & July 7, 2018*

### AFFIDAVIT OF SELF-ADJUDICATION

NOTICE is hereby given that Wilfredo Varona heir of the late Felicidad M. Varona executed an affidavit of Self-Adjudication over parcels of land described as: 1) Real Property located at Malaguicay, Tanauan, Leyte under Tax Dec. No. 00417-R12 containing an area of 4516 ha. with assessed value of P24,370.00 and 2) Real property located at San Miguel, Tanauan, Leyte, under Tax Dec. No. 00405-R12, containing an area of 431 square meters with an assessed value of P20,630.00; per Doc. No. 441, Page No. 90, Book No. 25, Series of 2018 of Notary Public Atty. Joseph N. Escalona. *LSDE: June 30 & July 7 & 14, 2018*

### SELF ADJUDICATION WITH ABSOLUTE SALE

NOTICE is hereby given that Josefina Maceda Suyom heir of the late Joaquin Maceda executed an affidavit of Self-Adjudication over a parcel of land, bearing Tax Dec. No. 11800 (R-7) containing an area of 3.0000 hectares, more or less, assessed at P10,650.00. A Deed of Sale was executed in favor of Sps. Lucrecio Redondo and Celerina Estrella as vendee for the above-described property; per Doc. No. 374, Page No. 75, Book No. 1, Series of 1992 of Atty. Abraham Apostol. *LSDE: June 23, 30 & July 7, 2018*

### DEED OF EXTRAJUDICIAL SETTLEMENT WITH DEED OF DONATION INTER-VIVOS

NOTICE is hereby given that heirs of the late Jose Maria A. Borja extrajudicially settled, partitioned and adjudicated over one-half (1/2) portion conjugal share of the property located at Brgy. Sagcahan, Tacloban City, designated as Lot No. 992-E, Psd-78566, embraced by TCT No. T-5312, containing an area of 241 square meters and their presents, cede, and transfer and convey by way of Donation Inter-Vivos unto said Donees in favor of Stephanie Rose B. Cano, Stephen John C. Borja and Steven Charles C. Borja over the one-half conjugal share and one-fourth (1/4) share over the remaining one-half (1/2) portion of the above-described property; per Doc. No. 178, Page No. 37, Book No. II, Series of 2017 of Alfredo C. Verona. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Feliciano Bugtas extrajudicially settled, partitioned and adjudicated over a parcel of residential land situated at Balud, Boronga, Eastern Samar, covered by ARP No. 08-014-00484, containing an area of 299 square meters with Survey No. 1465 PRT. Lot No. 054, Block 15. A Deed of Sale was executed in favor of Shiela Marie A. Arbiol as vendee over the above-described property; per Doc. No. 312, Page No. 64, Book No. IV, Series of 2018 of Notary Public Atty. Charles B. Culo, CPA. *LSDE: June 23, 30 & July 7, 2018*

### DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Emelia Rosales Laguna extrajudicially settled, partitioned and adjudicated over a parcel of land situated in the Brgy. Gov. E. Jaro, Municipality of Babatngon, Province of Leyte, designated as Lot 134, Case 247, Babatngon Cadastre, containing an area of 7,133 square meters, embraced in T.C.T. No. T-2025. A Deed of Sale was executed in favor of Jordan Miguel Y. Elardo and Jay Daniel Y. Elardo as vendees for the above-described property; per Doc. No. 19, Page No. II, Book No. LXIII, Series of 2017 of Notary Public Atty. Cesar E. Lee. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Leah Peregrina S. Peñaranda-Oquiño extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot No. 4421, situated in Barrios Cawayan and Cabalawan, Tacloban City containing an area of 12,090 square meters and another 1/4 undivided share of a parcel of land, covered by Lot 4397 situated in Barrios Cawayan and Cabalawan, Tacloban City, containing an area of 12,211 square meters and now she owns 1/2 share of Lot 4397 and the other 1/2 share of said lot co-owned by her brother; for particulars, please see Doc. No. 101, Page No. 21, Book No. LIX, Series of 2016 of Notary Public Atty. Cesar E. Lee. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Bonifacio Cayaco and Anunciacion Cayaco extrajudicially settled, partitioned and adjudicated over 2 parcels of land both situated at Brgy. Cavite West, Palo, Leyte, more described as: 1) Residential land Cad. Lot No. 473, containing an area of 187 square meters, more or less, covered by Tax Dec. No. 08-30-0003-00138-R13; 2) Residential land, Cad. Lot No. 474, containing an area of 186 square meters, more or less, covered by Tax Dec. No. 08-30-0003-00139 R13; A Deed of Sale was executed in favor of Lady Ann G. Yao as vendee for the above-described property; per Doc. No. 520, Page No. 105, Book No. LXII, Series of 2017 of Notary Public Atty. Ronnan Christian M. Reposar. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Maria Vivian P. Chu extrajudicially settled, partitioned and adjudicated over a 1/8 share of real properties situated at Brgy. Sagcahan, Tacloban City described as: 1) A certain parcel of land covered by T.C.T. No. T-58082, Lot No. 930-F-2-A, Psd-08-003040, containing an area of 220 square meters, more or less; 2) Certain parcel of land, covered by TCT No. T-58082, Lot No. 931-H-1, Pad-08-002724, containing an area of 300 square meters, more or less; per Doc. No. 392, Page No. 80, Book No. II, Series of 2018 of Notary Public Atty. Federico R. Huñamayor. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH DEED OF SALE (PORTION)

NOTICE is hereby given that heirs of the late Bonifacio Vitualla extrajudicially settled, partitioned and adjudicated over a parcel of land, designated as Lot No. 1030, Pls 810, covered by OCT No. 10422, bearing Tax Dec. No. 08-25009-00275, Survey No. Psd-08-029193-D, situated in Brgy. Oguis, Mahaplag, Leyte, containing an area of 70,402 square meters. A Deed of Sale was executed a portion of 2994 square meters from the above-described property in favor of VIRGINIA AGUILLON VDA. DE TAN as vendee; per Doc. No. 154, Page No. 31, Book No. XXII, Series of 2014 of Notary Public Atty. Florante A. Cayunda, Jr. *LSDE: June 23, 30 & July 7, 2018*

### DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Eustaquio Molino and Juliana Acenedo extrajudicially settled, partitioned over 2 parcels of land with improvements thereon both situated in Brgy. Dapdap, Alang-alang, Leyte described as: 1) A parcel of land Lot 2598, containing an area of 223 square meters, more or less as evidenced by OCT No. 29748 under Tax Dec. No. 8380, assessed value of P3,680.00 and 2) Parcel of land, Lot No. 2599, containing an area of 793 square meters, more or less, evidenced by O.C.T. No. 29749, under Tax Dec. No. 19441 and a sale was executed a portion of 201.3 square meters in favor of Aurora Molino Matela for parcel one; and another sale was executed in favor of Aurora Molino Matela a portion of 178 square meters from the described property; for particulars, please see Doc. No. 296, Page No. 60, Book No. 21, Series of 1993 of Atty. Generoso Casimpan. *LSDE: June 30 & July 7 & 14, 2018*

### DEED OF EXTRAJUDICIAL PARTITION/SETTLEMENT WITH CONFIRMATION OF SALE

NOTICE is hereby given that heirs of the late Sps. Flaviano Domael and Amalia Domael extrajudicially settled, partitioned and adjudicated over parcel of agricultural land situated at Brgy. Cabungaan, Villaba, Leyte, containing an area of .604964 ha. more or less under Survey No. 1301, Lot No. 14, and Tax Dec. No. 08-41007-00146, and heirs hereby confirmed that 120 square meters, more or less portion of Lot 1301-A was sold in favor of Sps. Bonifacio Meracap, Jr. and Teresita N. Meracap as vendees, and hereby confirm that a 652 square meters, more or less portion of Lot 1301-F in favor of Jeremias R. Impoc, as vendee and hereby confirms that a 124 square meters, more or less of Lot 1301-C was sold in favor of Sps. Alexander E. and Elena D. Tan as vendee; per Doc. No. 367, Page No. 75, Book No. XIX, Series of 2013 of Notary Public Alejandro R. Diono. *LSDE: June 30 & July 7 & 14, 2018*

