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**TACLOBAN
RIZAL AVENUE**

VOL. XXX NO. 101

SATURDAY, DECEMBER 08, 2018

P15.00 IN TACLOBAN

In accordance with MO 32

60 SAF members deployed in Samar

JOEY A. GABIETA

TACLOBAN CITY- About 60 members of the elite Special Action Force (SAF) of the Philippine National Police (PNP) have already arrived in the region ready for their assignment in Samar.

This was revealed by Chief Supt. Dionardo Carlos, police regional director for Eastern Visayas, who added that the SAF members are now housed at the police provincial headquarters in Catbalogan City.

The police officer, however, declined to say when these SAF members arrived in the region except to say that they were deployed 'immediately' after the issuance of Memorandum Order 32 issued by Malacañang purportedly to address the 'lawless violence' existing in the province.

The MO 32 was issued on November 22.

Aside from Samar, additional police and soldiers are to be deployed in Negros Oriental, Negros Occidental, and Bicol region.

Carlos, in an interview, said that the SAF members would be deployed to 'specific areas' in Samar, once a guideline would be drafted with their counterparts at the 8th Infantry Division which is also based in Catbalogan City.

"We are waiting for the guidelines in coordination with our counterparts which will serve as our guide where they will be deployed," the police regional director said.

By Samar, Carlos said, this could include the three provinces of the island, namely, western Samar, Eastern Samar, and Northern Samar.

The three Samar provinces continue to struggle with the presence of New People's Army and even private armed groups.

Carlos also said that on top of the SAF members coming from their national headquarters, he would also like to ask all the police provincial headquarters in Samar provinces to organize their own forces with the task of helping the visiting forces.

Meantime, Carlos allayed the fears that the augmentation of forces may result to abuses or human rights violations.

"We are addressing crimes. If you commit crime, murder people and harass people to pursue for something that is not for the betterment of the country, eh tatayo kami bilang security forces, together see 60 SAF /page 22 ...

Samar's Christmas village open to public with a 30-foot Christmas tree as its centerpiece

CATBALOGAN CITY - The capitol grounds of this city has been transformed into a Christmas village with lights of various colors and shapes makes the place aglow.

The Christmas village,

sponsored by the provincial government and located inside the city's Imelda Park, was opened to public on Tuesday (December 4) with replicas of some of the world's most iconic tourist attractions could also be found, to include

our very own San Juanico Bridge.

A 30-feet tall Christmas tree, near the obelisk, decorated with flag of different nations serves as the centerpiece of the Christmas village.

The provincial building was also adorned with bright and colored lights using a 3D projection mapping.

"To show the world that Samar is indeed the place to be this Christmas, we lit up the capitol building with a 3D Projection Mapping courtesy of EPSON and BBCS Data Systems," she said.

The 3D Projection Mapping shows videos of tourist destinations in Samar and Christmas-related shows. see Samar's /page 21 ...



ITS CHRISTMAS TIME. Colorful lights went ablazed as a Christmas-themed attraction opened in Catbalogan City's Imelda Park. Its centerpiece is the 30-foot Christmas Tree.

(Photo Courtesy: Facebook of Governor Sharee Ann

A 65-foot Christmas tree as its main attraction Christmas Village in Tacloban projected to draw thousands of visitors

TACLOBAN CITY- Thousands of people are expected to visit the city's main plaza as it was transformed into a Christmas Village.

At the center of the Christmas Village is a 65-foot cone-shaped Christmas tree adorned with colorful lights and stars of various sizes.

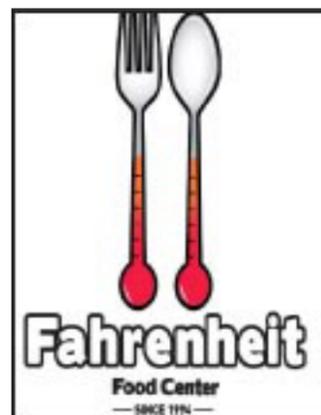
Inside the park, the traditional bamboo stars perched in the lamp posts and the classic Nativity scene showing the birth of Jesus Christ could be seen and enjoyed by the public.

Of course, for those who are fond of taking photos, especially now in this age of 'selfies,' visitors could have see Christmas/page 22 ...



Replicas of world-famous attractions could be seen as part of the attractions of the Christmas Village in Catbalogan City which opened on Tuesday(Dec.4)

(ROEL T. AMAZONA)



American priest arrested for sexual molestation of minors in Biliran

TACLOBAN CITY- An American priest based in Naval, Biliran was arrested for allegedly engaging in sexual activities involving minors on Wednesday (Dec.5) morning.

Arrested was Father Kenneth Bernard Hendricks by members of the local police and personnel of the US Homeland Security inside the Cathedral of Our Lady Rosary Parish at about 11 am, Senior Supt. Julius Coyme, police provincial director, said in a phone interview.

Hendricks, 71, was said to have sexually abused 'several' minor boys, many of them served as his sacristan.

"He was inside the church when he was arrested by the personnel of the US Homeland Security

and local police. He did not resist the arrest," Coyme said.

Personnel of the Bureau of Immigration and Deportation were also around during the arrest of Hendricks, said to have been living in Naval for 40 years now.

The priest is facing indecent sexual conducts involving minors, the police provincial director said.

The American priest is expected to be deported to the US to face charges against him.

Coyme said that based on their records, the American priest, who lived in Barangay Talustusan, Naval town, is facing seven complaints of sexual abuse.

"But of the seven complainants filed, only two proceeded with their com-

plaints," he said.

One of them was sexually abused by Hendricks when he was just 12 years old.

According to the complaint of the minor, Hendricks 'kissed his lips, fondled his penis and performed masturbation.'

Coyme said that based on the information he gathered from the US personnel, there could be other victims of sexual abuses committed by Hendricks.

"They came to us last week and informed us that they are still gathering information as there could be more victims of the American priest," the police official said.

The priest, who was first brought to the Biliran Provincial Hospital for medical

Embattled Catbalogan city mayor said she made a 'sacrifice' when she dropped her reelection bid

TACLOBAN CITY- Mayor Stephany Uy-Tan said that she made a 'sacrifice' when she decided not to seek reelection as mayor of Catbalogan City.

Uy-Tan withdrew her certificate of candidacy on November 29, the last day of filing on substitution for candidates running in next year's elections days after the Office of Ombudsman slapped her a six-month preventive suspension without pay.

The decision of the anti-graft court stemmed on a complaint lodged against her, Vice Mayor Sherwin Art Gabon, seven councilors to include Uy-Tan's father, Coefredo, and several City Hall personnel involving a land deal and a lease agreement entered with a private company.

The suspension order issued against Uy-Tan and her co-respondents has yet



Mayor Stephany Uy-Tan

to be served to them as of this writing.

Uy-Tan was substituted by her younger brother, Dexter who was once the city federation president of the Sangguniang Panlungsod.

The beleaguered city mayor, who is serving on her second term, will run for councilor instead.

"It's more of the desire that the people of Catbalogan will continue to receive the best service the government has to offer and has nothing to do with the

reported suspension issued to all local officials of Catbalogan," she said, referring to her decision not to seek reelection.

"It's just that I don't want the city to suffer because of this. My political opponents are very vocal that they have prepared a long list of cases to be filed against me," she added.

Uy-Tan said that she is confident that her brother, once elected as mayor, could also provide programs and projects that would benefit the people of the city.

"My brother, Dexter, will be running instead of me. I believe that as a councilor, I can still offer a big help for the first term of my brother," the mayor, who also served as a councilor before getting elected as chief executive of the city, said.

(LIZBETH ANN A. ABELLA)

Red members, supporters in East Samar returned to the folds of the law

ORAS, Eastern Samar- Two regular members of Communist NPA Terrorists (CNTs), 18 Milisyang Bayan (MB) of underground mass organization of Barangay Pandol, Can-avid, this province, surrendered to the 14th Infantry (AVENGER) Battalion, Philippine Army last December 2, 2018.

Can-avid Mayor Gil Norman Germino together with Florita Macoro, municipal local government operations officer; Verina Amoyo, municipal social welfare and development officer and barangay officials of Pandol were present to witness the mass surrender.

Lieutenant Colonel Jimmy V. Jimenez, PA, commanding officer of the 14th Infantry Battalion, said that the surrender is a result of the unit's effective Community Support Program (CSP) operation, aggressive civil military operations and intelligence operations coupled with other lines of operations and efforts to further pressure the CNTs and their supporters in Eastern Samar.

This development will surely destroy if not, cut-off the support system of the CNTs and their mass base in the far-flung and isolated

villages of the province.

Mayor Germino stated, "For the past years, the CNTs frequently roam around the barangays of Pandol, Boco and Balagon conducting organizing and extortion activities as reported by the barangay officials. The surrender will further improve the peace and order situation in the municipality of Can-avid".

Barangay Pandol form part of the Guerilla Base of Front 3, Sub-Regional Committee (SRC), "ARCTIC", Eastern Visayas Regional Party Committee (EVRPC) unit of the Communist NPA Terrorists (CNTs) operating in the area of Can-avid and its nearby municipalities in Eastern Samar.

"The barangay is categorized as influenced and a stronghold of the NPAs since early 90's. The clearing of the influenced barangays in our area of operation has been the priority of the 14IB in its operational campaign to degrade and further defeat our confronted threat," Lt. Col. Jimenez added.

After a series of negotiation and dialogue conducted by CSP elements of Bravo Company of 14IB led by 1LT Dennis S Carig immersed in the said barangay to educate and deepen the awareness of

the community, the CNTs and its organization within the barangay were convinced to end their support to the armed struggle and surrender.

Rogelio Cebrero, alias "Pater", chairman of the underground mass organization of Brgy. Pandol, said, "We were hopeless and frustrated over unfulfilled promises of the CNTs that organized us. Now, we understand how the CNTs deceived and exploited our community. Our resources and even food for our family were handed to them as support to the armed struggle but we gain nothing. We also take this opportunity to clear our names and join the folds of law to live a normal and productive life with our love ones".

Lt. Col Jimenez added, "What we collectively achieved today is only the beginning, the 14th Infantry (AVENGER) Battalion will be needing the support of the people as we continue to perform our mission to end insurgency in the province of Eastern Samar. Rest assured that the Battalion will be unyielding and even more motivated to serve the people to ensure peace and development in our area of operation. (PR)

DPWH-BDEO completes nine school buildings worth P38.4 million in Biliran province

NAVAL, Biliran - The Department of Public Works and Highways - Biliran District Engineering Office (DPWH-BDEO) has completed nine school building projects worth P38.4 that would benefit 1,040 students in four towns of Biliran.

Engr. David Adongay Jr., DPWH-BDEO district engineer told Leyte Samar Daily Express in an interview, that his office has already conducted the final inspections on these school building projects that were funded under Basic Educational Facilities Fund (BEFF) under fiscal year 2017.

Engineer Adongay said that in Culaba town, BDEO has completed the construction of P3.1 million school building, a 1-storey 2-classroom structure, and construction of P4.5 million school building, 1-storey, 3-classroom both in Acaban Elementary School that can accommodate around 200 students of the said school.

Adongay added that the construction of P13.6 million, 3 Units 1 Storey 3 - Classroom at Bool Elemen-

tary School also in Culaba town was also completed that will benefit about 360 students.

Alfredo Bollido, DPWH-BDEO assistant district engineer, reported in another interview that in the town of Caibiran, the district office has also completed the construction of 1 Storey 4 Classroom in Caibiran Elementary School worth P5.8 million that will benefit at least 160 pupils.

About 120 pupils will also benefit the newly-completed construction of a 1-storey 3-classroom in Katipunan Elementary School of the same town

with the project cost P4 million, he added.

Bollido said that the construction of the P4.4 million, 1-storey 3-classroom school building at Salangi Elementary School in Almeria town is also one of the schools that will benefit the newly completed building that can accommodate about 120 students.

He added that around 80 students will also benefit on the newly completed P3 million, 1-storey 2-classroom in Bato Elementary School in the town of Biliran.

(RESTITUTO A. CAYUBIT)

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Uy-Tan nixes reelection bid; runs as councilor

CALBAYOG CITY- Three days after the Office of the Ombudsman issued a preventive suspension on her, Catbalogan City Mayor Stephany Uy-Tan set aside her reelection bid when she withdrew her certificate of candidacy for mayoralty post at the city office of the Commission on Elections (Comelec).

However, she will be running for a council seat with her younger brother, Dexter, substituting her to the post she first held in 2013.

Dexter, 25, was a former city federation president of the Sangguniang Kabataan (SK).

Mayor Uy-Tan withdrew her certificate of candidacy on November 29, the last day of filing for substitution.

“God knows Uy’s best. We were given time to decide to protect Catbalogan. If we are only thinking for our personal (interests), I will not file for city councilor. I will insist being the Mayor,” Uy-Tan said in a press conference, defending her decision not to seek for reelection in next year’s elections.

She said that she is proud that her younger brother will be running for

mayor of Catbalogan, a post held for a long-time by their father, Coefredo.

Uy-Tan was meted with a six-months preventive suspension order by the anti-graft court in two counts.

The suspension order, released on November 26, is in relation to alleged anomalous overpricing of purchase of land from private individuals.

The anti-graft court said that Mayor Uy-Tan and her co-respondents reportedly committed abuse of authority, grave misconduct, and gross neglect for the purchase of the property from private individuals.

The complaint was filed by Bernard Jake Ramos, a city council legislative staff officer, who claimed that they purchased an agricultural land owned by Alvin Cesar Laohoo and Lorenzo Laohoo, Jr. at an ‘exorbitant price’ of P120.225 million when the property had only a market value of P155,497.84 in 2016.

While the other order stemmed from a case filed by the Catbalogan City Public Market vendors for allowing Philippine Primark Properties Inc. (PPPI) to lease the public market.

Also suspended by the anti-graft court were Councilors

Maximo Pescos; Edward Uy; Christine Joy Escobar; Beethoven Bermejo, Rodolfo Aquino, and Nanette Jasmin.

Also suspended were city assessor Romero Tuazon and his assistant Arthur Macabare and Rizal Ignacio, employee of the City Assessor’s Office.

As of this writing, Mayor Uy-Tan and her co-respondents have yet to receive copies of the Ombudsman order.

And without the copy of the suspension order, Mayor Uy-Tan could still function the duties and responsibilities of her office, Myles Colasito, regional information officer of the Department of Interior and Local Government (DILG).

Colasito added that their office has yet to receive the said Ombudsman order.

Meantime, Mayor Uy-Tan asked her critics to stop sending negative comments but instead visit Catbalogan for them to see if indeed the questioned property’s price was over-priced as alleged.

“Let us be thankful that Catbalogan City is P300 million richer because of this lot,” she said.

(JENNIFER D. SUMAGANG-ALLEGADO)



Leyte Governor Leopoldo Dominico Petilla handed over a box of assorted medicines to Felipe Cirera, chairman of Barangay Minuhang, barugo on Nov.28. With them were Barugo Mayor Ma. Rosario Avestruz, Lolita “Karen” Tañala Javier of Jaro; former An Waray party-list congressman Florencio “BemBem” Noel and Raissa Villasin, representing Board Member Niccolo Villasin(2nd district).

(GINA P. GEREZ)

Leyte farmers recognized during the 2nd Pasidungog Awards

PALO, Leyte - The province of Leyte has extended more than P1.7 million in cash awards during the “Pasidungog” 2018 awarding ceremonies to farmer organizations.

Governor Leopoldo Dominico L. Petilla, in an interview with Leyte Samar Daily Express, said that those honored and given the awards were the top 30 out of the 210 farmer associations organized and assisted by the province with total membership of 5,250 farmers from 41 towns and 1 city throughout the province.

The awarding, held on December 4 at the Leyte Academic Center, was attended by several mayors of the province led by Palo Mayor Remedios ‘Matin’ Petilla.

Also present was Vice Governor Carlo Loreto.

Petilla said that the total prizes from the province was P1,775,000 and Rep. Zajid Mangundadatu (2nd district of Maguindanao)

also contributed P100,000 to the prizes.

Petilla said that the prize for the first place was P250,000; second P200,000; 3rd - P150,000; 4th - P100,000 while the 5th - P75,000.

He added that the 6th to 10th placers each received P50,000; the 11th to 20th placers each received P30,000 while the 21th to 30th placers each received P20,000.

Petilla explained that Pasidungog 2018 is a way of recognizing or honoring the achievements and exemplary contributions of “our farmers who are involved in our poverty reduction and community resiliency efforts under the “Leyte Eco-nOMICs Program.”

Petilla further explained that the Leyte Eco-nOMICs Program is a poverty reduction agenda focusing on total human and economic development beginning in poor barangays.

It pushes the “More In-

come in the Countryside” (MIC) compact farming for high value vegetables and fruit crops training as its point of entry.

He said that more farmers are switching to high-value vegetables, egg-laying, tilapia production, hog fattening, vermicomposting, wing oyster project and seaweed farming since the program was implemented by his administration.

With the program implemented, eventually other livelihood interventions follow as part of the poverty alleviations of the province

The program also provides non-agricultural skills as well as programs in health and nutrition, values formation and education, social welfare, environment and disaster risk reduction and management and infrastructure support, he added.

(RESTITUTO A. CAYUBIT, LIZBETH ANN A. ABELLA)

Eastern Samar town stages Christmas lantern festival

CAN-AVID, Eastern Samar – The municipal government of this town is proud to be the first local government unit in the region to showcase giant Christmas lanterns for the Yuletide season.

About 28 giant Christmas lanterns, representing the number of the town’s barangays, are on display in this town which are all made of recyclable materials.

Mayor Gil Norman Germino said that their Christmas Lantern Festival is a competition on innovativeness and creativity of Can-avid residents by transforming recyclable materials into beautiful attractions for Christmas.

Germino added that using recyclable garbages as materials for creating the lanterns is part of the solid waste management program of the local government.



Can-avid town holds the 1st Giant Lantern Festival in Eastern Visayas. A total of 28 giant lanterns are displayed along the national highway created by residents from the town’s 28 villages.

(Roel T. Amazona)

“Among the criteria is to use recyclable materials which will become a tradition of our town every Christmas,” Mayor Germino said.

Empty plastic bottled water, plastic bottled of soft drinks and other sweetened drinks, plastic cups and other recyclable materials

were painted with different vibrant colors and decorated with colorful Christmas lights were used by each village to create their respective giant lantern.

The lanterns are displayed along the national highway of the town that

see Eastern /page 21 ...

Public school in Borongan City receives two-storey school building from DPWH

BORONGAN CITY- The Department of Public Works and Highways– Eastern Samar District Engineering Office (DPWH-ESDEO) formally turned over a two-storey, eight-classroom school building to Eugenio S. Daza Pilot Elementary School (ESDPES), this city.

Engr. Manolo Rojas,

district engineer of the ESDEO in an interview with Leyte Samar Daily Express, said that the school building project is under the 2017 Basic Educational Facilities Fund Batch 14 of the Department of Education (DepEd) with the contract amount of P16.53 million.

The school has 2,096

enrolled pupils for this school year.

However, before the school building project was realized, insufficient classrooms had been a concern of the school.

“Because of insufficient classrooms before, we had many overcrowded and noisy classes which hinders

see Public/page 21 ...

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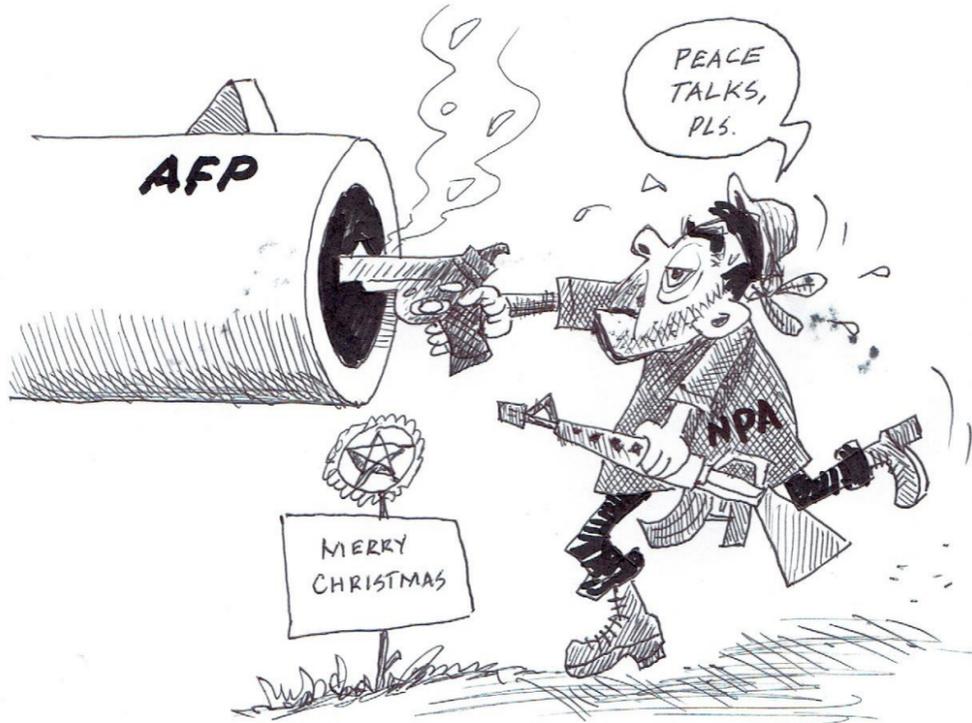
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Holiday truce with NPA? NO, says Lorenzana

We commend the stand of Defense Secretary Delfin Lorenzana when he rejected the proposal of the Communist Party of the Philippines (CPP) proposal for a suspension of military operations (somo) during the Yuletide season. Jose Maria Sison, head of CPP/NPA said that their proposal for a ceasefire in a way is to provide our people the chance to enjoy peace during Christmas. Also it will give the CPP a chance to celebrate their 50th founding anniversary.

This almost 5 decades of armed conflict

between CPP and our government observed this ceasefire in the past, but experience tells us that the CPP/NPA do not observe it because they still attack military camps during the agreed ceasefire.

Besides Sison revealed or lied when he proposed the ceasefire to give Filipinos the chance to celebrate Christmas. The Communist ideology do not believe in God.

So the shooting war continues even during the holidays. Us citizens should support our Armed Forces in this move of Secretary Lorenzana. For certain he has the go-signal from the President as Commander In Chief Rodrigo Roa Duterte.



Observer

ALVIN GZ. ARPON

Has change been coming?

Yes there are! In over two years of President's Duterte administration, indeed we observed there are changes. But.....

One of the most earth-shaking and courageous move is the complete turn around more of the President

move to drive away USA from being a close ally for 7 decades almost and China in its place. As to what advantage has

the Philippines gained in terms of economic security and other development assistance and other deals/agreements with the United States remain to be seen. Indeed this is a big change that has come.

-oOo-

Pork barrel abuse have been a burning issue in Philippine officialdom since we became an independent nation. Pork

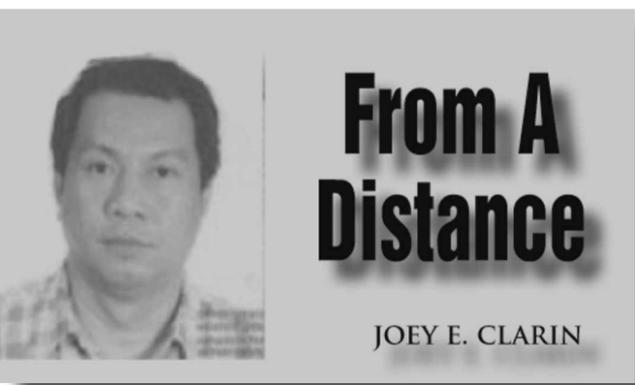
barrel, renamed later as Priority Development Assistance Fund (PDAF) maintained its nauseating and ugly intentions of lawmakers. These funds were allotted to congressional districts for Congressmen's intended projects. But the intentions do not materialize. It indeed in ghost projects but the intended funds went into the deep pockets of corrupt legislators. Worse, government agencies who are part of the implementation of projects get a share of this "official" loot. So previous administrations "killed" the pork, but it was revived not as Pork Barrel, not as PDAF by other doceptions but still the same under this administration. Is there a change? Pork Barrel or PDAF will always be revived using other deceptive terms because this has been the

source of legislator to enrich themselves. So shameless are they because these lawmakers are the most favored species of society enjoying big salaries and fabulous allowances.

-oOo-

Change has come with a new personality of a President who seems not to care how he express foul language when he is criticized. He freely lambasts Catholic Church, calling bishops and priests unpalatable names with gusto. What a change that has come on the kind of person that we placed in Malacañang.

Worse he makes some controversies statements but insults us by always saying he was just joking. So from having professionals leaders that lead this land now we have a joker!!!



From A Distance

JOEY E. CLARIN

The Charter Change

The House of Representatives approved a second reading a draft bill authored by Speaker Gloria Macapagal Arroyo revising the 1987 Constitution into a presidential federal system.

It was approved only by a voice vote (viva voce) of the members of the House. But it was a hastily approved resolution of the House. Opposition members expressed their dismay that the House has disgracefully discharged

its function as a constituent assembly with utter disregard for open and thorough discussion on proposed amendments to the fundamental law of the land. The intent is clearly to rubber stamp the approval of a new constitution that will further tighten the stronghold of political dynasties, undermine human rights and civil liberties and sell out our national patrimony and economy.

The members of the House should prioritize

more important measures that will help uplift the lives of the Filipino people instead of rushing to make changes in the 1987 Constitution. They have yet to address this surge of market prices caused by the implementation of the TRAIN Law. Congress should focus on bills that would lower the prices of consumer goods and provide jobs to our countrymen. Inflation is at 6% and it's still high. Worse, the Charter Change removed the protection of Filipino enterprises against unfair foreign competition and trade practices.

It's good that the Senate is not supportive of the bill revising the 1987 Constitution. The chances of the federal draft Charter making it in the Senate is very doubtful. It is too busy debating on the 2019 national budget so that there will be no enacted national budget for the year 2019.

briel. In fact, she lived it all throughout her life.

We have to find ways and strategies to turn good intentions and nice words into action. We cannot deny that we, in general, are notorious in being good only in the former but bad in the latter.

For this, we first have to ask for the grace of God, which requires us to be humble. That's because without humility we will always think that with our own effort and powers alone, we can achieve this union between intention and words, on the one hand, and the action, on the other. This will never happen. We need God's grace always.

And even if that grace is given gratuitously and abundantly at that, we need to ask for it just the same to inculcate in our mind that things depend first on God before they depend on us. Yes, things depend on God 100%, even as they also depend on us 100%. But the proper priority should always be observed.

Insofar as things depend on us, we obviously need to train ourselves to be consistent with our intentions and words. So with God's grace, let us practice and cultivate the habit of being true to our good intentions and nice words, until it becomes

see *Deeds* /page 22 ...



Things To Mind

DOMS PAGLIAWAN

A global headache

It is so alarming how pollution rapidly accumulates worldwide. We don't have to count days, or weeks, to see it proliferate. It's per split of a second, or even lesser. And we are not talking about bits and pieces of pollutants; these are massive and colossal, unfathomable to the human mind.

Every second, clouds of black fumes are emitted into the air from innumerable factories, small and gigantic ships, land-based vehicles, and flying aircrafts. All these fumes rise to the atmosphere and join the clouds above. We can

only speculate, as ordinary folks, where else these air pollutants go. One thing is for sure—it mixes with the air we breathe as it spreads around the world.

On land, meanwhile, massive volumes of pollutants likewise pile up in the form of garbage. These trashes vary in sizes, shapes, and chemical compositions. Among these are plastic materials that do not easily decay, besides being toxic and hazardous. Not all of these are solid; some are liquid. The sewages being dumped in designated landfills and wastelands are flooding those areas.

The used water that comes from households and establishments via networks of pipes is largely pumped out to be absorbed by dry land.

If we turn our eyes to the oceans, we can moreover observe massive pollution. It either turns the sea black, or covers the surface like an ocean of trash. Much of these ocean pollutants came from nearby lands. They were carried down to the sea by floodwaters, by way of erosions, or by human activities that took to the oceans for waste disposal. Solid or liquid, these pollutants are ending up at seas, their lowest-level destination.

Had they been some sort of decorations, these pollutants would prove attractive enough as they could potentially adorn the skies, land areas, and ocean surfaces. But, no, they are far from being decorative. They are, in fact, agents of destruction and death.

see *A global* /page 22 ...



Commentary

By Fr. Roy Cimagala

Deeds and not simply words

YES, we should not just be good in words. We have to convert our words and intentions to concrete deeds. Otherwise, there hardly would be any effect!

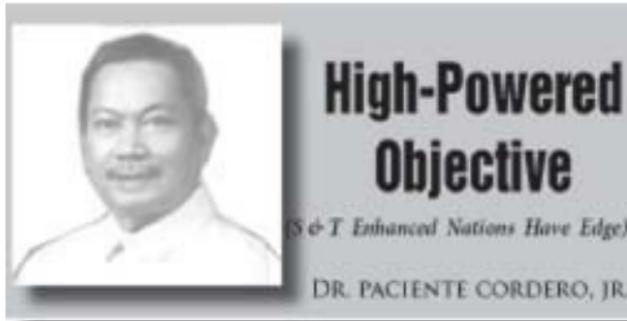
In so many words, Christ said it. "Not everyone who says to me, 'Lord, Lord,' will enter the kingdom of heaven, but only the one who does the will of my Father in heaven." (Mt 7,21) St. Paul said something similar. "Not the hearers of the law are just before God, but the doers of the law shall be justified." (Rom 2,13). And St. James: "Be doers of the word, and not hearers only, deceiving your own selves." (1,22)

Christ himself lived by this principle, even at the expense of his own life. "I do nothing of myself, but as the Father has taught me..." (Jn 8,28) And in the agony in the garden, he expressed that

most eloquent submission to his Father's will, "Not my will but yours be done." (Lk 22,42)

All the saints lived by this principle. And the epitome is Our Lady. When someone in the crowd told him his mother was around, he said: "Behold my mother and my brethren. For whosoever shall do the will of my Father that is in heaven, he is my brother, and sister, and mother." (Mt 12,29-30)

Far from disparaging his own mother with those words, Christ was actually praising her to high heavens. Mary did not only beget her son biologically. She begot him through her deep and constant faith, through her faithful obedience to God's will. Her 'Fiat' (Be it done) was not only uttered at the Annunciation. She lived it before and after that meeting with the Archangel Ga-



High-Powered Objective

(S & T Enhanced Nations Have Edge)

DR. PACIENTE CORDERO, JR.

"Philippines' lofty stake in climate action"

Part I: A Climate Change Expert's Outlook

In this Column, I am yielding to an article printed in the PhilStar November 27, 2018, found to have relevance to our country whose high-risk geographical location has been host to yearly visiting natural calamities, e.g. typhoon, sea surges, global-warming, and you name it!

The article, whose title I have adopted, was written by Prof. Vinod Thomas, visiting professor, Asian Institute of Management and author of Climate Change and Natural Disasters. Herein excerpted are his insights supporting the title of his timely, relevant article on climate change issue in the Philippines. Thus, he said: "2018 was a preview of the damages in both rich and poor countries from storms and global warming, heatwaves being aggravated by runaway global warming. The crucial question for 2019 and beyond is whether carbon emissions

worldwide will be reduced to avert scientific projections of even more colossal damages – especially in Southeast Asia that is the front and end of climate catastrophes. For economies like the Philippines with small carbon footprint, the priority might be climate

adaptation, but their voice is, nevertheless, vital in pressing for climate mitigation without which adaptation will not matter." (high lights are mine)!

Mr. Thomas: "The Philippines and its low-lying islands are highly exposed to rising levels from thermal expansion of sea water volume and from melting ice, leading to floods and erosion. The annual mean temperature has increased by about 0.7 degree centigrade since 1950, the eastern coast of the Philippines has seen a sea level rise of 5-7 mm a year in the past quarter Projections for the region suggest a worsening of these trends in the year

see *'Philippines..'* /page 21 ...



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

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)



Republic of the Philippines
PROVINCE OF LEYTE

MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN

EXCEPT FROM THE MINUTES OF THE 42ND REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, LEYTE, HELD AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING ON JUNE 19, 2017.

PRESENT:

HON. ROLANDO T. CELEBRE - SB Chairman/Presiding Officer
HON. LOURDES L. GO - SB Member
HON. ALDRIN P. AZORES - SB Member
HON. REY P. AURE - SB Member
HON. RAMON M. RAGRAG, JR. - SB Member
HON. EDUARDO A. SAÑAGAN - SB Member/Majority Floor Leader
HON. JULIAN L. EMNAS - SB Member
HON. RAUL A. MACANDA - SB Member/Presiding Officer Pro-Tempore
HON. MARIAN G. GARRIDO - SB Member
HON. MARIANITA A. GELIG - SB Member/LIGA President

ABSENT: Hon. Marianita A. Gelig/ On OB-Vigan, Ilocos

RESOLUTION NO. 2017-232

A RESOLUTION APPROVING ON THIRD-AND-FINAL READING "AN ORDINANCE ESTABLISHING POLICIES AND GUIDELINES THAT SHALL ADMINISTER THE OPERATION AND MAINTENANCE OF THE JARO PUBLIC CEMETERY AND PROVIDING VARIOUS FEES THEREOF"

WHEREAS, pursuant to Section 16 of Republic Act 7160 otherwise known as the Local Government Code of 1991 and in the proper exercise of the corporate powers of the municipality under Rule IX provides:

(3) Subject to the provisions of Book II of the Code, grant franchises, enact ordinances authorizing the issuance of permits or licenses, or enact ordinances levying taxes and charges upon such conditions and for such purposes intended to promote the general welfare of the inhabitants of the municipality; and pursuant to this legislative authority shall:

(i) Fix and impose reasonable fees and charges for all services rendered by the municipal government to private persons or entities;

(iii) Prescribed the terms and conditions under which public utilities owned by the municipality shall be operated by the municipal government or leased to private persons or entities.

WHEREAS, the Sangguniang Bayan of Jaro is of the majority opinion that it is deemed imperative to establish policies and guidelines that shall administer the operation and maintenance of the Jaro Public Cemetery in order to address and to provide the clamor of the constituents for a decent and reasonable resting place for their dearly departed;

NOW THEREFORE, on motion of Honorable Lourdes L. Go, duly seconded en masse by all Honorable Members present, this Sangguniang Bayan

RESOLVED, as it is hereby resolved to approve on Third-and Final-Reading "AN ORDINANCE ESTABLISHING POLICIES AND GUIDELINES THAT SHALL ADMINISTER THE OPERATION AND MAINTENANCE OF THE JARO PUBLIC CEMETERY AND PROVIDING VARIOUS FEES THEREOF"

RESOLVED FINALLY, copies of this resolution embodying Municipal Ordinance No. 16, s 2017, hereunder follows be furnished to the Local Chief Executive, the Honorable Sangguniang Panlalawigan, for final review, Capitol Grounds, Tacloban City, the Municipal Treasurer, Municipal Cemetery Caretaker, Municipal Health Officer, Local Economic Enterprise Officer (LEEO) and to other local concerned offices for their information, guidance and appropriate action.

INTRODUCED BY: HON. LOURDES L. GO

ORDINANCE NO. 16
Series of 2017

"AN ORDINANCE ESTABLISHING POLICIES AND GUIDELINES THAT SHALL ADMINISTER THE OPERATION AND MAINTENANCE OF THE JARO PUBLIC CEMETERY AND PROVIDING VARIOUS FEES THEREOF"

NOW THEREFORE, BE IT ENACTED BY THE SANGGUNIANG BAYAN IN A SESSION DULY ASSEMBLED THAT

Section 1 - The supervision and administration of the existing Public Cemetery of the Municipality of Jaro, located in Barangay Macopa, which is in the northern part of the Poblacion, which comprises a **total land area of 19,279 square meters more or less** is hereby transferred to the Local Economic Enterprise Office,

Section 2 - Burial Fees and Other Charges. For the operation and use of the Jaro Public Cemetery there is hereby imposed corresponding fees and charges as follows:

I. Multi-Level Niches/and or Apartment:

(Lease for a period of seven (7) years)

First Level	8,000.00
Second Level	7,000.00
Third Level	6,000.00
Fourth Level	5,000.00
Fifth Level	5,000.00
Rental Fee of Space/per annum	200.00

II. Ground Burial:

A. For niches/permanent in nature 8,000.00
Rental fee for each burial lot/per annum 500.00

B. Child (10 years old and below):

(For a period of seven (7) years)

Lot Fee	200.00
Grave Fee	100.00
Cross Fee	150.00
Burial Fee	200.00

C. Adult (10 years old and above):

(For a period of seven (7) years)

Lot Fee	200.00
Grave Fee	200.00
Cross Fee	150.00
Burial Fee	200.00

III. Exhumation/Removal of cadaver

500.00

IV. Fee for removal of skeletal remains

250.00

Section 3 - All indigents duly certified by their Barangay Chairmen and the Municipal Social Welfare and Development Officer (MSWDO), shall be exempted from paying burial fees and other charges.

Section 4 - Time and manner of Payment. All corresponding fees and charges shall be paid to the Municipal Treasurer's upon application for a burial permit.

Provide, that prior the construction of any ground structure (niches) which are permanent in nature, the Cemetery Caretaker shall make assessments of fees, a copy of which shall be brought to the Municipal Treasurer's for the payment of the corresponding fees and for the issuance of the official receipts.