### DEED OF EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Ruben Abayon Surigao extrajudicially settled, partitioned and adjudicated over parcels of land, described as: Parcel 1) Residential land, located at Brgy. San Isidro, Palompon, Leyte, designated as Lot No. 1936-A, containing an area of 1,000 square meters, more or less and covered by Tax Dec. No. 08-31037-00985 R13, under O.C.T. No. P-43787; Parcel 2) located at Brgy. Cantandoy, Palompon, Leyte, designated as Lot No. 4351, C-8, Cad 519-D, containing an area of 15,237 square meters, embraced by O.C.T. No. P-60682, covered by Tax Dec. No. 08-31019-00240 R13; Parcel 3) located at Brgy. Sta. Rosa, Matag-ob, Leyte, designated as Lot No. 1236, containing an area of 2,195 square meters and covered by Tax Dec. No. 12-260020-00284; A certain residential building, single storey, located at Brgy. Central III, Palompon, Leyte, covered by Tax Dec. No. 05-3100316 R12; per Doc. No. 460, Page No. 92, Book No. LXI, Series of 2017 of Notary Public Atty. Donna Villa Gaspan-Cerna. *LSDE: June 30 & July 7 & 14, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Telesforo Militante extrajudicially settled, partitioned and adjudicated over a parcel of residential land situated at Brgy. Guindapunan, Palo, Leyte, designated as Cad. Lot No. 2028, consisting of 117 square meters, covered by Tax Dec. No. 08-30-0023-01853. A Deed of Sale was executed in favor of Honeylet A. See as vendee for the above-described property; per Doc. No. 465, Page No. 93, Book No. 1, Series of 2017 of Notary Public Atty. Shiela A. Riños. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Feliciano Q. Mococho extrajudicially settled, partitioned and adjudicated over conjugal share of a parcel of residential land designated as Lot 27, Block 8, Phase 4, Pcs-08-000010, situated in Brgy. Caibaan, Tacloban City, Leyte with an area of 180 square meters, covered by TCT No. T-41349, covered by Tax Dec. No. 2012-01-0006-07714, market value of P130,500 and assessed value of P26,100.00 and Residential building erected on the land above-described covered by Tax Dec. No. 2012-01-0006-07715 containing an area of 103.07 square meters, designated as Lot 27, Block 8, Phase 3 V&G Subdivision, Tacloban City, with market value of P296,360.00 and assessed value of P29,640.00. A Deed of Sale was executed in favor of co-heir Elizabeth M. Quimbo as vendee for the whole parcels of land and whole residential building; per Doc. No. 662, Page No. 133, Book No. III, Series of 2018. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH CONFIRMATION OF SALE

NOTICE is hereby given that heirs of the late Anacorita Llemos Distrajo extrajudicially settled, partitioned and adjudicated over a parcel of land, located at Brgy. San Antonio, Basey, Samar, containing an area of 16,940 square meters, covered by Katibayan ng Original na Titulo Blg. 2016000327 and heirs hereby confirmed the said sale in favor of NATIONAL HOUSING AUTHORITY; per Doc. No. III, Page No. 24, Book No. 47, Series of 2018 of Notary Public Atty. Julio A. Sebandal. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Jose Jundis extrajudicially settled, partitioned and adjudicated over a parcel of urban land situated at Brgy. Tinago, Bato, Leyte, under Tax Dec. No. 06000500271, with Cad. Lot No. 1038-L13, containing an area of 437 square meters. A Deed of Sale was executed in favor of Sps. Jeager B. Ludevese and Angelie S. Ludevese as vendee for the above-described property; per Doc. No. 436, Page No. 88, Book No. 46, Series of 2018 of Notary Public Atty. Rico E. Aureo. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT AND ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Maximiano Mendoza and Bernarda Mag-aso extrajudicially settled, partitioned and adjudicated over a parcel of residential house and lot with an unfinished house erected thereon, designated Lot; covered by Psu-08-001841, containing an area of 448 square meters, covered by Tax Dec. Nos. 8807, 9321 and 9329. A Deed of Sale was executed in favor of Vendees namely: Elizabeth Mendoza Liston, Francis Mendoza, Luciano Mendoza, the above-described properties; per Doc. No. 112, Page No. 24, Book No. 6, Series of 1986 of Notary Public Atty. Eufonio C. Trocino, Jr. *LSDE: June 23, 30 & July 7, 2018*

### SELF ADJUDICATION WITH DEED OF SALE

NOTICE is hereby given that Romulo M. Hilvano heir of the late Pacita B. Hilvano executed an affidavit of adjudication over a parcel of land located in Sagkahan, Tacloban City, evidenced by T.C.T. No. T-18201, containing an area of 818 square meters, more or less. A Deed of Sale was executed in favor of Adelaida N. Hilvano as vendee for the above-described property; per Doc. No. 274, Page no. 55, Book No. II, Series of 2018 of Notary Public Atty. Earl Caezar N. Rosario. *LSDE: June 23, 30 & July 7, 2018*

### EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Marilou Laude Vapor extrajudicially settled, partitioned and adjudicated over parcels of land situated in Villaba, Leyte described as: **Parcel 1)** TD No. 08-41022-00271, OCT No. P-36301, Cad. Lot No. 1730, containing an area of 1.5498 hectares, more or less; **Parcel 2)** TD No. 08-41022-00272, OCT No. P-36301, Cad. Lot No. 1726, containing an area of 2.8408 hectares, more or less; **Parcel 3)** TD No. 08-41022-00273, Cad. Lot No. 1689, containing an area of 0.636 of a hectare, more or less; **Parcel 4)** TD No. 08-41022-00274, OCT No. P-59489, Cad. Lot No. 1727; **Parcel 5)** TD No. 08-41022-00275, OCT No. P-62468, Cad. Lot No. 1729-B, containing an area of 3.0859 hectares, more or less; **Parcel 6)** TD No. 08-41022-00276, OCT No. P-62469, Cad. Lot No. 1729-A, containing an area of 2.2705 hectares, more or less; **Parcel 7)** TD No. 08-41022-00277, Cad. Lot No. 1728, containing an area of 0.864 of a hectare, more or less; **Parcel 8)** TD No. 08-41022-00278, OCT No. P-36302, Cad. Lot No. 1734, containing an area of 2.2135 hectares, more or less; **Parcel 9)** TD No. 08-41022-00543, OCT No. P-26493, Cad. Lot No. 24, Psd-126553, containing an area of 446 square meters, more or less; **10)** Building 1, TD No. 08-41022-00318, Commercial & Residential Building; **11)** Building 2, TN No. 08-41022-00319, Commercial Building; **12)** Machinery, TD No. 08-41022-00320, Commercial Machinery; per Doc. No. 515, Page No. 103, Book No. XXV, Series of 2013 of Notary Public Atty. Elroy Raymund S. Bertulfo. *LSDE: June 30 & July 7 & 14, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Maria Darlene Domael Arañez extrajudicially settled, partitioned and adjudicated over a parcel of rice land situated in Cabungaan, Villaba, Leyte, containing an area of 1,979.07 square meters, more or less, covered by Tax Dec. No. 08-41007 00618. A Deed of Sale was executed a portion of 1,286.40 square meters, more or less from the above-described property in favor of Agnes Uy Amabao as vendee; per Doc. No. 372, Page No. 72, Book No. III, Series of 2017 of Notary Public Atty. Chelssa Mae N. Rjas, C.P.A. *LSDE: June 30 & July 7 & 14, 2018*

### AFFIDAVIT OF LOSS

NOTICE is hereby given that Cielo A. Uruga incumbent Brgy. Treasurer of Brgy. Caranbug, Javier, Leyte executed an Affidavit of Loss of original booklet of Official Receipts was kept inside the cabinet of Brgy. Hall of Brgy. Caranbug, Javier, Leyte. The O.R. bearing No. 9374550 (one set) and 0471450 (one set) were missing and probably detached from the booklet. Despite exerting utmost efforts to locate said official Receipts Nos. 9374550 (one set) and 0471450 (one set), the same proved futile and said O.R. can now be considered as forever lost; per Doc. No. 122, Page No. 26, Book No. XL, Series of 2018 of Notary Public Atty. Joy Estolano-Cerro, CPA. *LSDE: June 30 & July 7 & 14, 2018*

### EXTRAJUDICIAL SETTLEMENT WITH CONFIRMATION OF SALE

NOTICE is hereby given that heirs of the late Magno Abenis extrajudicially settled, partitioned and adjudicated over a parcel of land under Tax Dec. No./ARP 08-039-00162/PIN 037-230-039-06-004, designated with Survey No. 1136, Lot No. 004, Block No. 06, containing an area of 1,981 square meters, more or less, situated at Riverside, Sabang South, Borongan City. A Deed of Sale was executed in favor of WILFREDO A. CUNA as vendee and hereby affirm and confirm the sale of land over the vendee; per Doc. No. 320, Page No. 64, Book No. III, Series of 2018 of Notary Public Atty. Charles B. Culo. *LSDE: June 23, 30 & July 7, 2018*

### Publication Notice

R.A. 10172

### NOTICE TO THE PUBLIC

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. \_\_\_ 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 **Agnes M. Cabasares** has filed with this Office, a petition for correction of entry in sex from: **“Male”** to **“Female”** in the certificate of birth of **Agnes M. Mente** at **Capul, N. Samar** and whose parents are **Pedrito Mente** and **Nimfa Mahusay**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **JULY 12, 2018**

(Sgd.) **PETRONILO C. CABACANG**  
Acting Municipal Civil Registrar

*LSDE: June 30, & July 7, 2018*

Republic of the Philippines Department of Transportation and Communication LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Regional Office No. VIII Palo, Leyte R8-EV-FC-2018-06-20144426 Case No. VIII-2014-4426

Republic of the Philippines Department of Transportation and Communication LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Regional Office No. VIII Palo, Leyte R8-EV-PJ-2018-06-20140452 Case No. VIII-2014-0452

Republic of the Philippines Department of Transportation and Communication LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Regional Office No. VIII Palo, Leyte R8-NC-TH-2018-06-0046 Case No. VIII-2018-0046

Application for Extension of Validity of a Certificate of Public Convenience to operate a FILCAB service

Application for Extension of Validity of a Certificate of Public Convenience to operate a PUJ service

Application for Issuance of a Certificate of Public Convenience to operate a TRUCK FOR HIRE service with prayer to adopt trade name

CHLOE LATORRE Applicant/s NOTICE OF HEARING

FLORO T. ABANA JR. Applicant/s NOTICE OF HEARING

RUBEN A. BURLASA Applicant/s NOTICE OF HEARING

Applicant is a grantee of a Reconstituted Certificate of Public Convenience to operate a FILCAB service for the transportation of passengers and freight on the route: ORMOC CITY-BALUGO & VICE VERSA with the use of ONE (1) unit/s which Certificate is still valid and subsisting until SEPTEMBER 23, 2018.

Applicant is a grantee of a Reconstituted Certificate of Public Convenience to operate a PUJ service for the transportation of passengers and freight on the route: ISABEL-MERIDA & VICE VERSA with the use of ONE (1) unit/s which Certificate is still valid and subsisting until APRIL 15, 2019.

Applicant request authority or the Issuance of a Certificate of Public Convenience to operate a TRUCK FOR HIRE for the transportation of passengers and freights along the line: FROM PALO, LEYTE TO ANY POINT IN REGION VIII with the use of ONE (1) unit/s.

In the present application, applicant request authority for extension of validity of the said certificate using the same number of unit/s.

In the present application, applicant request authority for extension of validity of the said certificate using the same number of unit/s.

Applicant's shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

NOTICE is hereby given that this application will be heard by this Board on JULY 18, 2018 at 10:00 a.m. at its office of the above address.

NOTICE is hereby given that this application will be heard by this Board on JULY 24, 2018 at 10:00 a.m. at its office of the above address.

At least TEN (10) days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

At least TEN (10) days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

At least TEN (10) days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

This application will be acted upon by this Board on the basis of its records and documentary evidence submitted by the parties, unless the Board deems it necessary to receive additional documentary and/or oral evidence.

WITNESS the Honorable RENWICK K. RUTAQUIO, Regional Director, this 25th day of JUNE, 2018.

WITNESS the Honorable RENWICK K. RUTAQUIO, Regional Director, this 28th day of JUNE, 2018.

WITNESS the Honorable RENWICK K. RUTAQUIO, Regional Director, this 28th day of JUNE, 2018.

(Sgd.) RENWICK K. RUTAQUIO Regional Director

(Sgd.) RENWICK K. RUTAQUIO Regional Director

(Sgd.) RENWICK K. RUTAQUIO Regional Director

Republic of the Philippines Office of the Civil Registrar Tacloban City NOTICE FOR PUBLICATION In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, guidelines in the Implementation of the Administrative Order No. 1, series of 2012 (IRR on R.A. 10172), notice is hereby served to the public that JULIE G. ENRIQUE has filed with this Office, a petition for correction of entry in sex from: FEMALE to MALE in the Certificate of Live Birth (COLB) of JULIE GUIBAO ENRIQUE at Tacloban City and whose parents are CRISTINA M. GUIBAO and JENETO R. ENRIQUE. Any person having knowledge and/or claiming interest or may be adversely affected by said petition may file his/her written opposition with this Office. (Sgd.) IMELDA A. ROA City Civil Registrar LSDE: July 7 & 14, 2018

Republic of the Philippines Department of Transportation and Communication LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Regional Office No. VIII Palo, Leyte R8-EV-FC-2018-07-20141191 Case No. VIII-2014-1191

Application for Extension of Validity of a Certificate of Public Convenience to operate a FILCAB service

CRESCENCIA O. ABAD Applicant/s NOTICE OF HEARING

Applicant is a grantee of a Reconstituted Certificate of Public Convenience to operate a FILCAB service for the transportation of passengers and freight on the route: TACLOBAN CITY-TAGPURO & VICE VERSA with the use of SIX (6) unit/s which Certificate is still valid and subsisting until MAY 21, 2019.

In the present application, applicant request authority for extension of validity of the said certificate using the same number of unit/s.

NOTICE is hereby given that this application will be heard by this Board on JULY 25, 2018 at 10:00 a.m. at its office of the above address.

At least TEN (10) days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

This application will be acted upon by this Board on the basis of its records and documentary evidence submitted by the parties, unless the Board deems it necessary to receive additional documentary and/or oral evidence.

WITNESS the Honorable RENWICK K. RUTAQUIO, Regional Director, this 3rd day of JULY, 2018.