Section 5 - Administrative Provisions.

a. As used in this Section, Municipal Cemetery shall refer to the **Lot No. 615** owned by this Municipality located at Barangay Macopa.

b. A standard cemetery lot shall be three (3) meters long and one (1) meter wide or three (3) square meters.

c. Except in cases allowed under existing laws and regulations, no person may be buried or interred, permanently or temporarily, other than in properly designated cemeteries or burial grounds.

d. In addition to the burial permit, as certificate of death issued by the attending physician or Municipal Health Officer; or, if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of the Sangguniang Bayan shall be required;

e. In case of lessee intends to renew the lease after its termination, he/she must inform the Cemetery Caretaker/and or Municipal Treasurer's Office within thirty (30) days before the expiry date of the lease, and shall pay the

corresponding fees therefore;

f. It shall be the duty of the Municipal Treasurer in coordination with the Cemetery Caretaker to prepare and submit to the Municipal Mayor a list of the leases that are about to expire two (2) months prior to the expiration date. The Municipal Treasurer shall send a reminder to the lessee on the expiration of his lease, 30 days prior to the expiration date of the lease contract;

g. The Municipal Treasurer shall keep a separate register of account of the public cemetery, together with such additional information as may be required by the Sangguniang Bayan.

h. Any construction or whatever kind or nature in the public cemetery whether for temporary/lease or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Office.

Section 6 - Cemetery Administration. The Local Chief Executive shall appoint personnel who shall oversee the management of the public cemetery. The Jaro Public Cemetery shall be under the supervision of the Municipal Economic Enterprise Office (MEEEO).

Section 7 - The following positions are hereby created in support to the manpower requirements of the municipal cemetery, to wit

One (1) Administrative Officer III SG-18/1
One (1) Cemetery Caretaker SG-2

All appointments/ and or re-appointment of regular employees shall be pursuant to Civil Service Rules and Regulations. Detailed of LGU's regular-employees shall be in accordance with the provisions of the Local Government Code, (R.A. 9160).

Section 8 - Funding. To carry-out the rehabilitation projects in the Public Cemetery, there is hereby provided an initial fund in the amount of One Million Pesos (P 1,000,000.00) under the current year Annual Investment Plan- 20% Funds (AIP-FY. 2017).

Section 9 - Application for Lease of Cemetery (Multi-Level Niches/ and or Apartment) and the Contract of Lease. After payments of the required fees, applicant shall apply for lease in the cemetery Multi-Level Niches/and or Apartment and a contract of lease which shall be executed by the Municipal Mayor representing the Municipal Government duly recommended by the Municipal Engineering and the Head of the Local Economic Enterprise;

Section 10 - Maximizing the Long-Term burial Capacity of the Jaro Public Cemetery. The Municipal Economic Enterprise Office, Municipal Planning and Development Office and Engineering Departments are tasked to maximize the long-term burial capacity of the Jaro Public Cemetery using innovative designs. The MEEEO is further tasked to prepare the Lease Agreement, Renewal Option/s and the Implementing Rules and Regulations based on the guidelines set forth in this ordinance.

Section 11 - Renewal of Lease. the Municipal Cemetery Caretaker and the Head of the Local Economic Enterprise Office in coordination with the Municipal Treasurer's Office shall have a list of contract of lease which is about to expire two (2) months before the expiry date, and shall notify the lessee/s, if no notice is received from the lessee on or before the expiry period, then his/her lease contract shall be terminated and the space shall be leased to another lessee/s.

Section 12 - Repealing Clause. All existing ordinances, executive orders and others laws inconsistent with the provision of this Ordinance are hereby repealed and /or amended accordingly.

Section 13 - Separability Clause. If any provision of this ordinance is held invalid or unconstitutional, other provisions not affected thereby shall continue in operation

Section 14 - Effectivity. This Ordinance shall take effect after posting of at least four (4) conspicuous places for a period of 15 days within the municipality pursuant to Republic Act No. 7160.

ENACTED BY THE SANGGUNIANG BAYAN OF JARO, LEYTE, ON ITS REGULAR SESSION HELD ON JUNE 19, 2017.

APPROVED:

HON. LOURDES L. GO
SB Member

HON. ALDRIN P. AZORES
SB Member

HON. REY P. AURE
SB Member

HON. RAMON M. RAGRAG, JR.
SB Member

HON. EDUARDO A. SAÑAGAN
SB Member

HON. JULIAN L. EMNAS
SB Member

HON. RAUL A. MACANDA
SB Member
Presiding Officer-Pro Tempore

HON. MARIAN G. GARRIDO
SB Member

HON. MARIANITA A. GELIG
SB Member/LIGA President
(Absent-OB, Vigan, Ilocos)

I HEREBY CERTIFY, to the correctness of the foregoing Resolution No. 2017-232, Embodying Municipal Ordinance No. 16, s 2017.

NICOMEDES R. BORJA
Secretary to the Sangguniang Bayan
(Board Secretary V)

ATTESTED:

HON. ROLANDO T. CELEBRE
Municipal Vice-Mayor & Presiding Officer

APPROVED:

HON. ZHARINA D. CELEBRE
Municipal Mayor



Republic of the Philippines
MUNICIPALITY OF JARO
TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE 36TH REGULAR SESSION OF THE SANGGUNIANG BAYAN, JARO LEYTE HELD AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING ON MAY 2, 2017.

PRESENT:

HON. ROLANDO T. CELEBRE - Municipal Vice-Mayor/Presiding Officer
HON. LOURDES L. GO - SB Member
HON. ALDRIN P. AZORES - SB Member
HON. REY P. AURE - SB Member
HON. RAMON M. RAGRAG, JR. - SB Member
HON. EDUARDO A. SAÑAGAN - SB Member/Majority Floor Leader
HON. JULIAN L. EMNAS - SB Member
HON. RAUL A. MACANDA - SB Member/Presiding Officer Pro-Tempore
HON. MARIAN G. GARRIDO - SB Member
HON. MARIANITA A. GELIG - SB Member/LIGA President

ABSENT: NONE

RESOLUTION NO. 2017- 217

"A RESOLUTION APPROVING ON THIRD-AND-FINAL READING ORDINANCE NO.- 12, SERIES OF 2017 OTHERWISE KNOWN AS "THE REVISED PUBLIC MARKET CODE OF 2017 FOR THE MUNICIPALITY OF JARO" BY INCREASING AND INCLUSION OF SOME FEES AND CHARGES AND PENALIZING VIOLATION HEREOF"

WHEREAS, it is the valid and concurrent opinion of this Sanggunian that there is an urgent need to amend the Public Market Ordinance of 2006 of the Local Government Unit of Jaro in order to effectively regulate business transactions and relative activities in the public market;

WHEREAS, this body believes that it is imperative for the Local Government Unit to enforce positive and effective revenue-raising measures, specifically in the imposition of market fees and charges that are reasonable, fair and just particularly for the business sector;

WHEREFORE, on motion of the Honorable Aldrin P. Azores, seconded en masse by all Honorable Members present, this Sangguniang Bayan

RESOLVED, as it is hereby resolved to APPROVE ON THIRD-AND-FINAL READING ORDINANCE NO.- 12, SERIES OF 2017 OTHERWISE KNOWN AS "THE REVISED PUBLIC MARKET CODE OF 2017 FOR THE MUNICIPALITY OF JARO" BY INCREASING AND INCLUSION OF SOME FEES AND CHARGES AND PENALIZING VIOLATION HEREOF"

RESOLVED FINALLY, that copies of this Ordinance hereunder follows be furnished the Honorable Sangguniang Panlalawigan of Leyte, Legislative Building, Capitol Grounds, Tacloban City, for final review, the Municipal Treasurer's Office, Licensing Office, Municipal Health Office, General Services Office, MSWMO, Jaro PNP and to other local government offices for their information, reference, guidance and appropriate action.

SPONSORED BY:

HONORABLE ALDRIN P. AZORES
Chairman Committee on Market and Slaughter House,
Trade Commerce and Industry

ORDINANCE NO. 12
SERIES OF 2017

MUNICIPAL ORDINANCE NO. 12, SERIES OF 2017, OTHERWISE KNOWN AS "THE REVISED PUBLIC MARKET CODE OF 2017 FOR THE MUNICIPALITY OF JARO" BY INCREASING AND INCLUSION OF SOME FEES AND CHARGES AND PENALIZING VIOLATION HEREOF"

BE IT ORDAINED by the Sangguniang Bayan of the Municipality of Jaro, Leyte, that:

CHAPTER I
GENERAL PROVISIONS

ARTICLE 1: TITLE - This Ordinance shall be known as the "Revised Public Market Code of 2017" for the Municipality of Jaro, Province of Leyte.

ARTICLE 2: SCOPE - This code shall govern the revenue-raising scheme, imposition of specific fees, supervision and all other administrative operation of the Public Market and Slaughter House within the territorial jurisdiction of this Municipality.

ARTICLE 3: DEFINITION OF TERMS AND RULES OF CONSTRUCTION
Section 1 - DEFINITION OF TERMS AND PHRASES - When used in this particular Code or Ordinance, the following terminologies and phrases will specifically be construed to mean as follows:

1. PUBLIC MARKET - refers to any place, building or structure of any kind dedicated to the service for the public, where goods and merchandise, shown and displayed for sale. This specifically refers to the designated compound inclusive of existing buildings, facilities which is situated at Bagong Lipunan Street, Barangay-I Poblacion, Municipality of Jaro, in the Province of Leyte.

2. MARKET PREMISES - refers to any open space in the market compound, a bare ground not covered by market buildings usually occupied by transient vendors especially during "TABO" day.

3. MARKET SECTION - refers to the subdivision of the market housing one class or of allied goods, commodities, or merchandise.

4. MARKET STALL - refers to any allocated space, stand, compartment, store or any place wherein merchandise, goods, and commodities are offered for sale intended for human consumption in the Public Market.

5. MARKET STALL/BOOTH HOLDER - refers to the awardee/s of a stall or booth in the public market selling goods, merchandise or other allied services.

6. REVENUE COLLECTION OFFICER - a permanent employee of the local government deputized by the office of the Municipal Treasurer and duly authorized to collect and receive lawfully prescribed revenue payments.

7. MARKET RENTAL FEES - payment paid to the office of the Municipal Treasurer, thru a Municipal Revenue Collection Collector, for the privilege of using Market facilities and the premises.

8. AMBULANT/TRANSIENT VENDORS - refers to vendors who do not permanently occupy definite stall/booth in the public Market compound but occasionally comes daily or during a certain period, for selling goods, merchandise or services for which certain market fees is paid to a Municipal Revenue Collection Clerk.

9. MARKET ENTRANCE FEES - refers to the payments imposed to every transient or ambulant vendor/s before allowing selling his/ her goods, merchandise and services which is paid to the Municipal Treasury thru an authorized Municipal Revenue Collection Clerk.

10. INSPECTION FEES - payment made to the office of the Municipal Treasurer thru Municipal Revenue Collection Clerk for close observation and inspection of cargo trucks, jeeps, and other types transport vehicles delivering goods and merchandise to the public Market.

11. TABO DAY - refers to the day or days of the weeks prescribed to be Market day where ambulant vendors are allowed to sell their wares, goods, and merchandise aside from those regular business where in this case falls on every Sunday and Thursday of the week.

Section 2 - RULES OF CONSTRUCTION - In constructing the provisions of this code, the following rules shall be observe, unless inconsistent with the manifest intent of any specific provisions hereof, to wit:

a. **General Rule -** All words and phrases shall be construed and understood according to the common usage and approved language; technical words and phrases and such other words in this code, shall be construed and understood according to its technical, peculiar or appropriate meaning.

b. **Gender and Number -** Every word in this code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall extend and apply to several persons or things as well.

c. **Reasonable Time -** In cases where an act required to be done, within a reasonable period, the same shall be deemed to mean such time as may be necessary for the prompt performance of this act.

d. **Computation of Time -** The time which an act is to be done as provided in this code, or in any rules or regulation issued pursuant to the provision thereof, when expressed in days, shall be computed by excluding the first day and including the last day. If the last day falls on a non-working day or holiday, in which case this shall be excluded in the computation, and the day following shall be considered the last day for any contemplated reglementary period.

e. **References -** All references to Chapters, Articles and Sections are to the chapters, articles, and sections being referred to in this Code unless otherwise specified.

f. **Conflicting Provisions of Chapters -** If the provision of different Chapters conflicts or contravenes with each other, the provisions of each Chapter shall prevail as to all specific matters and questions involving therein.

g. **Conflicting Provision of Sections -** If the provisions of different Sections in the same Article conflicts with each other, the provisions of the Sections, which is the last in point of sequence shall prevail.

CHAPTER II
SUBDIVISION OF SPECIFIC AREAS AND
CORRESPONDING FEES IN THE PUBLIC MARKET

ARTICLE 1: SUBDIVISION OF THE PUBLIC MARKET – The public market shall be divided into sections with each section housing one class or group of allied goods, commodities or merchandise.

Section 1 – SPECIFIC AREAS IN THE MARKET – The organized segregation of vicinity within the public market will be according to the type of goods, products, merchandise or services being displayed for sale and availability to the customers, as follows:

1. FISH SECTION – refers to the specific area where fresh fish, clams, oysters, crabs, lobster, shrimps, potable seaweed and other marine and fresh water products shall be displayed for sale.

2. MEAT SECTION – refers to the specific area where fresh meat products like beef, pork, dressed poultry products, and goat meat shall be displayed for sale.

3. VEGETABLE AND FRUIT SECTION – refers to the area where all kinds of fresh and edible vegetable and fruits, and root crops such as but not limited to sweet potato (camote), cassava, gabi, and such other products shall be displayed for sale.

4. GRINDING AND COCONUT MEAT EXTRACTION SECTION – refers to the specific area where meat and cereal grinding, as well as coconut meat extractions shall be made available to its clientele.

5. LIVESTOCK SECTION – refers to the specific area where live animals such as chicken, duck, turkey, and other fowls, as well as hogs, carabao, sheep, goat and all other domesticated animals raised for human consumption shall be displayed for sale.

6. DRIED FISH SECTION – specifically refers to that area where dried fish and other processed marine products, as well as fish gravies shall be displayed for sale.

7. RESTAURANT/CARENDERIA OR EATERY SECTION – refers to the specific area where cooked and ready to eat meals, refreshment and snacks, as well as light beverages are catered to paying customers.

8. DRY GOODS SECTION – refers to the specific area where textiles, ready to wear items and apparels, clothing accessories, native products, foot wears, handbags, novelty items, kitchen implements and utensils, household articles, travel accessories and other such merchandize shall be displayed for sale.

9. GROCERY OR SARI-SARI STORE SECTION – refers to the specific area where goods, products and merchandize such as packed and processed food items, soft drinks, bottled spirits, canned goods, cooking species, cigarettes, school and office supplies, toiletries, and such other basic commodity items for daily consumption.

Section 2 – NON-SPECIFIC AREAS IN THE MARKET – This particular area/open spaces will be designated for the use of ambulant vendors for display and sale of their, goods, products, and/or merchandise.

ARTICLE 2: IMPOSITION AND COLLECTION OF FEES – There shall be collected specific fees for every transaction with the office of the Market Supervisor on every specific area occupied by vendors hereunder follows:

Section 1 – RIGHT OF OCCUPANCY:

a. There shall be a fixed Occupancy Fee for every stall/booth occupied by vendors in the Wet and/or in the Dry Goods Section with the following schedule of payment as follows;

Schedule 1

Wet Market Section/Open Space (Public Market Building)	OCCUPANCY FEE
1. Meat and Poultry Section	Php 20,000.00
2. Fish Section	20,000.00

Schedule 2

DRY GOODS SECTION (Two-Storey Commercial Building)	OCCUPANCY FEE
1. First Level	Php 20,000.00
2. Second Level	15,000.00

b. That Twenty Five percent (25%) Down Payment of the Occupancy Fee as stipulated above in Schedule 1 and Schedule 2 respectively shall be paid upon perfection of the Contract of Lease executed by and between the franchisee and the Local Government Unit.

c. The amount of Five Thousand Pesos (Php 5,000.00) equivalent to Twenty Five Percent (25%) of the Occupancy Fee shall be payable in Two (2) equal-monthly-installments of Two Thousand Five Hundred Pesos (Php 2,500.00), beginning on the second quarter and on the succeeding quarters reckoned from the signing of the contract during the current year.

d. The remaining Fifty Percent (50%) of Ten Thousand Pesos (Php 10,000.00) shall be payable in Four (4) equal-monthly-installments of Two Thousand Five Hundred Pesos (Php 2,500.00), beginning on the first quarter up to the second quarter of the following year.

Section 2. Imposition of Market Fees and Charges—There shall be collected the following market fees and charges:

Section 2.1- Rental fee on the fixed stalls in the “wet market section” constructed by the municipal government, per day/or per month inclusive of water and electric fees:

Wet Section	Open Space/Stall/ Rental/Fee
1. Meat and Poultry Section	P 56.48/day/or P 1,694.44/month
2. Fish Section	P 56.48/day/or P 1,694.44/month

Section 2.2- Rental Fee of Stalls/Booths in the “Two-Storey Commercial Building” constructed by the municipal government, per square meter or fraction thereof.

A. First Level (First Floor):	Stall/Booth Rental/Fee/per square meter
1. Dry Goods Section	P 4.85/square meter
2. Grocery Section	4.85/square meter
3. Vegetables and Fruits Section	4.85/square meter
4. Restaurant /Eatery Section	4.85/square meter
5. Cold Storage Section	4.85/square meter
B. Second Level (Second Floor):	
1. Dry Goods Section	4.85/square meter
2. Grocery Section	4.85/square meter
4. Restaurants/Eatery Section	4.85/square meter

Section 2.3- PAYMENT FOR WATER AND ELECTRIC CONSUMPTION – For water and electric monthly consumption in the Two Storey Commercial Building (Dry Goods Section) shall be paid individually by the stalls/booths holders.

Section 2.4- REBATE- A three (3%) percent rebate will be given to the leaseholders of stall/booth on payments of monthly rentals made on or before the 10th day of every month/or before due date.

Section 2.5- Fees on the Public Market Area reserved for ambulant vendors, dealers, and similar types of vendors, per square meter or fraction thereof, per day:

Open Market Space and Bagsakan Market Bldg.	Amount of Fee
1. For Ordinary Days	P 20.00/per sq. m./day
2. “TABO DAY” –Thursdays/s and Sundays	30.00/per sq. m./day
3. Other Special Days (e.g. Fiesta etc.)	50.00/per sq. m./day

Section 2.6- Market entrance fee on any commodity or merchandise brought into the public market for sale;

Type of Dealers/Products	Entrance Fee Rate
1. Dealers in salt or sugar per sack	P 15.00
2. Dealers in animal feeds, rice bran, or fertilizer per sack	15.00
1. Dealers in salted fish or other marine product pre crate/kaing	15.00
2. Dealers in fruits and vegetables per sack or less than 100 kilos	15.00
3. Dealers in Coconuts per hundred	15.00
4. Dealers in Eggs per hundred	15.00
5. Dealers in Peanut with shell or without shell	15.00
6. Dealers in Root crops per sack	15.00
7. Dealers in Confectionaries per truck, jeep, crates, kaing	15.00
8. Dealers of rice per sack	15.00
9. Other Transient Vendors	15.00

Section 2.7- Where occupancy is more permanent in nature per month:

Open Market Space	Amount of Fee
1. As site of structures, such as stalls, booths, or tiendas	P 5,000.00/per month
2. As reserved space for whatever purpose allowed under this Code, such as selling, or storage of goods /and/or Bagsakan	P 5,000.00/per month

Section 3 – SURCHARGES FOR LATE OR NON-PAYMENT OF PRESCRIBED FEES – There will be corresponding Surcharges Fee for late and or neglected payments to prescribed regular payments as provided for in this Ordinance to wit:

a. Twenty five (25%) percent of the total unpaid rental for a period of one (1) month for every lessee of market stall, booth, and fixed stalls or tiendas/s, will be charged to late payments and should be unsettled obligation be continued until a period two (2) months, this would cause the termination of leasehold contract and the space, stall, or booth shall then be declare vacant and subject to adjudication to any qualified interested party.

b. Any business entity or person occupying additional space than what is duly stipulated in the leasehold contracts shall be made to pay the corresponding additional fees based on the regular rate for such extra space being occupied.

c. **No person or business entity shall be allowed to occupy any space in the public market and conduct any form of business without first securing business permit and paying the required necessary fees and such other regulatory fees.**

Section 4 - ISSUANCE OF OFFICIAL RECIEPTS AND CASH TICKETS – The Office of the Municipal Treasurer in coordination with the Office of the Municipal Market Supervisor shall deputize Revenue Collection Clerks (RCC) who will be authorized to collect payments and issue corresponding receipts thereto.

Cash tickets shall likewise be issued for payments of market entrance fee, and such other payments as evidence of payments made. The said cash tickets shall be torn in half, one half of which to be kept by the payer and other half retained by the Revenue Collection Clerk who shall convey the same and other official receipts, together with the corresponding payment or cash value to the Office of the Municipal Treasurer to counter-check records of cash tickets and official receipts issued for the day

Any vendor occupying any table, cubicle or other space with an area exceeding that to which by virtue of payment of the entrance fee shall be required to pay the correct amount of fees thereon less what he may have already paid as entrance fee.

Duly licensed suppliers or distributors of goods, commodities or general merchandise servicing permanent occupants of market stalls, booths, tiendas, or other space, as well as the same occupants when they bring in goods, commodities, or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fee.

Section 5. Issuances of Cash Tickets to Transient Vendors, Prohibition on Transfer Thereof – Cash tickets shall be issued to the vendor buying the same and his name, date and signature of the Collector shall be written on the back thereof. The cash ticket shall pertain only to the person buying the same and shall be good only for the space or spaces of the market premises to which he is assigned and only while in the hands of the original purchaser. If a vendor disposes of his merchandise by wholesale to another vendor, the latter shall, purchase new tickets if he desires to sell the same merchandise even if this is to be done in the place occupied by the previous vendor.

Cash tickets shall be provided with serial numbers by the Office of the Municipal Treasurer, which shall monitor the issuance of the cash tickets in collaboration with the Market Administrator/Supervisor/Inspector.

Section 6- Time and Manner of Payment – Unless otherwise provided herein, the market fee/s must be paid in advance before any person can sell, or offer to sell, any commodity or merchandise in the public market premises. All payments imposed under this Article shall be paid to the Office of the Municipal Treasurer or thru a duly authorized Revenue Collection Clerk/s by the Treasurer.

**CHAPTER III
SLAUGHTER AND CORRAL FEES**

ARTICLE 3: IMPOSITION AND COLLECTION OF SLAUGHTER FEES- There shall be collected specific fees for utilization of the Municipal Slaughterhouse as well as Corral Fees for specific up-keep of various livestock confined in the slaughterhouse, to wit;

Section 1. Imposition of Slaughter Fees – There shall be collected the following slaughter fees:

KIND OF ANIMALS	AMOUNT OF FEE
A. On Large Cattle-For Public Consumption:	
1. Slaughter Fee/Permit	P 150.00/head
2. Slaughterhouse Fee	100.00/head
3. Inspection Fee	100.00/head
4. Post Mortem Fee	50.00/head
5. Ante-Mortem Fee	50.00/head
6. Corral Fee (per day)	100.00/day
B. On Large Cattle-For Home Consumption:	
1. Slaughter Fee/Permit	P 150.00/head
2. Inspection Fee	100.00/head
3. Post Mortem Fee	50.00/head
4. Ante-Mortem Fee	50.00/head
5. Slaughterhouse Fee	(Exempt)
C. On Hogs, Sheep, Goat and other Similar Animals-Public Consumption:	
1. Slaughter Fee/Permit	P 100.00/head
2. Slaughterhouse Fee	100.00/head
3. Inspection Fee	100.00/head
4. Post Mortem Fee	50.00/head
5. Ante-Mortem Fee	50.00/head
6. Corral Fee (per day)	100.00/day
C. On Hogs, Sheep, Goat and other Similar Animals-Home Consumption:	
1. Slaughter Fee/Permit	P 150.00/head
2. Inspection Fee	100.00/head
3. Post Mortem Fee	50.00/head
4. Ante-Mortem Fee	50.00/head
5. Slaughterhouse Fee	(Exempt)
C. Other Regulatory Fees:	
1. Livestock Development Fund	50.00/head
2. Service and Miscellaneous fee	150.00/head

Section 2. Corral Fee. – Corral Fees shall be collected for the animals to be slaughtered, which are deposited and kept in a corral owned by the local government.

Section 3. Place of Slaughter. – The slaughter of any kind of animal for sale to 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 4. Requirement for the Issuance of a Permit for the Slaughter of Large Cattle: Upon issuance of the permit required in Section 1 of this Article the large cattle shall be slaughtered at the municipal slaughterhouse or in any other place as may be authorized in this ordinance.

Before issuing the permit for the slaughter of large cattle the Municipal Treasurer shall require for branded cattle, the production of the certificate of ownership and certificate of transfer showing title in the name of the person

applying for the permit if he is not the original owner. If the applicant is not the original owner, and there is no certificate of transfer made in his favor, one such certificate shall be issued and the corresponding fee to be collected therefore.

For unbranded cattle that have not yet reach the required age for branding, the Municipal Treasurer or his/her duly authorized Revenue Collection Clerks (RCC's) shall require such evidence as will be satisfactory to him/her regarding the ownership of the animal for which permit to slaughter has been requested.

For unbranded large cattle of the required age, the necessary certificate of ownership and/or transfer shall be issued, and the corresponding fees collected therefore before the slaughter permit is granted.

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. 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.

Section 5 - Time and Manner of Payment – All payments imposed under this Article shall be paid to the Municipal Treasurer or thru his/her duly authorized Revenue Collector/s, upon application of the Permit to slaughter a certain animal for meat consumption after due compliance to specific regulatory procedures and necessary inspection.

Section 6- EXCEPTIONS.

Section 6.1 – Condemned Source of Meat Animals–The corresponding fees contemplated in the preceding Article shall not be collected on animals condemned or declared by the Municipal Health Office or its duly authorized representative, and or the Municipal Meat Inspector from the Municipal Agriculture's Office declared and deemed not safe for human consumption.

Section 6.2 – Meat Processing outside the Slaughterhouse– Animals slaughtered outside the Slaughterhouse especially for domestic consumption shall no longer be subject to Slaughterhouse fee however, all other relevant regulatory fees shall be imposed.

**CHAPTER IV
SUPERVISION, ADMINISTRATION AND COUNCIL**

ARTICLE 1: THE MARKET SUPERVISOR – The Market Supervisor shall oversee and be directly responsible for the efficient operational management, supervision, and regulation of the Public Market in the Municipality of Jaro, Leyte.

Section 1 – Duties and Responsibilities–The Market Supervisor shall:

- Supervise the efficiency of assigned works, and evaluate the performance of all public market personnel.
- Whenever necessary, take notice, investigate, and mediate complaints against public market personnel.
- Inspect and ensure properly of business permits and license of all occupants conducting business in the public market.
- Supervise the continuous maintenance of cleanliness and hygienic condition of the entire premises in the public market.
- Submit a monthly report to the Market Committee on the current prices of basic commodities within the public market.
- Ensure the judicious and practical utilization of all public market properties, facilities, and supplies.
- Submit a periodic recommendation and/or evaluate suggestion deemed necessary and expedient for a more effective operation of the public market.
- Perform such other duties and functions that may be assigned from time to time and all other job requirement appurtenant to this Ordinance.

Section 2 – Financial Report/Maintaining a Separate Depository Account: It shall be the responsibility of the Municipal Treasurer to submit to the Market Committee thru its Chairman reports on the total collection per month in the operation of the Jaro Public Market copy furnished all members of the Committee. The Municipal Treasurer shall maintain a separate bank account in the depository bank of the Local Government Unit where collections/income in the operation of the Municipal Public Market shall be deposited.

Section 3 – The Market Committee – There is hereby created the Market Committee in the Municipality of Jaro, Leyte, which shall be composed but not limited to as follows:

- Local Chief Executive as Chairman
- Vice-Mayor as Vice Chairman,
- Sangguniang Bayan Chairman for Committee on Market and Slaughterhouse
- Municipal Treasurer
- Municipal Licensing Officer,
- Market Supervisor
- Market Inspector
- MHO
- General Services Officer
- Motorpool Supervisor
- MSWMO
- Municipal Meat Inspector
- Incumbent President of the Market Vendor's Association/s
- The Chief of the Local Philippine National Police

It shall be duty of the market committee to conduct the drawing of lots and opening of bids for the adjudication of vacant or newly created stalls/booths in the market and to certify to the Municipal Mayor the result thereof and to make a study and submit comments and recommendations may be deemed necessary for the efficient and sanitary operation of business in the public market.

Section 4 – Market Day – Every Sunday and Thursday of the week is hereby declared “Tabo” or market day where ambulant or transient vendors may sell their goods, wares/items /and or merchandises at the designated areas in the public market and supervised by the market authorities. During the “Tabo” days ambulant vendors shall be assigned to certain sections or area according to the kind of articles or merchandise intended for sale.

Section 5 – Sanitary Maintenance – The sanitary maintenance and inspection of market stalls, booth, tiendas/s shall be govern by the health and sanitary order, rules and regulations promulgated by the Department of Health or by the Municipal Health Officer and the Sangguniang Bayan in accordance with the provisions of the **Presidential Decree No. 856, otherwise known as the “Code on Sanitation of the Philippines”** and **R.A. 9003 know as the “Ecological Solid Waste Management Act of 2000”**.

The market supervisor shall see to it that the market premises and its surroundings is always kept and in a sanitary condition including aisle, divisions, stalls, floors, walls and equipment as well as the whole tract of the land belonging to the market. The cleaning of the market premises should be done before the buyer start coming to the market and the cleanliness is maintained throughout the market hours. The market building and the grounds should at all times be kept free from garbage and rubbish.

a. **Toilet Facilities** – The Public Market is provided with a public toilet having two (2) rooms, one for men and one for women and the same shall always be kept in sanitary condition.

b. **Garbage/Waste Receptacle** – Individual stallholders shall provide themselves with their trash own receptacle and avoid littering their premises, and that no stallholders, person, including ambulant vendors shall place any refuse anywhere in the public market premises, except in garbage receptacle.

c. **Cleaning of stalls, booth or tiendas/s** – The cleaning market stalls, booth or tiendas/s including the premise thereof including the appurtenance thereto shall be done by the holder or lessee and their helpers during market hours.

All waste, rubbish, trash, and garbage shall be placed in the garbage receptacles as provided in the preceding paragraph without prejudice to the service of the market cleaner who maintains the proper cleaning of the public market. All activities incidental to the cleaning as herein provided shall be under the direction of the market supervisor.

Section 6– Duties of the Detailed Policeman – The Local PNP assigned in the market should assist the market supervisor and other personnel assigned thereto in **maintaining peace and order and discipline inside and in the environ of the public market.** They should assists in every possible way the market supervisor, market inspector and the market collector's in checking the payment of market fees, Mayor's Permit or licenses and such other enforceable directives in this ordinance.

For this purpose, the Local PNP assigned in the public market shall be provided with an outpost/PNP office in a location visible and accessible for the

public, under the supervision of the incumbent Local PNP-Chief.

Section 7- Implementing Rules and Regulations (IRR)-The Municipal Treasurer, Market Supervisor, Market Inspector, General Services Officer, Meat Inspector, Licensing Officer, Municipal Solid Waste Management Officer, Municipal Health Officer, MENRO and the Local PNP, shall formulate the Implementing Rules and Regulations which may be necessary for the effective implementation of the provisions in this Ordinance; provided that, such do not violate any other existing Ordinances and other legal mandates. Such rules and regulations shall be presented to the Local Chief Executive and to the Sangguniang Bayan for review and ratification.

CHAPTER V TRANSITORY PROVISION

ARTICLE 1 - LEASEHOLD CONTRACT AND NOTICE OF VACANCY

Section 1 - Signing of Leasehold Contract - Within thirty (30) days upon enactment of this Ordinance the Market Supervisor in consultation with the Market Committee, shall cause to initiate to award the newly constructed booths/stalls to all current stallholders/booth holders/ market space holders in the public market and thereby requiring them to sign the Leasehold Contract and to comply with the appurtenant fees thereto, which is due to the local government unit with the Municipal Treasurer's Office, as well as to other pertinent provisions of this Ordinance.

Section 2 - Payment of Arrears - All stallholders/booth holders/or tiendas with arrears of Municipal License/Business Permit, are hereby given ninety (90) days from date of enactment of this Ordinance to fully settle their accounts with the Municipal Treasurer's Office and such other fees due to the municipality. Failure to do so, unless for justifiable cause, can result in the cancellation of awarded leasehold contract and ejection of stallholders/booth holders or tiendas/s from their respective stalls /booths in the public market.

Section 3 - Cancelled Awards - Within ten (10) days from the date of the Cancellation of Awarded Leasehold Contract due to violation of any provision in this Ordinance, the Market Committee shall adjudicate the concerned market space in the manner provided for in this Ordinance. In such case, the subsequent stallholder is hereby obliged to reimburse to the former stallholder for the cost of improvements of the aforementioned stall, both, or tiendas/s with the amount to be determined by the Municipal Building Official. All improvement/s shall be deemed government property.

Section 4 - The Notice of Stall or Booth Vacancy - This pro-forma Notice will be posted on conspicuous places to announce a vacancy of Stall or Booth in the public market and is substantially hereby illustrated hereunder, to wit:

NOTICE OF VACANCY

NOTICE IS HEREBY given that Stall/Booth No. _____ at the JARO PUBLIC MARKET Building is vacant (or will be vacant) on _____, 20____. Any person, 21 years of age and above, not legally incapacitated, desiring to lease this may file an application therefore on the prescribed form copies of which may be obtained from the office of the Market Supervisor during office hours.

In case there are more than one applicant the award of the lease of vacant stall shall be determined in accordance with the occupancy right thru a public bidding to be conducted on _____, 20____ at 12:00 o'clock noon at the office of the Municipal Mayor by the Market Committee.

This stall is found in the _____ section and intended for the sale of _____.

Section 5 - The Leasehold Contract - This contract as substantially illustrated hereunder, will be obtained from the Office of the Market Supervisor after submitting a Letter of Application which shall be made under oath by the Applicant or his/her duly authorized representative, and it shall be the duty of the Market Supervisor to keep a Registry Book showing the names and address of all applicants for vacant stalls, booths or tiendas/s, the description and corresponding number of the same, as well as hour and date of receipt of said application copy of which furnished to the Office of the Treasurer and the Market Committee.

CONTRACT OF LEASE

KNOW ALL MEN BY THESE PRESENT:

THIS AGREEMENT executed and entered into by and between the Municipal Government of Jaro, represented by the LOCAL CHIEF EXECUTIVE MAYOR _____ hereunder known as the LESSOR;

And _____,

of legal age, Filipino citizen, single/married to _____ with permanent post office address and a residence at _____, Jaro, Leyte, hereunder known as the LESSEE.

WITNESSETH

- 1. That the Lessor is the owners of a real property known as JARO PUBLIC MARKET located at Bagong Lipunan Street, Barangay I - Poblacion, Jaro, Leyte.
2. That the Lessor hereby agrees to lease unto the lessee who is a bonafide resident of Jaro, Leyte, a market _____ for use as _____.
3. That while I the Lessee is occupying or leasing this stall I shall at all times have my picture and that of my helper conveniently framed and hung up conspicuously in the business establishment
4. That I, the Lessee shall at all time keep my business establishment in good sanitary conditioned and comply strictly with all sanitary and market rules and regulations now existing or which may hereafter be promulgated.
5. That I, the Lessee shall pay the corresponding rent for the stall in the manner prescribed in this ordinance duly enacted and approved by the Sangguniang Bayan.
6. That the space where business to be conducted as stipulated by this contract shall belong exclusively to the Lessee.
7. That in case the Lessee employ helpers, he/she shall nevertheless, personally conducts his/her business and be present at the business establishment. The Lessee shall promptly notify the market authorities of his/her absence, giving the reason or reasons therefore.
8. That I, the Lessee shall not sell, transfer or sublet my privilege to the market space contemplated in this contract, or otherwise permit another person to conduct business therein.
9. That I, the Lessee shall not make use of the leased premises as store-room, bodega, residence or for any purpose other than what it is intended for.
10. That in case of violation of any condition of this contract, this Leasehold Contract shall automatically be rescinded and the Lessor shall have the right to demand that the Lessee immediately vacate the lease premises.
11. Any violation on the part of the Lessee or on the part of his/her helper of the foregoing conditions shall be a sufficient cause for the market authorities to cancel this contract and to declare the stall, booth, or tiendas/s vacant so that the same may be leased to other applicants.

Very respectfully

REPUBLIC OF THE PHILIPPINES)
PROVINCE OF LEYTE) S.S.
MUNICIPALITY OF JARO)
x ----- x

ACKNOWLEDGEMENT

SUBSCRIBED AND SWORN to before me, a Notary Public for and in the Province of Leyte, Philippines, this _____ day of _____, 20____, applicant affiant exhibiting to me his/her Residence Certificate No. _____ issued on _____ at _____ Philippines, known to me and to me known to be the same person who executed and signed the foregoing Leasehold Contract on his/her volition and free act.