(Sgd.) RENWICK K. RUTAQUIO Regional Director

We are in need of the following personnel: SALES ENGINEER (to be assigned 1 in SAMAR and 1 in ORMOC CITY) Responsibilities: Prepare and deliver technical presentation that explain products and services to prospective customers. Sell and promote company products using the established methods and standards set by the Sales Department. Answer customer inquiry about prices, availability and product lines. Open new account and contact existing customers. Monitor and coordinate processing of purchasing orders, collection and delivery orders. Must be resident in Samar and Ormoc City. Requirements: Graduate of Engineering, Architecture and/or any Business course. Male/Female not over than 30 years of age. Experience in selling construction materials to either retail store or direct to projects. Willing to do field works. Newly grads with high sales potentials are welcome. A qualified applicant awaits a rewarding compensation in form of Basic salary, Commission & Allowances. For interested applicant please submit Application Letter, Comprehensive Resume with 2x2 photo and photocopy of Transcript of Records to: JEA Steel Industries, Inc. A Member of DN Steel Group of Companies 2-197 Pagsabungan Road Mandaue City Telephone Nos. 422-7279, 344-2821, 343-7254 Email: jeasteel\_cebu@yahoo.com (Look for Ms. Iryll Dalagan)

DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE NOTICE is hereby given that heirs of the late Sps. Simplicio Sang-an Gabas and Emperatriz Alvarez Gabas extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot 5401, Cad 519-D, situated at Brgy. San Joaquin, Municipality of Palompon, Leyte, containing an area of 7,936 square meters, more or less covered by O.C.T. No. OC-8164 and Tax Dec. No. 08-31038-00003 R13. A Deed of Sale was executed in favor of Mary Dominique A. Oñate as vendee for the above-described property; per Doc. No. 256, Page No. 53, Book No. LXXV, Series of 2018 of Notary Public Atty. Gerentstein T. Banzon. LSDE: July 7, 14 & 21, 2018

EXTRAJUDICIAL SETTLEMENT WITH SALE NOTICE is hereby given that heirs of the late Aristotiles C. Magno extrajudicially settled, partitioned and adjudicated over a parcel of residential land, situated at Brgy. Sto. Niño, Tanauan, Leyte, designated as Lot No. 1439-J, containing an area of 245 square meters, more or less covered by Tax Dec. No. 38050-00633 and Title No. T-8301. A Deed of Sale was executed in favor of LORNA A. SALUDARES married to Jaime de Jesus Saludares as vendee for the above-described property; per Doc. No. 179, Page No. 18, Series of 2018 of Noary Public Atty. Ma. Elena R. Saludes and Notary Public Atty. Edwin B. Jomadiao; per Doc. No. 57, Page No. 13, Book No. LXXI, Series of 2018 and Doc. No. 399, Page No. 80, Book No. LXVII, Series of 2018 of Notary Public Atty. Esteban A. Somngi. LSDE: July 7, 14 & 21, 2018

Republic of the Philippines Department of Transportation and Communication LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Regional Office No. VIII Palo, Leyte R8-EV-PJ-2018-06-20140483 Case No. VIII-2014-0483

Application for Extension of Validity of a Certificate of Public Convenience to operate a PUJ service

JIMMY P. PACALDO Applicant/s NOTICE OF HEARING

Applicant is a grantee of a Reconstituted Certificate of Public Convenience to operate a PUJ service for the transportation of passengers and freight on the route: ISABEL-MERIDA & VICE VERSA with the use of ONE (1) unit/s which Certificate is still valid and subsisting until MARCH 10, 2019.

In the present application, applicant request authority for extension of validity of the said certificate using the same number of unit/s.

NOTICE is hereby given that this application will be heard by this Board on JULY 24, 2018 at 10:00 a.m. at its office of the above address.

At least TEN (10) days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

This application will be acted upon by this Board on the basis of its records and documentary evidence submitted by the parties, unless the Board deems it necessary to receive additional documentary and/or oral evidence.

WITNESS the Honorable RENWICK K. RUTAQUIO, Regional Director, this 27th day of JUNE, 2018.

(Sgd.) RENWICK K. RUTAQUIO Regional Director

Republic of the Philippines Department of Transportation and Communication LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Regional Office No. VIII Palo, Leyte R8-EV-FC-2018-06-20142367 Case No. VIII-2014-2367

Application for Extension of Validity of a Certificate of Public Convenience to operate a PUJ service

AMELITA A. BULAMBAGO Applicant/s NOTICE OF HEARING

Applicant is a grantee of a Reconstituted Certificate of Public Convenience to operate a PUJ service for the transportation of passengers and freight on the route: PALOMPON-TABAGO & VICE VERSA with the use of ONE (1) unit/s which Certificate is still valid and subsisting until DECEMBER 15, 2018.

In the present application, applicant request authority for extension of validity of the said certificate using the same number of unit/s.

NOTICE is hereby given that this application will be heard by this Board on JULY 24, 2018 at 10:00 a.m. at its office of the above address.

At least TEN (10) days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

This application will be acted upon by this Board on the basis of its records and documentary evidence submitted by the parties, unless the Board deems it necessary to receive additional documentary and/or oral evidence.

WITNESS the Honorable RENWICK K. RUTAQUIO, Regional Director, this 26th day of JUNE, 2018.

(Sgd.) RENWICK K. RUTAQUIO Regional Director

Republic of the Philippines Department of Transportation and Communication LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD Regional Office No. VIII Palo, Leyte R8-EV-FC-2018-06-20140935 Case No. VIII-2014-0935

Application for Extension of Validity of a Certificate of Public Convenience to operate a FILCAB service

PERLA T. BELLO Applicant/s NOTICE OF HEARING

Applicant is a grantee of a Reconstituted Certificate of Public Convenience to operate a FILCAB service for the transportation of passengers and freight on the route: SOGOD-LIBAGON & VICE VERSA with the use of ONE (1) unit/s which Certificate is still valid and subsisting until JULY 10, 2018.

In the present application, applicant request authority for extension of validity of the said certificate using the same number of unit/s.

NOTICE is hereby given that this application will be heard by this Board on JULY 24, 2018 at 10:00 a.m. at its office of the above address.

At least TEN (10) days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.

This application will be acted upon by this Board on the basis of its records and documentary evidence submitted by the parties, unless the Board deems it necessary to receive additional documentary and/or oral evidence.

WITNESS the Honorable RENWICK K. RUTAQUIO, Regional Director, this 27th day of JUNE, 2018.

(Sgd.) RENWICK K. RUTAQUIO Regional Director

2018 AUCTION SALE PROMO AGENCIA AVENIDA, INC. (MAIN) #226 P. Gomez Street, Tacloban City on JULY 16, 2018 AT 9:00 o'clock in the morning all unredeemed pledges articles up to FEBRUARY 16, 2018. AGENCIA AVENIDA, INC. (BRANCH 1) #90 Rizal Avenue, Tacloban City on JULY 17, 2018 at 9:00 o'clock in the morning all unredeemed pledges articles up to FEBRUARY 17, 2018. AGENCIA AVENIDA, INC. (BRANCH 2) #162 M.H. Del Pilar Street, Tacloban City on JULY 18, 2018 at 9:00 o'clock in the morning all unredeemed pledges articles up to FEBRUARY 18, 2018. DTI Leyte Permit No. 001 Series of 2018 AGENCIA AVENIDA, INC. OFFERS THE LOWEST INTEREST AT 2.5% WITH NO ADVANCE INTEREST AND NO SERVICE CHARGE

EXTRAJUDICIAL SETTLEMENT WITH SALE NOTICE is hereby given that heirs of the late Sps. Bartolome Ompong and Flaviana S. Ompong extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot No. 390, Baybay Cadastre, covered by OCT No. P-76750, under Tax Dec. No. 08-16008 00554, situated in Brgy. Esperanza, Inopacan, Leyte, containing an area of 18,974 square meters, more or less. A Deed of Sale was executed in favor of Sps. Gilbert D. Garcia and Maryfe S. Garcia as vendee a portion from the above-described property; per Doc. No. 120, Page No. 24, Book No. LXXXVIII, Series of 2017 of Notary Public Atty. Joseph Carmel M. Bandalan. LSDE: June 30 & July 7 & 14, 2018

EXTRAJUDICIAL PARTITION NOTICE is hereby given that heirs of the late Sps. Pastor Baltazar and Josefina Mendezona extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 6935-A with improvements thereon, situated at Brgy. Kilim, Baybay City, Leyte, containing an area of 4,594 square meters, more or less, covered by TCT No. T-31941; per Doc. No. 116, Page No. LXXXVI, Series of 2017 of Notary Public Atty. Joseph Carmel M. Bandalan. LSDE: June 30 & July 7 & 14, 2018

EXTRAJUDICIAL SETTLEMENT NOTICE is hereby given that heirs of the late Julita G. Patilan all residing at Catarman, N. Samar extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot 53, Pls. 857, covered by O.C.T. No. 9541, containing an area of 4,425 square meters; per Doc. No. 152, Page No. 31, Book No. XVII, Series of 2015 of Notary Public Atty. Albert P. Yruma. LSDE: June 30 & July 7 & 14, 2018

EXTRAJUDICIAL SETTLEMENT NOTICE is hereby given that heirs of the late Zacarias B. Mas extrajudicially settled, partitioned and adjudicated over a parcel of land, designated as Lot No. 2590, Cad. 407, with an area of 2,007 square meters, covered by O.C.T. No. P-17623; per Doc. No. 86, Page No. 19, Book No. 01, Series of 2016 of Notary Public Atty. Felixberto M. Diloy. LSDE: June 30 & July 7 & 14, 2018

be published in a newspaper of general circulation in the Province of Leyte and Tacloban City for Three (3) consecutive weeks at the expense of Petitioner.

Further, let a copy of this Order be furnished to the Office of the Solicitor General, 134 Amorsolo St., Legaspi Village, Makati City; Local Civil Registrar of Tanauan, Leyte; Civil Registrar General; Philippine Statistics Authority, Sta. Mesa, Manila; Office of the Provincial Prosecution of Leyte through Public Prosecutor Eva Bernadette V. Basallaje; the father of the Petitioner Alberto Lagman Angeles, Tanauan, Leyte; the mother of the Petitioner Remedios Catalon Tecson, Tanauan, Leyte; as well as Atty. Sylwyn Nabor V. Mendoza and the Petitioner.

SO ORDERED. IN CHAMBERS, this 28th day of February, 2018, Regional Trial Court, Branch 43, Bulwagan ng Katarungan, Magsaysay Boulevard, Tacloban City.

(Sgd.) EVELYN P. RIÑOS-LESIGUES Presiding Judge LSDE: June 30, July 7 & 14, 2018

ORDER

This is a Verified Petition filed by Petitioner HERMINIA ANGELES AGAS for the Cancellation of Certificate of Live Birth No. 333 of the Tanauan, Leyte Civil Registry and for Judicial Affirmation of Certificate of Live Birth No. 98-334 of the Tanauan, Leyte Civil Registry, both pertaining to herein Petitioner.

The Court, finding the Petition to be sufficient in form and substance, hereby gives due course to this case.

WHEREFORE, notice is hereby given that the above-entitled Petition is set for initial hearing on October 10, 2018 at 1:30 o'clock in the afternoon before this Court sitting at the Bulwagan ng Katarungan, Tacloban City.

The Local Civil Registrar of Tanauan, Leyte, Philippine Statistics Authority, Sta. Mesa, Manila, Alberto Lagman Angeles and Remedios Catalon Tecson and any person having or claiming any interest under the entry whose cancellation or correction is sought may, within Fifteen (15) days from notice of the Petition, or from the last date of publication of such notice, file their opposition thereto. Let a copy of this Order

Republic of the Philippines SUPREME COURT REGIONAL TRIAL COURT BRANCH 43 Bulwagan ng Katarungan Magsaysay Boulevard, Tacloban City IN THE MATTER OF THE PETITION FOR THE CANCELLATION OF CERTIFICATE OF LIVE BIRTH OF NO. 333 AND JUDICIAL AFFIRMATION OF CERTIFICATE OF LIVE BIRTH NO. 98-334, BOTH PERTAINING TO HERMINIA TECSON ANGELES, AND OTHER PERTINENT MATTERS IN RELATION THERETO, HERMINIA ANGELES AGAS, Petitioner, -versus- THE CIVIL REGISTRAR OF TANAUAN, LEYTE, Respondent

# At home in Maasin City, Duterte talks of his own 'god'

MAASIN CITY- At his home town in Southern Leyte, President Rodrigo Duterte was apparently at his best, throwing rowdy antics and narrating past political exploits while making his 'kababayans' in Maasin City laughed as he defended himself against various criticisms hurled against his administration, particularly by the religious sector.

In his impromptu speech during the 58th anniversary of the province on July 2, Duterte asked everyone to listen to him alone instead of the noise created by his critics, saying he should be trusted as the people elected him into office.

"Masuko ba diay'g in-gnong lain imong Ginoo? You know, God is what you conceive him to be. Lain-lain ta'g Ginoo eh (Why do you get mad if I hit your god? God is what you conceive him to be. We all have different gods)," the 73-year-old firebrand President said as he lashed out his opponents who used his name of "God" against him.

"Ang pagtuo nako sa Ginoo, katong natun-an nako sa akong mga ginikanan... Mao to'y akong Ginoong nahibaw-an. Dili pud nang Ginoo sa anang gamiton nimong plataporma, unya gamiton nimo ang Ginoo, muingon ka'g gabaan ka kay ang Ginoo mao ni, mao na (The god I know I learned from my parents... That's the god I know. Not the gods of those who use god as a platform, to warn of karma)...," Duterte said in vernacular.

While he defended his own belief about God, he maintained that "God is all forgiving."

Duterte added that his own version of "god" is better than that of his opponents.

"They said god will put me in hell. That's crazy. My god has no heaven or hell. Do you think god is stupid to create hell?" Duterte asked.

He also reasoned out that there is no truth about hell or purgatory which are

found in the traditional Roman Catholic teachings.

"Even purgatory is not true. There is heaven, but do not believe that St. Peter guards the gates....," the President, who is also a Catholic, said in reference to the Biblical passage on Peter denying Jesus three times before a chicken crowed.

While Duterte admitted that a dialogue has been ongoing with the Catholic Bishops Conference of the Philippines (CBCP) which has been attacking his bloody anti-drug campaign, he said that he is not out for a fight with the Catholic Church.

"I don't like a fight. I will have a dialogue with the CBCP. (Archbishop Romulo) Valles is from Bohol. We understand each other. He is very kind. As long as he works on his own and I work on my own, we will have no problem. If your heaven is not true, come here to my heaven. And if my heaven is not true, let me enter your heaven," the President said in his native language.

A Palace official also confirmed that Duterte and Valles would be meeting on July 9 next week, this after Mr. Duterte was met with strong opposition over his "God is stupid" remark.

Meanwhile, a priest in the Archdiocese of Palo also saw something "good" over the recent "God is stupid" remark of Duterte which created a furor among the Catholic leaders and conservative majority.

"At the end of the day, all

of this 'Your God is stupid' snafu will also bring out good fruit for the Church; I've contemplated, also looking back at her long history (others have come up with this realization long before me, and I won't be the last), that hard times for the Church are good times for her. Times of persecution and hardship are times of clarity," said 35-year old Fr. Mark Ivo Velasquez.

With Duterte's harsh pronouncement against the Catholic Church and its faithful, Velasquez said that this may also bring any form of renewal to the Church and its men.

"Pastors are presented with the challenge of re-vamping their catechism styles (that is, if they do any catechism at all. Parish priests get to see in a renewed light the importance of educating their parishioners in the faith (this is what catechesis means). Priests receive impetus in making their presence seen and felt in their communities, barangays, local schools," the priest said in his post in his Facebook account.