(Notary Public)

ARTICLE: 2 - MISCELLANEOUS PROVISIONS:

Section 1 - Vacancy of market Stall or Booth before expiration of Lease - If for any reason a stallholder or lessee opt to discontinue or be required to discontinue business operation for a valid cause, such stall or booth shall be considered vacant and its occupancy thereafter shall be subject for subsequent lease and occupancy to any qualified applicant.

Section 2 - Partnership with Stallholders - A market Stallholders who enter into business partnership with any party after he had acquired the right to occupy the stall shall have no authority to transfer to his partner to occupy the stall; provided however, that in case of death or permanent disability of the former to continue with the business, the surviving partner may be authorized to continue occupying the stall for a period of (60) days to wind up the business partnership. If the surviving partner is otherwise qualified to occupy a market stall as provided for in this Ordinance, and the spouse, parent, children, or relatives within the second degree of consanguinity and affinity of the deceased will not be applying for the occupancy of the stall, the business partner will be given preference to continue occupying the stall or booth if he/she applies therefore.

Section 3 - Lessee to personally administer the space contemplated in the Contract - Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall/booth. Provided, that he may employ helpers who must be citizens of the Philippines, including but not limited to the spouse, parents and children of the stallholders who are not disqualified under the premises hereof, and provided further that the person to be employed as helpers shall under no circumstances, be person with whom the lessee has any commercial relations or transactions.

Section 4 - Dummies, Sublease of Awarded Market Space - In any case where the person to be the holder or leases of a stall or stalls, booth or booths in the public market found to be in reality not the person who is actually occupying said stalls, booth or booths, the lease of such stall or stalls shall be cancelled if upon investigation such stallholder is found to have sub-leased his other stall or stalls, booth or booths to another person so that the latter may for any reason be able to occupy the said stalls, booth or booths.

CHAPTER VI REGULATORY AND PENAL PROVISIONS

ARTICLE 1 - RESTRICTION AND PROHIBITIONS

1. No person shall utilize the public Market or any part thereof for residential purposes.

2. The peddling or sale of foodstuffs which easily deteriorate, such as meat, fish and other perishable goods, outside the public market and its premises are strictly prohibited.

3. Any person inside the public market, whether a customer business operator and employees thereto, or a mere curiosity seeker is strictly prohibited to indulge in the following acts, to wit:

- a. Use old and dirty newspaper or any unsanitary material for wrapping article sold.
b. Spit or eject phlegm, urinate, excrete or scatter foreign matters inside or outside the public market premises and immediate vicinity.
c. Spraying with sand any raw fish, especially the uncut ones.
d. Be present in the public market if he is suffering from contagious disease.
e. The cleaning of market stall, booth and tiendas/s including the premises thereof including the appurtenances thereto shall be done by the holder or lessee and their helpers during market hours. All activities incident to the cleaning as herein provided shall be under the direction of the market supervisor, and at the close of each day's business and before going home the owners/vendor or helpers of both, tiendas/s vendors who occupy space at the market premises shall clean scrub their spaces including the floor, shelves, and premises rented to prevent particles of food lodging in the cracks or in rough places to decompose.
f. No person not having lawful business at the Jaro Public Market shall be allowed to neither idly seat, lay-around in the premises nor shall any person beg and solicit contribution in the public market.
g. No person shall annoy or obstruct market employees in the discharge of their duties. Stallholders shall not allow their little children in or around their stalls or play in the market premises.
h. Peddlers shall not be permitted in the public market or in the surroundings within a radius of 200 meters to offer for sale articles or merchandise which are sold or exposed for sale in the stalls, booths, or tiendas/s, in order to avoid competition. Market officials, employees and policemen detailed in the vicinity of the public market shall exercise vigilance on this matter and enjoin strict compliance with these provisions. No person shall be allowed peddling, selling, offer for sale or expose for sale of any article in the passageways or aisles in the public market.
i. Loose animals not allowed - no dog or other animals shall be left astray in the public market, the market supervisor and his subordinates are hereby empowered to catch such a stray animals and impound the same in the municipal pound for disposition.
j. Market stall, booth or tiendas/s is for business commodities only. No person or group of persons who are occupants of stall, booth, or tiendas/s can engage in card games, bingo, or other form of gambling within the market compound and its premises.

4. Appeals - Any applicant who is not satisfied with the adjudication made by the Municipal Treasurer or the market committee of the stall applied by him/her may file with the Office of the Market Committee whose decision in such case shall be deemed final.

5. No person shall engage in the occupation as carrier, dispatcher and butcher unless he is registered as such in the office of the Municipal Mayor through the market supervisor. Each carrier, dispatcher, butcher should have a registration and identification card which he shall wear while working.

For the expense of such certificate, the Municipal Treasurer shall collect a minimal amount as may be necessary to cover the actual cost of the certificate. The Market Supervisor has the power to fix such workers that are sufficient to handle the needs of such services. The occupation as carriers, dispatcher, or butcher working within the Jaro Public Market premises is for the citizens of the Philippines only. Porters who carry goods and merchandise to the market or out of the market must likewise register with the market supervisor.

ARTICLE 2 - MANDATORY PROVISIONS
Section 1 - Courtesy to Customer - Helpers and vendors or sellers in public market shall at all time treat customers or purchasers with courtesy. Violation of this condition shall be dealt with by competent authorities as the facts and circumstances of each act or omission may warrant.

Section 2 - Placing Tags on Goods - All owners of retail market are required to place tags on products, articles, goods and commodities they sell, fixing the prices of each one said articles or products, whether by kilo, ganta, hundred, piece or unit or which words shall be plainly marked on the tags below the prices fixed for each articles. It shall be unlawful for any retail storeowner and vendor to charge a greater than that which marked in the price tags, provided that nothing herein contained shall deem to authorize the placing on the tags the collection of prices in excess of those fixed by existing laws, executive orders or issuances by national agencies concerned.

Section 3 - Prohibition of Illegal Fish Vending - Fish Peddling is hereby prohibited within Two (2) kilometers radius reckoned from the Public Market. That violation of illegal fish peddling will be penalized by confiscation of the fish being peddled and a fine of not more than Php 1,500,00 or by imprisonment of One (1) to Fifteen (15) days or both, at the discretion of the Court.

Section 4 - Meat Shop Operators - That operator of meat shops outside the public market premises shall not be allowed.

ARTICLE 3 - GENERAL PENAL PROVISION:
Section 1 - Penalties for Violation of the Code - Violation of this Code shall be meted with a fine of not less than One Thousand Php 1,000.00 pesos or more than Two Thousand Five Hundred Pesos (Php 2,500.000) or by an imprisonment of not less than fifteen (15) days to Thirty (30) days or both, at the discretion of the court.
Section 2 - If the violation is committed by any juridical entity or the individual entrusted with the administration thereof at the time of the commission of the violation shall be responsible thereof.
Section 3 - Special Penal Provision - Punishment by a specific fine or imprisonment as herein provided for in this Code shall not relieve the offender from the payment of the fees or charges impose under this ordinance.

CHAPTER VII FINAL PROVISION

Section 1 - Separability Clause - If for any reason, any section or provision of this ordinance shall be held to be unconstitutional or invalid by a competent court, such judgment or section shall not effect or impair the other provision therefore;

Section 2 - Repealing Clause - All local ordinance, rules, and regulations or parts thereof, inconsistent with, or in conflict with the provision of these ordinance shall be deemed repealed or amended accordingly;

Section 3 - Effectivity - This ordinance shall take effect fifteen (15) days after a copy hereof is posted in accordance with the provision of R.A. 7160, in at least Four (4) conspicuous places in the municipality

APPROVE BY THE SANGGUNIANG BAYAN OF JARO, LEYTE ON THE 2ND DAY OF MAY 2017.

I HEREBY CERTIFY, to the correctness of the foregoing records of the proceedings contained hereto.

NICOMEDES R. BORJA
Secretary to the Sangguniang Bayan
Board Secretary V

HON. LOURDES L. GO
SB Member

HON. ALDRIN P. AZORES
SB Member

HON. REY P. AURE
SB Member

HON. RAMON M. RAGRAG, JR
SB Member

HON. EDUARDO A. SAÑAGAN
SB Member
Majority Floor Leader

HON. JULIAN L. EMNAS
SB Member

HON. RAJUL A. MACANDA
SB Member
Presiding Officer- Pro Tempore

HON. MARIAN G. GARRIDO
SB Member

HON. MARIANITA A. GELIG
SB Member/LIGA President

ATTESTED:

HON. ROLANDO T. CELEBRE
Municipal Vice-Mayor
SB Presiding Officer

APPROVED:

HON. ZHARINA D. CELEBRE
Municipal Mayor



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF JARO

TANGGAPAN NG SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 53RD REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, LEYTE HELD AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING ON SEPTEMBER 11, 2017.

- PRESENT:
HON. ROLANDO T. CELEBRE - Municipal Vice-Mayor/Presiding Officer
HON. LOURDES L. GO - SB Member
HON. ALDRIN P. AZORES - SB Member
HON. REY P. AURE - SB Member
HON. RAMON M. RAGRAG, JR. - SB Member
HON. EDUARDO A. SAÑAGAN - SB Member/Majority Floor Leader
HON. JULIAN L. EMNAS - SB Member
HON. RAUL A. MACANDA - SB Member/Presiding Officer Protempore
HON. MARIAN G. GARRIDO - SB Member
HON. MARIANITA A. GELIG - SB Member/LIGA President
ABSENT: MARKED (X)

RESOLUTION NO. 299 Series of 2017

"A RESOLUTION APPROVING ON THIRD AND FINAL READING MUNICIPAL ORDINANCE NUMBER 19, SERIES OF 2017 OTHERWISE KNOWN AND CITED AS "AN ORDINANCE ENACTING THE JARO INVESTMENT INCENTIVE CODE OF 2017 AND FOR OTHER PURPOSES"

WHEREAS, it is hereby declared to be the policy of the municipal Government of Jaro, Leyte to create a favorable business environment to attract local and foreign investors by providing incentives under the priority investment areas that provides equal opportunities for men and women in income and employment generation;

WHEREAS, it is the purpose of this Ordinance to lay down the legal framework and mechanism for integrating the investment incentives laws of the national government with the local development initiative to attract investors; to make Jaro, Leyte an agro-industrial, trading center of the province and to promote a balance development for the general welfare of the people;

NOW THEREFORE on motion of Councilor Aldrin P. Azores duly seconded en masse by all Honorable Sangguniang Members present, this Sangguniang Bayan RESOLVED, as hereby is RESOLVED, to enact Municipal Ordinance No 19, Series of 2017, known as "The Jaro, Leyte Investment Incentive Code of 2017 And for Other Purposes"

RESOLVED FURTHER, copies of this Ordinance hereunder follows, be furnished to the Mayor's Office, the Honorable Sangguniang Panlalawigan of Leyte-Legislative Building, Capitol Grounds, Tacloban City for final review, the Department of Trade and Industry (DTI)-RFO No. 08, Department of the Interior and Local Government (DILG)-RFO.08, Municipal Treasurer, Municipal Licensing Officer, MPDC, MASSO and other concerned local agencies for their information, reference, guidance and appropriate action.

Sponsored By:

HONORABLE ALDRIN P. AZORES
Chairman Committee on Market and Slaughter House, Trade Commerce and Industry

ORDINANCE NO. 19 Series of 2017

"AN ORDINANCE ENACTING THE JARO INVESTMENT INCENTIVE CODE OF 2017 AND FOR OTHER PURPOSES"

Be it ordained by the Sangguniang Bayan, Municipality of Jaro that:

CHAPTER I

TITLE DECLARATION OF POLICY AND PURPOSE

SECTION 1. TITLE - This Ordinance shall be known and cited as the "Jaro Investment Incentive Code of 2017"

SECTION 2. DECLARATION OF POLICY.

It is hereby declared to be the policy of the municipal Government of Jaro, Leyte to encourage new investments or expansion/diversification from local and foreign investors in identified priority investment areas which will provide employment opportunities, raise the standard of living of the people of Jaro and provide for equal opportunities for men and women in income generation and at the same time protect the environment.

SECTION 3. PURPOSE - It is the purpose of this Ordinance:

- a. To lay down the legal framework and mechanism for integrating the investment incentives laws of the national government with the local development initiative of the local government unit.
- b. To attract investors to Jaro, Leyte, thus generating equal employment opportunities to men and women.
- c. To make Jaro, Leyte an agro-industrial, trading center of the province.
- d. To promote balance development and the general welfare of the people of Jaro, Leyte through rationalized land use.

SECTION 4. SCOPE AND COVERAGE.

This code shall apply to all local and foreign investors belonging to the micro, small, medium and large scale enterprises in preferred investment areas as may be determined by the board.

**CHAPTER II
DEFINITION OF TERMS**

SECTION 5. DEFINITION OF TERMS - For the purposes of this Code, the following definition of terms shall apply:

- a. **MUNICIPALITY**- shall mean the Municipality of Jaro, Leyte covering all the areas within its territorial jurisdiction as provided for by law.
- b. **CAPITALIZATION**- refers to total project cost/investment.
- c. **CENTER** - refers to the Jaro, Leyte Investment Promotion Center.
- d. **BOARD**- refers to the Jaro Local Investment Board.
- e. **FIRM UNDER EXPANSION**- refers to existing firms already engaged in preferred investments, which firms are expanding their operations in these preferred investment to growth and Priority Development Areas pursuant to the Municipal Land Use Plan/Zoning Ordinance.
- f. **FIRM UNDER DIVERSIFICATION**- refers to existing firms that are investing in or diversifying to preferred investment listed in *Section 15 (B)* and locating these investments in growth and Priority Development Areas pursuant to the Municipal Land Use Plan/Zoning Ordinance.
- g. **FOREIGN INVESTMENT**- Shall mean equity investment owned by a non-Philippine national.
- h. **CODE**- refers to the Jaro Local Investment Incentives Code of 2017.
- i. **INVESTMENT**- means expenditures for future benefits.
- j. **PREFERRED AREA OF INVESTMENTS**- refers to the economic activities that the Board shall have approved and declared.
- k. **BUSINESS PLAN**- refers to a project profile in prescribed form, which presents the marketing, technical, financial and socio-economic aspects of the project.
- l. **REGISTERED INTERPRISES**- shall mean any individual, partnership, cooperative, corporation or any entity incorporated and/or organized and existing under the Philippine laws that is registered with the Board of Investment (BOI), Department of Trade and Industry, Security and Exchange Commission, Cooperative Development Authority, and other business registering agencies.
- m. **REGISTERED ELIGIBLE INTERPRISES**- shall mean any individual, partnership, cooperative, corporation or any entity incorporated and/or organized and existing under the Philippine laws that is registered with the Local Investment Board and granted a Certificate of Eligibility for availment of benefits under this Code.
- n. **INCENTIVES**- shall refer to fiscal and non-fiscal privileges or benefits as provided for under this code.
- o. **LOCAL PERSONNEL/WORKER**- shall refer to those workers or personnel who are Filipinos and bonafide residents of the municipality.

CHAPTER III

THE JARO INVESTMENT INCENTIVE BOARD

SECTION 6. The JARO INVESTMENT INCENTIVE BOARD- There is hereby created THE Jaro Investment Incentives Board (JIIB) for the purpose of overseeing the implementation of this Code.

SECTION 7. COMPOSITION OF THE BOARD-The Board shall be composed of the following:

- Chairperson - Municipal Mayor
- Vice-Chairperson - Municipal Vice-Mayor

Regular Members:

- Chairman, SB Committee on Trade, Commerce and Industry
- Chairman, SB Committee on Ways and Means
- Chairman, SB Committee on Environmental Protection
- Chairman, SB Committee on Ordinances, Laws and Legal Matters
- Municipal Planning and Development Officer
- Municipal Licensing Officer
- Municipal Treasurer
- Municipal Assessor
- Department of Trade and Industry (DTI) Regional Director or his/her duly designate and /or from the Local GoNegosyo Center
- One (1) representative from the Business Sector
- One (1) representative from the Agriculture Sector
- One (1) representative from NGO's/and or CSO's/PO's duly accredited by the Sangguniang Bayan.

Provided, that the three (3) private sector representatives shall be recommended by the sectors/and or organization they represent and shall be appointed by the Mayor.

Provided, further, that the membership of the Board may be increased or decreased by the Sangguniang Bayan through the recommendation of the Board as it may deem necessary. *The terms of Office of the Officers and members of the Board are co-terminus with the term of Office of the appointing authority.*

SECTION 8. MEETINGS AND QUORUM OF THE BOARD-The Board shall meet at least **once a month** or the **Chairperson may convene the Board at anytime whenever deems it necessary.** The majority of the members of the LIIB shall constitute a quorum sufficient for it to exercise its power and perform its duties.

SECTION 9. FUNCTIONS AND DUTIES OF THE BOARD. The Board shall be responsible for the regulation and promotion of the investments consistent with the development needs in the municipality. Pursuant to these, the Board shall be vested with the following powers:

- 1. To recommend amendments in carrying out the intent and provisions of this Code.
- 2. Oversee the implementation of this code.
- 3. Make arrangements with national agencies and/or Private Organizations for the purpose of promoting investments.
- 4. Decide matters regarding the interpretation and implementation of this Code.
- 5. Review and update the incentives granted to qualified investors.
- 6. Check and verify compliance by registered enterprise.
- 7. In case of violation of this Code, recommend to the Sangguniang Bayan to cancel or suspend availment of incentives given and/or require refund or incentives enjoyed by an investor who has violated the provisions of this Code.
- 8. Submit to the Sangguniang Bayan applications for incentives as recommended by the Board for approval pursuant to the provisions of Book III, Section 458 (xii) of Republic Act No. 7160.
- 9. Render an Annual Report to the Sangguniang Bayan.

CHAPTER IV

JARO INVESTMENT PROMOTIONS CENTER

SECTION 10. JARO INVESTMENT PROMOTIONS CENTER - There shall

be created an office known as the Jaro Investment Promotion Center (JIPC), through an Executive Order by the Local Chief Executive with adequate personnel and budget for personnel services, operations and maintenance, equipment, promotions and other needs. The Center shall be under the supervision by the Board.

The Center shall serve as the technical secretariat of the Board, and as the Investment Promotion Office of Jaro, Leyte, it shall implement the policies and in this Code and shall specifically perform the following duties and functions: guidelines

- 1. Prepare and issue application forms.
- 2. Update priority investment list for the approval of the Board.
- 3. Undertake business promotion activities.
- 4. Received and check on the completeness of documents for registration and submit recommendation for action by the Board.
- 5. Undertake the investment promotion activities such as establishing business linkage and networking, conducting and coordinating investment mission, preparing trade and investment promotion collaterals, conducting/coordinating investment economic briefings.
- 6. Provide pre-business counseling advisory to prospective applicants and answer their inquiries.
- 7. In the applicant is approved by the Sangguniang Bayan, furnish the municipal treasurer and the municipal assessor copies of resolution granting incentives and Certificate of Eligibility for their information and guidance in their implementation thereof.
- 8. Have custody and responsibility for filing and safekeeping of all records and documents.
- 9. Provide administrative and secretarial services to the Board.
- 10. Facilitate the issuance of business permit of registered eligible enterprises.
- 11. Conduct ocular inspection of the premises of the business establishment and perform necessary examination.
- 12. Receive required reports and other documents from registered eligible firms.
- 13. When appropriate as when a registered business has violated the Code recommended the cancellation or revocation of the Certificate of Eligibility and withdrawal of all incentives granted.
- 14. To recommend to the Board any modifications/amendments to existing litigation a procedures on local investment when the need arises.
- 15. To submit Annual Reports to the Board in the implementation of the Code **within thirty (30) days** after the close of each calendar year, and
- 16. Perform such other functions as maybe assigned by the Board.

CHAPTER V

INCENTIVES FOR INVESTORS ELIGIBLE UNDER NATIONAL LAWS

SECTION 11. INVESTORS ENJOYING INCENTIVES UNDER NATIONAL LAWS: a) Investors enjoying incentives under E.O. 226 (OIC of 1987), R.A. 7844, R.A. 7916, R.A. 7718 and R.A. 8289, shall be exempted from the following:

- 1. Payment of basic real property tax imposed by existing Municipal Ordinance on improvements, but only for new improvements introduced by the investor, in the case of an already existing improvement, the exemption shall apply only to the increase in the assessment because of the rehabilitation, adaptation, expansion, or introduction of equipment/machineries. The exemption shall be for a maximum period of five (5) years from the date of approval by the Board.
- b) Investors enjoying incentives under OIC of 1987 shall be exempted from the payment of fees and taxes as provided for under paragraph for a maximum period of four (4) years for non-pioneer and five (5) years for pioneer industries.
- c) In both cases under subsections (a) and (b), investor must show compliance with all requirements under existing national and local laws or guidelines issued by accrediting agencies and present the certificate of registration showing that the grant of incentives is valid and shall not extend beyond the period of incentive granted in the certificate of registration issued by the national agency. Exemptions granted shall be effective only upon approval of the application by the Board. Fees paid prior to approval of incentives availment under this chapter shall not be subject to refund. Neither shall exemptions granted include fees and taxes already accrued prior to approval of the application.

CHAPTER VI

PREFERRED AREAS OF INVESTMENT

SECTION 12. Preferred Areas of Investment - The identified General Eligible Priority Investment Areas for incentives are:

- A. **Agri-business** activities, like production of high-valued crops, such as but not limited to bananas, vegetable and fruits;
- B. **Food Processing**, like especially dried canned fruits, vegetables, promotion of the "one town one product" and the like;
- C. **Eco-tourism** facilities, like mid-range hotels, and mountain inland-ports;
- D. **Property development** area of Investments, such as but not limited to Mass and Low Cost Housing.
- E. **Services Sector**, such as but not limited to establishments of Bank ATM Machines, Rural Banks, lending institutions and the like;

SECTION 13. Criteria in determining Preferred Investment Areas-The basis in determining. Preferred Investment Areas shall be as follows:

- 1. Generate high level of employment. Priority employment must be within the locality
- 2. Feature a high degree of added value to raw materials.
- 3. Create Linkages - with local industries.
- 4. Environment friendly.
- 5. Uses locally generated raw materials.
- 6. Preferably business/services absent or scarce in the locality.
- 7. Extent of contribution to local development goals.

SECTION 14. Thirty (30) days from the effectivity of this Ordinance and in consultation with the appropriate government agencies and the private sector, the Board shall identify the specific investment areas falling within the general Preferred Areas of Investment.

SECTION 15. Addition to Preferred Areas of Investment-The Board may, if necessary, add new investments to the list after a study made either by the Board or study group engaged by the Board. The bases for the addition of the list found in Section 12 are hereunder listed to wit:

- 1. It must be economically sound.
- 2. It must generate high levels of employment.
- 3. It must feature a high degree of added value to raw materials.
- 4. It must create linkages with local industries.
- 5. It must contribute to the development of undeveloped areas.
- 6. It must be environmental friendly.

SECTION 16. Removal of Preferred Areas of Investment -The Board may recommend to the Sangguniang Bayan the removal of any activity from the list of preferred investments under Section 12 or of additions thereto under Section 14 in the following cases:

- 1. Sufficient investments in the preferred area of activity have been attained as determined by the Board.
- 2. The continued extension of incentives for the specific investment is no longer to the interest of Jaro, Leyte.
- 3. The investment or activity does not attract investors within a reasonable length of time or may result in an unfavorable business climate.

CHAPTER VII

QUALIFICATIONS/REGISTRATION OF ENTERPRISES

SECTION 17. QUALIFICATION OF A NEW ENTERPRISE- New investors who intend to avail of the incentives provided in this Code must meet all of the following qualifications:

- 1. That the business enterprise must have complied with all the requirements mandated under existing local and national laws and the Constitution.
- 2. That the prospective investor's place of operation or production be located within the territorial jurisdiction of Jaro, Leyte.
- 3. That the prospective investor must engage in activities in preferred areas of investments as enumerated in Section 10 hereof, and as may thereafter be declared by the Board.
- 4. That the investor shall submit the appropriate environmental clearances approved by the Department of Environment and Natural Resources with the

required/appropriate environmental mitigating systems and procedures.

- 5. The new enterprise must have an investment of:
 - a. Micro Enterprise - up to P3, 000,000
 - b. Small-Scale Enterprise-above P3, 000,000 but not more than P15, 000,000.00
 - c. Medium-Scale Enterprise-above P 15, 000,000.00 but not more than P100, 000,000
 - d. Large-Scale Enterprise-more than P100, 000,000

Provided, that the determination of the classification of an Enterprise/ Industry shall be based on the total project cost as stated in the investor's feasibility study submitted to and validated, reviewed and approved by the Board.

e. That the new enterprise will provide out of the labor force requirement at least Sixty Percent (60%) thereof, who are bonafide residents of Jaro, Leyte and possess the necessary qualifications for the job.

SECTION 18. QUALIFICATIONS OF AN EXISTING ENTERPRISE- An existing enterprise may avail of the incentives under this Code provided that it meets all of the following qualifications:

- (a) That the business Enterprise must have complied with all the requirements mandated under existing local and national laws and the Constitution.
- (b) That the expansion/diversification must be for activities mentioned in Section 10 hereof or in other preferred areas of investments or investment Priority Projects (IPP) as may thereafter be declared by the Board.
- (c) That the existing enterprise whose place of operation or production is already located within the territorial jurisdiction of Jaro, Leyte, but which will undertake any of the following activities/projects:

- (1) Relocate its principal office in Jaro, Leyte if located elsewhere, or;
- (2) Expand its existing production capacity or construct new buildings and other civil works for the installation of new machinery and equipment or improvements thereof which will result in an increase in production capacity.
- (d) That the expansion/diversification of the enterprise must have an investment of at least:
 - 1. Micro Enterprise - up to P3,000,000
 - 2. Small-Scale Enterprise - above P3,000,000 but not more than P15,000,000.00
 - 3. Medium-Scale Enterprise - above P15,000,000.00 but not more than P100,000,000
 - 4. Large-Scale Enterprise - more than P100,000,000

Provided that the amount of investment shall be based on the total project cost as stated in the investor's feasibility study submitted and approved by the Board.

(e) That the existing enterprise will provide the labor force requirement at least Sixty Percent (60%) thereof, who are bonafide residents of Jaro, Leyte and possess the necessary qualifications for the job.

SECTION 19. APPLICATION REQUIREMENTS- Applications shall be filed with the Board, recorded in a Registration Book and the date appearing therein stamped on the application shall be considered as the date of official receipt thereof.

A one-time non-refundable filing fee in the amount indicated below shall be paid to the Office of the Municipal Treasurer of Jaro, Leyte:

1. Micro Enterprise	P 500.00
2. Small-Scale Enterprise	2, 500.00
3. Medium-Scale Enterprise	4, 500.00
4. Large Scale Enterprise	8, 000.00

The application requirements are as follows:

- a. 3 copies of completed application form to be provided for by the Investment Promotion Center in accordance with the provisions of this Code.
- b. A copy of the complete project profile or business plan of the proposed investment showing that the project is economically, technically and financially feasible and viable;
- c. A certified true copy of its certificate of registration with the Securities and Exchange Commission, Cooperative Development Authority, the Board of Investments, and the Department of Trade and Industry, Department of Labor and Employment (DOLE), as the case may be;
- d. A copy of its Articles of Incorporation and By-Laws, as approved by the Securities and Exchange Commission, in the case of corporations;
- e. A Resolution of the Applicant's Board of Directors, in case of a Partnership, Corporation, Association, Cooperative authorizing the filing of application.
- f. Photocopy of Official Receipt of Application Fee.
- g. In the case of existing enterprises, a copy of their latest audited financial statements.

SECTION 20. APPLICATION, EVALUATION APPROVAL AND REGISTRATION PROCEDURES-The Board shall adopt rules and regulations to facilitate action on application filed with it; prescribe criteria for the evaluation of several applications filed in one preferred area; devise standard forms for use of applicants; and adopt procedure of appeal in case of disapproved applications as follows:

- a. **Time for filing application** - Application must be filed within the period provided for in Section 19.
- b. **Venue for application** - all applications shall be filed with the Local Investment Board thru the Investment Promotions Center.
- c. **Filing Fee** - A nonrefundable filing fee as prescribed **Section 19** shall be paid to the Municipal Treasurer.
- d. **Processing Time** - The Board shall act upon applications within three (3) working days from the official acceptance of every application.
- e. **Procedure for filing, Processing/Evaluation and Approval:**
 - 1. The head or senior staff of the Promotion Center, in coordination with the Jaro Negosyo Center Business Counselor, shall provide pre-counseling/ advice to prospective applicants as to the various preferred areas of investments and the provisions of the code.
 - 2. The Center issues a checklist of requirements and forms for the applicant to accomplish.
 - 3. The applicant must submit all the required documents to the Center.
 - 4. If the Center determines that the documents submitted are complete, it would require the applicant to pay the non- refundable filing fee provided for in **Section 19**.
 - 5. The Center accepts the application and supporting documents, indicating the date of acceptance and official receipt number in the application form and the Application and registration book.
 - 6. The Center forwards the application and its Evaluation Reports and Recommendation to the Board. The Board shall deliberate and recommend for the approval or disapproval on the application and forward the same to the Sangguniang Bayan for their final action.
 - 7. The Center records the approval or disapproval of the Board in the application and registration book.
 - 8. The Center informs the applicant on the decisions of the Board and if the application is subsequently approved by the Sangguniang Bayan, requires payment of the registration fee as provided in **Section 19** hereof.
 - 9. The certificate of Eligibility is issued and the business is registered as an eligible enterprise.

SECTION 21. REGISTRATION AGREEMENT- Prior to the issuance of the Certificate of Registration, the applicant shall sign a Registration Agreement with the Board, in the form and substance that the Board would determine.

SECTION 22. REGISTRATION FEE- A registration fee of 1/10 of 1% of the Project Cost, but not less than P 3,000 and not to exceed P15, 000.00 shall be paid to the Office of the Municipal Treasurer of Jaro, Leyte prior to the issuance of the Certificate of Registration.

SECTION 23. CERTIFICATE OF REGISTRATION- A registered enterprise under this Code shall be issued a Certificate of Registration with the signature of its Chairman and/or such other officer of the Board as it may empower and designate for the purpose. The certificate of registration shall be in such form and style as the Board may determine.

SECTION 24. INCENTIVES- A registered enterprise/ Investors enjoying incentives under this Code shall be given and additional incentives, provided that, they meet the capital and employment generation requirements and shall be exempted from:

- a. Payment of building permit fees, business fees, business sales taxes and other fees and charges imposed by existing municipal ordinance, but only for fees and taxes that full due after approval of the application for incentives.

Provided, for investors in Preferred Investments, investors locating their business in Growth and Priority Development Areas, and investors under ex-

pansion and/or diversification, the exemption for business fees sales taxes, and other fees shall be for the period prescribed under the pertinent section, to be reckoned from the date of approval of the application by the board.

b. Investors employing 80% of local employment shall be given 2 years additional incentive to be determined by the Board and approve by the Sangguniang Bayan.

CHAPTER VIII OTHER INCENTIVES

SECTION 25. TAX CREDIT FOR PERSONS DONATING PROPERTY TO THE MUNICIPALITY- Persons donating land or real property to the Municipality for its priority projects shall be entitled to tax credit (Municipal Share) which can be used to pay tax obligations to the Municipal Government.

SECTION 26. BASIS OF TAX CREDIT - The amount of tax credit shall be 10% of the fair market value of the property as determine by the office of the Municipal Assessor over and above the regular incentive provided by the Local Government Unit.

SECTION 27. RULES ON DONATION - There is hereby established rules and procedure that shall govern on the implementation of Section 25 in this code as follows:

a. For the determination of qualification under Section 25, the prospective donor shall submit to the board through the Investment Promotions Center, his/her intent to donate.

b. The board determines whether the prospective donation qualifies for the tax credit under this chapter. The board shall then pass a resolution approving the application of Section 24 and 25.

c. The board shall submit the resolution approving the grant of incentive together with the deed of donation to the Sangguniang Bayan for ratification.

d. The donor shall avail of the tax credits within five (5) years from the date the donation is ratified by the Sangguniang Bayan.

CHAPTER IX

SECTION 28. - Capitalization and Employment Generation Requirements. - To qualify for incentives as an investor in a preferred investment under Section 24, paragraph A and B the following requirements with respect to capitalization and employment must be complied with for the period during which the incentives are granted:

Table with 3 columns: CAPITALIZATION, EMPLOYMENT, INCLUSIVE YEAR/S. Rows show ranges from P 1,000,000.00 to P 3,000,000.00, P 3,000,000.00 to P10,000,000.00, and 10,000,000.00 and above, with corresponding employment levels (11-20, 20-30, 31 and above) and inclusive years (1 year, 2 year, 3 year).

SECTION 29. OTHER INVESTORS - Investors who are not qualified for incentives under preceding sections of this Code may avail of the incentives in Section 24. Provided that the investment is pursuant to the purpose, intent and objective enunciated in Section 3 of this Code and the capitalization and employment generation requirements indicated below are complied with. The period of exemption shall be as given:

Table with 3 columns: CAPITALIZATION, EMPLOYMENT GENERATION OF EXEMPTION, INCLUSIVE YEAR/S. Rows show ranges from P 1,000,000.00 - P 5,000,000.00, 5,000,000.00 - P 15,000,000.00, and 15,000,000.00 - P30,000,000.00, with corresponding exemption periods (Not less than 10, 11-35, 36-60) and inclusive years (1, 2, 3).

CHAPTER X FINAL PROVISION

SECTION 30. APPROPRIATION. - To defray the expenses for Personal Services (P.S.), maintenance and other monthly operating expenses (MOOE), and equipment outlay necessary for the implementation of the provisions of the Ordinance, funds shall be appropriated in the Municipal Annual Budget contained in the LDIP.

SECTION 31. MONITORING AND EVALUATION - The Center shall monitor and evaluate project implementation for the purpose of insuring that the objectives of the project are accomplished.

SECTION 32. FORMULATIONS OF IMPLEMENTING RULES AND REGULATIONS (IRR) - The Jaro Investment and Incentive Board in consultation with other local government agencies concerned, shall be tasked to promulgate the Implementing Rules and Regulations (IRR) of this ordinance within Thirty (30) Days after its approval by the Sangguniang Bayan.

SECTION 33. PENAL PROVISION - Any violation of the provision of this Code, existing laws, ordinances, rules and regulations by any registered enterprises shall be ground for the cancelation or revocation of the registration of the business and the withdrawal of all the incentives granted under this Code without prejudice to the filing of appropriate charges against violator in court of competent authority.

SECTION 34. SEPARABILITY CLAUSE - It is declared that the provision of this Code are separable, and in event that one or more of the provision are declared illegal or unconstitutional by a court of competent jurisdiction, the validity of the other provisions shall not be affected, and shall continue to be enforced.

SECTION 35. REPEALING CLAUSE - All ordinances, local executive orders, rules and regulations inconsistent or in conflict with the provision of this Code are hereby repealed, amended or modified accordingly.

SECTION 36. EFFECTIVITY - This Ordinance shall take effect after 15 days upon approval and a copy hereof is posted in at least three conspicuous public places in the Municipality in accordance with R.A. 9160.

ADOPTED this 11th day of September 2017.

APPROVED:

HON. LOURDES L. GO SB Member

HON. ALDRIN P. AZORES SB Member

HON. REY P. AURE SB Member

HON. RAMON M. RAGRAG, JR SB Member

HON. EDUARDO A. SANAGAN SB Member Majority Floor Leader

HON. JULIAN L. EMNAS SB Member

HON. RAUL A. MACANDA SB Member Presiding Officer- Pro Tempore

HON. MARIAN G. GARRIDO SB Member

HON. MARIANITA A. GELIG SB Member/LIGA President

I HEREBY CERTIFY to the correctness of the foregoing resolution embodying Municipal Ordinance No. 19, series of 2017

NICOMEDES R. BORJA Secretary to the Sangguniang Bayan (Board Secretary V)

ATTESTED:

HON. ROLANDO T. CELEBRE Municipal Vice-Mayor/Presiding Officer

APPROVED:

HON. ZHARINA D. CELEBRE Municipal Mayor

x-----x

Republic of the Philippines PROVINCE OF LEYTE MUNICIPALITY OF JARO

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 64TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF JARO, CONDUCTED AT THE SANGGUNIANG SESSION HALL, LEGISLATIVE BUILDING, JARO, LEYTE ON DECEMBER 14, 2017.

PRESENT:

- HON. ROLANDO T. CELEBRE - SB Chairman/Presiding Officer
HON. LOURDES L. GO - SB Member
HON. ALDRIN P. AZORES - SB Member
HON. REY P. AURE - SB Member
HON. RAMON M. RAGRAG, JR. - SB Member
HON. EDUARDO A. SANAGAN - SB Member/Majority Floor Leader
HON. JULIAN L. EMNAS - SB Member
HON. RAUL A. MACANDA - SB Member/Presiding Officer Pro-Tempore
HON. MARIAN G. GARRIDO - SB Member
HON. MARIANITA A. GELIG - SB Member/LIGA President

ABSENT: NONE

RESOLUTION NO. 299 Series of 2017

"A RESOLUTION APPROVING ON THIRD-AND-FINAL READING MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE"

WHEREAS, it is the valid and concurrent opinion of this Sanggunian that there is an urgent need to revise the Revenue Code of the Local Government Unit of Jaro in order to effectively regulate business transactions and other related activities in the municipality;

WHEREAS, this body believes that it is imperative for the Local Government Unit to enforce positive and effective revenue-raising measures, specifically in the imposition of regulatory fees and charges that are reasonable, fair and just to the tax payer/s;

WHEREFORE, on motion of the Honorable Lourdes L. Go, seconded en masse by all Honorable Members present, this Sangguniang Bayan

RESOLVED, as it is hereby resolved to APPROVE ON THIRD-AND-FINAL READING MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE"

RESOLVED FINALLY, copies of this Ordinance hereunder follows be furnished the Honorable Sangguniang Panlalawigan of Leyte, Legislative Building, Capitol Grounds for final review, the Bureau of Local Government Finance (BLGF), Regional Office No. VIII, Tacloban City, the Municipal Treasurer's Office, Licensing Office, Assessor's Office, Municipal registrar's Office, Municipal Health Office, all of Jaro, Leyte and to other local government offices for their information, reference, guidance and appropriate action.