"Thank you, Mr. President sir, for granting the stage and the opportunity for our catholic communities and clergy to become truly relevant than before! The Church is a seed, the smallest of all seeds... only in burying it could it grow to become the biggest of trees. Such is the work of the Lord, and it is wonderful in our eyes!" Velasquez said. **(Ronald O. Reyes)**

Republic of the Philippines  
Department of Transportation  
and Communication  
**LAND TRANSPORTATION  
FRANCHISING AND REGULATORY  
BOARD**  
Regional Office No. VIII  
Palo, Leyte

RS-EV-PB-2018-07-20140769  
Case No. VIII-2014-0769

Application for Extension of Validity  
of a Certificate of Public Convenience  
to operate a **PUB** service

**MANSUETO O. ROA**  
Applicant/s  
x-----x  
**NOTICE OF HEARING**  
Applicant is a grantee of a Reconstituted  
Certificate of Public Convenience to operate a  
**PUB** service for the transportation of passengers  
and freight on the route: **MAASIN CITY-  
SOGOD-LILOAN-SAN FRANCISCO-SAN**

**AFFIDAVIT OF SELF-ADJUDICATION**  
NOTICE is hereby given that Manuel C. Polenio heir of the late Aquilina C. Polenio and stepfather Arturo Topacion executed an affidavit of Self-Adjudication over a parcels of land, 1) Lot 262-A-2, Psd-08-002481, situated in the Barrios of Sta. Elena, America and Poblacion Municipality of La Paz, Leyte, covered by TCT No. T-21091, containing an area of 1,316 square meters, more or less; 2) Lot 239, Cad 104-D, covered by O.C.T. No. P-36966, containing an area of 11,773 square meters; per Doc. No. 94, Pag No. 20, Book No. II, Series of 2018 of Notary Public Atty. Catherine Jane L. Vanilla. *LSDE: July 7, 14 & 21, 2018*

**DEED OF ABSOLUTE SALE**  
NOTICE is hereby given that Serafin Recamara executed a Deed of Absolute Sale over a parcel of coconut land, covered by OCT No. 11657 Lot No. 1093, Pls-833-D, containing an area of 11,424 square meters, more or less, under OCT No. 11657, Free Patent No. 389867, in favor of Imelda Recamara Delivios married to Alejandro Mara Delivios as vendee for the above-described property; per Doc. No. 6477, Page No. 96, Book No. XIII, Series of 2018 of Notary Public Atty. Anthony U. Singzon. *LSDE: July 7, 14 & 21, 2018*

**EXTRAJUDICIAL SETTLEMENT WITH WAIVER OF SHARE**  
NOTICE is hereby given that heirs of the late Pacita P. Montejo extrajudicially settled, partitioned and adjudicated over a parcel of land situated at Brgy. Salvacion, Palo, Leyte, designated as Cad. Lot No. 1535-Part, containing an area of 1,407 square meters, and heirs do hereby forever and WAIVE, RELINQUISH and RENOUNCES their rights, interests and shares in the above-described real property in favor of their co-heir, Ederlina P. Montejo; per Doc. No. 373, Page No. 76, Book No. LX, Series of 2017 of Notary Public Atty. Ronnan Christian M. Reposar. *LSDE: July 7, 14 & 21, 2018*

**RICARDO VIA MALITBOG & VICE  
VERSA** with the use of **ONE (1)** unit/s which  
Certificate is still valid and subsisting until  
**JULY 25, 2019.**

In the present application, applicant request  
authority for extension of validity of the said  
certificate using the same number of unit/s.

**NOTICE** is hereby given that this  
application will be heard by this Board on  
**JULY 25, 2018 at 10:00 a.m.** at its office of the  
above address.

At least **TEN (10)** days prior to the above date,  
applicant/s shall cause the publication of this Notice  
of Hearing once in a newspaper of local circulation.  
This application will be acted upon  
by this Board on the basis of its records and  
documentary evidence submitted by the parties,  
unless the Board deems it necessary to receive  
additional documentary and/or oral evidence.

**WITNESS** the Honorable **RENWICK K.  
RUTAQUIO**, Regional Director, this **3<sup>rd</sup> day of  
JULY, 2018.**

(Sgd.) **RENWICK K. RUTAQUIO**  
Regional Director



**Leyte Governor Leopoldo Dominico "Mic" L. Petilla holds a bell pepper being grown in Barangay Tabang, a remote village in La Paz town. The governor attended the graduation and harvest festival of compact farming of high-value vegetables and fruit crops. Beside him are La Paz Mayor Lesmes Lumen and Melba Bardillon. (Gina P. Gerez)**

Republic of the Philippines Department of Transportation MARITIME INDUSTRY AUTHORITY MARINA REGIONAL OFFICE NO. VIII G/F Uytinkoc Building Senator Enage St., Tacloban City	ARRIVAL Time	Day	Republic of the Philippines Department of Transportation MARITIME INDUSTRY AUTHORITY MARINA REGIONAL OFFICE NO. VIII G/F Uytinkoc Building Senator Enage St., Tacloban City
<b>Destination</b> <b>For Route 1</b> Camayse Maputi Canwarak Zumarraga Guintarcan Catbalogan Guintarcan Zumarraga Canwarak Maputi Camayse Baclayan	4:50 AM 5:20 AM 6:00 AM 6:40 AM 7:10 AM 8:30 AM 12:00 NN 12:35 PM 1:10 PM 1:50 PM 2:10 PM 2:50 PM	Daily	RE: Application for fourth (4th) amendment of Certificate of Public Convenience (CPC) pursuant to the Revised Rules and Regulations Implementing R.A. No. 9295 or the IRR of 2014 to effect the Permanent Replacement of the Ship MBca "TWINS-G" with ML "TWINS G-2"
<b>For Route 2</b> Bagacay Baclayan Guintarcan Tacloban	6:00 AM 6:20 AM 7:00 AM 10:20 AM	Thursday	CASE NO. <b>TMRO 16-006</b>
<b>For Route 3</b> Baclayan Bagacay Guintarcan Zumarraga	10:00 AM 10:35 AM 12:15 PM 11:45 AM	Friday	<b>GLICERIO M. LOZANO,</b> Applicant x-----x <b>ORDER</b> Before us is the above-entitled case which was filed with this Office on 03 July 2018 docketed under Case No. TMRO 16- 006, re: Permanent Replacement of the Ship MBCa "TWINS G" with ML "TWINS G-2".

RE: Application for first (1st) amendment  
of Certificate of Public Convenience  
(CPC) pursuant to the Revised Rules  
and Regulations Implementing R.A. No. 9295  
or the IRR of 2014 to effect the Permanent  
Addition of Ship to Applicant's Fleet/  
Permanent Addition of Port/Link and Change  
in Sailing Frequencies/Schedule of Trips

CASE NO. **TMRO 16-033**  
**ROMULO H. DOSAL, SR.,**  
Applicant  
x-----x  
**ORDER**  
Before us is the above-entitled case  
which was filed with this Office on **04 July  
2018**, to wit:

**NAME OF SHIP** **SERVICE TO**  
**TO BE ADDED** **BE OFFERED**  
**MBca "NORA"** **Carriage of Passengers**  
**STO. NIÑO-2"** **and cargoes**  
**PROPOSED ADDITIONAL PORT/LINK**  
**TO ALL EXISTING AUTHORIZED**  
**ROUTES**

**PROPOSED NEW ROUTES**  
Route 1: **Baclayan, Daram, Samar-Camayse-  
Maputi-Canwarak (all of Zumarraga,  
Samar)-Zumarraga, Samar-Guintarcan,  
Villareal, Samar-Catbalogan, Samar and  
vice versa**  
Route 2: **Zumarraga, Samar-Bagacay-  
Baclayan (all of Zumarraga, Samar)-  
Guintarcan, Villareal, Samar-Tacloban City**  
Route 3: **Tacloban City-Baclayan-Bagary (all  
of Daram, Samar)-Guintarcan,  
Villareal, Samar-Zumarraga, Samar**

**SCHEDULE OF TRIPS**

Port of Origin	Time	Day
<b>For Route 1</b>		
Baclayan	4:30 AM	Daily
Camayse	5:10 AM	
Maputi	5:30 AM	
Canwarak	6:20 AM	
Zumarraga	6:55 AM	
Guintarcan	7:30 AM	
Catbalogan	11:00 AM	
Guintarcan	12:20 PM	
Zumarraga	12:50 PM	
Canwarak	1:20 PM	
Camayse	2:30 PM	
<b>For Route 2</b>		
Zumarraga	5:30 AM	Thursday
Bagacay	6:10 AM	
Baclayan	6:40 AM	
Guintarcan	7:20 AM	
<b>Four Route 3</b>		
Tacloban	7:00 AM	Friday
Baclayan	10:15 AM	
Bagacay	10:55 AM	
Guintarcan	11:25 AM	

**SCHEDULE OF RATES**  
**Routes/Links** **Passage Rates**  
Baclayan/Camayse/  
Maputi/Canwarak/ P50.00  
Zumarraga-Catbalogan  
**CARGO RATES\*/LINKS**  
**Items** **Rates/Units**  
Beer/Liquor/Softdrinks P10.00/case  
Rice 25.00/sack  
Cement 20.00/bag  
Steel Bar 10.00/piece

Notice is hereby given that Applicant  
shall present the jurisdictional, qualification,  
and documentary requirements in a hearing  
to be conducted on **13 July 2018, Friday, at  
10:00 o'clock in the morning** at this Office,  
G/F Uytinkoc Bldg., Senator Enage Street,  
Tacloban City.

The applicant shall publish this Order  
once in any newspaper of general or regional  
circulation in the Philippines at least **five (5)  
days** before the hearing.

The applicant shall submit a written  
Formal Offer of Evidence (FOE) during the  
hearing or **five (5) days** thereafter.

**WITNESS,** the Honorable  
Administrator, this **7<sup>th</sup> day of July 2018** at  
Tacloban City, Philippines.

(Sgd.) **ENGR. EMMANUEL B. CARPIO**  
Regional Director

**COPY FURNISHED:**  
Applicant, Romulo H. Dosal, Sr., Canwarak,  
Zumarraga, Samar  
Office of the Solicitor General, 134 Amorsolo  
St., Legaspi Vill., Makati, MM  
File  
ZCM/MMC  
SFSU Issuance No. NOH-2018-  
Reference No. TMRO-0-2018-\_\_\_

**EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE**  
NOTICE is hereby given that heirs of the late Pelagio O. Tecson extrajudicially settled, partitioned and adjudicated over a parcel of residential land situated at Brgy. Sto. Niño, Tanauan, Leyte, containing an area of 245 square meters, under Tax Dec. No. 00539-99, covered by T.C.T. No. T-8301, Cad. Lot No. 1439-J, with market value of P40,425.00. AD eed of Sale was executed in favor of Sps. Gloria A. Magno and Aristoteles C. Magno as vendee for the above-described property; per Doc. No. 1445, Page No. 121, Book No. IV, Series of 2000. *LSDE: July 7, 14 & 21, 2018*

**AFFIDAVIT OF LOSS**  
NOTICE is hereby given that Antonia S. Corcilles Secretary of Rosemarie Marie T. Ang, the vendee of two parcels of land situated in Brgy. Sabang, Palompon, Leyte and Brgy. Guiwan I, Palompon, Leyte, covered by Katibayan ng Original na Titulo Blg. P-46255 and O.C.T. No. P-01066, executed an affidavit of Loss of owner's duplicate copies of Katibayan ng Original na Titulo Blg. P-46255 and OCT No. P-01066 in the name of Maxima B. Ibarra. That owner's duplicate copies of Title were lost in my possession and were never be found and therefore considered lost; per Doc. No. 499, Page No. 103, Book No. IX, Series of 2017 of Notary Public Atty. Mario Lydinno R. Opeña. *LSDE: July 7, 14 & 21, 2018*

Republic of the Philippines Department of Transportation MARITIME INDUSTRY AUTHORITY MARINA REGIONAL OFFICE NO. VIII G/F Uytinkoc Building Senator Enage St., Tacloban City	ARRIVAL Time	Day	Republic of the Philippines Department of Transportation MARITIME INDUSTRY AUTHORITY MARINA REGIONAL OFFICE NO. VIII G/F Uytinkoc Building Senator Enage St., Tacloban City
<b>Destination</b> <b>For Route 1</b> Camayse Maputi Canwarak Zumarraga Guintarcan Catbalogan Guintarcan Zumarraga Canwarak Maputi Camayse Baclayan	4:50 AM 5:20 AM 6:00 AM 6:40 AM 7:10 AM 8:30 AM 12:00 NN 12:35 PM 1:10 PM 1:50 PM 2:10 PM 2:50 PM	Daily	RE: Application for first (1st) amendment of Certificate of Public Convenience (CPC) pursuant to the Revised Rules and Regulations Implementing R.A. No. 9295 or the IRR of 2014 to effect the Permanent Replacement of the Ship MBca "TWINS-G" with ML "TWINS G-2"
<b>For Route 2</b> Bagacay Baclayan Guintarcan Tacloban	6:00 AM 6:20 AM 7:00 AM 10:20 AM	Thursday	CASE NO. <b>TMRO 16-006</b>
<b>For Route 3</b> Baclayan Bagacay Guintarcan Zumarraga	10:00 AM 10:35 AM 12:15 PM 11:45 AM	Friday	<b>GLICERIO M. LOZANO,</b> Applicant x-----x <b>ORDER</b> Before us is the above-entitled case which was filed with this Office on 03 July 2018 docketed under Case No. TMRO 16- 006, re: Permanent Replacement of the Ship MBCa "TWINS G" with ML "TWINS G-2".

RE: Application for first (1st) amendment  
of Certificate of Public Convenience  
(CPC) pursuant to the Revised Rules  
and Regulations Implementing R.A. No. 9295  
or the IRR of 2014 to effect the Permanent  
Addition of Ship to Applicant's Fleet/  
Permanent Addition of Port/Link and Change  
in Sailing Frequencies/Schedule of Trips

CASE NO. **TMRO 16-033**  
**ROMULO H. DOSAL, SR.,**  
Applicant  
x-----x  
**ORDER**  
Before us is the above-entitled case  
which was filed with this Office on **04 July  
2018**, to wit:

**NAME OF SHIP** **SERVICE TO**  
**TO BE ADDED** **BE OFFERED**  
**MBca "NORA"** **Carriage of Passengers**  
**STO. NIÑO-2"** **and cargoes**  
**PROPOSED ADDITIONAL PORT/LINK**  
**TO ALL EXISTING AUTHORIZED**  
**ROUTES**

**PROPOSED NEW ROUTES**  
Route 1: **Baclayan, Daram, Samar-Camayse-  
Maputi-Canwarak (all of Zumarraga,  
Samar)-Zumarraga, Samar-Guintarcan,  
Villareal, Samar-Catbalogan, Samar and  
vice versa**  
Route 2: **Zumarraga, Samar-Bagacay-  
Baclayan (all of Zumarraga, Samar)-  
Guintarcan, Villareal, Samar-Tacloban City**  
Route 3: **Tacloban City-Baclayan-Bagary (all  
of Daram, Samar)-Guintarcan,  
Villareal, Samar-Zumarraga, Samar**

**SCHEDULE OF TRIPS**

Port of Origin	Time	Day
<b>For Route 1</b>		
Baclayan	4:30 AM	Daily
Camayse	5:10 AM	
Maputi	5:30 AM	
Canwarak	6:20 AM	
Zumarraga	6:55 AM	
Guintarcan	7:30 AM	
Catbalogan	11:00 AM	
Guintarcan	12:20 PM	
Zumarraga	12:50 PM	
Canwarak	1:20 PM	
Camayse	2:30 PM	
<b>For Route 2</b>		
Zumarraga	5:30 AM	Thursday
Bagacay	6:10 AM	
Baclayan	6:40 AM	
Guintarcan	7:20 AM	
<b>Four Route 3</b>		
Tacloban	7:00 AM	Friday
Baclayan	10:15 AM	
Bagacay	10:55 AM	
Guintarcan	11:25 AM	

**SCHEDULE OF RATES**  
**Routes/Links** **Passage Rates**  
Baclayan/Camayse/  
Maputi/Canwarak/ P50.00  
Zumarraga-Catbalogan  
**CARGO RATES\*/LINKS**  
**Items** **Rates/Units**  
Beer/Liquor/Softdrinks P10.00/case  
Rice 25.00/sack  
Cement 20.00/bag  
Steel Bar 10.00/piece

Notice is hereby given that Applicant  
shall present the jurisdictional, qualification,  
and documentary requirements in a hearing  
to be conducted on **13 July 2018, Friday, at  
10:00 o'clock in the morning** at this Office,  
G/F Uytinkoc Bldg., Senator Enage Street,  
Tacloban City.