SPONSORED BY:

HONORABLE LOURDES L. GO Chairman Committee on Finance, Budget, Appropriation, Ways and Means

ORDINANCE NO. 21 SERIES OF 2017

MUNICIPAL ORDINANCE NO. 21, SERIES OF 2017, OR OTHERWISE KNOWN AS "THE 2017 REVISED REVENUE CODE OF THE MUNICIPALITY OF JARO, PROVINCE OF LEYTE"

BE IT ORDAINED by the Sangguniang Bayan of the Municipality of Jaro, Leyte, that:

CHAPTER I GENERAL PROVISIONS

Article 1 Short Title and Scope

Section 1 - Short Title. This ordinance shall be known as the "2017 Revised Revenue Code of the Municipality of Jaro, Leyte"

Section 2 - 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 2 Construction of Provisions

Section 1 - 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 2 - 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 3 Definition of Terms

Section 1 - 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) Calibration refers to the act, method or process of testing the accuracy of a dispensing pump meter in delivering gasoline; or measuring that the actual quantity of gasoline being dispensed is within the tolerable minimum quantity as determined under DOE Rules and Circulars.

(c) Charges refer to pecuniary liability, as rents or fees against persons or property.

(d) 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.

(e) 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.

(f) 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).

(g) 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.

(h) 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.

(i) 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).

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

(K) 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.

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

(m) Municipal Waters includes rivers, streams, brooks, lakes within the Municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, and forest reserves be equally distant from opposite shores of the respective municipalities.

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

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

(p) 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.

(q) Persons mean every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

(r) 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.

(s) 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.

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

(u) Residents refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for whom the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality. In the absence of such laws, juridical persons are residents or the province, city or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

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

(w) Shopping Centers refer 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.

(x) 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.

(y) 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.

(z) Tricycle refers to a motorcycle with passenger cab usually attached at the right side.

CHAPTER II TAXES ON BUSINESS

Article 1 Graduated Tax on Business

Section 1 - 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 there by-products; all kinds of fresh water 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, 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, 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 theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.

(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 there under.

(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) **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 is served at a price.

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

(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; 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; 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, lessor and distributors.

Provided that the term **contractor** shall include welding shops, service stations, white/blue, printing, recopying, or photocopying services, assaying laboratories, advertising agencies, shops for shearing animals, vaciador shops, stables, construction of motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for consideration.

(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) **Filling Station** an establishment servicing automobiles and other motor vehicles with diesel and oil and seller of other petroleum products.

(o) **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.

(p) **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.

(q) **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.

(r) **Marginal Farmer** refers to individuals engaged in subsistence farming which shall be limited to the sale, barter or exchange of agricultural or produced by himself and his immediate family and whose annual net income from such farming 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.

(s) **Motor Vehicle** means any vehicle propelled by any power other than muscular power using the public roads.

(t) **Peddler** means any person who either for him or for commission, travel 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.

(u) **Public Market** refers to any place, building, or structure of any kind designated as such by the local council, except public streets, plazas, parks, and the like.

(v) **Real Estate Dealer** - includes any person engaged in the business of buying, selling, exchanging, or renting property as principal and holding himself out as a full or part-time dealer in a real estate or an owner of rental property or properties rented or offered to rent for aggregate amount of One Thousand Pesos (P 1,000.00) or more a year. Any person shall be considered as engage in the business as a real estate Dealer by the mere fact that he is the owner or sub-lessor of property rented or offered to rent for an aggregate amount of One Thousand Pesos (P 1,000.00) or more a year.

(w) **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 whole-

sale 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.

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

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

(z) **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 2 - 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 Php
Less than 10,000.00	214.50
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	392.40
20,000.00 or more but less than 30,000.00	572.00
30,000.00 or more but less than 40,000.00	858.00
40,000.00 or more but less than 50,000.00	1,072.50
50,000.00 or more but less than 75,000.00	1,716.00
75,000.00 or more but less than 100,000.00	2,145.00
100,000.00 or more but less than 150,000.00	2,860.00
150,000.00 or more but less than 200,000.00	3,575.00
200,000.00 or more but less than 300,000.00	5,005.00
300,000.00 or more but less than 500,000.00	7,150.00
500,000.00 or more but less than 750,000.00	10,400.00
750,000.00 or more but less than 1,000,000.00	13,000.00
1,000,000.00 or more but less than 2,000,000.00	17,875.00
2,000,000.00 or more but less than 3,000,000.00	21,450.00
3,000,000.00 or more but less than 4,000,000.00	25,740.00
4,000,000.00 or more but less than 5,000,000.00	30,030.00
5,000,000.00 or more but less than 6,500,000.00	31,687.50
6,500,000.00 or more	At a rate not exceeding forty eight and seventy five percent (48.75%) of one percent (1%) in excess of P 6,000,000.00

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 Article.

(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 Php
Less than 1,000.00	23.40
1,000.00 or more but less than 2,000.00	42.90
2,000.00 or more but less than 3,000.00	65.00
3,000.00 or more but less than 4,000.00	93.60
4,000.00 or more but less than 5,000.00	130.00
5,000.00 or more but less than 6,000.00	157.30
6,000.00 or more but less than 7,000.00	85.90
7,000.00 or more but less than 8,000.00	214.50
8,000.00 or more but less than 10,000.00	243.10
10,000.00 or more but less than 15,000.00	286.00
15,000.00 or more but less than 20,000.00	357.50
20,000.00 or more but less than 30,000.00	429.00
30,000.00 or more but less than 40,000.00	572.00
40,000.00 or more but less than 50,000.00	858.00
50,000.00 or more but less than 75,000.00	1,287.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,431.00
150,000.00 or more but less than 200,000.00	3,213.60
200,000.00 or more but less than 300,000.00	4,290.00
300,000.00 or more but less than 500,000.00	5,720.00
500,000.00 or more but less than 750,000.00	8,580.00
750,000.00 or more but less than 1,000,000.00	11,440.00
1,000,000.00 or more but less than 2,000,000.00	13,000.00
2,000,000.00 or more	At a rate not exceeding sixty five (65%) of one percent (1%) in excess of P2,000,000.00

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 not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article:

- (1) Rice and Corn;
- (2)cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, and agricultural 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)Construction Materials

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

(d) On retailers.

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax/ per Annum
P400,000.00 or less	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 (P 400,000.00).

(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 Php
Less than 5,000.00	35.75
5,000.00 or more but less than 10,000.00	80.08
10,000.00 or more but less than 15,000.00	135.85
15,000.00 or more but less than 20,000.00	214.50
20,000.00 or more but less than 30,000.00	
30,000.00 or more but less than 40,000.00	357.50
40,000.00 or more but less than 50,000.00	715.00
50,000.00 or more but less than 75,000.00	1,144.00
75,000.00 or more but less than 100,000.00	1,716.00
100,000.00 or more but less than 150,000.00	2,574.00
150,000.00 or more but less than 200,000.00	3,432.00
200,000.00 or more but less than 250,000.00	4,719.00
250,000.00 or more but less than 300,000.00	6,006.00

300,000.00 or more but less than 400,000.00	8,008.00
400,000.00 or more but less than 500,000.00	10,725.00
500,000.00 or more but less than 750,000.00	12,025.00
750,000.00 or more but less than 1,000,000.00	13,325.00
1,000,000.00 or more but less than 2,000,000.00	14,950.00
2,000,000.00 or more	At a rate not exceeding sixty five percent (65%) of one percent (1%) in excess of 2,000,000.00

Provided, that in no case shall the tax on gross sales of **Php 2, 000,000.00** or more be less than **Php 11, 500.00**.

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 shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(f) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) On businesses hereunder enumerated, the graduated tax rates are hereby imposed:

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
- 2.Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris-wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents.
4. Lessor, dealers, brokers of real estate.
5. On travel agencies and travel agents.
6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums.
7. Subdivision owners/ Private Cemeteries and Memorial Parks.
8. Privately-owned markets.
9. 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 Php
Less than 5,000.00	27.50
5,000.00 or more but less than 10,000.00	61.50
10,000.00 or more but less than 15,000.00	104.50
15,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	275.00
30,000.00 or more but less than 40,000.00	385.00
40,000.00 or more but less than 50,000.00	475.00
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
200,000.00 or more but less than 250,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.00	9,250.00
750,000.00 or more but less than 1,000,000.00	10,250.00
1,000,000.00 or more but less than 2,000,000.00 or more	2,000,000
	At a rate not exceeding fifty percent (50%) of one percent (1%) in excess of

Provided, that in no case shall the tax on gross sales of P2, 000,000.00 or more be less than P11, 500.00.

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding 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 2
Other Taxes on Business**

(A.) Tax on Mobile Traders

Section1 - 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 2 - 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 3 - Time of Payment - The tax shall be paid upon the issuance of the Mayor's Permit to do business in the Municipality.

Section 4 - Administrative Provisions - The Municipal Treasurer shall determine the taxable gross receipts by applying the Presumptive Income Level Technique provided in this Code, and thereafter assess and collect the tax due.

(B.) Tax on Operators of Public Utility Vehicles

Section 5- Imposition of Tax - There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

Kind of Public Utility	Amount of Fee per Annum Php
Air-conditioned buses	3,000.00 per unit
Buses without air conditioning	2,500.00 per unit
Jeepney	1,500.00 per unit
AUVs	1,500.00 per unit
Taxis	2,000.00 per unit
School Transport Service	1,000.00 per unit
Mini" buses	2,000.00 per unit

(The Rate may be determined by computing estimated earning per day x 300 days x rate not to exceed 2% of gross receipts)

Section 6 - Time of Payment -The tax shall be paid within the first twenty (20) days of January of each year.

(C.) Tax on Ambulant and Itinerant Amusement Operators.

Section 7 - 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	Php 500.00 (minimum)
2. Merry-Go-Round, roller coaster, Ferris wheel, swing, shooting gallery and other similar contrivances per day	500.00 (minimum)
3. Sports contest/exhibitions per day	500.00 (minimum)
4. Other similar contrivances	500.00 (minimum)

Section 8 - Time of Payment— The tax herein imposed shall be payable to the Municipal Treasurer before engaging in such activity.

(D.) Tax on Forest Concessions and Forest Products

Section 9 - Definitions- When used in this Section (a) **Forest Products** means timber, pulp-wood/chip wood, firewood, fuel wood and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub, and flowering plants, the associated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

(b) **Forest Lands** include the public forest, the permanent forest or the forest reserves, and forest reservations.

Section 10-Imposition of Tax - There is hereby imposed a tax on forest concessions of forest products at a rate of **Three percent (3.0%)** of the annual gross receipts of the concessionaire during the preceding year.

Provided, a regulatory fees shall be collected from every concessioners/operators/processor/supplier per board feet on processed coco-lumber of *fifty centavos (P 0.50/b.f.)*, and *one peso (P 1.00/b.f.)* for processed good lumber.

Section 11 - Time of Payment - The tax and the regulatory fees 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.

(E) Tax on Newly-Started Business.

Section 12- Tax on Newly-Started Business - In the case of a newly started business under this Section, the tax shall be *one-twentieth of one percent (1/20 of 1%)* of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedules in this Article.

**Article 3
Situs of Tax**

Section 1 - 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 affected.

2. **Branch or Sales Office** - a fixed place in a locality which conducts operations of the businesses as an extension of the principal office. However, offices used only as display areas of the products where no stocks or items are stored for sale, although orders for the products may be received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders and/or issues sales invoices independent of a branch with sales office shall be considered as a sales office.

3. **Warehouse** - Buildings 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 2 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:

- a. Sixty percent (60%) to the Municipality where the factory is located; and
- b. 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) 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 4
Payment of Business Taxes**

Section 1 - 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 1 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 2 - 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 3 - Time of Payment.- The tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang 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 4 - Administrative Provisions.

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

(b) Issuance and Posting of Official Receipt. The Municipal Treasurer shall issue an official receipt upon payment of the business tax. Issuance of the said official receipt shall not relieve the taxpayer of any requirement imposed by the different departments of this municipality.

Every person issued an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place of business or undertaking. If the individual has no fixed place of business or office, he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representatives.

(c) Invoices or 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 *Fifty Five Pesos (P55.00)*.

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

(h) Retirement of Business.

(1) Any person natural or juridical, subject to the tax on business under Article 1, 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 therefore.

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

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

(4) 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 5
Presumptive Income Level**

Section 1 - Presumptive Income Level. - For the proper and efficient collection of business taxes provided under Section 143 of the Local Government Code (LGC) of 1991, a stratified schedule of minimum gross sales or receipts implementing the "presumptive income level assessment approach (PILAA)" to approximate the gross receipt of each business classification shall be as follows:

SCHEDULE OF MINIMUM GROSS SALES OF BUSINESSES

1. Sari-Sari Stores	250,000.00
Sari-Sari Stores with Liquors & Cigarettes	400,000.00
2. Retailers	400,000.00
3. Restaurants	750,000.00
4. Manufacturers	1,500,000.00
5. Wholesalers	1,200,000.00
6. Contractors	2,500,000.00
7. Pawnshops	1,500,000.00
8. Beauty Parlor	800,000.00
9. Cocktail Lounge/Beer House/Beer Gardens	1,200,000.00
10. Barber Shops	750,000.00
11. Small Scale Repair Shops and the like	500,000.000
12. Carinderia	500,000.00
13. Bakery (Wholesale and Retail)	750,000.00
14. Tailoring/Dress Shop	800,000.00
15. Banks	5,000,000.00

Section 2 - 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.

[The PIL technique makes use of easily verifiable indicators as means for determining gross sales. It is based on logical assumptions that do not require monitoring of business establishments nor financial audit and complicated computation. The indicators can be in the form of estimated daily sales/gross receipts, average number of customers, estimates of inventories, inventory turnover and mark-ups, space occupied, occupancy rates, and others. The indicators will also depend on the nature of the business. The major consideration in identifying possible indicators should be that these are easy to quantify, verifiable, common for the business, and acceptable to both the LGU and the taxpayers.]

**CHAPTER III
PERMIT AND REGULATORY FEES**

**Article 1
Mayor's Permit Fee on Business**

Section 1 - Mayor's Permit. - All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the municipality.

Section 2 - Imposition of Fee. - There shall be collected an annual regulatory 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 of Jaro as follows:

A. On Businesses subject to the Tax imposed in Article I, Chapter II, of this Ordinance

1. Retail of Tobacco Leaf Dealer	P 150.00
2. Wholesale of Tobacco Leaf Dealer	200.00
3. Tuba Retailer (Within a Sari-Sari Store)	300.00
4. Wholesale Tuba Dealer	500.00
5. Retail Dealer in Domestic Fermented Liquor	300.00
6. Wholesale Dealer in Domestic Fermented Liquor	500.00
7. Retail Dealer in Foreign Liquor	500.00
9. Wholesale Dealer in Foreign Liquor	1,000.00
10. Night & Day Club	2,500.00
11. Cocktail Lounge/Grill Bars	2,500.00
12. Theater and Cinema House	2,500.00
13. Video Karaoke Sing-Along/KTV Bar	2,500.00
14. Video Show House (Mini-Theater)	500.00
15. Video CD/Tapes Rental Outlet	200.00
16. Bowling Inn	1,500.00
17. Billiard or Pool Hall	1,000.00
18. Steam Bath, Sauna & Other Similar Establishments	2,000.00
19. Boxing Contests & Other Similar Activities (per night/day)	2,500.00
20. Carnival (per contrivance), Maximum of 15 days	2,500.00
21. Concert Promotions & other Similar Activity (Per Night/day)	2,500.00
22. Commercial Banks	3,000.00
23. Rural Bank	3,000.00
24. Insurance Company	3,000.00
25. Pawnshops	3,000.00
26. Finance Investment Company & Savings Bank	3,000.00
27. Lending Institution	500.00
28. Money Transfer Services	3,000.00
29. Board and Lodging House	500.00
30. Apartment/Whole House /Unit Rental	1,500.00
31. Subdivision Operator	5,000.00
32. Rice and Corn Mill	1,500.00
33. Private Detective or Security Agency & Other Similar Agencies	3,000.00
34. Ice Cream, Halo-Halo, Popcorn, Barbeque & Refreshment Drink Stands	300.00
35. Sari-Sari Store	500.00
36. Meat, Cereal Grinding Services	300.00
37. Beauty Parlor and Barber Shop	500.00
38. Copra Dealer (Barangay Level)	2,500.00
39. Big Scale Copra Dealing	5,000.00
40. General Merchandizing	3,000.00
41. Meat Vending	500.00
50. Fish Vending	500.00
51. Pedicab Operators	500.00
52. Hollow Blocks and Other Concrete Products Supplier	1,000.00
53. Sand and Gravel Seller/Supplier (From Within-LGU)	1,000.00
54. Auto & Motor Spare Parts Stores	1,000.00
55. Auto & Motor Repair Shop	2,000.00
56. Vulcanizing Shop	400.00
57. Welding Shop	1,000.00
58. Steel Fabrications/and or Metal Assembly/Works	1,000.00
59. Gasoline Stations	5,000.00
60. Public Calling Station	500.00
61. Light and Sound Services (From inside- LGU)	1,000.00
62. Electronic Repair Shop	500.00
63. Pharmacy, Drug Store	2,000.00
64. Medical, Dental, Consultation Clinic	2,000.00
65. Laundry Shop	500.00
66. Photo Studio/Picture Developer	500.00
67. Video/Filming Services Provider	500.00
68. Internet Café/Computer Services	1,000.00
69. Food Catering Services/Annual	2,500.00
70. Meat Shop (Within Public Market Area)/Annual	2,500.00
71. Vegetable Stands/Retailer	300.00
72. Fruit Stands/Retailer	300.00
73. Food House, Cafes, Cafeterias, Carinderias and Restaurant	500.00
74. Photo/Xerox Copying Services	500.00
75. Exclusive Producer/Dealer/ Distributors of Cosmetics Products	500.00
76. Cooked Vegetable Stand	200.00

77. Vegetables, Fruits, Root Crops/Whole Sell/Dealers/Suppliers	300.00
78. Light and Sound Services/Provider (From Outside LGU-Seasonal)	300.00
79. Sand and Gravel Seller/Supplier (From Outside-LGU-Seasonal/per contract)	500.00
80. Seller/Supplier of Mixed Concrete Products-(Transit Mixers-From Outside-LGU-Seasonal/Per Contract)	500.00
81. Seller of Liquefied Petroleum Gas (LPG's)	1,000.00
82. Commercial Piggery and Poultry Operators	2,000.00
83. Commercial Livestock Producer and Other Similar Activity	2,500.00
84. Small Scale Livestock Farming	300.00
85. Small Scale Egg Production	300.00
86. Commercial Inland Fish Ponds	300.00
87. Educational/Learning Institution	500.00
88. Water Refilling Station	500.00
89. Funeral Parlor Services	1,000.00
90. Grocery Store	2,000.00
91. Commercial Hardware	2,000.00
92. Private Inland Resort	2,000.00
93. Battery Repair Shop	300.00
94. Radiator Repair Shop	300.00
95. Palay Buyer (From Within-LGU)	500.00
96. Palay Buyer (From Outside-LGU/Seasonal)	300.00
97. Auto/Motor Tire Re-Bonding Services	300.00
98. Auto/Motor Car Wash Services	500.00
99. Auto/Motor Surplus Dealer and Other Similar Activities	1,000.00
100. Coco Lumber Processor/Seller	1,000.00
101. Good Lumber Processor/Seller	2,000.00
102. Gift Shop	300.00
103. Terminal Operator	3,000.00
104. Machine Shop	500.00
105. Ticketing Office	500.00
106. Furniture Shop	1,000.00
107. In-land Mid-Range Hotel Operator	1,000.00
108. Charcoal Briquetting/Processor	500.00
109. Flower Shop	300.00
110. Physical Fitness Gym Operator	500.00
111. Comedy Bar	1,000.00
112. Function Hall Services Provider	1,000.00

Provided a minimum of *Two Hundred Pesos (P 200.00)* and a maximum of *Five Hundred Pesos (P 500.00)* shall be collected from all business or undertaking subject to the business tax imposed in Article I, Chapter II of this Ordinance not specifically enumerated above, including new business operation.

*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 here by adopted:

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

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

(a) On business subject to graduated fixed taxes. Amount of Fee per Annum.

Classification/Category	Rate of Fee
1. On Manufacturers/Importers/Producers	
Micro-Industry	Php1,000.00
Cottage Industries	1,000.00
Small-scale Industries	1,000.00
Medium-Scale Industries	5,000.00
Large-Scale Industries	25,000.00
2. On Banks	
Rural Thrift and Savings Banks	5,000.00
Commercial, Industrial and Development Banks	10,000.00
Universal Banks	10,000.00
3. On Other Financial Institutions	
Small	2,000.00
Medium	3,000.00
Large	5,000.00
4. On Contractors/Service Establishments	
Micro-Industry	1,000.00
Cottage Industries	1,000.00
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	1,000.00
Cottage Industries	1,000.00
Small-scale Industries	2,000.00
Medium-Scale Industries	3,000.00
Large-Scale Industries	5,000.00
6. On Trans-loading Operations	
Medium	2,000.00
Large	4,000.00
7. Other Businesses	
Micro-Industry	1,000.00
Cottage Industries	1,000.00
Small-scale Industries	2,000.00
Medium-Scale Industries	3,000.00
Large-Scale Industries	5,000.00

8. Business of Retailing Liquid Petroleum Product- Sec. 9 of DOE DC No. 2003-011-10: CERTIFICATE OF COMPLIANCE - The DOE, through the OIMB, shall issue a Certificate of Compliance upon the complete submission of and full compliance by the Retail Outlet owner and/or operator with the requirements provided in the foregoing Sections of this Rule. No Retail Outlet shall operate until a Certificate of Compliance is so secured from the DOE. The owner and/or operator shall be deemed to be engaged in the ILLEGAL TRADING of Liquid Petroleum Products if he/she operates without the Certificate of Compliance and/or violates any of the foregoing Sections.

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

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter. If the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 4 - Administrative Provisions.

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

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

1. For a newly-started business:

- (a.) Location 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 regulation.
- (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 to 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.

B. 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.

* *The Municipality thru the MTO shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of One Hundred Fifty Pesos (P 150.00).*

C. 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.

D. 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.

E. 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 by the person whose privilege is revoked, until restore by the Sangguniang Bayan.

Section 5 - 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 2
Fees for Sealing and Licensing of Weights and Measures

Section 1 - 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 2 - 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 3 - Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pays therefore 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 -Measure over one (1) meter	Php 50.00 100.00
(b) For sealing metric measures of capacity: -Not over ten (10) liters -Over ten (10) liters	₱50.00 100.00
(c) For sealing metric instruments of weights: -With capacity of not more than 30 kgs. -With capacity of more than 30 kgs. But not more than 300 kgs. -With capacity of more than 300 kgs/ but not more than 3,000 kgs. -With capacity of more than 3,000 kgs.	₱100.00 200.00 300.00 400.00
(d) For sealing apothecary balances of precision	P200.00
(e) For sealing scale or balance with complete set of weights -For each scale or balance or other balance with complete set of weights for use therewith. -For each extra weight.	₱300.00 400.00
(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 additional service charge of ₱500.00 for each instrument shall be collected.	

Section 4 - 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 therefore 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 5 - Place of Payment. The fees herein levied shall be paid in the Municipality where the business is conducted by persons conducting their business therein. A peddler or itinerant vendor using only one (1) instrument of weight or measure shall pay the fee in the Municipality where he maintains his residence.

Section 6 - Exemptions.

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

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

Section 7 - 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 8 - 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 or 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 rested, 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 and inspected.

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

(h.) For any person to fraudulently alter any scale, balance, weight or measure after it is officially sealed;

(i.) For any person to knowingly use any false scale, balance, weight or measure, whether sealed or not;

(j.) For any person to fraudulently give short weight or measure in the making of a scale;

(k.) For any person, assuming to determine truly the weight or a description of the work to be covered by the permit applied for:

- (1.) 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;
- (2.) The use or occupancy for which the proposed work is intended
- (3.) Estimated cost of the proposed work.

(l.) Measure of any article brought or sold by weight or measure, to fraudulently misrepresent the weight or measure thereof; or

(m.) 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 9 - Penalties.

(a) Any person who shall violate the provisions of paragraphs (a) to (f) and paragraph (l) of Section 8 shall, upon conviction, be subject to a fine of not less than Five hundred pesos (P500.00) but not more than One thousand pesos (P1, 500.00) or by imprisonment of not more than one (1) month, or both, upon the discretion of the court.

(b) Any person who shall violate the provisions of paragraph (g) of Section 8 for the first time shall be subject to fine of not less than one thousand pesos (P2,000.00) or by imprisonment of not less than one (1) month but not more than three (3) 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 8 shall, upon conviction, be subject to a fine of not less than Two Thousand pesos (P2,500.00) or imprisonment not exceeding six (6) months, or both, upon the discretion of the court.

[This Article has been updated to conform to the provisions of the Consumer Act of 1992, Republic Act No. 7394.]

**Article 3
Building Permit**

Section 1 - Imposition of Fee - There shall be collected from each applicant for a building permit fees pursuant to Department Order 155, Series of 1992 dated September 25, 1992, of the Department of Public Works and Highways.

Section 2 - 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 3 - Administrative Provisions - In order to obtain a building permit, the applicant shall file an application therefore in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

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 4 - 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 Two Thousand Five Hundred Pesos (P 2, 500.00) or by imprisonment of not more than Three (3) months or by both at the discretion of the Court. 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 4.
Local Regulatory Fees Imposed
By the Bureau of Fire Protection**

Section 1 - Imposition of Fee – There shall be collected a fee for every inspection done under the Bureau of Fire Protection upon securing a business license or other important Electrical Inspection Certificate.

Particulars	Amount of Fee
(a.) Fire Electrical Installation Clearance	Php. 150.00
(b.) Electrical Inspection Fee/ per:	
(1.) Panel Box per Circuit Breaker	20.00
(2.) Lighting Outlet	20.00
(3.) Convenience Outlet	20.00
(4.) Certification/excerpt copy from the blotters and others.	100.00
(5.) Fire safety and Inspection Fee imposed to every establishment computation of fees is 10% of the Annual License or fees imposed by the Local Government Unit.	

Section 2 - Time and Manner of Payment – The service fees provided under this article shall be paid to the Municipal Treasurer upon application of Fire Electrical Installation Clearance prior securing Certification from the Bureau of Fire Protection.

**Article 5.
Permit Fee for Zoning/Locational Clearance**

Section 1 - Imposition of Fee - There shall be collected the following fees for the issuance of zoning/Locational clearance.

PARTICULAR	AMOUNT OF FEE (Per HLURB Schedule of Fees of 2010)
I. ZONING/LOCATIONAL CLEARANCE:	
(a.) Residential Structures: Single or detached, the project cost of which is:	
(1.) Php. 100,000 and below	Php. 240.00
(2.) Over 100,000 to P200,000	480.00
(3.) Over P200,000.00	600+(1/10 of 1% of cost in excess of 200,000.00)
(b.) Apartments/Townhouses:	
(1.) Php. 500,000 and below	1,200.00
(2.) 500,000 to 2Million	1,800.00
(3.) Over 2Million	3,500 + (1/10 of 1% of cost in excess of 2M regardless of the number of doors)
(c.) Dormitories:	
(1.) Php. 2 Million and below	3,000.00
(2.) Over 2 Million	3,000+ (1/10 of 1% of cost in excess of 2M regardless of the number of doors.
(d.) Institutional: The project cost of which is:	
(1.) Php. 2 Million and below	Php. 2,400.00
(2.) Over 2 Million	2,400 + (1/10 of 1% of cost in excess of 2M)
(e.) Commercial, Industrial, Agro-Industrial: The project Cost of which is:	
(1.) Below P100,000	1,200.00
(2.) Over 100,000 – 500,000	1,800.00
(3.) Over 500,000 – 1M	2,400.00
(4.) Over 1M – 2M	3,600.00
(5.) Over 2 Million	6,000 + (1/10 of 1% of cost in excess of 2M)
(f.) Special Uses/Special Project: (Gasoline Station, cellistes, slaughter house, treatment plant, etc.)	
(1.) Below 2 Million	6,000.00
(2.) Over 2 Million	6,000 + (1/10 of 1% of cost in excess of 2M)
(g.) Alteration/Expansion(affected areas/cost of Expansion only)	same as the original application
II. SUBDIVISION AND CONDOMINIUM PROJECTS (under P.D. 957):	
(a.) Approval of Subdivision Plan (including Town Houses)	
(1.) Preliminary Approval and Locational Clearance (PALC)/ Preliminary Subdivision Development Plan (PSDP).	Php 300.00/ha. Or a fraction thereof
(a.) Inspection Fee	1,200/ha. Regardless of density
(2.) Final Approval and Development Permit	2,400/ha. regardless of density
(a.) Additional Fee on Floor Area of houses & building sold with lot.	2.40/sq. m.
(b.) Inspection Fee (Projects already inspected to PALC application may not be charged inspection fee)	1,200/ha. regardless of density
(3.) Alteration of Plan (affected areas only)	Same as Final Approval & Development Permit.

(b.) Processing Fee	14.40/sq.m. of GFA
III. Project under BP 220:	
(a.) Subdivision:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	
(a.) Socialized Housing	75.00/ha.
(b.) Economic Housing	180.00/ha.
(c.) Inspection Fee:	
(1.) Socialized Housing	200.00/ha.
(2.) Economic Housing	600.00/ha.
(2.) Final Approval and Development Permit:	
(a.) Processing Fee:	
(1.) Socialized Housing	500.00/ha.
(2.) Economic Housing	1,200.00/ha.
(b.) Inspection Fee:	
(1.) Socialized Housing	200.00/ha.
(2.) Economic Housing	600.00/ha.
<i>(Projects already inspected for PALC application may not be charged inspection fee)</i>	
(3.) Alteration of plans (affected areas only)	Same as final approval & Dev't Permit
(4.) Building Permit (floor area of housing unit)	6.00/sq.m.
(5.) Certificate of Registration:	
(a.) Application Fee:	
(1.) Socialized Housing	350.00/ha.
(2.) Economic Housing	600.00/ha.
(6.) License to Sell (per saleable lot):	
(a.) Socialized Housing	20.00/lot
(b.) Economic Housing	60.00/lot
(c.) Additional fee on floor area of houses/ building sold with lot.	Php. 2.00/sq.m.

(d.) Inspection Fee:	
(1.) Socialized Housing	200.00/ha.
(2.) Economic Housing	600.00/ha.
(7.) Extension of Time to Develop:	
(a.) Filing Fee:	
(1.) Socialized Housing	350.00
(2.) Economic Housing	420.00
(b.) Inspection Fee: affected/unfinished areas only	
(1.) Socialized Housing	200.00/ha.
(2.) Economic Housing	600.00/ha.
(8.) Certificate of Completion:	
(a.) Certification Fee:	
(1.) Socialized Housing	150.00
(2.) Economic Housing	180.00
(b.) Processing Fee:	
(1.) Socialized Housing	200.00/ha.
(2.) Economic Housing	600.00/ha.
(8.) Occupancy Permit:	
(a.) Inspection Fee, (saleable floor area)	2.40/sq.m.
(1.) Socialized Housing	5.00/sq.m.
(2.) Economic Housing	6.00/sq.m.
(b.) Condominium:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	600.00
(2.) Final Approval of Dev't Permit	6.00/sq.m.
(a.) Total Land Area	120.00/floor
(b.) Number of Floor	2.40/sq.m. of GFA
(c.) Building Area	2.40/sq.m. of GFA
(d.) Inspection Fee	Same as final approval & Dev't Permit
(3.) Alteration of Plant (affected area only)	Php. 600.00

(4.) Certificate of Registration	6.00/sq.m.
(5.) License to Sell	420.00
(6.) Extension to Develop	2.40/sq.m. of saleable area
(a.) Inspection Fee (2 % of remaining Dev't Cost.)	
(7.) Certificate of Completion:	
(a.) Certification Fee	180.00
(b.) Processing Fee	3.60/sq.m. of GFA

IV. Approval of Industrial/Commercial Subdivision:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	3.60/ha.
(a.) Inspection Fee	1,200.00/ha. regardless of location
(2.) Final Approval & Dev't Permit	6,000.00/ha. regardless of location
(a.) Inspection Fee	1,200.00/ha. regardless of location
<i>(Project already inspected for PALC Application may not be charge Inspection fee.)</i>	
(3.) Alteration of Plant (affected area only)	Same as final approval & Dev't Permit
(4.) Certificate of Registration	2,400.00
(5.) License to Sell	420.00
(a.) Inspection Fee	2.40/sq.m. of land area
(6.) Extension to Develop	1,200.00/ha. Regardless of location
(a.) Inspection Fee (affected/unfinished areas only.)	420.00
(7.) Certificate of Completion:	1,200.00/ha.
(a.) Industrial	420.00/ha. regardless of location
(b.) Commercial	600.00/ha. Regardless of location

V. Approval of Farm Lot Subdivision:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	240.00/ha.
(a.) Inspection Fee	600.00/ha.
(2.) Final Approval & Dev't Permit	Php. 1,200.00/ha.

(a.) Inspection Fee	600.00/ha.
<i>(Project already inspected for PALC Application may not be charge Inspection fee.)</i>	
(3.) Alteration of Plant (affected area only)	2,400.00
(4.) Certificate of Registration	600.00/lot
(5.) License to Sell	420.00
(a.) Inspection Fee	1,200.00/lot
(6.) Extension of time to Develop:	
(a.) Inspection Fee (affected/unfinished areas only.)	420.00
(7.) Certificate of Completion:	1,200.00/ha.
(a.) Certification Fee	180.00
(b.) Processing Fee	1,200.00/ha.

VI. Approval of Memorial Park/Cemetery Project/Columbarium:	
(1.) Preliminary Approval and Locational Clearance. (PALC):	
(a.) Memorial Projects	600.00/ha.
(b.) Cemeteries	240.00/ha.
(c.) Columbarium	3,000.00/ha.
(d.) Inspection Fee:	
(1.) Memorial Projects	1,200.00/ha.
(2.) Cemeteries	600.00/ha.
(3.) Columbarium	14.40/sq.m. of GFA
(2.) Final Approval & Dev't Permit:	2.40/sq.m.
(a.) Memorial Projects	1.20/sq.m.
(b.) Cemeteries	240.00/floor
(c.) Columbarium	4.80/sq.m. of GFA
(d.) Inspection Fee:	
<i>(Project already inspected for PALC Application, not be charge Inspection fee.)</i>	
(a.) Memorial Projects	1,200.00/ha.
(b.) Cemeteries	600.00/ha.

(c.) Columbarium	Php. 14.40/sq.m. of GFA
(3.) Alteration of Plant (affected area only)	(Same as Final Approval & Dev't. Permit
(4.) Certificate of Registration	2,400.00
(5.) License to Sell:	
(a.) Memorial Projects	60.00/2.5 sq.m.
(1.) Apartment Type	24.00/unit
(b.) Cemeteries	24.00/tomb
(c.) Columbarium	60.00/vault
(d.) Inspection Fee:	
(1.) Memorial Projects	1,200.00/ha.
(2.) Cemeteries	600.00/ha.
(3.) Columbarium	420.00
(6.) Extension of Time to Develop:	
(a.) Inspection Fee (affected/unfinished areas only.)	
(1.) Memorial Projects	1,200.00/ha.
(2.) Cemeteries	600.00/ha.
(3.) Columbarium	14.40/sq.m. of the remaining GFA
(7.) Certificate of Completion:	
(a.) Certification Fee	180.00
(b.) Processing Fee	
(1.) Memorial Projects	1,200.00/ha.
(2.) Cemeteries	600/ha.
(3.) Columbarium	4.80/sq.m. of GFA

VII. Other Transactions/Certifications:	
(a.) Application/Request for:	
(1.) Advertisement Approval	600.00
(2.) Cancellation/Reduction of Performance Bond.	2,400.00
(3.) Lifting of Suspended Licenses to Sell.	2,400.00
(4.) Exemption from Cease and Desist Order.	Php. 180.00
(5.) Clearance to Mortgage	1,200.00
(6.) Lifting of Cease and Desist Order.	2,400.00
(7.) Change of Name/Ownership.	1,200.00
(8.) Voluntary Cancellation of CR/LS	1,200.00
(9.) Revalidation of/Renewal of Permit (Condominium)	50% of assessed current processing Fees including inspection fees.
(b.) Other Certification:	
(1.) Zoning Certification.	500-600/ha.
(2.) Certification of Town Plan/Zoning Ordinance Approval.	180.00
(3.) Certification of New Rights/Sales.	180.00
(4.) Certificate of Registration (Form).	180.00
(5.) License to Sell (Form)	180.00
(6.) Certificate of Creditable Withholding Tax (maximum of 5 lots per certificate)	180.00
(7.) Others to include the ff:	
(a.) Availability of records/public interest	240.00
(b.) Certificate of "No Records on File"	240.00
(c.) Certificate of with or without CR/LS	240.00
(d.) Certified Xerox copy of documents (report size):	
(1.) Document of five (5) pages or less	36.00
(2.) Every additional page	3.60
(8.) Photo copy of documents	2.40
(9.) Other not listed above	180.00

VIII. Registration of Dealers/Brokers/Salesmen:	
(1.) Dealers/Brokers.	600/ha.
(2.) Salesmen/Agents	240.00

IX. Homeowners Associations:	
(1.) Registration of HOA:	
(a.) Examination/Registration:	
(1.) Articles of Incorporation	Php 780.00
(2.) By-Laws	780.00
(3.) Books	240.00

(2.) Amendments:	
(a.) Articles of Incorporation	600.00
(b.) By-Law	600.00
(3.) Dissolution of Homeowners Association	600.00
(4.) Certification of the New set of officers	420.00
(5.) Other Certifications	180.00
(1.) Inspection Fee (CMP Project)	600.00/ha.

X. Legal Fees:	
(1.) Filing Fee	1,200.00
(2.) Additional Fee for Claims (for Refund, Damages, Attorney's fees etc.)	
(a.) Not more than 20,000.00	144.00
(b.) Not more than 20,000.00 but less 80,000.00	480.00
(c.) 80,000.00 or more but less than 100,000.00.	720.00
(d.) 100,000.00 or more but less than 150,000.00.	1,200.00
(e.) For each 1,000.00 in excess of 150,000.00	6.00
(3.) Motion for reconsideration	500.00
(4.) Petition for review	2,400.00
(5.) Prayer for Cease and Desist Order	1,000.00
(6.) Pauper-litigants are exempt from Payment of legal fee:	
(a.) Those whose gross income is not more than 6,000.00 per month and Residing within the municipality.	
(b.) Those whose gross income is not more than 4,000.00 per month and residing outside the municipality.	
(c.) Those who do not own real property.	
(7.) Government agencies and its	

instrumentalities are exempted from paying legal fees.	
(8.) Local Government & Government-Owned and Controlled Corporations with or without independent Charters are not exempted from paying legal fees.	

XI. Research/Service Fee (50% Discount for Students):	
(a.) (1.) Photocopy (Maps; Subd./Condo Plans; presentation size: /for xerox	Php 480.00
(2.) Hard copy from Diskettes (License to Sell Date)	
(3.) Electronic File (License to Sell available Date)	600.00/diskette plus additional 50.00, rush job.
(4.) Electronic File (Land Use Maps Available)	
(5.) Certified True Copy-Map (Land Use Plan)	
(a.) Sale of Forms, Publication, etc.	
(1.) Pro-forma-Articles of Incorporation and By-Laws. /for xerox	480.00
(2.) Books and other HLURB publications:	
(a.) CLUP Guidebooks: /for xerox	
(1.) Volume I - A Guide to CLUP Preparation.	600.00
(2.) Volume II - A Guide to Sectoral Studies in the CLUP Preparation	540.00
(3.) Volume III - GIS Cookbook	240.00
(4.) Volume IV - Planning Strategically	240.00
(5.) Volume V - Model Zoning Ordinance	180.00
(b.) PD 957	120.00
(c.) BP 220	120.00
(d.) Amendments Rules for HOA Registration And Supervision.	120.00
(e.) Framework for Governance for HOA	120.00
(f.) 2009 Rules of Procedures	120.00

Section 2. Time of Payment –The fees in this Article shall be paid to the Municipal Treasurer.

Section 3. 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 6
Permit Fees on Tricycle Operation

Section 1. 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 having a total of three wheels, commonly known in layman's language as "tricycle".

(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 operated to render transport services to the general public for a fee.

(d) **Motorized Tricycle Operator's Permit (MTO)** is a document granting a license/and or permit to a person, natural or juridical, allowing him/her to operate tricycles-for-hire over a 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 2. Imposition of Fees - There shall be collected an annual regulatory fee/s for the operation of tricycle-for-hire.

[The annual regulatory fee should cover the cost of inspections and surveillance, plus the estimated annual business tax that the operator would pay for each unit. The integration of tax and regulatory fee simplifies tax administration and tax compliance.]

PARTICULAR	Amount of Fee
1. Regulatory/Other fees:	
• For the first five (5) units	Php 700.00 (Per Unit)
• For each additional unit in excess of 5	100.00 (Per Unit)
2. Fare adjustment fee for fare increase	200.00
3. Filing fee for amendment of MTO	150.00

Section 3. 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 4. Administrative Provisions.

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

(b) The Sanggunian of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTO and prescribe the appropriate terms and conditions therefore; in accordance with the LTO rules, regulations and issuances determine, fix, prescribe or periodically adjust fares or rates for the services provided in a zone after a 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, copy furnished to the MTO;

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 bay may impose a common color for tricycles for hire in the same zone. Each tricycle unit shall be assigned and bear an identification number, aside from its LTO license plate number.

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

The official rate to be initially adopted shall be a minimum fee of *Eight Pesos (P 8.00) plus two pesos (P2.00) per km. in excess of four (4.0) km.* distance which is pursuant with the enactment of the prescribed fare structure for the zone by the Sangguniang Bayan.

Operators of tricycles-for-hire are required to post in the conspicuous part of the tricycle the schedule of fares.

(d) The zones must be within the boundaries of this municipality. The existing zones which cover 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 as follows:

-Municipal Mayor	Chairman
-Municipal Vice-Mayor	Vice-Chairman
-SB Chairman Committee on Trade, Commerce and Industry and Transportations	Member
-SB Chairman Committee on Ordinances And Legal Matters, Laws	Member
-SB Chairman Committee on Peace and Order and Public Safety	Member
-Municipal Treasurer (MTO)	Member
-Municipal Health Officer (MHO)	Member
-President of the Tricycle Operators And Drivers	Member
-Local Chief of Police (PNP)	Member
-Municipal Licensing Officer	Member
-President of Local Business Organization	Member
- One (1) Member from the academe	
- One (1) Member from the Religious Sector	
-At least Three (3) Members from the NGO's CSO's; PO'S	
-LTO-Regional Director or his/her Duly Authorized Representatives	

(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 7
Permit Fees on Pedaled Tricycle

Section 1. Imposition of Fee - There shall be collected regulatory fees from the owner of a Pedaled Tricycle or otherwise known as PD-Cab for hire operated within the Municipality.

PARTICULAR	Amount of Fee
Regulatory/Other fees:	
1. For the first five (5) units	Php 500.00
2. For each additional unit in excess of 5 Units	100.00 (Per Unit)
3. For Plate Number and/or stickers	100.00
Filing fee for issuance of permit to drive	250.00

Section 2. Permit to Drive - Operators of PD-Cab-for-hire shall employ drivers with duly issued permit to drive by the Local Government Unit.

Section 3. 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 4. Administrative Provisions -

(a) A plate Number and/or sticker shall be provided by the local government upon payment of the necessary fees.

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

Article 8.

Franchise Fee, Mayor's Permit Fee for Cockpit Owners/Operators/ Licensees/ Promoters and Cockpit Personnel

Section 1. Definitions - When used in this Article:

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

(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 2. Imposition of Fees - There shall be collected the following regulatory fees from the operation of the cockpit:

(A) **Franchise Fee, Business Permit and Filing Fees:**

PARTICULAR	Amount of Fee
(a) From the cockpit operator/owner/licensee:	
1. Franchise Fee (for a Maximum of Three (3) Years)	Php 100,000.00
2. Annual cockpit business permit	5,000.00
3. Application/filing fee	1,000.00
(b) Mayor's Permit from cockpit personnel:	
1. Promoters/hosts	Php 2,000.00
2. Pot Manager	2,000.00
3. Referee	1,000.00
4. Bet Taker/"Kristo"/"Llamador"	1,000.00
5. Bet Manager/"Maciador"/"Kasador"	1,000.00
6. Cashier	1,000.00
7. Derby Matchmaker	1,000.00
8. Gaffer	1,000.00

(B) *There shall be imposed "riñas" fee for every "soltada" or cockfight with the following rate according to cockfight category:*

Cockfight Category	Amount of Fee
(a) Ordinary	Php 50.00/per soltada
(b) Pintakasi	70.00/per soltada
(c) Derby	150.00/per soltada

Provided, that Ten Percent (10%) share on the gross receipt of the cockpit entrance fees collected for every cockfight activities held at a duly license cockpit within the jurisdiction of the municipality shall be remitted to the Municipal Treasurer's Office by the cockpit operator/owner/and or promoters.

Provide further, that cockpit operator/owner/and or promoters shall provide a permanent "book of records" for the appropriate recording on the impositions of "riñas" for every soltada and for the gross and actual collection of "cockpit entrance fees" for every cockfight activity, which would be ready and available for inspections by the Municipal treasurer or her/his duly authorized representatives.

Section 3. 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 4. 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 participating 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 5. Applicability Clause - The provision of PD 449, otherwise known as the Cockfighting Law of 1974, PD 1802 (Creating the Philippine Game Fowl 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 9
Special Permit Fee for Cockfighting

Section 1. 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 gamecocks or cockfighting "*aficionados*" of the Philippines with "pot money" awarded to the proclaimed winning entry.

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

Section 2. Imposition of Fees - There shall be collected the following fees per day for cockfighting:

KINDS OF COCKFIGHTING EVENTS	Amount of Fee
(a.) Special cockfights (<i>Pinta kasi</i>)	Php 600.00/day
(b.) Special Derby	1,500.00/day
(c.) Assessment for Promoters:	
Two-cock Derby	2,000.00
Three-cock Derby	3,000.00
Four-cock Derby	4,000.00
Five-cock Derby	5,000.00

Section 3. 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 in Section 2.

Section 4. 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 5. 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 campaign 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 takes, or promoters licensed by the Municipality shall officiate in all kinds of cockfighting authorized herein.

Article 10.
Permit Fee on Occupation or Calling Not Requiring Government Examination

Section 1. Imposition of Fee - There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of their occupation or calling not requiring government examination within the Municipality as follows:

OCCUPATION OR CALLING	Rate of Fee Per Annum
(a) On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	Php 1,000.00
(b) On employees and workers in commercial establishments (like: saleslady/sales boy) who cater or attend to the daily needs of the inquiring or paying public.	300.00
(c) On employees and Workers in food or eatery establishment	300.00
(d) On employees and workers in night or night and day establishment	300.00
(e) All occupation or calling subject to periodic inspection, surveillance and /or regulations by the Municipal Mayor, such as but not limited to animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager, Forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (<i>cochero</i>), taxi, dancer, stage-performer salesgirl, sculptor, waiter or waitress and welder, embalmer, Chainsaw operator, coconut/good lumber cutter (<i>Gabasero</i>), Butchers, Large cattle Stunner (<i>Euthanasia</i>).	300.00

Section 2. Exemption - All professionals who are subject to the Professional Tax imposition pursuant to Section 139 of the Local Government Code; and government employees are exempted from payment of this fee.

Section 3. 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 battery charging shops, blacksmith; construction and / or repair shops of motor vehicles; carpentry shop; construction jobs during the period of construction; glass and glassware stores; handicraft manufacturing; hollow blocks and other concrete products; machine shops, repair shops of whatever kind and nature; rope and twine factories; sash factories; upholstery shops; vulcanizing shops and welding shops.

(2) Employees and workers in commercial establishment; delivery and messenger services; funeral parlors; janitorial services; junk shop; hardware; pest control services; printing and publishing; service station; slaughter-house; warehouses; and parking lots.

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

(b) Employees and workers in commercial establishment who generally enter or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores; department stores; groceries; beauty salons; tailor shops; dress shop; bank teller; receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies; and other commercial establishment whose employees and workers attend to the daily needs of the inquiring or paying public

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

(1) Employees and workers in canteen, *carinderias*, catering services, bakeries, refreshment parlor, restaurants, sari-sari stores, and soda fountains;

(2) Stallholders, employees and workers in public markets;

(3) Peddlers of cook or uncooked foods;

(4) All other food peddlers, including peddlers of seasonal merchandise.

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

1. Workers or employees in bars; bowling alleys; billiards and pool halls; cinema houses; dance halls; cocktail lounges; day clubs and night clubs; massage clinics, sauna baths or similar establishment; hotels; motels; private detective or watchman security agencies and all other business establishment whose business activities are performed and consumed during night time.

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

(e) All other employees and persons who exercise their profession, occupation or calling within the jurisdiction limits of the Municipality aside from those already specifically mentioned in Section 2.

Section 4. 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 distinct occupation or calling engaged in. **Employer shall advance the fees to the Municipality for its employees.**

Section 5. 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 the 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, commercial or industrial establishment to start working.

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

Section 6. 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 11.

Registration and Transfer Fees on Large Cattle And Other Domesticated Animals

Section 1. Definition - For purposes of this Article, "large cattle includes a two-year old horse, carabao, cow or other domesticated animals.

Section 2. Imposition of Fee - The owner of large cattle and/or other domesticated animals is hereby required to register its ownership with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

REGISTRATION AND TRANSFER		Amount of Fee
(a)	For Certificate of Ownership	Php 300.00
(b)	For Certificate of Transfer	250.00
(c)	For Certificate of Private Branding	200.00

NOTE: For Stockyard of hogs, goat, and sheep's and the like; the transfer fee shall be collected only once, same is through with the large cattle whenever ownerships are transferred more than once in a day.

Section 3. 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 4. 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 5. 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 12.

Fees on Impounding of A stray Animals

Section 1. Definition– When used in this Article.

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

(b) Public Place includes national, Municipality, or barangay streets, parks, plazas, and such other places open to the public.

(c) Private Place includes privately-owned streets or yards, rice fields or farmlands, or lots owned by an individual other than the owner of the animal.

(d) Large Cattle includes horses, mules, asses, carabao, cows, and other domestic members of the bovine family.

Section 2. Imposition of Fee – There shall be imposed the following fees for each day or fraction thereof on each head of stray animal found running or roaming at large, or fettered in public or private places:

ASTRAY ANIMALS	Amount of Fee
(a) Large Cattle	Php 500.00
(b) All other animals	200.00

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

Section 4. Administrative Provisions –

(a) For purposes of this Article, the Barangay Tanod of the Municipality is hereby authorized to apprehend and impound stray animals in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impounded stray animal in the Municipal Hall for seven (7) consecutive days, starting one day after the animal is impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

(b) Impounded animals not claimed within seven (7) days after the date of impounding shall be sold at public auction under the following procedures:

1. The Municipal Treasurer shall post notice for three (3) consecutive days in three conspicuous (3) places including the main door of the Municipal Hall and the public markets. The animal shall be sold to the highest bidder. Within three days (3) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

2. The owner may stop the sale by paying at any time before or during the auction sale, the impounding fees due and the cost of the advertisement and conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.

3. The proceeds of the sale shall be applied to satisfy the cost of impounding, advertisement and conduct of sale. The residue over these costs shall accrue to the General Fund of the Municipality.

4. In case the impounded animal is not disposed of within the fourteen days (14) days from the date of notice of public auction, the same shall be considered sold to the Municipal Government for the amount equivalent to the poundage fees due.

Section 5. Penalty. – Owners whose animals are caught stray and incurring damages to plants and properties shall pay the following fines:

OFFENSES	Amount of Fee
(a) First offense	Php 200/day
(b) Second offense	300/day
(c) For the third offense and each subsequent offense	500/day

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

Article 13.

Cart or Sledge Registration Fee

Section 1. Imposition of Fee. - There shall be collected a registration fee of one hundred fifty pesos (P150.00) per annum for each animal drawn cart or sledge used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

Section 2. Time and Manner of Payment. - The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each cart or sledge newly acquired after the first twenty (20) days of January, the permit shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3. Administrative Provisions. –

(a) A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every *Calesa* or sledge at cost to the owner.

(b) The Municipal Treasurer shall keep a register of all carts or sledges which shall set forth, among others, the name and address of the owner.

Article 14.

Permit Fee on Caretela or Calesa

Section 1. Imposition of Fee. – There shall be collected a permit fee of One Hundred Fifty Pesos (P 150.00) per annum for each *Calesa* or *Caretela* used in this Municipality which shall be registered with the Office of the Municipal Treasurer.

Section 2. Time and Manner of Payment. – The fee imposed herein shall be due and payable upon application for a Mayor's Permit within the first twenty (20) days of January of each year. For newly acquired *calesas* or *caretelas*, the fee shall be payable within twenty (20) days after acquisition.

Section 3. Administrative Provisions. –

(a) A metal plate shall be provided by the Municipal Treasurer for every registered *Caretela* or *Calesa*.

(b) The Municipal Treasurer shall keep a register of all *calesas* or *caretelas* which shall contain, among others, the name and the address of the owner.

Article 15.

Permit Fee for Agricultural Machinery And Other Heavy Equipment

Section 1. 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	Php 100.00
(b)	Light Tractors	300.00
(c)	Heavy Tractors	500.00
(d)	Bulldozer	500.00
(e)	Forklift	500.00
(f)	Heavy Graders	500.00
(g)	Light Graders	500.00
(h)	Mechanized Threshers	100.00
(i)	Manual Threshers	200.00
(j)	Cargo Truck	500.00
(k)	Dump Truck	500.00
(l)	Road Rollers	700.00
(m)	Pay loader	700.00
(n)	Prime movers/ Flatbeds	700.00
(o)	Backhoe	700.00
(p)	Rock Crusher	700.00
(q)	Batching Plant	700.00
(r)	Transit/Mixer Truck	700.00
(s)	Crane	700.00
(t)	Other agricultural machinery or heavy equipment not enumerated above (ex. grain dryer, palay harvester)	500.00

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	Php 200.00
2.	5Hp and below but not lower than 3Hp	200.00
3.	10Hp and below but not lower than 5Hp	200.00
4.	14Hp and below but not lower than 10Hp	200.00
5.	Above 15Hp	200.00
(b) Other stationary engines or machines		
1.	3Hp and below	100.00
2.	5Hp and below but not lower than 3Hp	100.00
3.	10Hp and below but not lower than 5Hp	100.00
4.	14Hp and below but not lower than 10Hp	100.00
5.	Above 14Hp	100.00
(c) Electrical generators and other machine propelled by electric motors will be levied the same rates found in subsection (1).		

Section 2. 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 3. 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 17.

Regulatory Fee and Permit Fee for the Storage of Flammable and Combustible Materials

Section 1. Imposition of Fee – There shall be collected an annual regulatory fee and permit fees for the storage of combustible materials at the rates as follows:

I. KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIAL/per annum		Rate of Fee/Annum
a. Storage of gasoline, diesel, fuel, kerosene and similar products.		
1.	500 to 2,000 liters	Php 500.00
2.	2,001 to 5,000 liters	1,000.00
3.	5,001 to 20,000 liters	15,000.00
4.	20,001 to 50,000 liters	20,000.00
5.	50,001 liters to 100,000 liters and above	25,000.00
b. Storage of cinematographic film		500.00
c. Storage for combustible, flammable or explosive substance not mentioned above (Ex. fire cracker seller/ and or manufacturers)		1,000.00
II. Other Regulatory Fees (Gasoline Stations) not mentioned above/ per Unit/ per quarter:		
1.	Calibration fee	500.00
2.	Pump Fee	100.00
3.	Filing Fee	100.00
4.	Inspection Fee	200.00
5.	Validation Fee	1,000.00
6.	Certification Fee	1,000.00

Section 2. 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 3. 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 16.

Permit and Inspection Fee on Machineries and Engines

Section 1. Imposition of Fee – There shall be imposed an annual inspection

Section 2. 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 3. Administrative Provisions –

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

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

Article 18.

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

Section 1. 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 (Heavy Equipment)/per unit/per day	Php 100.00
2.	Haulers /per unit/per day	50.00
3.	Other Similar Heavy Equipments/ per unit/per day	100.00

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

Section 2. Time of Payment – The fee shall be paid to the Municipal Treasurer upon application of the permit with the Municipal Mayor.

Section 3. 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 19.

Permit Fee for Excavation

Section 1. 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.)	Php 1,000.00
2.	For crossing across base of streets with concrete pavement per linear meter (boring method)	1,000.00
b. For crossing streets with asphalt pavement.		
1.	Minimum fee	1,000.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	500.00
c. For crossing the streets with gravel pavement:		
1.	Minimum fee	500.00
2.	Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80m)	100.00
d. For crossing existing curbs and gutters resulting in damage		1,000.00
e. Additional fee for two hundred pesos (200.00) per day of delay in excess of excavation period provided in the Mayor's permit		200.00

Section 2 - Basis of Assessment:

- A. Character of occupancy or use of building/structure
- B. Cost of construction
- C. Height
- (B) Regardless of the type of construction the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table.

Table 1.0.

On Fixed Cost of Construction per Sq. Meter.

LOCATION	GROUP		
	A,B,C,D,E,G,H,I	F	J,P
Municipality	P 10,000	P 8,000	6,000

(C) Construction/addition/renovation/alteration of building/structures under Group/s and Sub-Division shall be assessed as follows:

(a) Division A-1.

Area in sq. meters	Fee per sq. meter
Original complete construction up to 20.00 sq. meters	Php. 2.00
Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	2.40
Above 20.00 sq. meters to 50.00 sq. meters	3.40
Above 50.00 sq. meters to 100.00 sq. meters	4.80
Above 100.00 sq. meters to 150.00 sq. meters	6.00
Above 150.00 sq. meters	7.20

Therefore area bracket is 3.a.iv.
 Fee = P 4.80/sq. meter
 Building Fee = 75.00x4.80 = P 360.00

(b) Division A-2.

Area in sq. meters	Fee per sq. meter
Original complete construction up to 20.00 sq. meters	Php 3.00
Additional/renovation/alteration up to 20.00 sq. meters regardless of floor area of original construction	3.40
Above 20.00 sq. meters to 50.00 sq. meters	5.20
Above 50.00 sq. meters to 100.00 sq. meters	8.00
Above 100.00 sq. meters	8.40

(c) Division B-1/C-1/E-1, 2, 3/F-1/G-1, 2, 3, 4, 5 /H- 1, 2, 3, 4/I-1 and J-1, 2, 3.

Area in sq. meters	Fee per sq. meter
Up to 500	Php 23.00
Above 500 to 600	22.00
Above 600 to 700	20.50
Above 700 to 800	19.50
Above 800 to 900	18.00
Above 900 to 1,000	17.00
Above 1,000 to 1,500	16.00
Above 1,500 to 2,000	15.00
Above 2,000 to 3,000	14.00
Above 3,000	12.00

NOTE: Computation of the building fee for Section 2, Item C. is cumulative. The total area is split up into sub- areas corresponding to the area bracket indicated in the Table above. Each sub- area and the fee corresponding to its area bracket are multiplied together. The building fee is the sum of the individual products as shown in the following example.

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

Area in sq. meters	Fee total sq. meter
First 500 sq. meters at P 23.00	Php 11,500.00
Next 100 sq. meters at P 22.00	2,200.00
Next 100 sq. meters at P 20.50	2,050.00
Next 100 sq. meters at P 19.50	1,950.00
Next 100 sq. meters at P 18.00	1,800.00
Next 100 sq. meters at P 17.00	1,700.00
Next 100 sq. meters at P 16.00	1,600.00
Next 100 sq. meters at P 15.00	1,500.00
Next 100 sq. meters at P 14.00	1,400.00
Next 100 sq. meters at P 12.00	1,200.00
Total Building Fee	Php 53,100.00

(d) Divisions C- 2/D - 1, 2, 3.

Area in sq. meters	Fee per sq. meter	Php
Up to 500		12.00
Above 500 to 600		11.00
Above 600 to 700		10.20
Above 700 to 800		9.60
Above 800 to 900		9.00
Above 900 to 1,000		8.40
Above 1,000 to 1,500		7.20
Above 1,500 to 2,000		6.60
Above 2,000 to 3,000		6.00
Above 3,000		5.00

NOTE: Computation of the building fee in item d is following the example of Section 3.c. of this Schedule.

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

(D) Electrical Fees:

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

(a) Total Connected Load (kVA).

	FEE
I. 5 kVA or less	Php 200.00
II. Over 5 kVA to 50 kVA	200.00 + 20,000/kVA
III. Over 50 kVA to 300 kVA	1,000.00 + 10,000/kVA
IV. Over 300 kVA to 1,500	3,500.00 + 5.00/kVA
V. Over 1,500 kVA to 6,000	9,600.00 + 2.50/kVA
VI. Over 6,000 kVA	20,550.00 + 1.25/kVA

NOTE: Total Connected Load as shown in the local schedule.

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

	FEE
I. 5 kVA or less	Php 40.00
II. Over 5 kVA to 50 kVA	40.00 + 4.00/kVA
III. Over 50 kVA to 300 kVA	220.00 + 2.00/kVA
IV. Over 300 kVA to 1,500	720.00 + 1.00/kVA
V. Over 1,500 kVA to 6,000	1,920.00 + 0.50/kVA
VI. Over 6,000 kVA	4,170.00 + 0.25/kVA

NOTE: Total Transformer/UPS/Generator Capacity shall include all transformer, UPS and generators which are owned/and or installed by the owner/application as shown in the electrical plans and specification.

(c) Pole/Attachment Local Plan Permit.

Power Supply Pole Location	Php 30.00/pole
Guying Attachment	30.00/attachment

This applies to designs/installations within the premises.

(d) Miscellaneous Fees: Electrical Meter for union separation, alteration, reconnect or relocation and issuance of wiring Permit.

Use of Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	Php 15.00	Php 15.00
Commercial/Industrial	50.00	
Institutional	30.00	12.00

(e) Formula for computation of fees.

The total fees shall be the sum of Section 2.D to 02.D.d of this Rule.

(f) Forfeiture of Fees.

If the electrical work or installation is found not in conformity with the minimum safety requirements of the Philippine Electrical Codes and the Electrical Engineering Law (RA 7920) and the owner fails to perform corrective actions within the reasonable time. Be forfeited.

I. Refrigeration (cold storage) per ton or fraction thereof	Php 40.00
II. Ice Plants per ton of fraction thereof	60.00
III. Packaged/Centralized Air Conditioning system up to 100 tons per tons	90.00
IV. Every ton of fraction thereof above 100 tons	40.00
V. Window Type air conditioners per unit	50.00
VI. Mechanical Ventilation per kW or fraction thereof of blower or _____, metric equivalent	40.00
VII. In a certain of AC/REF system locate in one Establishment the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees and shall not be considered individually.	

(E) Plumbing Fees

(a) **Installation Fees, one (1) unit composed of:** one (1) water closet, two (2) floor drains, one (1) lavatory, one (1) sink with three (3) ordinary traps.

(b) **Every fixture in excess of one unit.**

I. Each water closet	Php 7.00
II. Each floor drain	3.00
III. Each sink	3.00
IV. Each lavatory	7.00
V. Each faucet	2.00
VI. Each shower head	2.00

(c) Special Plumbing Fixtures

I. Each stop sink	7.00
II. Each Urinal	4.00
III. Each bath tub	7.00
IV. Each grease trap	7.00
V. Each garage trap	7.00
VI. Each _____	4.00
VII. Each dental _____	4.00
VIII. Each gas-fixed water heater	4.00
IX. Each drinking fountain	2.00
X. Each bar or soda fountain sink	4.00
XI. Each laundry sink	4.00
XII. Each laboratory sink	2.00
XIII. Each fixed-type sterilizer	2.00

(d) Each water meter P 2.00.

I. 12 to 25 mm Ø	8.00
II. Above 25 mm Ø	10.00

(e) Construction of septic tank, applicable in all Groups.

I. Up to 5.00 cu. Meters of digestion chamber	24.00
II. Every cu. Meters of fraction thereof in excess of 5.00 cu. Meters	7.00

(F) Electronic Fees.

(a) Central Office switching equipment, remote switching units; concentrators, PABX/PBX's, cordless/ wireless telephone and communication systems, intercommunication system and other types of switching/ routing/ distribution equipment used for voice, data image text, facsimile, internet service, cellular, paging and other types/ forms of wired or wireless communications – **Php 2.40 per port.**

(b) Broadcast station for radio and TV for both commercial and training purposes, CATV headed, transmitting/ receiving/ relay radio and broadcasting communication stations, communications center, switching centers.

(c) Controls center, operation and/or maintenance centers, call centers, cellsites, equipment silos/shelters and other similar locations/structures used for electronics and communications service, global positioning and personnel/ vehicle locations – **Php 1,000.00.** dispensing machines, telephone booths, pay phones, coin charges, location or directions finding system, photography and reproduction machines, x-ray, scanners, ultrasound and other apparatus/equipment used for medical, biomedical, laboratory and testing purposes and other similar electronics or electrically – controllers apparatus or devices, whether located indoor or outdoor – **Php 10.00 per unit.**

(d) Electronics and communications used for connections and terminations of voice, data, computer (including workstations, server, routers, etc.) audio, video, or any form of electronic and communications services, irrespective of whether a user terminal is connected – **Php 2.40 per outlet.**

(e) Station/terminal/control point/ port/ central or remote panels/ outlets for security and alarm systems (including watchman system, burglar alarm, intrusion detection systems, lighting controls, monitoring and surveillance system, sensors, detectors, parking management system, barrier controls, signal lights,

etc.), electronics fire alarm (including early – detection system, smoke detectors, etc.) sounds reinforcement/ background, music/paging/conference systems and the like CATV/MATV/CCTV and off-air television, electronically-controlled conveyance systems. Building automation, management system and similar types of electronic or electrically – controlled installations whether a user terminal is connected – **Php 2.40 per terminal.**

(f) Studios, auditoriums, theaters, and similar structures for radio and TV broadcasting, recording, audio/video reproduction/simulation and similar activities. – **Php 1,000.00** per location.

(g) Antenna towers/masts or other structures for installation of any electronic and/ or communications transmission/ reception. **Php 1,000.00 per structure.**

(h) Electronic or electrically – controlled indoor and outdoor sinkages and display system, including monitors, multi-media signs, etc. **Php 50.00 per unit**

(i) Poles and attachment.

(j) Per attachment (to be paid by any entity who attaches to the pole of others) – **Php 20.00**

(k) Other types of electronics or electrically – controlled device, apparatus, equipment, instrument or units not specifically identified above – **Php 50.00**

(G) Accessories of the Building/ structure fees.

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

(b) Buildings with a height of more than 8.00 meters shall be charged an additional fee of twenty – **five centavos (Php 0.25) per cu. meter** above 8.00 meters. The height shall be measured from the ground level to the bottom of the roof slab or the top of girders, whichever applies.

(c) Bank and Records Vaults with interior volume up to 20.00 cu. meters – **Php 20.00**

(d) In excess of 20.00 cu. meters – **Php 8.00**

A. Swimming Pools, per cu. meter of fraction thereof.

(a) GROUP A Residential – **Php 3.00**

(b) Commercial/ Industrial GROUP B, E, F, G – **Php 36.00**

(c) Social Recreational/ Institutional GROUPS C, D, H, I – **Php 24.00.**

(d) Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plain cement flooring shall be charged 50% of the above rates.

(e) Swimming pool shower rooms/ locker rooms:

a. Per unit of fraction thereof – **Php 60.00**

b. Residential GROUP A – **6.00**

c. GROUP B,E,F,G – **18.00**

B. Construction of firewall separate from the building.

a. Per sq. meter or fraction thereof – **Php 3.00**

b. Provided that the minimum fee shall be – **48.00**

C. Construction/ Erection of towers; structures and the like; including Radio and TV towers, water tank supporting

Use or Character of Occupancy	Self-Supporting	Trilon (Guyed)
I. Single detached dwelling units	Php 500.00	150.00
II. Commercial/ Industrial (Group B, E, F, G) up to 10.00 meters in height	2,400.00	240.00
a. Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00
III. Educational/Recreational/Institutional (Group C,D,H,I) up to 10.00 meters in height	1,800.00	120.00
a. Every meter or fraction thereof in excess of 10.00 meters	120.00	12.00

D. Storage Silos, up to 10.00 meters in height– Php 2, 400.00

I. Every meter or fraction thereof in excess of 10.00 meters	Php 150.00
II. Silos with platforms or floors shall be charged an additional fee on accordance in with Section G of the schedule	

(H) USE OF GROUP B, E, F and G.

(a) Smokes Stacks, up to 10.00 meters in height, measured from the base – **Php 240.00.**

1. Every meter or fraction thereof in excess of 10.00 meters – **Php 12.00.**

(b) Chimney up to 10.00 meters in height, measured from the base – **Php 48.00.**

1. Every meter or fraction thereof in excess of 10.00 meters – **Php 2.00.**

A. Construction of Commercial/ Industrial Fixed Ovens, per sq. meters or fraction thereof of interior floor areas – Php 48.00

B. Construction of Industrial Kiln/ Furnace, per cu. meter or fraction thereof of volume – Php 12.00.

C. Construction of reinforced concrete or steel tanks or above ground GROUP A and B, up to 2.00 cu. meters – Php 12.00.

1. Every cu. meter or fraction thereof in excess of 2.00 cu. meters – **Php 12.00.**

2. For all other than Groups A and B up to 10.00 cu. meters – **Php 480.00.**

D. Construction of Water and Waste Water Treatment Tanks: (including Sedimentation and Chemical Treatment Tanks) per cu. meter of volume – Php 7.00.

(I) COMMERCIAL/INDUSTRIAL USE.

1. Above ground up to 10.00 cu. meters – **Php 480.00.** Every cu. meter or fraction thereof in excess of 10.00 cu. meters – **Php 480.00.**

2. Underground up to 20.00 cu. meters – **Php 540.00.** Every cu. meter or fraction thereof in excess of 20.00 cu. meters – **Php 24.00.**

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

1. Underground, per cu. meter or fraction thereof of excavation – **Php 3.00.**

2. Saddle or trestle mounted horizontal tanks, per cu. meter or fraction thereof of volume of tank – **Php 3.00.**

3. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Paragraph (H.C) above.

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

1. Construction of permanent type – **Php 10.00.**

2. Construction of temporary type – **Php 5.00.**

3. Inspection of knock – down temporary type, per unit – **Php 24.00.**

C. Construction of building and other accessory structures within cemeteries and memorial parks:

1. Tombs, per sq. meter of covered ground areas – **Php 5.00.**

2. Semi-enclosed mausoleums whether canopied or not, per sq. meter of built-up area – **Php 5.00.**

3. Totally enclosed mausoleums, per sq. meter of floor area – **Php 12.00.**

4. Totally enclosed mausoleum, per sq. meter of floor area – **Php 5.00.**

5. Columbarium, per sq. meter – **Php 18.00.**

(J) ACCESSORY FEES.

A. Establishment of line and grade, all sides fronting or abutting streets, estemes, river and creeks, first 10.00 meters – Php 24.00.

1. Every meter or fraction thereof in excess of 10.00 meters – **Php 2.40.**

B. Ground Preparation and Excavation Fees.

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

a. Inspection and Verification Fee – **Php 200.00.**

b. Per cu. metes of excavation – **Php 3.00.**

c. Issuance of GP & EP, valid only for thirty (30) days or superseded upon issuance of Building Permit – **Php 50.00.**

d. Per cu. meter of excavation for foundation with basement – **Php 4.00.**

e. Excavation other than foundation or basement, per cu. meter – **Php 3.00.**

f. Encroachment of footings or foundations of building/ structures to the public areas as permitted, per sq. meter or fraction thereof of footing or foundation encroachment – **Php 250.00.**

C. Fencing Fees-Linear meter or fraction thereof – Php 3.00.

1. In excess of 1.80 meters in height, per lineal meter or fraction thereof – **Php 4.00.**

2. Made of indigenous materials, barbed, chicken or hog wires, per lineal meter – **Php 2.40.**

D. Construction of Pavements, up to 200.00 sq. meters – Php 24.00.

E. In excess of 20% or fraction thereof of paved areas intended for commercial/industrial/institutional use, such as parking and sidewalk areas, gasoline station premises, skating rinks, pelota courts, tennis and basketball courts and the like – Php 3.00.

F. Use of Streets and Sidewalks, Enclosure and Occupancy of Sidewalks up to 20.00 sq. meters, per calendar month – Php 240.00.

1. Every sq. meter or fraction thereof in excess of 20.00 sq. meters – **Php 12.00.**

G. Erection of Scaffoldings Occupying Public Areas, per calendar months

1. Up to 10.00 meters in length – **Php 150.00.**

2. Every lineal meter or fraction thereto in excess of 10.00 meters – **Php 12.00.**

H. Signage Fees.

1. Erection and anchorage of display surface, up to 4.00 sq. meters of sign-board area – **Php 120.00.**

a. Every sq. meter or fraction thereof which in excess of 4.00 sq. meters – **Php 24.00.**

2. Installation Fees, per sq. meter or fraction thereof display surface:

Type of Sign Display	Business Signs	Advertising Signs
Neon	Php 36.00 min. fee shall be 124.00	52.00
Illuminated	24.00	38.00
Others	15.00	24.00
Painted-On	5.00	18.00

3. Annual Renewal fees, per sq. meter of display surface or fraction thereof.

Type of Sign Display	Business Signs	Advertising Signs
Neon	Php 36.00 min. fee shall be 124.00	46.00 min. fee shall be 200.00
Illuminated	16.00 min. fee shall be 72.00	38.00 min. fee shall be 150.00
Others	12.00 min. fee shall be 40.00	P 20.00 min. fee shall be 110.00
Painted-On	8.00 min. fee shall be 30.00	12.00 min. fee shall be 100.00

I. Repair Fees.

1. Alteration/renovation/improvement on vertical dimensions of buildings/ structures in square meter, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, for all Groups – **Php 5.00.**

2. Alteration/renovation/improvement on horizontal dimensions of buildings/ structures, such as flooring, ceilings and roofing shall be assessed in accordance with the following rate, for all Groups – **Php 5.00.**

3. Repairs on buildings/ structures in all Groups costing more than five thousand pesos (Php 5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor).