The applicant shall publish this Order  
once in any newspaper of general or regional  
circulation in the Philippines at least **five (5)  
days** before the hearing.

The applicant shall submit a written  
Formal Offer of Evidence (FOE) during the  
hearing or **five (5) days** thereafter.

**WITNESS,** the Honorable  
Administrator, this **7<sup>th</sup> day of July 2018** at  
Tacloban City, Philippines.

(Sgd.) **ENGR. EMMANUEL B. CARPIO**  
Regional Director

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SFSU Issuance No. NOH-2018-  
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<b>Destination</b> <b>For Route 1</b> Camayse Maputi Canwarak Zumarraga Guintarcan Catbalogan Guintarcan Zumarraga Canwarak Maputi Camayse Baclayan	4:50 AM 5:20 AM 6:00 AM 6:40 AM 7:10 AM 8:30 AM 12:00 NN 12:35 PM 1:10 PM 1:50 PM 2:10 PM 2:50 PM	Daily	RE: Application for fourth (4th) amendment of Certificate of Public Convenience (CPC) pursuant to the Revised Rules and Regulations Implementing R.A. No. 9295 or the IRR of 2014 to effect the Permanent Replacement of the Ship MBca "TWINS-G" with ML "TWINS G-2"
<b>For Route 2</b> Bagacay Baclayan Guintarcan Tacloban	6:00 AM 6:20 AM 7:00 AM 10:20 AM	Thursday	CASE NO. <b>TMRO 16-006</b>
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CASE NO. **TMRO 16-033**  
**ROMULO H. DOSAL, SR.,**  
Applicant  
x-----x  
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Before us is the above-entitled case  
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2018**, to wit:

**NAME OF SHIP** **SERVICE TO**  
**TO BE ADDED** **BE OFFERED**  
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**STO. NIÑO-2"** **and cargoes**  
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of Daram, Samar)-Guintarcan,  
Villareal, Samar-Zumarraga, Samar**

**SCHEDULE OF TRIPS**

Port of Origin	Time	Day
<b>For Route 1</b>		
Baclayan	4:30 AM	Daily
Camayse	5:10 AM	
Maputi	5:30 AM	

# LTO-8 start release of motor plate numbers covering 3rd quarter of 2016

TACLOBAN CITY- More than 500 plate numbers for motor vehicles were released by the regional office of the Land Transportation Office (LTO) on Thursday (July 6).

Edgar Catarungan, LTO regional director said, that the released plate numbers by their office covers the registration periods of July, August, and September of 2016.

On Thursday, about 504 plate numbers were re-

leased by the agency.

They intend to release 50 to 100 plates a day until all identified vehicle owners are given of their plate numbers, Catarungan said.

"Vehicle owners need not visit our office as we will notify car dealers for them to pick up their plate numbers," Catarungan said.

Catarungan said that Eastern Visayas has around 100,000 vehicles, to include motorcycles, which have yet to be issued plate numbers.

But the LTO regional

director assured the owners that they would be given their plate numbers soon as they were directed by President Rodrigo Duterte to distribute plate numbers to all motor and vehicle owners.

He said that their central office could now process 20,000 plate numbers day which could hasten in the distribution of plate numbers across the country. **(JOEY A. GABIETA with HYDE OPADA, MARIA FELINDA CADA, ESSU Student Interns)**



The regional office of the Land Transportation Office has started releasing plate numbers for the motor vehicles covering the registration period of July, August and September, 2016, on Thursday (July 5). (MARIE CRISSALYN AGUJA)

## DOH: Dengue fever kills 16 in EV last month alone

GOVERNMENT CENTER, PALO, Leyte- The regional office of the Department of Health (DOH-8) reported that 16 people have died across the region due to dengue fever just last month alone.

The DOH-8 said that of the reported casualties due to dengue fever, Ormoc City posted the highest number of deaths with five followed by Salcedo, Eastern Samar with two fatalities.

Meantime Calbayog City; Pinyutan, Saint Bernard, and Libagon, all in

Southern Leyte; Baybay City and Bato, both in Leyte; Santa Margarita, Samar; Cabucgayan, Biliran; and San Isidro, Northern Samar have one each confirmed fatality.

The regional health office said that about 1,724 people from different parts of the region were hit by dengue fever, a disease cause by a mosquito bite of Aedes type.

It reported that the ages of the victims ranged from a month old to 82 years old.

And of the 1,724 dengue fever reported by the DOH-8 last month, 22

percent were in Leyte, the DOH reported.

For the safety of everyone, the DOH strongly suggest to follow their 4s Advocacy to prevent dengue- search and destroy

- where mosquitos are residing; secure self-protection by wearing long sleeves, use anti-mosquito products; seek early consultation within two days, especially if fever does not stop and support fogging and spraying but only on hotspot areas. **(FRANZ ERICK DADIA, KEN LOUISE DE LUNA, ELIZABETH BAGUILOD, ESSU Student Interns)**



The Commission on Elections is calling qualified voters to register as the listing up for the 2019 national elections started on July 2. Photo shows voters from Tacloban City availing the registration which is to end on September, 2016. (GILAMAE P. RONCALES)

# Comelec urge qualified voters to register, list to be used for the 2019 national elections

TACLOBAN CITY - The elections officer of this city is calling for qualified registrants to visit their office as the listing up for voters has started early this week.

Lawyer Ma. Goretti Cañas, city elections officer, said that their office, located at the Tacloban Convention Center or astrodome, is open during office hours for the registration of voters.

For this purpose, their office will also be open during Saturdays, to include holidays.

"We will be accepting applications for those who will be turning 18 on or before May 13, 2019 which is the schedule of our next national and local elections," Cañas said.

The registration of voters begun on July 2 and is to end on September 29

this year.

Cañas said that applicants have only to bring with them identification cards issued by the government and if students,

their school identification cards.

They can also bring with them their certificates of live birth or baptism.

The Commission on Elections is accepting for new registration, transfer, reactivation, and change of status or correction of entry or entries and inclu-

sion or reinstatement of voters. **(MARIE CRISSALYN A.AGUJA, ADCF Student Intern; GILAMAE P.RONCALES and EDEN C.TEJERO, ESSU Student Interns)**

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Baybay: 563-9120/563-9010  
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Hilongos: (053) 567-8184  
Ormoc: (053) 561-6818

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Try your Luck, Relax and Feel the Excitement of the Games...!  
Enjoy and have more fun...

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2nd Level YT Bldg., Justice Romualdez St., Tacloban City

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Borongan - (055) 560-9747  
Guiuan - (055) 271-2121  
Catbalogan - (055) 543-9127  
Naval - (053) 500-7834  
(053) 327-0130

Baybay - (053) 327-0300  
Calbayog - (055) 534-3020

**HOTEL CONSUELO**  
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