J. Raising of Buildings/ structures Fees.

1. Assessment of fees for rising of any buildings/ structures shall be based on the new usable area generated.

2. The fees to be charged shall be as prescribed under Section 2.C.e of this schedule, whichever Group applies.

K. Demolition/ Moving of buildings/ structure fees, per sq. meter of area or dimensions involved.

1. Buildings in all Groups sq. meter floor area – **Php 3.00.**

2. Building System/ Frames or portion thereof per vertical or horizontal dimensions, including fences – **Php 4.00.**

3. Structures of up to 10.00 meter in height – **Php 800.00.**

a. Every meter or portion thereof in excess of 10.00 meters – **Php 50.00.**

4. Appendage up to 3.00 cu. meter/unit – **Php 50.00:**

a. Every cu. meter or portion thereof in excess of 3.00 cu. meters – **Php 50.00.**

5. Moving fee, per sq. meter of area of building/ structure to be moved – **Php 3.00.**

(K) CERTIFICATE OF USE OR OCCUPANCY (Table 1.0 for fixed costing).

A. Division A-1 and A-2 Buildings

1. Costing up to Php 150, 000.00 – **Php 100.00.**

2. Costing more than P 150, 000.00 up to P 400, 000.00

- b. Serial Number
- c. Gas Type
- d. Meter Classification/Model
- e. Maximum Allowable Operating Pressure – psi (kPa)
- f. Hub Size – mm (inch)
- g. Capacity – m3/hr. (ft3/hr)

Section 2. Time of Payment. – The fee imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor’s Permit at least five (5) days before location-filing is commenced.

**CHAPTER IV.
SERVICE FEES**

**Article 1.
Secretary’s Fee**

Section 1. Imposition of Fees. – There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this Municipality.

KINDS OF CERTIFICATES	Amount of Fee
a. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	Php 100.00
b. For certifying the official act of the Municipal Judge or other judicial certificate with seal, on file of the records of municipal Offices.	100.00
c. For certified true copies of any document records, or entry of which any person is entitled to demand and receive a copy.	100.00
d. Photocopy of documents produced by copying machine per document.	15.00/ per page

Section 2. 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 3. 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 2.
Assessor’s Fees**

Section 1. Imposition of Fees – There shall be collected the following fees from every person requesting for copies of official records and documents from the Assessors’ Offices of this Municipality.

Services/ Documentary Request	Rate
1. Certified True Copy of Tax Declaration	Php 100.00
2. Certification Fee	100.00
3. Annotation Fee	150.00
4. Verification Fee	100.00
5. Cancellation of Assessment Fee	100.00
6. Ocular Inspection Fee	250.00
7. Revision of Tax Declaration Fee	200.00
8. Transfer of Ownership Service Fee	200.00
9. Request for Issuance of a New Tax Declaration Fee	200.00
10. Request for an additional or extra copy of an Authenticated Certification, Tax Declaration and (other assessment record or legal documents as may be allowed)	20.00
11. Subdivision/ Consolidation of Lot/s Fee (Per Parcel):	
Residential Land	250.00
Commercial Land	250.00
Industrial Land:	250.00
Below One (1) hectare	300.00
Above One (1) hectare	
Agricultural Land:	250.00
Below One (1) hectare	300.00
Above One (1) hectare	
12. Depreciation Service Fee (Structures and Machineries)	
300,000 below	350.00
300,000 above	500.00

Section 2. 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 3. 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 3.
Local Civil Registry Fees**

Section 1. Imposition of Fees – There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality the following:

A. Marriage Related Fees:		
1.	Application fee	Php 200.00
2.	License fee	100.00
3.	Solemnization fee	600.00
4.	Family Planning/marriage counseling certificate fee	300.00
	Application for marriage license with foreign party	500.00
	Reconstruction of marriage contract	200.00
	Bachelorhood Certification	100.00
	Verification fee	100.00
B. Birth Related Fees:		
1.	Service Fee	Php 300.00
2.	Certified true copy of birth:	
	-for local use	100.00
	-for travel abroad	300.00
	Endorsement of civil registry document	200.00
	Annotations	200.00
	Subscription fee	100.00
	Supplemental report	200.00
	Out of town registrations	200.00
	Application fee for R.A. 9255	300.00
	Miscellaneous fees	100.00
	Processing of transferred documents	200.00
	Retraction/Reconstruction of documents	200.00
	Authentication fees (10 copies)	100.00
C. Death Related Fees:		
1.	Certification of Death	100.00
2.	Certified true copy of death certificate	100.00

(Note: As a nation policy, registration of births, deaths, marriages, and foundling are free of charge pursuant to the provisions of OP Proclamation No. 326 dated February 14, 1994 as amended by Proclamation No. 436 dated August 9, 1994 issued by the Office of the President and under an Unnumbered Memorandum from the Office of the Civil Registrar General dated February 16, 1994 and also under DILG MC-94-154 dated September 8, 1994).

D. For Registration Fee of the following:		
1.	Legitimizing	500.00
2.	Adoption	Php 1,000.00
3.	Filing fee of petition for correction of clerical or typographical error.	1,000.00
	For change of first name or nickname	3,000.00
	For indigent petition (exempt) (Rule 18, IRR of RA 9048)	Free of Charge
	Petition for R.A. 10172	3,000.00
	Service fee for migrant petition for CCE.	500.00
	Service fee for migrant petition for change of first name	1,000.00
4.	Legal separation or divorce	1,000.00
5.	Naturalization	1,000.00
6.	Annulment of marriage, declaration of absolute nullity of marriage, court order setting aside the decree of legal separation	1,000.00
7.	Voluntary Emancipation of Minor	500.00
8.	Court Decision Recognizing or Acknowledging Natural Children or Impugning or Denying Such Recognition	500.00
9.	Judicial Determination of Paternity Affiliation	500.00
10.	Court Decision or Order on the Custody of Minors and Guardianship	500.00
11.	Aliases	500.00
12.	Repatriation or Voluntary Renunciation of Citizenship	500.00
13.	Civil Interdiction	500.00
14.	Declaration or presumptive death of the absent spouse; judicial declaration of absence	500.00
15.	Compulsory recognition of child; voluntary recognition of illegitimate child	500.00
16.	Appointment of guardian; termination of guardianship	500.00
17.	Judicial determination of filiations	500.00
18.	Judicial determination of the fact of reappearance of absent spouse, if disputed	500.00
19.	Naturalization certificate; cancellation of naturalization certificate	Php 500.00
20.	Separation or revival of property rights	500.00
21.	Emancipation of minor orphan	500.00
22.	Affidavit of Reappearance	100.00
23.	Acknowledgement	100.00
24.	Acquisition and ratification of Artificial Insemination	500.00
25.	Authorization and Ratification to Contract Marriage	500.00
26.	Option to elect Philippine citizenship	500.00
27.	Partition and distribution of properties of spouses; child’s presumptive legitimacy	500.00
28.	Marriage settlement and any modification thereof	500.00
29.	Repatriation document	500.00
30.	Voluntary emancipation of minor	500.00
31.	Waiver of rights, interest on absolute community of property	500.00
32.	Other similar registrable instruments	500.00
33.	Registration of legal instruments	100.00

Note: [According to the Implementing Rules and Regulations of Republic Act No. 9048, allowing the correction of clerical or typographical errors and change of first name or nickname without the need of a judicial order, the Municipal Civil Registrar is authorized to collect from every petitioner the following rates of filing fees: P 1,000.00 for the correction of clerical error; P 3,000.00 for the change of first name. It would seem, therefore, that the adjustment of rates for the registration of the civil status of persons, e.g., legitimation, adoption, annulment of marriage, divorce/legal separation, and naturalization, to rates along those authorized for change of name would be justified.]

Section 2. Exemptions – The fee imposed in this Article shall not be collected in the following cases:

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

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

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

Section 3. 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 4. 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 4.
Police Clearance Fee**

Section 1. Imposition Fee. – There shall be paid for each police clearance certificate obtained from the Local Chief of Police/Station Commander of the Philippine National Police of this Municipality the following fees:

PURPOSE OF CLEARANCE	Amount of Fee
1. For employment, scholarship, study grant and other purposes not hereunder specified	Php 200.00
2. For change of name	200.00
3. For application for Filipino Citizenship	1,000.00
4. For passport or Visa application	250.00
5. For firearms permit application	2,000.00
6. For PLEB clearance	200.00
7. For Business License	200.00
8. Issuance of excerpt on blotter	200.00

Section 2. Time of Payment – The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

**Article 5.
Sanitary Inspection Fee**

Section 1. 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	Php 100.00
2. For each business, industrial, or agricultural establishment:	
a. With an area of 25 sq. m. or more but less than 50 sq. m.	120.00
b. With an area of 50 sq. m. or more but less than 100 sq. m.	140.00
c. With an area of 100 sq. m. or more but less than 200 sq. m.	160.00
d. With an area of 200 sq. m. or more but less than 500 sq. m.	200.00
e. With an area of 500 sq. m. or more but less than 1000 sq. m.	240.00
f. With an area of 1,000 sq. m. or more	300.00

Section 2. 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 3. 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 6.
Service Fees for Health Examination**

Section 1. Imposition of Fee – There will be collected a fee of **One Hundred Fifty Pesos (P 150.00)** from any person who is given a physical examination by the Municipal Health Officer or his/her duly authorized representative, as required by this ordinance.

A fee of Twenty Pesos (Php 20.00) shall be collected for each additional copy of subsequent issuance of a copy of the medical certificate issued by the Municipal Health Officer.

Section 2. 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 3. 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.

13. Every mechanical ride inspection, etc., used in amusement centers or fairs, such as ferries-wheel, and the like, per unit – **Php 50.00.**
F. Annual Electronics inspection fees shall be the same as the fees in Section 2.G above.

(L) CERTIFICATIONS:

- a. Certified true copy of building permit – **Php 50.00.**
- b. Certified true copy of Certificate of Use/ occupancy– **Php 50.00.**
- c. Issuance of Certificate of Damage– **Php 50.00.**
- d. Certified true copy of Certificate of Damage– **Php 50.00.**
- e. Certified true copy of Electrical Certificate– **Php 50.00.**
- f. Issuance of Certificate of Gas Meter Installation– **Php 50.00.**
- g. Certified true copy of Certificate of Operation– **Php 50.00.**
- h. Other Certifications – **Php 50.00.**

- 1. With floor area up to 20.00 sq. meters – **Php 50.00.**
- 2. With floor area above 20.00 sq. meters up to 500.00 sq. meters – **Php 240.00.**
- 3. With floor area above 500.00 sq. meters up to 1, 000.00 sq. meters– **Php 360.00.**
- 4. With floor area above 1, 000.00 sq. meters up to 5, 000.00 sq. meters– **Php 480.00.**
- 5. With floor area above 5, 000.00 sq. meters up to 10, 000.00 sq. meters – **Php 200.00.**
- 6. With floor area above 10, 000.00 sq. meters– **Php 2, 400.00.**

A. Division J- 2 Structures:

- 1. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal buildings of which they are accessories.
- 2. Aviaries, aquariums, zoo structures and the like: same rates as for Section K.d. above

- 3. Towers such as for Radio and TV transmissions, cell sites, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fees as follows:

- a. First 10.00 sq. meters of height from the ground– **Php 800.00.**
- b. Every meter or fraction thereof in excess of 10.00 meters– **Php 50.00.**

B. Change in Use/Occupancy, per sq. meter or fraction thereof of area affected– **Php 5.00.**

(M) ANNUAL INSPECTION FEES:

A. Divisions A-1 and A-2:

- 1. Single detached dwelling units and duplexes are not subject to annual inspections.
- 2. If the owner request inspections, the fee for each of the services enumerated above is – **Php 120.00.**

Section 2. 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 **Two Thousand Pesos (P 2,000.00)** shall be deposited with the Municipal Treasurer at the same time the permit is paid. The cash deposit shall be forfeited in favor of the Municipal Government in case the restoration to its original form of the street excavated is not made within five days (5) days after the purpose of the excavation is accomplished.

Section 3. 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 Jaro, Leyte 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 20.
Permit Fee on Circus and Other Parades**

Section 1. Imposition of Fee –There shall be collected a Mayor’s Permit Fee of Two Thousand Pesos (P 2,000.00) for a maximum of 20 days on every circus and other parades using banners, floats or musical instruments carried on in this Municipality.

Section 2. Time and Manner of Payment – The fee imposed herein shall be due and payable to the Municipal Treasurer upon application for a permit to the Municipal Mayor at least five working days (5) before the scheduled date of the circus or parade and on such activity shall be held.

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

Section 4. 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 Local Chief of Police 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 21.
Permit Fee for the Conduct of Group Activities**

Section 1. 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 therefore 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	Php 500.00
2. Dances	500.00
3. Coronation and ball	500.00
4. Promotional sales	1,000.00
5. Other group activities	500.00

Section 2. 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 3. 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 4. Administrative Provision – A copy of every permit issued by the Municipal Mayor shall be furnished to the Local Chief of Police 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 22.
Permit Fee on Film-Making**

Section 1. 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	Php 5,000.00
b. Commercial advertisements	5,000.00
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.

Article 1. Municipal Health Office Service Fees

Section 1. Imposition of Municipal Health Service Fees- The following schedule of fees is hereby imposed for services of facilities rendered by the Municipal Health Office (MHO):

KINDS OF SERVICES	AMOUNT OF FEE
1. Medical Fees:	
A. In Patient- Non- Phil Health/Birthing Facility:	
1. Ward Room	Php 200.00/day
2. Delivery Room	500.00/day
3. Normal Delivery (excluding medicine) Delivery fee with OB kit.	2,500.00
4. Aircon Room	700.00
5. Private Room without aircon	300.00
B. Medical/Physical Certificate Fees:	
1. Medico Legal	75.00
2. Physical Injury	75.00
3. Medical Certificate/Sick Leave	75.00
4. Medical Certificates/Students	20.00
5. Health Certificate/LGU Employees	50.00
6. For Employment w/o laboratory results	75.00
7. For employment with lab results	100.00
8. Autopsy Report	100.00
9. Medical Certificate/Maternal Leave	75.00
10. Return to service	75.00
11. Sanitary permit	60.00
12. Certificate/Pre-Marriage Counseling	50.00
C. Ambulance Fees:	
1. Within the Municipality	Free
2. Outside the Municipality	500.00/Diesel
3. Outside the province	3,500.00(minimum)
4. Oxygen	100.00/hour
2. Dental Services	
1.Extraction-per tooth (including anesthesia)	100.00
2. Temporary filling – per tooth	200.00
3. Permanent filling – per tooth	200.00
3. Blood Chemistry:	
a. Glucose (FB/RBS)	Php 120.00
b. Fasting Blood Sugar	120.00
c. Blood Urea Nitrogen (BUN)	120.00
d. Cholesterol	200.00
e. HDL	60.00
f. Creatinine	150.00
g. Uric Acid	150.00
h. SGOT	120.00
i. SGPT/ALT	120.00
j. BUA	150.00
k. Triglycerides	200.00
l. Uric Acid	120.00
m. LDL	60.00
4. Hematology:	
a. Complete Blood Count (CBC)	50.00
b. Hemoglobin/Hemotocrit	50.00
c. Platelet Count	60.00
d. Blood Typing	50.00
e. Determination:	
1. WBC, Different Count	50.00
2. RBC Count	50.00
3. ESR	160.00
4. Bleeding/Clotting Time	300.00
5. Thrombocyte Count	50.00
6. Malaria Detection	50.00
7. Parasitology	50.00
8. Routine Analysis	50.00
9. Blood Banking	50.00
10. ABO-RH Testing	50.00
11. Cross Matching	50.00
12. Immunology	50.00
13. Widal Test	50.00
14. Bacteriology	50.00
15. Acid Fast Stain Smear (TB, Leprosy)	50.00
16. Gram Stain Smear	50.00
17. IUD	50.00
18. Pap Smear	50.00
5. RAPID TEST:	
a. HBSAG	350.00
b. Pregnancy Test	150.00
c. Dengue Duo	1,500.00
d. RPR	300.00
e. ECG	500.00
6. MICROBIOLOGY:	
a. AFB Exam	50.00
b. New Born Screening (Non-Phil Health)	650.00
7. CLINICAL MICROSCOPY:	
a. Urinalysis	50.00
b. Stool Exam	50.00
8. GENERAL SURGICAL DRESSING:	
a. Suture of wound:	
1. Small	100.00
2. Medium	200.00
3. Large	200.00
4. Circumcision	500.00
5. Ingrown Toenail	500.00

Section 2. Time and Manner of Payment – The fees herein shall be paid upon application or after the extension of service. **“In no case shall deposit be required in emergency cases requiring immediate attention”.**

Section 3. Exemptions – Residents who are certified by the MSWD and the Barangay Chairmen as indigent and upon approval by the Municipal Mayor may be exempted from the payment of any or all fees provided for in this Article.

An indigent is one who belongs to a family whose family income does not exceed P 50, 000.00 per year of the poverty line established by NEDA, whichever is higher.

Article 2. Rentals of Personal and Real Properties Owned by the Municipality (Rentals to be based at full cost pricing)

Section 1.Imposition. The following rates of rental fees for the use of real and personal properties of this Municipality shall be collected:

Item	KINDS OF PROPERTY	Rate of Rental (specify if annual, monthly, weekly or daily)
1.	Land Only (per sq.m):	
	a. Located in commercial/industrial area	50.00/day
	b. Located in residential area	30.00/day
2.	Building (per square meter of floor area):	
	a. Located in commercial/industrial area	3,500.00/month
	b. Located in residential area	3,500.00/month
3.	Heavy Equipment:	
	a. Loader	3, 000/hr.
	b. Backhoe	2, 500/hr.
	c. Dump truck	2,000/day/Excluding gasoline /diesel
3.	Other Municipal Equipment:	
	a. Generator (30 kVA)	1,000/day/Excluding gasoline /diesel.
3.	b. Concrete Mixer	500.00/day/Excluding gasoline /diesel

Section 2.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 3. Charges for Parking

Section 1.Imposition of Fee. There shall be collected fees for the use of Municipal owned parking area or designated streets for pay parking in accordance with the following schedule:

NATURE	ANNUAL RATES DAILY RATES
1. Day Parking Rates:	
a. Vehicle Type:	
1. Tricycle motor (per day)	Php 10.00
2. Private Cars and Service Vehicles (per day)	50.00
3. Passenger Jeepney (per day)	30.00
4. Cargo Trucks/Delivery Vans (max. 4hrs)	100.00
5. Passenger Bus (max. of 1 hr.)	150.00
2. Overnight Parking Rates	
a. All types of vehicles:	
1. Daily	100.00

Note: Each barangay shall assist the Municipal government in ensuring compliance by car-owning residents with the night-parking regulation and

shall correspondingly receive a fifty percent (50%) share of the fees collected from its area of jurisdiction.

3) Towing Fee of **Three Hundred Pesos (P300.00)** and impounding fee of **One Hundred Pesos P100/day** shall be collected from owners of vehicles who shall violate this Article.

(ALTERNATIVE RATE STRUCTURE)

NATURE	Annual/Daily Rates
A) For the first five (5) hours	
a. Passenger buses or cargo trucks	Php 50.00
b. Mini buses or jeepneys	50.00
c. Cars	20.00
d. Tricycle	5.00 (fixed)
e. Other vehicles	50.00
B) For each succeeding hour or a fraction thereof:	
a) Passenger buses or cargo trucks	15.00
b) Mini buses or jeepneys	10.00
c) Cars	5.00
d) Tricycle	2.50
e) Other vehicles	15.00
C) Overnight Parking Rates:	
1. All types of vehicle:	
a. Annual	10,000.00
b. Daily	100.00
D) Towing fee of Three Hundred Pesos P 300.00 and impounding fee of Hundred Pesos P100/day shall be collected from owners of vehicles who shall violate this Article.	

Section 2. Time of Payment- The fees herein imposed shall be paid to the Municipal Treasurer or to his duly delegated representative upon parking thereat.

Article 4. Charges for Use of Waterworks System

Section 1. Imposition of Charges – The fees and charges provided herein shall be collected for the water service rendered by the Local Government Unit- Waterworks System (LGU-WS).

KINDS OF SERVICE	RATE OF FEES
a. Application fee for connection with waterworks system.	Php 3, 500.00
b. Installation for the cost of excavation on crossing Barangay streets.	
1. Earth and gravel excavation	500.00
2. Asphalt road	1, 000.00
3. Cemented road	1, 000.00
c. For metered service:	
1. Minimum charge for not more than 10 cu. m./month	
1. Residential service	100.00
2. Commercial service	150.00
3. Industrial service	250.00
2. For every cubic meter in excess of 10 cu. m	
1. Residential service	12.00
2. Commercial service	16.00
3. Industrial service	18.00
d. For unmetered service:	
1. Flat Rate consisting of one (1) faucet only (fixed):	
1. Residential service/month	150.00
2. Commercial service/month	250.00
3. Industrial service/month	1,000.00
e. Re-installation fee	500.00
f. Tapping Fees:	
1. For one-half inch (1/2") diameter	100.00
2. For one-half inch (1") diameter	150.00
3. For one-half inch (1 1/2") diameter	250.00

Section 2. Time of Payment. – The water rental is due and payable to the Office of the Municipal Treasurer within the first Ten (10) days of the following month.

Section 3. Administrative Provisions- a. A written application/contract filed with the Office of the LGU-Waterworks System (LGU-WS) shall be required for any of the aforementioned services.

b. A cash deposit of **One Thousand Five Hundred Pesos (P 1,500.00)** shall be required of every customer/applicant before the initial service is rendered. It shall answer for any unpaid due and demandable water charges rendered in accordance with the foregoing rates which shall automatically be charged off against the cash deposit after failure to pay the monthly fee within Thirty (30) days of the succeeding month.

In cases where the cash deposit shall no longer be sufficient to cover water fees and surcharges, the water connection shall be disconnected after failure by the customer to settle the difference after a period of Fifteen (15) days from receipt of notice of disconnection.

The cash deposit shall be refunded by the LGU if the customer desires to withdraw the service of the System and all his water bills shall have been fully paid.

c. For billing purposes, a water meter shall be read one (1) month after its connection and every month thereafter. The meter shall be sealed and the seal shall be broken only when the meter is to be inspected, tested, or adjusted by the System. It shall be tested at any reasonable time by the duly authorized representative/inspector of the System or upon the request of the customer and to be witnessed by him if he so desires.

If the testing of the meter is upon the request of the customer and the test discloses that the water meter is defective, corresponding adjustments shall be made and no fee shall be charged to the customer. If no defect is found in the meter, then the customer shall pay to the LGU-WS, **Fifty Pesos (P 50.00) for every five-eighth (5/8") and three-fourth inch (3/4") of water meter and Seventy Five Pesos (P75.00) per every meter bigger than the above.**

d. For re-opening of service upon request of the customer after it has been closed for delinquency, shall be charged if the service is closed at the metering **Five Hundred Pesos (P 500.00)** point. If it is closed at the water main or main pipe, the cost of street repair shall be paid by the customer.

e. Service connection for domestic or residential use shall not use pipes bigger than on-half inch (1/2") in diameter.

f. Service connection using pipes bigger than one-half (1/2") in diameter may be allowed for commercial and/or industrial use only, provided that the applicant thereof shall satisfy in his application the need of a bigger size which shall in all cases be subject to the approval of the LGU-WS Office.

g. Every multi-door apartment shall have separate water service connection and separate water meter for every occupant or lessee therein.

CHAPTER VI. TOLL FEES OR CHARGES

ARTICLE I. REGULATORY FEES ON SAND AND GRAVEL EXTRACTION

Section 1. Imposition of Tax – There shall be collected regulatory fees from every owner or driver or owner of motor vehicle extracting sand and gravel/and or quarrying within the territorial jurisdiction of the Municipality of Jaro, Leyte with the following rates to wit:

CATEGORY	Amount of Fee
1. Mayor's Permit Fee/per annum	Php 10,000.00
2. Inspection Fee/per cubic meter	100.00
3. Monitoring Fee/per every Truck Load	150.00

Section 2. Time and Manner of Payment – The regulatory fees imposed in this article shall be paid to the Municipal Treasurer before any owner or driver or owner of motor vehicles shall be allowed to extract sand and gravel or conduct quarrying activity within the municipality of Jaro, Leyte. Monitor

Sec. 3. Administrative Provision– No person shall be granted loose permit to extract sand and gravel or to conduct quarrying activities within the municipality unless a permit from the Provincial Government can be presented with the corresponding fees duly paid.

1. The permit from the Provincial Government presented shall always specify the total number of truckloads and the total volumes in cubic meter to be extracted.

2. The Municipal Mayor shall assign personnel to monitor and record the number of truckloads have been extracted daily with the instruction to immediately stop the quarrying activities once the total number of truckloads and the corresponding specified volumes contained in the permit have been met and transported.

3. The Municipal Mayor shall stop any person, even if a permit has already been granted from doing any hauling and quarrying activities within the jurisdiction of the municipality of Jaro, Leyte **“once the source becomes a threat to human lives, properties as well as to environment”.**

ARTICLE 2. REGULATORY FEES FOR LARGE CATTLE

Section 1. Imposition of Tax – There shall be collected regulatory fee transporters of large cattle passing through, and for using the road networks of the Municipality of Jaro, Leyte in the amount of **Two Hundred Pesos (P 200.00)** per head.

Section 2. Time and Manner of Payment – The regulatory fees imposed in this article shall be paid to the Municipal Treasurer or any of his/her duly authorized representative upon demand at any entrance and exit points within the Municipality.

Sec. 3. Administrative Provision. 1. The Station Commander of the Philippine National Police or any of his/her deputies is

CHAPTER V. MUNICIPAL CHARGES

- Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
- Public swimming or bathing places.
- Dance schools, dance halls, night clubs, Video Karao-K Bars Stand-Up Comedy Bars, which to include dance instructors, cooks, bartenders, waiters, waitresses, Utility Personnel, etc.
- Tonsorial and beauty establishments to include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, etc.
- Massage clinics and sauna bath establishments to include masseurs, massage clinic/sauna bath attendants, etc.
- Hotel, motels, apartment for rent, lodging houses, boarding houses and other similar businesses.

(b.) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

c. The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Section 4. Penalty. A fine of **Two Thousand Five Hundred Pesos (P2, 500.00)** shall be paid by the owner, manager or operators of the establishment for each employee found to be without the necessary medical certificates.

Article 7. Service Fee for Garbage Collection

Section 1. Imposition of Fee. – There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

KINDS OF ESTABLISHMENTS	Amount of Fee Per Annum
1. Manufacturers, Millers, Assemblers, Processors and Similar Business:	
a. Not more than 100 cu. m.	Php 200.00
b. More than 100 cu. m.	200.00
2. Hotels, Apartments, Motels and Lodging Houses:	
a. Not more than 100 cu. m.	200.00
b. More than 100 cu. m.	200.00
3. Restaurants, Day and Night Clubs, Cafes and Eateries and Similar Businesses:	
a. Not more than 50 cu. m.	200.00
b. More than 50 cu. m.	200.00
4. Hospitals, clinics, laboratories and similar business establishments:	
Note: Joint DENR-DOH Admin. Order No. 02, S. 2005 dated August 24, 2005 (Policies and Guidelines on effective and proper handling, collection, transport, treatment, storage and disposal of health care wastes.)	
a. Not more than 10 cu. m.	200.00
b. More than 10 cu. m.	200.00
5. Movie houses and Retailers:	
a. Not more than 10 cu. m.	200.00
b. More than 10 cu. m.	200.00
6. Other business not mentioned above:	
a. Not more than 10 cu. m.	200.00
b. More than 10 cu. m.	200.00

Section 2. Time of Payment. – The fees prescribed in this Article shall be paid to the Municipal Treasurer on or before the tenth (10th) day of every month or the authorized representative who shall collect the said fee from the establishment.

Section 3. 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 8. Dog Vaccination Fee

Section 1. Imposition Fee – There shall be collected from every owner of the dog a vaccination fee of **Five Hundred Pesos (P 500.00)** for every dog vaccinated within the territorial jurisdiction of this Municipality.

NOTE: (The above provisions may not apply during a free mass dog vaccination Program, (“after the scheduled date, the cost shall be borne by the owner of the dog”.)

Section 2. 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 3. 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 BAI, DA, 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. (It 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.

- Owners name, address and telephone number if any
- Description of dog (color, sex, markings, age, name, species and breed if any)
- Dates of vaccination and vaccine expiration if known.
- Rabies vaccination tag number
- Vaccine produced.
- Vaccinator’s signature.
- 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 under the provisions of Section 3 (1).

The licensed veterinarian/ trained vaccinator or the Municipal Rabies Control Authority shall give the guidance on the extermination methods to be used (shooting, poisoning, carbon dioxide or anesthetic overdose or decapitation) in a different environment (area of habitation, marketplace, rubbish dumps, open countryside, etc.)

The license veterinarian, trained vaccinator, the Municipal Rabies Control Authority or a police officer may enter any land for the purpose of seizing or exterminating a dog which is liable to be seized under this section.

NOTE: “Elimination is based on the presence or absence of a dog tag and/ or a registration or vaccination certificate.”

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

6. Reporting of Biting Incidents - The owner of a dog which has bitten any person and the person who has been bitten shall, within 24 hours of the occurrence, report the incident to the Municipal Rabies Control Authority, a health care worker or a police officer receiving such information who shall immediately transmit it to the Municipal Rabies Control Authority for investigation.

7. The owner of a dog which has bitten any person shall be responsible for all the Treatment and dog examination.

8. Financial support for the activity shall be borne by the Municipal Government and the Barangay Government.

Section 4. Penalty – Any dog owner who fails to abide by any of the provisions under this Article shall be subjected to a fine of **Two Thousand Five Hundred (P2, 500.00) Pesos** without prejudice to the provision of Section 3 (7).

It shall be the responsibility of the Municipal Rabies Control Authority to administer this ordinance, and to promulgate the necessary rules and regulations for its implementation. Enforcement shall be the responsibility of the Municipal Rabies Control Authority as defined under Section 3 of this article.

hereby authorized to stop any person transporting large cattle using the road network of the Municipality.

2. It shall be the duty of any police officer/deputies to immediately demand certificate of ownership from any transporter of large cattle and to verify such documents of its authenticity, then see to it that distinguishing marks and other information contained in the certificate of ownership, such as number of cowlicks and brand tally in his physical inspection.

3. Once he is fully satisfied that the ownership is in order, the police officer/deputies shall then request the transporter to pay the fee to authorized representative of the Municipal Treasurer.

Incase the ownership of the large cattle becomes suspicions due to the documentary inconsistencies, the animal (large cattle) should be impounded and the PNP Station Commander, through the order of the Municipal Mayor, should notify the proper authorities of the place of origin of the large cattle. It can only be released upon presentation by the rightful owner/claimant a satisfactory evidence of ownership.

CHAPTER VII. ARTICLE I. COMMUNITY TAX

Section 1. Imposition of Tax – There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 2. 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 (Php 5.00) 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 (Php 5,000.00)

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Sec. 3. 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 (Php 500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (Php 10, 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 (Php 2.00) 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 (Php 2.00) Pesos.

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

Sec. 4. Exemption – The following are exempted from the Community Tax:

a. Diplomatic and consular representatives; and

b. Transient visitors when they stay in the Philippines does not exceed three (3) months.

Section 5. Place of Payment – The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

Section 6. 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 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 7. 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 8. 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 office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from 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 9. 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 VIII. GENERAL ADMINISTRATIVE PROVISIONS Article 1.

Collection and Accounting of Municipal Taxes And Other Impositions

Section 1. Tax Period. – Unless otherwise provided in this Ordinance, the tax period for all local taxes, fees, and charges imposed under this Ordinance shall be the calendar year.

Section 2. Accrual of Tax. – Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 3. Time of Payment. – Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 4. 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 5. Interest on Unpaid Tax. – In addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 6. Collection. – Unless otherwise specified, all taxes, fees and charges due to this Municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein levied and imposed.

Section 7. 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 8. 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 9. 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 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 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 2. Civil Remedies for Collection of Revenues

Section 1. 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 2. Civil Remedies. – The civil remedies for the collection of local business taxes, fees, or charges, and related surcharge 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 3. 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 due, including all expenses, is collected.

g. Levy on Real Property. After the expiration of the time required paying 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.

The 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 levied, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer, conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sangguniang Bayan and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties.

Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

j. Redemption of Property Sold. Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption.

Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

The 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, to include of all his family members.

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. Any material or article forming part of a house or improvement of any real property.

Article 3. Taxpayer's Remedies

Section 1. 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 2. 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 form 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 3. 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 4. 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 4. Miscellaneous Provisions

Section 1. 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 2. 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 3. Public Dissemination of this Code – Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

Section 4. Authority to Adjust Rates – The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

Section 5. 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 IX. GENERAL PENAL PROVISIONS

Section 1 - Penalties for Violation of Tax Ordinance – Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance, shall upon conviction, be punished by a fine of not less than One Thousand Five Hundred Pesos (P1, 500.00) nor more than Two Thousand Five Hundred Pesos (P 2,500.00), or imprisonment of not less than One (1) month nor more than Three (3) months, or both, at the discretion of the court.

If the violation is committed by any judicial entity, the President, General Manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable therefore.

Punishment by a fine or imprisonment as herein provided for shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER X. FINAL PROVISIONS

Section 1 - Implementing Rules and Regulations (IRR) – For the effective implementation on the provisions in this Ordinance, the Municipal Treasurer's Office, Licensing Office, Assessor's Office, Municipal Registrar's Office, Municipal Health Office, in consultation with the LCE, and other concerned municipal offices is hereby directed to formulate the IRR, and copy of the same be furnished to the Sangguniang Bayan for its final adoption.

Section 2 - 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 3 - 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 4 - 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 5 – Effectivity - This ordinance shall take effect Fifteen (15) days after a copy hereof is posted in accordance with the provision of R.A. 7160, in at least Three (3) conspicuous places in the municipality.

APPROVED BY THE SANGGUNIANG BAYAN OF JARO, LEYTE ON THIS 14TH DAY OF DECEMBER, 2017.

APPROVED:

HON. LOURDES L. GO SB Member

HON. ALDRIN P. AZORES SB Member

HON. RAY P. AURE SB Member

HON. RAMON M. RAGRAG, JR. SB Member

HON. EDUARDO A. SANAGAN SB Member-Majority Floor Leader

HON. JULIAN L. EMNAS SB Member

HON. RAUL A. MACANDA SB Member-Presidenting Officer Pro-Tempore

HON. MARIANTA A. GELIG SB Member/LIGA President

I HEREBY CERTIFY to the correctness of the foregoing Resolution No.21, s 2017, Embodying Municipal Ordinance No. 21, s. of 2017.

NICOMEDES R. BORJA Secretary to the Sangguniang Bayan (Board Secretary V)

ATTESTED TO BE DULY ENACTED:

HON. ROLANDO T. CELEBRE Municipal Vice-Mayor

SB Presiding Officer

APPROVED:

HON. ZHARINA D. CELEBRE Municipal Mayor

Samar's...

...from Page 1

The activity, now on its third year, has a theme 'Light A Tree: Christmas Around the World.'

It showcases 20 miniatures of some of the world's iconic attraction such as the Taj Mahal in India; Eiffel Tower in France; the Habiton in New Zealand; Petronas Tower in Malaysia; Burj Khalifa in Dubai; Japanese Pagoda; Coliseum in Rome; and the San Juanico Bridge in Eastern Visayas.

The replicas are displayed right next to a full grown tree at the Imelda Park in front the provincial capitol compound.

Also part of the Christmas activity is the Samar Kids Can! Bazaar in partnership with the Department of Education which showcases products created by senior high school students from the two cities and 24 municipalities of the province.

The bazaar is an avenue for students to showcase their talents and skills including teaching them to value entrepreneurship.

"I am amaze that we are able to showcase the talent of our students. This is a good venue for our learners to showcase what they had learned in school," Mariza Magan, Samar provincial schools superintendent, said.

Products that are displayed at the bazaar includes food items, souvenir items made from indigenous materials, de-

cors made from bamboo, toys replica made from rubber, bags made from straw and many more.

The bazaar will end on December 11 while the Light a Tree will end on the first week of January with the declaration of winning entry on Christmas around the World contest.

(ROEL T. AMAZONA)

Public...

...from Page 3

our students' learning," shared Myra Fe G. Obina, an adviser of the said school.

Rojas said that this newly-constructed school building could create great opportunity to sustain quality education that will help uplift the lives of the pupils and teachers of ESDPES.

"Just as how the progressive nations extensively invest in their respective education sectors, we, the ESDEO, are completely honored that the DepEd trusted us to implement and monitor this school building project which paves a way to our own national pro-

gress in its most possible way," Rojas said.

Meanwhile, Ma. Ivy Ravilas, the principal of ESDPES, expresses her utmost gratitude in her acceptance speech to the DPWH and DepEd for the realization of the project.

"We will utilize this building properly for this will benefit both the pupils and their teachers as they get more inspired in coming to school," she said.

Present during the turnover were Rep. Ben Evardone of the province' lone congressional district; City Mayor Fe Abunda; and Rudyard Lim, assistant district engineer.

(RESTITUTO A. CAYUBIT)

Eastern...

...from Page 3

will surely catch the attention and curiosity not only of the town residents but even motorists who are passing the town going to the northern and southern part of Eastern Samar and to the Pacific Coastal towns in Northern Samar province.

The local government unit hopes that not only residents of their town but even those coming from their neighboring towns in

Eastern Samar would visit them every night to witness how beautiful the 28 Christmas lanterns.

The giant lantern festival will last until New Year's Day with a weekly judging to ensure that the creators will check their entries and

ensure that these will remain in good condition.

Winners of the competition will be receive P20, 000 for first prize; P15, 000 for second prize and P10,000 for third prize.

(ROEL T. AMAZONA)



"Philippines...

...from Page 5

to come. Human-emitted greenhouse gases (of which carbon dioxide is the biggest component) make the earth's lower atmosphere hotter. Warmer air holds more water or moisture, which results in more intense rainfall. It also gives more energy for storms, making typhoons and storm surges more deadly. Even if not at the level of individual events, climate scientists attribute the rising trends in more intense storms and storm surges as well as flooding and heavy rains of recent years to climate change. Typhoon Ompong, this year was the deadliest in the string of storms that bat-

tered the coasts of the Philippines and Southeast Asia. In these instances, we Also witnessed the interplay of global warming aggravating the storm intensity and local environmental devastation, like destruction of coastlines augmenting storm impacts or like quarrying operations of mining triggering landslides. Tropical storm Yagi (=Ompong), and monsoon rains earlier in the year caused heady flooding across central Luzon as well as parts of Manila, putting the spotlight on the inadequacy of drainage. Heavy fatalities from Super Typhoon Haiyan (=Yolanda), prompted government action to identify areas at high risk. Leveraging a numerical storm

surge model from the Japan Meteorological Association, an Early Warning System has been developed that is designed to keep people in densely populated areas informed of possible floods, storm surges, or landslides up to 48 hours in advance. The storm surges warnings have three indicators - for surges up to 2 meters high, from 2 to 5 meters, and for more than 5 meters." (Continued in Part II under the same Title).

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NEXT TOPIC: "Part II - Professor Thomas' Food for Thoughts for Philippines"

SHARE *Se T*
THOUGHTS through
Email: drpacjr@yahoo.com.



Department of Health Regional Director Minerva Molon presented to the management of PhilHealth Regional Office 8 the Red Orchid Hall of Fame Award plaque during the Red Orchid 2018 awarding at the Oriental Hotel de Leyte. **(Roel T. Amazona)**

DOH recognizes LGUs, offices for implementing the no-smoking policy

PALO, Leyte - The Department of Health (DOH) in the region presented awards to local government units and government agencies that strictly implements the no-smoking policy.

For this year's Red Orchid Award, 22 government offices, three hospitals, and seven local government units were given the recognition by the DOH for their strict implementation of the 100-percent tobacco-free environment.

"This serves as an inspiration and reminder to all to continue working for the betterment for the community members," DOH Regional Director Minerva Molon said in her message during the awarding ceremony held Friday (December 7).

Among the awardees for government offices were the local health insurance offices of the Philippine Health Insurance Corp. in the cities of Tacloban, Ormoc, Maasin, Borongan, Calbayog and Catbalogan and the municipality of Naval; Bureau of Jail Management and Penology 8 and the district jails in Naval, Catarman, Burauen, San Juan, Carigara; city jails in Baybay City, Borongan City, Ormoc City (female and male dorm) and the municipal jails in Palo and Palompon.

For the government hospitals, Red Orchid Awardees were the Allen District Hospital in Allen town; Northern Samar Provincial Hospital; and

the Tacloban City Hospital.

For the LGU category, awardees were the towns of Silago, Limasawa, San Francisco and Padre Burgos in Southern Leyte; San Antonio in Northern Samar; Arteche in Eastern Samar and the city of Ormoc.

PhilHealth Regional Office 8 and the regional office of the Civil Service Commission bagged the Hall of Fame award for government offices.

Arteche town Mayor Roland Boie Evardone was proud of their achievement given by the DOH to their town, the only municipality in the region to receive the Red Orchid Award.

"The campaign became successful because of the support of the people and I am very much thankful, proud and happy for the people of Arteche because we are able to sustain the anti-smoking ordinance," the town mayor said.

The municipal council of Arteche enacted the ordinance banning the selling and distribution of cigarette in the town in March 6, 2017.

"Technically, smoking

in the entire town of Arteche is ban because we don't have smoking areas and we prohibit selling. If there are people who are into smoking they must do it inside the premises of their house," Mayor Evardone added.

The DOH Red Orchid Award is an annual search for the 100 percent tobacco-free environment, given to those who positively respond by creating policies and implement to achieve the 100 percent smoke-free environment.

Tobacco use has been recognized as the major contributor in cardiovascular diseases, chronic obstructive pulmonary disease (COPD), diabetes and Cancer.

Red Orchid is the highest award given in this particular search followed by the second highest award, the Pink Orchid, and the third the White Orchid.

For the Pink Orchid, which is given to LGUs who are able to achieve less than 90 percent of tobacco-free environment, the award was given to the Northern Samar provincial capitol. **(ROEL T. AMAZONA)**

DOE...

...from Page 28

to aid in the utilization of the device.

The first place winner will receive P5,000 cash prize, second place winner will receive P3,000 and the third place winner will receive P2,000.

Aside from the major prizes, special awards will also be given including some tokens to the participants.

The top three winning recycled energy saving devices will be turned over to their respective schools, however, the said winning devices can be put on display or used during special events like science and technology

A global...

...from Page 5

They kill the birds and other sky creatures by the thousands. They choke marine creatures to death.

Look at the people who reside in places that are close to toxic pollutants—they are prone to respiratory, skin, and cancer ailments. Observe the animals there, too—they are likewise suffering from the ill-effects of pollution.

fairs.

Judging shall be based on the following criteria: Creativity - 35%, Usefulness - 30%; Originality - 25%, and Demonstration skills - 10%.

The judges of the contest will be composed of Engr. Saul Gonzales, Director of the DOE Visayas Field Office; Milfrance Capulong, Corporate Communications Officer of the National Grid Corporation of the Philippines (NGCP)-Ormoc; Faustino V. Gayas, Jr., Director of the Department of Trade and Industry (DTI) -Biliran; Romeo Dignos, Director of the Department of Science and Technology (DOST) - Biliran; and Engr. Gerado Oledan, General Manager of the Biliran Electric.

more will screen and trap the sun's cancer-causing ultra violet rays, and we would all suffer the consequences.

Who are to blame for this fast accumulation of pollutants around this only planet we live in? Well, all of us. We all contribute to this menace in one way or another. But the biggest culprits are the giant economies on earth like the US, China, Japan, and many more. They are the ones that industrialize their countries which, in the process, also produce voluminous pollutants. They should take the lead in reversing this trend, or else we will all die soon.

CHANGE OF OWNERSHIP

NOTICE is hereby given that JOSE DALOYDOY M. GANTELA has applied for Change of Ownership of Fishing Vessel with the Maritime Industry Authority (MARINA) Regional Office No. VIII, Tacloban City, former owner: Roman Q. Abaigar as Vendor; Vessel Name FBca "Renato"; Present Owner Jose Daloydoy M. Gantela as Vendee and name of new vessel FBca "Edelyn Mike"; per Deed of Sale dated December 03, 2018; per Doc. No. 160, Page No. 33, Book No. 9, Series of 2018 of Notary Public Atty. Lito Ercilla Odon.

Christmas...

...from Page 1

their photo taken at a pictorial board of Sta. Claus.

Christmas carols could also be heard inside the Christmas Village which formally opened on Friday (Dec.7) to add the Christmas spirit.

The city government spent about P500,000 for this annual undertaking which has drawn big crowds since it was started.

Marilou Tabao, city tourism officer, said that the Christmas Village

with the Armed Forces" and said throughout the Christmas season which is to end on January 6, coinciding the celebration of the Three Kings or Epiphany. Expected to grace the opening of the Christmas Village were Mayor Cristina Romualdez, councilors, department heads and employees of the city government.

For this year, the underlying theme of the Christmas Village is 'Let Thousand Stars Shine' symbolizing the city's hope for a bright future. (JOEY A. GABIETA)

Deeds...

...from Page 5

automatic or instinctive to us to turn our intentions and words into concrete deeds.

Yes, we cannot deny that this ideal can be difficult and that in its pursuit, we can suffer a lot of failures. But we should just go on, getting up after every fall, no matter how many times we fall. God's grace has a way of repairing and healing things.

Our aim should be that our words are good as done. Of course, given our human condition, this may not happen all the time. Just the same, we just have to continue aiming at that ideal. Let's take comfort at the thought that what is impossible to us is always possible with God. That is why we need to ask continually for God's grace, so that our failures and frustrations can have their fulfillment in God's hand!

DEED OF EXTRAJUDICIAL PARTITION

NOTICE is hereby given that heirs of the late Maria Dalman-Apacible extrajudicially settled, partitioned and adjudicated over a certain parcel of land, situated in Brgy. Tinago, Palompon, Leyte, covered by Tax Dec. No. 08-31049-00110R13, Cad. Lot No. 4461, containing an area of 19,632 square meters, more or less; per Doc. No. 434, Page No. 51, Book No. LXV, Series of 2014 of Notary Public Atty. Camilo P. Esmero. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT WITH PARTITION

NOTICE is hereby given that heirs of the late Sps. Anastacio Valdesco and Engracia Fernandico Valdesco extrajudicially settled, partitioned and adjudicated over two parcels of land, 1) Parcel of land designated as Lot No. 2617, Cad 422, Case 1, situated in Brgy. Pagbalican, Calbayog City, Samar, containing an area of 20,450 square meters, more or less, covered by O.C.T. No. 1569, under Tax Dec. No. 99-01016-00081; 2) Parcel of land designated as Lot No. 2531, situated in Brgy. Matobato, Calbayog City, Samar, containing an area of 3,456 square meters, more or less, covered by O.C.T. No. 1551, under Tax Dec. No. 99-01016-00047; per Doc. No. 26680, Page No. 36, Book No. 347, Series of 2018 of Notary Public Atty. Ma. Rowena L. Urot. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH SIMULTANEOUS SALE

NOTICE is hereby given that heirs of the late Eusebio Lorenzo and Felicissima Lorenzo extrajudicially settled, partitioned and adjudicated over a parcel of land situated at Mayorga, Leyte, Lot No. 2342, Case 9, Cad. 1017-D, covered by Katibayan ng Original na Titulo Blg. P-73288, containing an area of 1,505 square meters. A Deed of Sale was executed in favor of CHRISTIAN R. LIWA as vendee for the above-described property; per Doc. No. 97, Page No. 24, Book No. 225, Series of 2018 of Notary Public Atty. Richalex G. Jagmis. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT AND PARTITION

NOTICE is hereby given that heirs of the late Nicanor R. Aguirre and Irene C. Aguirre extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot 2493-D, situated in the Brgy. Utap, City of Tacloban, Island of Leyte, containing an area of 2,771 square meters, more or less, covered by Tax Dec. No. 00202984, under T.C.T. No. T-16927; per Doc. No. 226, Page No. 46, Book No. I, Series of 2017 of Notary Public Atty. Von Kaiser P. Soro. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Serapio Villa, Jr. extrajudicially settled, partitioned and adjudicated over a parcel of land, Cad. 429-D, Case 3, Cad Lot No. 1917, situated at Brgy. Baquiw, Tagapul-an, Samar, containing an area of 521.94 square meters, more or less under ARP No. 18-0004-00170, with market value of P62,632.00 and assessed value of P12,526.00. A Deed of Sale was executed in favor of Jennel Mahinyan Trinidad as vendee for the above-described property with all the improvements thereon; per Doc. No. 3941, Page No. 89, Book No. LXXX, Series of 2017 of Notary Public Atty. Ma. Rowena L. Urot. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Jesus Suyom Enferno extrajudicially settled, partitioned and adjudicated over parcels of land, situated in Brgy. San Joaquin, Palo, Leyte described as: a) Lot No. 2343-A, Psd-318225, containing an area of 635 square meters; b) Lot 2343-B, Psd-318225, containing an area of 509 square meters; c) Lot 2343-C, Psd-318225, containing an area of 583 square meters; d) Lot No. 2343-D, containing an area of 483 square meters; e) Lot No. 2343-E, Psd-318225, containing an area of 706 square meters; f) Lot No. 2343-F, Psd-318225, containing an area of 454 square meters; g) Lot 2343-G, Psd-318225, containing an area of 686 square meters; h) Lot 2343-H, Psd-318225, containing an area of 583 square meters. A Deed of Sale was executed in favor of Joel S. Plazuela married to Haide Corazon P. Plazuela as vendee for an area of 4,639 square meters, more or less from the above-described properties; per Doc. No. 105, Page No. 21, Book No. IV, Series of 2018 of Notary Public Atty. Ronelito O. Ticoy. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL PARTITION WITH SPECIAL POWER OF ATTORNEY

NOTICE is hereby given that heirs of the late Marulen A. Zara extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot No. 2926-B, Psd-265760, situated in the Bo. of Caibaan, City of Tacloban, Island of Leyte, containing an area of 600 square meters and one storey residential building II-B erected on Lot 2926-B and heirs hereby name, constitute and appoint, MARIA A. ZARA, to be true and lawful Attorney-in-fact, to administer the above-described property by means of Special Power of Attorney; per Doc. No. 24, Page No. 6, Book No. II, Series of 2017 of Notary Public Atty. Joel Golez Tinitigan. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT/PARTITION

NOTICE is hereby given that heirs of the late Honorio Mejarito extrajudicially settled, partitioned and adjudicated over parcels of land, described as: 1) Parcel of land, situated at Brgy. Pob. Zone II, Mayorga, Leyte, described as Lot No. 1094, Title No. P-44596 under Tax Dec. No. 08-28-002-00216, with an area of 19,521 square meters; 2) Parcel of land, situated at Brgy. Pob. Zone I, Mayorga, Leyte, described as Lot No. 28, Title No. P-44595, under Tax Dec. No. 08-28-001-00169, with an area of 20,149 square meters; per Doc. No. 93, Page No. 63, Book No. XIV, Series of 2018 of Notary Public Atty. Tiberio U. Prado. LSDE: Dec. 8, 15 & 22, 2018

SPECIAL POWER OF ATTORNEY

NOTICE is hereby given that Paul Josef Anthon, do hereby name, constitute his wife HERMINIA DE LARA ANTHON, to be his true and lawful attorney, and place and stead to do perform the folling acts, to wit: 1) To develop, sell, transfer and convey the property or any portion thereof to enter to an agreement as to the purchase price thereafter to sign in my name and receive the proceeds of the property described as: A parcel of land, Tax Dec. No. 08-36001-01687, Survey No. (Cad. Lot) 1940; area of 5334, located at Shamrock, Tabango, Leyte, and to sign any all other all papers/documents necessary for the above-mentioned transactions; per Doc. No. 215, Page No. 44, Book No. 52, Series of 2018 of Notary Public Atty. Alejandro R. Diongzon. LSDE: Dec. 8, 15 & 22, 2018

SPECIAL POWER OF ATTORNEY

NOTICE is hereby given that Nelson D. Montilla, hereby name, constitute and appoint his brother, ISIDRO D. MONTILLA, JR. to be true and lawful attorney-in-fact, for me and in my name, place and stead to do and perform things to wit: 1) To settle/partition the estate of ISIDRO S. MONTILLA and to Sell, transfer and convey their share and to enter agreement as to the purchase price of a parcel of land, located at San Isidro, Palompon, Leyte, under Survey No. Cad. Lot No. 1936, with an area of 1,791 square meters, covered by Katibayan ng Original na Titulo Blg. P-43787, under Tax Dec. No. 08-31037-00415 R-13 and to sign any all other papers necessary for the above-mentioned transactions; per Doc. No. 306, Page No. 60, Book No. 218, Series of 2018 of Notary Public Atty. Luis M. De Vera. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Saturnino Palima extrajudicially settled, partitioned and adjudicated over a parcel of land situated in Purok 1, Brgy. Payahan, Calbayog City, designated as Lot No. 2878-Part Y, covered by Tax Dec. No. 99-01086-00439 with an area of 216 square meters, A Deed of Sale was executed in favor of Sps. Angelo T. Camarines & Rose Anne D. Delos Santos-Camarines as vendees for a portion of 38 square meters only from the above-described property; per Doc. No. 276, Page No. 51, Book No. XXXVII, Series of 2016 of Notary Public Atty. Aileen Reyes Maglana. LSDE: Dec. 8, 15 & 22, 2018

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

NOTICE is hereby given that heirs of the late Isidro S. Montilla, Sr. extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land situated at Brgy. San Isidro, Palompon, Leyte, identified as Lot No. 1936, containing an area of 1,791 square meters, covered by Katibayan ng Original na Titulo Blg. P-43787, under Tax Dec. No. 08-31037-00415 R-13. A Deed of Sale was executed a portion of 1,000 square meters from the above-described property in favor of IRWIN JUERG L. ROBLE married to Cherrylen S. Roble as vendees; per Doc. No. 92, Page No. 20, Book No. 56, Series of 2018 of Notary Public Atty. Elroy Raymond S. Bertulfo. LSDE: Dec. 8, 15 & 22, 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

Triana 8:20 AM to Padre Burgos 9:10 AM Saturday Triana 12:00 NN Padre Burgos 1:40 PM Triana 5:10 PM Padre Burgos 1:40 PM Sunday Triana 4:40 PM

RE: Application for third (3rd) amendment of Certificate of Public Convenience (CPC) pursuant to the 2014 Amendments to the Revised Rules and Regulations Implementing R.A. No. 9295 or the IRR of 2014 to effect the Change of Sailing Freq./Sched. of Trips

CASE NO. TMRO 14-007 JHERSON O. PETRACORTA, Applicant

ORDER Before us is the above-entitled case which was filed with the Maasin Satellite Unit on 27 November 2018 and received by this Office on 28 November 2018 docketed under Case No. TMRO-14-007, to wit:

NAME OF SHIP OWNED SERVICE TO BE OFFERED MBca "EVASHORE" For the carriage of MBca "EVASHORE" Passengers and TRANSPORT" Cargoes

ROUTE TO BE SERVED Triana/Magallanes, Limasawa, So. Leyte-Padre Burgos, So. Leyte and vice versa

SCHEDULE OF TRIPS DEPARTURE table with columns: Origin, Time, Day. Rows include Triana, Padre Burgos, and arrival times.

SCHEDULE OF RATES PER LINK LINK(S) PASSAGE RATE CARGO RATE table with columns: Item, Rate/Unit. Rows include Cement/Rice, Mineral Water, Assorted Items, Softdrinks.

Notice is hereby given that Applicant shall present the jurisdictional, qualification and documentary requirements in a hearing to be conducted on 14 December 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 3rd day of December 2018 at Tacloban City, Philippines.

(Sgd.) ENGR. RODULFO P. PANER OIC-Regional Director

COPY FURNISHED: Applicant, Jherson O. Petracorta, Triana, Limasawa, So. Leyte Office of the Solicitor General, 134 Amorsolo St., Legaspi Vill., Makati, MM File ZCM/MMC SFSU Issuance No. NOH-2018 Reference No. TMRO

DEED OF ABSOLUTE SALE

NOTICE is hereby given that Clara Cinco Abarro, Damiana Cinco Bardaje, Gertrudes Cinco Abarro, Cesario Cinco, Maria Marian Mainer, Marina Trescena, Marites Cinco, Ceroilo Cinco, Marissa Manilag, Rodel Cinco & Roel Cinco are heirs of the late Sps. Maximo & Antonia Cinco, executed a Deed of Absolute Sale over a parcel of land designated as Lot No. 34, Gss-247, situated in the Bo. of Pagsulhogon, Babatngon, Leyte, containing an area of 25,384 square meters, more or less, covered by OCT No. P-2956 in favor of Sps. Panfilo & Imelda Abanilla as vendee for the above-described property; per Doc. No. 366, Page No. 74, Book No. XX, Series of 2013 of Notary Public Atty. Neil M. Sia. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Jose Bantigue extrajudicially settled, partitioned and adjudicated over a parcel of land, situated at Bo. of Giporlos, Municipality of Balangiga, Province of Eastern Samar, covered by O.C.T. No. T-1322, designated as Lot B, Psd 41648, containing an area of 120,010 square meters more or less, and heirs hereby waive and quitclaim our claim of ownership, possession and interest of the above-described parcel of land in favor of Agustina Yap Bantigue. A Deed of Sale was executed in favor of National Housing Authority, represented by its General Manager, Marcelino P. Escalada, the above-described property; per Doc. No. 292, Page No. 60, Book No. XIV, Series of 2018 of Notary Public Atty. Michael Arwin M. Bayotas. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Sps. Iniego Naños and Marcela S. Naños extrajudicially settled, partitioned and adjudicated over a parcel of land, known as Lot 1133, Case 5, Cad. 1017-D, situated in the Brgy. of Poblacion, Zone II, Mayorga, Leyte, covered by Katibayan ng Original na Titulo Blg. P-73366; per Doc. No. 114, Page No. 24, Book No. XIV, Series of 2018 of Notary Public Atty. Reginildo R. Cañas. LSDE: Dec. 8, 15 & 22, 2018

DEED OF SELF-ADJUDICATION

NOTICE is hereby given that Armando B. Caneja heir of the late German Caneja executed a Deed of Self-Adjudication over a parcel of land situated at Corner Caneja and Ballesteros St., Brgy. Smo. Rosario, Naval, Biliran, under Tax Dec. No. 00806, with an area of 234 square meters, more or less; per Doc. No. 4976, Page No. 587, Book No. X, Series of 2018 of Notary Public Atty. Mario Lydinno R. Opeña. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH CONFIRMATION OF DONATION AND WAIVER OF RIGHTS

NOTICE is hereby given that heirs of the late Basilides Paque, extrajudicially settled, partitioned and adjudicated over a conjugal share of a parcel of land, situated in Naliwatan, Culaba, Biliran, with O.C.T. No. P-25524, containing an area of 1,5130 hectares and hereby confirm and affirm that Leopoldo's share over the land has been donated by him in favor of Marvelyn P. Bello and the rest of heirs likewise waive all rights and participation in favor of MARVELYN P. BELLO the owner of the whole property above-described; per Doc. No. 269, Page No. 54, Book No. VII, Series of 2017 of Notary Public Atty. Melvin Vaporoso. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Noe Resano extrajudicially settled, partitioned and adjudicated over a parcel of land, designated as Lot No. 6-C, Psd-08-018498-D, situated in the Bo. of San Jose, Municipality of Tacloban, Province of Leyte, containing an area of 200 square meters, more or less and covered by T.C.T. No. 35043. A Deed of Sale was executed in favor of Sps. Hilario Villar and Melita Villar as vendees for the above-described property; per Doc. No. 377, Page No. 77, Book No. XXVIII, Series of 2017 of Notary Public Atty. Asterio A. Villero. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF SALE

NOTICE is hereby given that heirs of the late Spouses Noe Resano and Leticia Haya-hay Resano extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 6, situated in the Bo. of San Jose, Municipality of Tacloban, Province of Leyte containing an area of 644 square meters, more or less covered by T.C.T. No. T-35043. A Deed of Sale was executed in favor of Sps. Hilario Villar and Melita Villar as vendee for a portion of 44 square meters from the above-described property; per Doc. No. 353, Page No. 72, Book No. II, Series of 2018 of Notary Public Atty. Jerome Cordero Avila. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Andres Solite extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land, situated in Brgy. Villalon, Calubian, Leyte, denominated as Survey No. 5675 Lot No. 010 under ARP No. 09952-00300 with an area of 1.4198 has., assessed at P12,350.00; A Deed of Sale was executed in favor of MARVIN T. CAHAYAGAN as vendee for the above-described parcel of land; per Doc. No. 353, Page No. 51, Book No. 51, Series of 2015 of Notary Public Atty. Redentor C. Villordon. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Benjamin Resano extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 6-B, Psd-08-08498-D, situated in the Bo. of San Jose, Tacloban City, Province of Leyte, containing an area of 200 square meters, more or less and covered by TCT No. T-35043. A Deed of Sale was executed in favor of Sps. Hilario Villar and Melita Villar as vendee for the above-described property; per Doc. No. 379, Page No. 77, Book No. XVIII, Series of 2017 of Notary Public Atty. Asterio A. Villero. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH WAIVER OF RIGHTS

NOTICE is hereby given that heirs of the late Antonio Sabino extrajudicially settled, partitioned and adjudicated over two parcels of land; 1) A parcel of land, designated as Cad. Lot No. 327-E, situated in Brgy. Lamanoc, Medina, Leyte, containing an area of 110 square meters, covered by Tax Dec. No. 08-29010-00651; 2) Parcel of land, designated as Cad. Lot No. 638-P, situated in Brgy. Libas, Merida, Leyte, covered by Tax Dec. No. 08-29011-00893, containing an area of 119.5 square meters, more or less; 3) A parcel of land, Cad. Lot No. 530-P, situated in Brgy. Libas, Merida Leyte, covered by Tax Dec. No. 08-39011-00894, containing an area of 330 square meters; 4) A parcel of land, Cad. Lot No. 6947, situated in Brgy. Libas, Merida, Leyte, containing an area of 384 square meters, covered by Tax Dec. No. 08-29011-01403; OCT No. P-91476; That heir Genevieve G. Sabino, do hereby waive all rights, interest and participation in favor of her co-heirs/children; per Doc. No. 429, Page No. 86, Book No. XXXII, Series of 2018 of Notary Public Atty. Randolph P. Baquiano. LSDE: Dec. 8, 15 & 22, 2018

AFFIDAVIT OF ADJUDICATION

NOTICE is hereby given that Evelina S. Plazuela heir of the late Angeles Salazar executed an affidavit of Adjudication over a parcel of land, designated as Cad. Lot No. 2578 situated in Brgy. San Joaquin, Municipality of Palo, Leyte, containing an area of 4,511 square meters, more or less, covered by O.C.T. No. P-22857; per Doc. No. 108, Page No. 23, Book No. 1, Series of 2018 of Notary Public Atty. Arra Charmaine L. Del Castillo. *LSDE: December 1, 8 & 15, 2018*

AFFIDAVIT OF ADJUDICATION

NOTICE is hereby given that Jorinda B. Almaden heir of the late Jesus Almaden executed an affidavit of adjudication over a bank account, a Time Deposit Account No. 13012600000791 in the amount of P607,385.03 as of November 14, 2018 at Philippine National Bank, Uptown Cebu Branch, Cebu City; per Doc. No. 457, Page No. 96, Book No. 01, Series of 2018 of Notary Public Atty. Eric T. de Veyra. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT WITH DONATION INTER VIVOS

NOTICE is hereby given that heirs of the late Pepito Redoblado extrajudicially settled, partitioned and adjudicated over one-half (1/2) conjugal share of a parcel of land, designated as Lot 1261-J Psd-08-006119 located at Brgy. Marasbaras, Tacloban City, containing an area of 240 square meters, more or less, and embraced in TCT No. T-34137, with a Duplex house built thereon and heirs presents cedees, transfers and conveys, by way of DONATION, unto said Donee one-half portion of the above-described parcel of land including the one-half (1/2) of the Duplex House built thereon in favor of LUZ N. VERADIO as Donee; per Doc. No. 163, Page No. 33, Book No. 10, Series of 2018 of Notary Public Atty. Samuel Lagunzad. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Consorcia Gorne extrajudicially settled, partitioned and adjudicated over a parcel of land situated in Brgy. Agbanga, Matalom, Leyte, covered by T.C.T. No. 115-2017000615, designated as Lot No. 1271-A, Plan No. Psd-08-028138-D, with an area of 7,366 square meters. A Deed of Sale was executed a portion of Lot No. 1271-A, to be designated as Lot 1271-A-4, with an area of 200 square meters from the above-described property in favor of Rucelino Paquibulan Vilar married to Jenneth P. Vilar as vendee; per Doc. No. 364, Page No. 73, Book No. XXIV, Series of 2018 of Notary Public Atty. Josenilo Marquez Reoma. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Basilisa M. Estillore extrajudicially settled, partitioned and adjudicated over a parcel of land under Tax Dec. No. 06000500165, situated at Brgy. Tinago, Bato, Leyte, designated as Ass. Lot No. 1135, with total area of 4,257 square meters. A Deed of Sale was executed a portion of 100 square meters from the above-described property in favor of Sps. Reynaldo A. Salvatierra and Marcia Salvatierra as vendees; per Doc. No. 97, Page No. 20, Book No. XVI, Series of 2018 of Notary Public Atty. Josenilo Marquez Reoma. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT WITH SPECIAL POWER OF ATTORNEY

NOTICE is hereby given that heirs of the late Cayetano Mabilangan extrajudicially settled, partitioned and adjudicated over a parcel of land located at Brgy. Lawa-an, Paranas, Samar, consisting an area of 189,831 square meters, more or less, Lot No. 1616, Pls 658-D; per Doc. No. 83, Page No. 16, Book No. 42, Series of 2018 of Notary Public Atty. Daniel E. Pen. *LSDE: December 1, 8 & 15, 2018*

EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Caridad Gabon Tan extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land situated at Brgy. Apolonia, Paranas, Samar designated as Lot No. 2123, Pls-658-D, covered by T.C.T. No. 7517, with an area of 6,367 square meters. A Deed of Sale was executed in favor of Brgy. Apolonia Paranas, Samar represented by herein Brgy. Kagawad Teresita Pabunan as vendee for the above-described property; per Doc. No. 350, Page No. 76, Book No. 32, Series of 2017 of Notary Public Atty. Gilberto Morales. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Mercedes Tobes Guerrero extrajudicially settled, partitioned and adjudicated over a parcel of land, situated in So. Sigad, Mag-saysay, Bobon, Northern Samar, covered by O.C.T. No. T-21363, (Lot 1234, Cad. 1116-D, AS-08-000248) containing an area of 1,841 square meters. A Deed of Sale was executed in favor of SINCLAIRE A. LUCERO married to Mira R. Lucero as vendee for the above-described property; per Doc. No. 945, Page No. 189, Book No. II, Series of 2018 of Notary Public Atty. Franco Archie N. Tonog. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that Felipe Agero Sr. and Felipe Agero Jr. are heirs of the late Rosalinda T. Agero extrajudicially settled, partitioned and adjudicated over a parcel of land, designated as Lot 1-J, Psd-08-015057-D, situated in Brgy. San Jose, City of Tacloban, Province of Leyte, containing an area of 68 square meters, more or less, with TCT No. T-55739. A Deed of Sale was executed in favor of Emilio S. Comendador, Jr. as vendee for the above-described property; per Doc. No. 336, Page No. 69, Book No. III, Series of 2018 of Notary Public Atty. Aljim Denver M. Arcueno. *LSDE: November 24, Dec. 1 & 8, 2018*

DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Ernesto M. Nalda Sr. extrajudicially settled, partitioned and adjudicated over a parcel of land situated at Brgy. San Jose, Tacloban City, designated as Lot 3615-B-7, Psd-08-027626-D, containing an area of 1,099 square meters, covered by T.C.T. No. 122-2011001372. A Deed of Sale was executed in favor of Anel Jeffrey A. Sanchez married to Michelle Lynn R. Oballo-Sanchez as vendee for the above-described property; per Doc. No. 375, Page No. 79, Book No. 1, Series of 2018 of Notary Public Atty. Eric T. de Veyra. *LSDE: November 24, Dec. 1 & 8, 2018*

AFFIDAVIT OF ADJUDICATION

NOTICE is hereby given that Lydia Romero-dela Peña heir of the late Columbia Romero executed an affidavit of adjudication over a parcel of land, situated in Brgy. Sto. Niño, Isabel, Leyte, designated as Cad Lot No. (311) Lot 3-1, covered by Tax Dec. No. 05-17002-01325, containing an area of 288 square meters, more or less, assessed value of P84,332.20 and a market value of P84,350.00; per Doc. No. 77, Page No. 76, Book No. 74, Series of 2015 of Notary Public Atty. Wilma Cordeño-Matuguina, C.P.A. *LSDE: November 24, Dec. 1 & 8, 2018*

DEED OF EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Aurea Catudio and Eleuterio Catudio extrajudicially settled, partitioned and adjudicated over a parcel of land located in Brgy. Maribi, Tanauan, Leyte, designated as Lot No. 2028, Case 2, Cad 505, covered by O.C.T. No. P-65827 containing an area of 2,413 square meters. A Deed of Sale was executed in favor of Sps. Josef M. Yucamco and Jenelyn Lim Yucamco as vendee for the above-described real property; per Doc. No. 452, Page No. 91, Book No. I, Series of 2018 of Notary Public Atty. Isagani S. Espada. *LSDE: Dec. 1, 8 & 15, 2018*

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OF RIGHTS

NOTICE is hereby given that heirs of deceased TOMAS V. LUMPAN III, died on January 01, 2004 in the city of Tacloban extrajudicially settled, partitioned with waiver of rights over a conjugal estate consisting of Two Parcels of Land located in Tacloban City covered by TCT Tiles Nos. T-34992 and T-34993 and more particularly described as follows: 1) TCT No. T-34492, A parcel of land designated as Lot 7, Block 9, Phase 4, Pes-08-000010, situated in the Barangay of Caibaan, City of Tacloban, containing an area of 190 square meters, together all the existing improvement thereon, consisting of a house of strong materials; 2) TCT No. T-34993, A parcel of land designated as Lot 9, Block 9, Phase 4, Pes-08-000010 situated in Barangay of Caibaan, City of Tacloban, containing an area of 190 square meters; per Doc. No. 210, Page No. 43, Book No. II, Series of 2018 of Notary Public Atty. Roselle Go Gereña. *LSDE: Dec. 1, 8 & 15, 2018*

EXTRAJUDICIAL SETTLEMENT OF THE ESTATE OF THE LATE BASILIO GLOBA AND ESTELITA LICO WITH SALE

NOTICE is hereby given that heirs of the late Sps. Basilio Globa and Estelita Lico, who both died without a will in Abuyog, Leyte on March 29, 2003 and November 22, 1987 respectively, extrajudicially settled, partitioned and adjudicated over a parcel of land, situated in Brgy. Balocawehay, Abuyog, Leyte, with an area of 13,250 square meters and covered by TCT No. T-2362 which parcel of land is more particularly described as follows to wit: A parcel of agricultural land designated as Lot No. 4574 of Pls-645 containing an area of 13,250 square meters situated in Brgy. Balocawehay, Abuyog, Leyte covered by Transfer Certificate of Title No. T-2362. A Deed of Sale was executed by Sps. Eriberto S. Cesar and Josefa B. Cesar, both of legal age, Filipino citizens married to each other and with residence and postal address at Brgy. Canmarating, Abuyog, Leyte; per Doc. No. 83, Page No. 17, Book No. XXIII, Series of 2017 of Atty. Joy Estolano-Cerro, CPA. *LSDE: December 1, 8 & 15, 2018*

EXTRAJUDICIAL SETTLEMENT OF THE ESTATE OF LATE BASILIO GLOBA AND ESTELITA LICO WITH SALE

NOTICE is hereby given that heirs of the late Sps. Basilio Globa and Estelita Lico, who both died without a will in Abuyog, Leyte, Philippines on March 29, 2003 and November 22, 1987 respectively extrajudicially settled, partitioned and adjudicated over a parcel of land, situated in Brgy. Balocawehay, Abuyog, Leyte, with an area of 54,555 square meters and covered by Original Certificate of Title No. P-7136 which parcel of land is more particularly described as follows to wit: A parcel of land designated as Lot 3775, Pls-645 situated at Brgy. Balocawehay, Abuyog, Leyte covered by OCT No. P-7136 containing an area of 54,555 square meters. A Deed of Sale was executed by Sps. Eriberto S. Cesar and Josefa B. Cesar, both of legal age, husband and wife respectively and with residence and postal address at Brgy. Canmarating, Abuyog, Leyte; per Doc. No. 177, Page No. 37, Book No. XIX, Series of 2018 of Notary Public Atty. Benly Frederick C. Bergonio. *LSDE: December 1, 8 & 15, 2018*

EXTRAJUDICIAL PARTITION WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Telesforo Sarmiento extrajudicially settled, partitioned and adjudicated over a conjugally acquired over a parcel of land, categorized as Agricultural land, situated at Sitio Cantawagan, Brgy. Tabags, Albuera, Leyte, Region 8, Philippines, designated as Cad/Survey 655 Lot No. 3017-Part, with PIN - 044-03-014-03-03, containing a total area of 5,452 square meters. A Deed of Sale was executed in favor of Gemma C. Candelada as vendee for the above-described property; per Doc. No. 739, Page No. 148, Book No. XXI, Series of 2018 of Notary Public Atty. Rene Allan G. Jervoso. *LSDE: Dec. 1, 8 & 15, 2018*

DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Miguel B. Orejola namely: Edwin, Miguelin, Eileen, Mervin all surnamed Orejola executed a Deed of Absolute Sale over a parcel of land, Lot 10959-B, Psd-08-015236-D, situated in Brgy. Guindapanan, Municipality of Palo, Province of Leyte, covered by TCT No. TP-17165, containing an area of 1,572 square meters, more or less in favor of REMY S. UY, married to Karla Lourdes Uy as vendee for the above-described property including all the improvements situated therein; per Doc. No. 290, Page No. 58, Book No. XII, Series of 2017 of Notary Public Atty. Leslie Rose A. Torres. *LSDE: November 24, Dec. 1 & 8, 2018*

DEED OF SALE

NOTICE is hereby given that heir of the late Anatolio Romero, namely: Dra. Alicia Romero Tugonon and Mrs. Perla Romero Malazarte executed a Deed of Absolute Sale over a parcel of land located at Brgy. Sto. Niño, Isabel, Leyte, known as Cad. Lot No. 313 Lot 3-G, with total area of 288 square meters, more or less covered by Tax Dec. No. 05-17002-01336 in favor of Sps. Hermie E. Sablan & Nelia P. Sablan as vendees for the above-described property; per Doc. No. 54, Page No. 11, Book No. 155, Series of 2018 of Notary Public Atty. Melinda C. Domael-Quiambao. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Fortunato P. Abella and Victoria M. Abella extrajudicially settled, partitioned and adjudicated over parcels of land described as: 1) A parcel of land, designated as Cad. Lot No. 7200, situated in Brgy. San Jose, Municipality of Palo, Leyte, containing an area of 12,868 square meters, more or less, covered by Tax Dec. No. 08-30-0033-00007; 2) A parcel of land, designated as Cad. Lot No. 7197, situated in the Brgy. of San Jose, Municipality of Palo, Leyte, covered by Tax Dec. No. 08-30-0033-00008, containing an area of 14,595 square meters, more or less. A Deed of Sale was executed in favor of MONICA T. GRANADOS as vendee for the above-described properties; per Doc. No. 51, Page No. 12, Book No. III, Series of 2018 of Notary Public Atty. Caryl Jane P. Villanoza. *LSDE: December 1, 8 & 15, 2018*

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Consorcia Gorne extrajudicially settled, partitioned and adjudicated over a parcel of land, situated in Brgy. Agbanga, Matalom, Leyte, covered by T.C.T. No. TP-19285, designated as Lot No. 1208, Case-2, PLSM 1089-D, under Tax Dec. No. 08-27004-00112, containing an area of 9,866 square meters. A Deed of Sale was executed a portion of 200 square meters from the above-described property in favor of Sps. Jude Brian F. Escobar and Rosa Lina P. Escobar as vendee; per Doc. No. 161, Page No. 33, Book No. XXIII, Series of 2018 of Notary Public Josenilo O. Marquez Reoma. *LSDE: November 24, Dec. 1 & 8, 2018*

EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late SOFIO U. GO extrajudicially settled, partitioned and adjudicated over a real and personal properties to wit: 1) A parcel of land, located at Brgy. Nalibunan, Abuyog, Leyte, with area of 92.71 square meters, covered by Tax Dec. No. 08-01001-00210, with market value of P27,147.34 per Tax Dec.; 2) 30,875 Shares of Stocks of SOGORA PROPERTIES, INC., with per value of P100.00; 3) 3,000 Shares of Stock of PETRON CORPORATION with per value of P1.00 per share; 4) One unit Hyundai Sta. Fe Sports Utility Vehicle, with Plate No. AA1-6860 and Certificate of Registration No. 194706562 with purchase price of P1,710,000.00; per Doc. No. 86, Page No. 19, Book No. XIII, Series of 2018 of Notary Public Atty. Jerry S. Uy. *LSDE: December 1, 8 & 15, 2018*

RA 9048 Form No. 10.1 (LCRO)
(Revised 15 August 2001)

Republic of the Philippines
Province of Eastern Samar
MUNICIPALITY OF TAFT

NOTICE FOR PUBLICATION

In compliance with Section 5 of R.A. Act No. 9048, a notice is hereby served to the public that **DIONESIA A. BALMES** has filed with this office a

petition for Change of Date of Birth from **“June 24, 1965” to “June 26, 1965”** in the Birth

Certificate of **LUCIA A. BALMES** who was born on

25 June 1965 at Taft, Eastern Samar and whose

parents are **Pablo A. Balmes** and **Dionesia Aquiatan**.

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

(Sgd.) **JASPER LOUIE B. FLOSA**
Municipal Civil Registrar

LSDE: December 1 & 8, 2018

Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Palo

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF THE MUNICIPALITY OF PALO, PROVINCE OF LEYTE, HELD ON OCTOBER 9, 2018 AT THE SB SESSION HALL (NEW MUNICIPAL BUILDING).

Present:

- Vice-Mayor Ronnan Christian M. Reposar - Presiding
- SB Member Jonathan P. Chiquillo
- SB Member Wilson S. Uy
- SB Member Ciriaco D. Agner, Jr.
- SB Member Magdalena M. Torres
- SB Member Imelda B. Parado
- SB Member Myra V. Nalda
- SB Member Gregorio P. Dolina, Jr.
- SB Member Rey Anthony Y. Lejarde
- SB Member Chiqui Ruth C. Uy - LIGA President

Absent:

- SB Member Oriell D. Chiquillo - on official travel

MUNICIPAL ORDINANCE NO. 2018-14

MUNICIPAL ORDINANCE RECLASSIFYING A PORTION OF LOT NO. 7318 FOR AN AREA OF 90,000 SQUARE METERS THEREOF, LOCATED AT BARANGAY SAN JOSE, THIS MUNICIPALITY FROM AGRICULTURAL TO RESIDENTIAL.

Be it ordained by the Sangguniang Bayan of Palo, Leyte, in session assembled that
ARTICLE 1. A portion of a parcel of lot located at Barangay San Jose, this municipality designated as Lot No. 7318 for an area of 90,000 square meters thereof, is hereby reclassified from agricultural to residential.
ARTICLE 2. This ordinance shall take effect upon its approval.
CARRIED BY ALL SB MEMBERS PRESENT.

CERTIFIED CORRECT:


EDGARDO P. PEDROSA
Municipal Secretary

ATTESTED:


RONNAN CHRISTIAN M. REPOSAR
Vice-Mayor
Presiding Officer

JONATHAN P. CHIQUILLO
SB Member

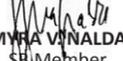

WILSON S. UY
SB Member


CIRIACO D. AGNER, JR.
SB Member

ATTESTED LIKEWISE:

MAGDALENA M. TORRES
SB Member


IMELDA B. PARADO
SB Member


MYRA V. NALDA
SB Member

GREGORIO P. DOLINA, JR.
SB Member


REY ANTHONY Y. LEJARDE
SB Member


CHIQUI RUTH C. UY
SB Member
LIGA President

APPROVED: November 20, 2018

REMEDIOS L. PETILLA
Municipal Mayor

LSDE: December 1, 8 & 15, 2018

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Estanislao Narte extrajudicially settled, partitioned and adjudicated over a parcel of land situated in Brgy. Tugas, Bato, Leyte, under Tax Dec. No. 08-060032 00376, designated as Lot No. 3222, containing an area of 1,282.03 square meters. A Deed of Sale was executed a portion of 500 square meters from the above-described property in favor of METCHEL G. MAGO, as vendee for a portion of the above-described property including all the improvements existing thereon; per Doc. No. 119, Page No. 24, Book No. XX, Series of 2016 of Notary Public Atty. Josenilo Marquez Reoma. *LSDE: December 1, 8 & 15, 2018*

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Maxima C. Abogadie and Melecio B. Abogadie extrajudicially settled, partitioned and adjudicated over a parcel of land, identified as Cad. Lot No. 2517, located at Brgy. Good del Norte, Hindang, Leyte, covered by Katibayan Ng Original na Titulo Blg. P-75451 containing an area of 2,443 square meters. A Deed of Sale was executed in favor of LEONILA A. GERVACIO as vendee for the above-described property; per Doc. No. 02, Page No. 01, Book No. LIII, Series of 2018 of Notary Public Atty. Rosarie A. Peteros Phua. *LSDE: December 1, 8 & 15, 2018*

DEED OF EXTRAJUDICIAL SETTLEMENT WITH DONATION INTER VIVOS

NOTICE is hereby given that heirs of the late Adelina H. Posidio extrajudicially settled, partitioned and adjudicated over a conjugal share of a parcel of land located at Phase 4 Ext., Pilipinas St., V&G Subd. Brgy. Calanipawan, Tacloban City, consisting an area of 214 square meters, covered by T.C.T. No. 6126; the other 1/2 conjugal share belong to Antonio G. Posidio, the widow and heirs hereby executed a Deed of Donation in favor of Johnston H. Posidio and Jacklyn Hilaria, minor represented by her mother Anabel G. Hilaria as heir-Dones of the above whole parcel of land; per Doc. No. 267, Page No. 054, Book No. IX, Series of 2018 of Notary Public Atty. Ma. Rowena R. Coc-ong. *LSDE: December 1, 8 & 15, 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 **NERY ROSE MERELOS GRANADA** has filed *(Complete name of petitioner)*

with this Office, a Petition for change of first name from **MARY ROSENER** to **NERY ROSE** *(First name to be changed) (New first name to be adopted)*

in the Birth Certificate of **MARY ROSENER MERELOS** who was born on **June 17, 2001** at **Tacloban City** and whose parents are **ROCEL G. MERELOS** and **NERO T. GRANADA**.

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

(Sgd.) **IMELDA A. ROA**
City Civil Registrar

LSDE: December 1 & 8, 2018

In Northern Samar**Village chairman killed; councilor wounded in an ambush staged by motorcycle-riding suspects**

CATARMAN, Northern Samar - A barangay chairman was killed while his councilor was wounded when they were fired upon by motorcycle-riding suspects in Lope de Vega town, this province, on Thursday afternoon.

Killed due to bullet wounds he sustained was Edwin Teopinto, 44, village chairman of Bugho of said town. He sustained five gunshot wounds.

His companion, Benadio Laurian, 34, councilor of their village, survived the ambush though he sustained gunshot wounds.

The two, on board a

motorcycle driven by Laurian, was cruising along Brgy. Bayho, 10 kms away from the town proper, when the motorcycle-riding suspects suddenly appeared and fired at them at about 2:50 pm.

SPO3 Marlon Hipe, municipal executive senior officer of the Lope de Vega police station, said that Teopinto died on the spot due to the five gunshot wounds he sustained while Laurian was hit on his right shoulder and right leg and is now recuperating at the Northern Samar Provincial Hospital (NSPH) in Catarman.

The two has just at-

tended a Christmas party tendered by the municipal government for town barangay officials and on their way home when they were ambushed by still unidentified suspects.

The authorities are still investigating the incident to establish the motive of the suspects who immediately fled after the incident.

Police Superintendent Rafael Tayaban, community relations officer of the Northern Samar Police Provincial Office, called on the possible witnesses to report to the police so they could arrest the perpetrators. **(RACHEL V. ARNAIZ)**

DPWH-ESDEO turns over multi-purpose building at Songco Elementary School in Borongan City

BORONGAN CITY- The Department of Public Works and Highways Eastern Samar District Engineering Office (ESDEO) inaugurated and turned over a new multi-purpose building in Songco Elementary School to school principal Norieta Alpez and the rest of the teaching staff on November 15, 2018.

Construction of the multi-purpose building (MPB) started on March 5, 2018 and completed on July 17, 2018. The building has a dimension of 15m by 20m.

The project cost of the building amounts to P 2,475, 000 funded under the local fund for building and other structures of the General Appropriations Act for this year.

In behalf of DPWH-ESDEO, Assistant District Engineer Rudyard Lim attended the turn-over of the multipurpose building.

Alpez's, her acceptance speech, expressed her gratitude for the materialization of the multi-purpose building.

"We have been yearning for so long for this covered court to come into existence. It has long been our dream to have a facility like this. We gladly accept this, and ensure you that we will utilize this in its proper purpose. And we will maintain this facility," the school principal said.

A teacher of Songco Elementary School said that finding a venue for their graduation was always their problem and that they have to incur rental expenses because of it.

But now, they expect to conduct their 2019 graduation rites in their new MPB inside of their very own Songco Elementary School.

Rep. Ben Evardone, Mayor Maria Fe Abunda, among others, graced the said event.

Rep. Evardone, in a message he conveyed during the turn-over ceremony, encouraged the students to study well to have a brighter future.

"You should study diligently for it will serve as your stepping stone in achieving a brighter future," the solon said.

In an interview, assistant district engineer Lim stressed the value of having educational facilities like an MPB to nurture a student's potential.

"A school must not only have a classroom but also other facilities that will hone a child's potential. A school becomes an institution conducive to learning if it can provide well-built classrooms and facilities for outdoor activities where students can learn, enjoy, and develop their multiple intelligence," he said. **(ESDEO PIO Staff Quiteria Baleña)**



Philippine Ambassador to the United States Jose Manuel "Babes" Romualdez (2nd right) warmly welcomed to his residence from right Philippine Constitution Association president and candidate for Leyte's 1st congressional district Martin Romualdez, House Speaker Gloria Macapagal-Arroyo, ex-First Gentleman Mike Arroyo and candidate for Tacloban City Mayor Alfred Romualdez during a Christmas Cocktail Buffet Dinner at Dasmariñas Village in Makati City.

photo by Ver Noveno

Key Samar infra projects halted due to NPA presence

TACLOBAN CITY -- The presence of New People's Army (NPA) in Northern Samar has discouraged contractors from implementing multi-million infrastructure projects meant for impoverished and conflict-stricken communities, a regional official of the Office of the Presidential Adviser on the Peace Process (OPAPP) confirmed on Thursday (December 6).

Imelda Bonifacio, OPAPP program manager for Eastern Visayas, said construction firms have abandoned at least three projects for fear of NPA's extortion activities and being caught in the cross-fire between government troops and armed rebels.

Citing reports from the Philippine Army, communist rebels have asked contractors to allocate 10 percent of the project cost to the NPA movement or else face the consequence of attacks.

"The mere report of their presence discourages implementers to pursue the projects. These areas are critical and they are scared of being a victim of cross-fires as there are continuing operations in these areas," Bonifacio said.

On Monday, the Regional Development Council (RDC) has identified three terminated Payapa at Masaganang Pamayanan (PAMANA) infrastructure projects in Samar provinces funded under the 2016 budget of OPAPP.

These are the P71-

million bridge construction in Motiong, Samar; P114.7-million box culvert construction in Las Navas, Northern Samar; and P192-million road construction also in Las Navas town.

Other than the prevailing peace and order situation, aggravating the project implementation concern is the absence of access roads, subcontracting issues, unworkable ground conditions, and lack of manpower and equipment.

Top officials in Eastern Visayas have elevated to Cabinet secretaries the discussion on delayed and terminated infrastructure projects meant for impoverished and conflict-stricken areas on Samar Island.

Members of the RDC, Regional Peace and Order Council and the Regional Disaster Risk Reduction Management Council deferred on Monday the approval of the proposed transfer of implementation of delayed projects from the Department of Public Works and Highways (DPWH) to the Philippine Army.

In a joint meeting at the city hall here, RDC co-chair Roy Bernard Fiel said the "best option" to resolve the issue is for DPWH Secretary Mark Villar, Department of National Defense (DND) Secretary Delfin Lorenzana, and the new Presidential Adviser on the Peace Process to talk about implementation arrange-

ments.

Lorenzana, who joined the meeting here, vowed to talk to Villar on the process of transferring the implementation of infrastructure projects.

"It is easier for the Army to carry out terminated and not yet started projects. We are willing to accept projects in problematic areas," he said.

About five PAMANA projects intended for 2018 have yet to start.

Based on RDC records, these are the P63.63-million farm-to-market road in Mapanas, Northern Samar; P36.44-million bridge in Mapanas town; P98.5-million road connecting Lope de Vega and Silvino Lobos towns in Northern Samar; P197-million road in Las Navas, Northern Samar; and P9.6-million Villa Conzolo farm-to-market road in Jaro, Leyte.

Brig. Gen. Ramon Evan Ruiz, commander of the Army's 53rd Engineering Brigade, said the projects can be undertaken by two engineering battalions but their implementation will be scheduled and on selective basis only due to limitations in equipment and personnel.

"The recurrent problems such as road right of way, access road, delinquent contractors are to be addressed first by local governments and national government agencies

see Key Samar /page 25 ...

Congratulations!**MA. GRETA MONTALLANA
NOROMOR
for passing LET exams**

RA Form No. 10.1 (LCRO)
 Republic of the Philippines
 MUNICIPAL CIVIL REGISTRY OFFICE
 Province of Samar
 Municipality of Daram

NOTICE FOR PUBLICATION

In compliance to Section 5 of R.A. 9048, a notice is hereby served to the public that **Emerita V. Lacambra** has filed with this Office, a *(Complete name of petitioner)* Petition for change of first name from **“BENITA”** *(First name to be changed)* to **“EMERITA”** in the Birth Certificate of *(New first name to be adopted)* **BENITA MEDINA** who was born on **17 May 1964** *(complete name of document owner)* at **Brgy. Astorga, Daram, Samar** and whose parents are **Adelina Villanueva** and **Demetrio Medina**. *(name of mother) (name of father)*

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 20, 2018**.

(Sgd.) EMMANUEL M. LOZANO
 Municipal Civil Registrar
 LSDE: December 8 & 15, 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 **ORLANITO GARCELAZO DY** has filed *(Complete name of petitioner)* with this Office, a Petition for change of first name from **KIM TIAK** to **ORLANITO** *(First name to be changed) (New first name to be adopted)* in the Birth Certificate of **KIM TIAK GARCILASO DY** who was born on **October 29, 1959** at **Tacloban City** and whose parents are **BONIFACIA L. GARCILASO** and **HAO PUAN DY**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 20, 2018**.

(Sgd.) IMELDA A. ROA
 City Civil Registrar
 LSDE: December 8 & 15, 2018

Key Samar...

...from Page 24

prior to the transfer,” Ruiz said.

The engineering brigade will also check the program of works to determine if the remaining funds are enough to finish the projects and if cost estimate is responsive to the current prices of materials, maintenance, rental of equipment, and labor.

Ruiz also appealed to speed up the execution of agreement between the DPWH and Department of National Defense to implement terminated projects.

DPWH Regional Director Nerie Bueno said passing the responsibility to another agency will further delay the actual construction due to the tedious process of doing so.

“We understand the need to fast-track these projects, but terminating

a project and giving it to another entity will take at least six months,” Bueno told council officials.

She added that some projects labeled by the RDC as not yet started have already been bid out and awarded to winning contractors with good track records.

The RDC’s discussions on delayed PAMANA projects have started in the second quarter of this year. Earlier, the body already passed two resolutions to help expedite the project and conduct problem solving sessions.

PAMANA is the national government’s convergence program that extends development interventions to isolated, hard-to-reach and conflict-affected communities, ensuring that they are not left behind.

(SARWELL Q. MENIANO/PNA)

Publication Notice
 RA 9048

Republic of the Philippines
 City Civil Registry Office
 Province of Eastern Samar
 City of Borongan

NOTICE FOR PUBLICATION

In compliance with Section 7 of R.A. 9048, a notice is hereby serve to the public that **LOURDES MERIAM M. MONTALLANA** has filed with this Office a **Petition for Change of Child’s first name** from **MA. VICTORIA** to **MINERVA**, in the Birth Certificate of **MA. VICTORIA CASILLANO CASTRO** who was born on **April 26, 1964** at **Borongan, Eastern Samar** and whose parents are **ANITA CAJIGAS CASILLANO** and **FLORENTINO PEÑA CASTRO**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 17, 2018**.

(Sgd.) MA. LUISA M. AZUL III
 City Civil Registrar
 LSDE: Dec. 8 & 15, 2018

Publication Notice
 RA 9048

Republic of the Philippines
 City Civil Registry Office
 Province of Eastern Samar
 City of Borongan

NOTICE FOR PUBLICATION

In compliance with Section 7 of R.A. 9048, a notice is hereby serve to the public that **ARLENE AMOYO ABELLA**, has filed with this Office a **Petition for Change of Child’s first name** from **JUDIT** to **ARLENE**, in the Birth Certificate of **JUDIT CEPIDA AMOYO** who was born on **April 18, 1964** at **Borongan, Eastern Samar** and whose parents are **EDITA ALEGRE CEPEDA** and **AGAPITO ABELLA AMOYO**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 17, 2018**.

(Sgd.) MA. LUISA M. AZUL III
 City Civil Registrar
 LSDE: Dec. 8 & 15, 2018

Publication Notice
 R.A. 10172

Republic of the Philippines
 Local Civil Registry Office
 Province: Leyte
 Municipality: Babatngon

NOTICE TO THE PUBLIC

CFN- Date: December 5, 2018
 CCE- 0018-2018 R.A. 10172

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 **CHERYL BAUTE MATIAS** has filed with this Office, a petition for correction of entry in SEX of her child being a minor from **“Male”** to **“Female”**, in the certificate of live birth of **MICHELLE BAUTE MATIAS** at **Babatngon, Leyte** and whose parents are **CHERYL ERANDIO BAUTE** and **MELVIN BUCOYA MATIAS**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 18, 2018**.

(Sgd.) NILO C. CAÑETE, JR.
 Municipal Civil Registrar
 LSDE: Dec. 8 & 15, 2018

Publication Notice
 R.A. 10172

Republic of the Philippines
 Province of Eastern Samar
 Municipal Civil Registry Office
 Municipality of Guiuan

NOTICE TO THE PUBLIC

Date: November 22, 2018

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 **EMERENCIANA HABAGAT LUGTO** has filed with this Office a petition for correction of entry in the sex/gender from **“MALE”** to **“FEMALE”**, in the Certificate of Live Birth of **EMERENCIANA YAPE HABAGAT** who was born on **January 23, 1968** at **Guiuan, Eastern Samar** and whose parents are **Juanito Habagat** and **Rosita Yape**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 21, 2018**.

(Sgd.) ESTER R. GERMINAL
 Municipal Civil Registrar
 LSDE: Dec. 8 & 15, 2018

Republic of the Philippines
 Office of the Civil Registrar
 Tacloban City

NOTICE TO THE PUBLIC

CFN NO. 059-2018
 CCE NO. 379-2018

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), a notice is hereby served to the public that **RICAH JEAN FROILAN YASER** has filed with this Office a **Petition for Correction of Date of Birth** from **8 28 81** to **SEPTEMBER 1, 1981**, and for **Change of First Name** from **RICA CELESTE** to **RICAH JEAN** in the Certificate of Live Birth of **RICA CELESTE N. FROILAN** at **Tacloban City** and whose parents are **CECILIA NUNGAY** and **ROMEO FROILAN**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 21, 2018**.

(Sgd.) IMELDA A. ROA
 City Civil Registrar
 LSDE: Dec. 8 & 15, 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 **ALWIN GUAZO QUEBEC** has filed *(Complete name of petitioner)* with this Office, a Petition for change of first name from **ALWIN JUN** to **ALWIN** *(First name to be changed) (New first name to be adopted)* in the Birth Certificate of **ALWIN JUN GUAZO QUEBEC** who was born on **December 17, 1959** at **Tacloban City** and whose parents are **NIEVES GUAZO** and **CLODUALDO QUEBEC**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 21, 2018**.

(Sgd.) IMELDAA. ROA
 City Civil Registrar
 LSDE: Dec. 8 & 15, 2018

DEED OF ADJUDICATION WITH SALE

NOTICE is hereby given that heirs of the late Canuto Bachicha and Macaria Abadiano extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land, situated at Brgy. Mahayag, Pabanog, Wright, Samar, with improvements thereon, with an area of 2-25-00 square meters/hectares, more or less, assessed at P770.00 under Tax Dec. No. 17. That 1/3 portion the share of Faustina Bachicha was sold in favor of Luciana B. Abadiano married to Felipe Abadiano as vendee; and another 1/3 portion the share of Bonifacio Nabablit sold his share in favor of Felicidad Nabautan as vendee from the above-described property; per Doc. No. 267, Page No. 75, Book No. XI, Series of 1979 of Notary Public Ex-Oficio Judge Emeterio V. Geli. LSDE: November 24, Dec. 1 & 8, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Francisco Rojas extrajudicially settled, partitioned and adjudicated over 2 parcels of land, 1) A certain parcel of land situated at Brgy. Himarco, Palompon, Leyte, designated as Cad. Lot No. 1850, containing an area of 0.7351 hectare, more or less, under Tax Dec. No. 08-31024-00623; 2) A certain parcel of land, situated at Brgy. San Migule, Palompon, Leyte, designated as Cad. Lot No. 9523, containing an area of 0.4968 hectare, more or less, embrace by Tax Dec. No. 08-31040-00621. A Deed of Sale was executed in favor of Sps. Lloyd P. Surigao and Joann Christine C. Surigao as vendees for the above-described property; per Doc. No. 281, Page No. 57, Book No. L, Series of 2015 of Notary Public Atty. Donna Villa M. Gaspanerna. LSDE: November 24, Dec. 1 & 8, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Sps. Atty. Nicolas F. Sabarre and Magdalena Sabarre extrajudicially settled, partitioned and adjudicated over 2 parcels of land, described as: 1) A parcel of land, designated as Lot 2213-B-7-A, Psd-08-006398, situated at Brgy. Utap, City of Tacloban, Province of Leyte covered by T.C.T. No. T-43921, containing an area of 927 square meters, more or less; 2) Parcel of land Lot No. 2213-A-1, Psd-08-002722, situated at Brgy. Utap, City of Tacloban, Province of Leyte, Philippines, covered by T.C.T. No. 43922, containing an area of 1,088 square meters, more or less. A Deed of Sale was executed in favor of Willy C. Julio as vendee for the above-described two (2) parcels of land, together with all the improvements therein; per Doc. No. 178, Page No. 37, Book No. V, Series of 2017 of Notary Public Atty. Jerry S. Uy. LSDE: November 24, Dec. 1 & 8, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Oscar Consing extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot No. 3879, Cad. 661-D, Isabel Cadastre, situated at Brgy. Tolingon, Isabel, Leyte, Philippines, with O.C.T. No. P-89462, containing an area of 10,927 square meters; per Doc. No. 418, Page No. 84, Book No. 45, Series of 2017 of Notary Public Atty. Alejandro R. Diongzon. LSDE: November 24, Dec. 1 & 8, 2018

EXTRAJUDICIAL SETTLEMENT WITH SALE AND CONFIRMATION OF SALE

NOTICE is hereby given that heirs of the late Delfina Bacula extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land, located at Buntay, Campesao, Borongan, Eastern Samar, covered by ARP No. 08-024-00437/PIN 037-230-024-09-035 with Survey No. 2412, Lot No. 035, Block No. 09, containing an area of 649 square meters. A Deed of Sale was executed a portion of 162.25 square meters, more or less with improvements existing thereon from the above-described property in favor of Renato N. Costuña as vendee; per Doc. No. 370, Page No. 75, Book No. VIII, Series of 2018 of Notary Public Atty. Charles B. Culo, CPA. LSDE: November 24, Dec. 1 & 8, 2018

EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Delfina Bacula extrajudicially settled, partitioned and adjudicated over a parcel of land, located at Buntay, Campesao, Borongan, Eastern Samar covered by ARP No. 08-024-00437/PIN 037-230-024-09-035 with Survey No. 2412, Lot No. 035, Block No. 09 containing an area of 649 square meters; per Doc. No. 397, Page No. 80, Book No. III, Series of 2018 of Notary Public Atty. Charles B. Culo, CPA. LSDE: November 24, Dec. 1 & 8, 2018

EXTRAJUDICIAL SETTLEMENT WITH CONFIRMATION OF SALE

NOTICE is hereby given that heirs of the late Delfina Bacula extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land located at Buntay, Campesao, Eastern Samar, covered by ARP No. 08-024-00437/PIN 037-230-024-09-035 Survey No. 2412, Lot No. 035, Block No. 09, containing an area of 649 square meters, more or less. A Deed of Sale was executed a portion of 186.75 square meters, more or less including improvement existing thereon from the above-described property in favor of Renato N. Costuña and heirs do hereby affirm and confirm the sale and hereby waived whatever rights, participation over the above described portion in favor of RENATO N. COSTUNA; per Doc. No. 329, Page No. 67, Book No. VIII, Series of 2018 of Notary Public Atty. Charles B. Culo. LSDE: November 24, Dec. 1 & 8, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT AND PARTITION WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Sps. Francisco Pelin Astilero & Magdalena Panis Roche extrajudicially settled, partitioned and adjudicated over a parcel of land, covered by TCT No. TP-25696/Tax Dec. No. Lot 1, Psd-08-027789-D, situated in Brgy. Libertad, Isabel, Leyte, having an area of 7,290 square meters, more or less. A Deed of Sale was executed a portion of 1,096 square meters, more or less, designated as Lot 1-E from the above-described property in favor of Sps. Romelo Patricio Mappala & Alah Joy Egot Mappala as vendees; per Doc. No. 482, Page No. 77, Book No. 151, Series of 2018 of Notary Public Atty. Melinda C. Domael Quiambao. LSDE: November 24, Dec. 1 & 8, 2018

AMENDED EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Dennis Ruben V. Diaz executed an amended Extrajudicial Settlement over a parcel of land with the improvements thereon situated at Brgy. 91, Abucay, Tacloban City, designated as Lot 20, Block 50, Pes-08-000527-D, covered by T.C.T. No. T-52899, containing an area of 35 square meters; per Doc. No. 80, Page No. 17, Book No. 1, Series of 2018 of Notary Public Atty. Martin Franz S.Sy. LSDE: November 24, Dec. 1 & 8, 2018

AFFIDAVIT OF ADJUDICATION

NOTICE is hereby given that Lydia Romero-Dela Peña heir of the late Bonifacia Romero executed an affidavit of Adjudication over a parcel of residential land situated in Brgy. Sto. Niño, Isabel, Leyte, covered by Tax Dec. No. 05-17002-01317, containing an area of 288 square meters, more or less, assessed value of P84,332.20 and market value of P84,330.00; per Doc. No. 76, Page No. 16, Book No. 74, Series of 2015 of Notary Public Atty. Wilma Cordeño-Matugina, C.P.A. LSDE: November 24, Dec. 1 & 8, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT WITH WAIVER OF RIGHTS

NOTICE is hereby given that heirs of the late Jael Relativo-Baranda extrajudicially settled, partitioned and adjudicated over a Savings Bank Accounts with Robinsons Bank Tacloban City, with Account No. 2005 30100002856 amounting to P12,038.40 and heirs hereby assign, transfer, convey and waive their respective shares in favor of their father/co-heir DR. JOSE BARANDA; per Doc. No. 322, Page No. 65, Book No. 26, Series of 2018 of Notary Public Atty. Joseph Escalona. LSDE: Dec. 1, 8 & 15, 2018

EXTRAJUDICIAL PARTITION WITH SALE

NOTICE is hereby given that heirs of the late Lourdes Velarde extrajudicially settled, partitioned and adjudicated over a parcel of land, designated as Lot No. 7, Psu-151873, situated in Brgy. Tinagan, Albucera, Leyte, containing an area of 2,235 square meters, more or less, covered by O.C.T. No. P-27203. A Deed of Sale was executed a portion of 2,046 square meters in favor of Ermita Apog-Piastro, as vendee and a portion of 100 square meters in favor of Emmanuel Pasigna as vendee from the above-described property; per Doc. No. 568, Page No. 114, Book No. LII, Series of 2018 of Notary Public Atty. Rene Allan G. Jervoso. LSDE: Dec. 1, 8 & 15, 2018

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Mercedes Soco extrajudicially settled, partitioned and adjudicated over a parcel of land, situated in Brgy. Alejos, Bato, Leyte, under Tax Dec. No. 06-000700 427, designated as Lot No. 2146, containing an area of 2073 square meters. A Deed of Sale was executed in favor of Aline Bisnar Reoma married to Josenilo Marquez Reoma as vendee including all the improvements existing thereon; per Doc. No. 322, Page No. 66, Book No. XXVI, Series of 2017 of Notary Public Atty. Ma. Lourdes Madula-Vilbar. LSDE: Dec. 1, 8 & 15, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Rodolfo Jumetlico extrajudicially settled, partitioned and adjudicated over a parcel of land, under Tax Dec. No. 00439, situated at Brgy. Larrazabal, Naval, Biliran, under Tax Dec. No. 00439, with an area of 0.066900 hectare, under Lot No. 57, Cad/Survey Lot No. 2021-L (Part). A Deed of Sale was executed a portion of 464.50 square meters from the above-described property in favor of JOCELYN MONTECILLO YOUNG as vendee; per Doc. No. 4503, Page No. 592, Book No. X, Series of 2018 of Notary Public Atty. Mario Lydinno R. Opena. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that Aileen L. Esguerra and guardian of 3 minors children, heirs of the late Hermenio T. Esguerra Jr. executed a Deed of Extrajudicial Settlement of the following properties: 1) A parcel of land, Lot no. 790-C, with an area of 250 square meters, situated at Caridad Sur, Matalom, Leyte; 2) Lot No. 790-P, with an area of 235 square meters, situated at Caridad Sur, Matalom, Leyte; 3) Bank Accounts maintained at Leyte Maasin Branch of China Bank, Account No. 391-024-1215, with a balance of P320,721.43 plus interest accruing; 4) Bank Accounts with BDO Unibank in the amount of P178,739.81 plus interest accruing under BDO Accounts No. # 006130042174 and Account No. 006138005703 both with Maasin Branch, Maasin Cit; 5) Bank Account with Metrobank, Maasin Branch in the amount of P329,159.57 plus interest accruing under Account No. 375-3-35717593-4; ITF Sidrick L. Esguerra Account No. 375-3-3717293-5; ITF Aira L. Esguerra Account No. 375-3-35717296-0; per Doc. No. 134, Page No. 27, Book No. LXXV, Series of 2018 of Notary Public Atty. Emmanuel G. Golo. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE (PORTION)

NOTICE is hereby given that Natividad Dialogo and Felicisimo Dialogo heirs of the late Celestino Dialogo, extrajudicially settled, partitioned and adjudicated over a parcel of land, located at San Isidro, Lawaan Eastern Samar, covered by Tax Dec. ARP No. 11-12015-00281 designated as Cad. Lot No. 516 CAD 418-D, with a total assessed value of P10,160.00 containing an area of 12,218 square meters, more or less. A Deed of Sale was executed a portion of 1,200 square meters from the above-described property in favor of Denzel Sible as vendee; per Doc. No. 570, Page No. 60, Book No. XV, Series of 2018 of Notary Public Atty. Diogenes D. Inciso, Sr. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Ambrocio Basada extrajudicially settled, partitioned and adjudicated over a parcel of land, situated at Brgy. Campesao, Borongan City, Eastern Samar covered by Katibayan ng Original na Titulo Blg. P-11415 issued pursuant to Kaloob na Patente Blg. 082604-07-944, denominated as Lot No. 2112, Cad. 434-D, Case 3, containing an area of 2,234 square meters and covered by Tax Dec. ARP No. 08-024-00621 denominated as PIN 037-230-024-10-049; per Doc. No. 525, Page No. 105, Book No. XIX, Series of 2018 of Notary Public Atty. Arturo D. Macabasa. LSDE: Dec. 8, 15 & 22, 2018

DEED OF EXTRAJUDICIAL SETTLEMENT & PARTITION

NOTICE is hereby given that heirs of the late Jacinto & Valentina Abejuela extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 507, Gss-247, situated in Brgy. Pagsolhogan, Babatgon, Leyte, containing an area of 15,561 square meters, more or less, covered by OCT No. P-2907; per Doc. No. 64, Page No. 13, Book No. XXI, Series of 2013 of Notary Public Atty. Neil M. Sia. LSDE: Dec. 8, 15 & 22, 2018

SELF ADJUDICATION WITH SALE

NOTICE is hereby given that Rolando C. Susaya executed an affidavit of Adjudication over a parcel of agricultural land, situated in San Roque, Tunga, Leyte, Identified as Lot No. 218-B-2 Psd 08-023133-D, with TCT No. TP-20236, containing an area of 4,658 square meters. A Deed of Sale was executed in favor of Juanito G. Fallorina, Jr. as vendee for a portion of 1,000 square meters from the above-described property; per Doc. No. 346-, Page No. 68, Book No. 20, Series of 2018 of Notary Public Atty. Edgar J. Tonolet. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Elena T. Garado extrajudicially settled, partitioned and adjudicated over 2 parcels of land, described as: 1) Parcel of land situated at Brgy. Guindapunan, Palo, Leyte, designated as Lot No. 10956, Case 13, Cad. 407, covered by T.C.T. No. TP-26870 and Tax Dec. No. 08-30-0023-05532, with an area of 1,273 square meters; 2) Parcel of land situated at Brgy. Guindapunan, Palo, Leyte, designated as Lot No. 10957-E, Csd-08-000946, covered by O.C.T. no. P-30373 and Tax Dec. No. 08-30-0023-01030, with an area of 1,000 square meters. A Deed of Sale was executed in favor of Jonathan Gonzales Clemente married to Sara U. Clemente as vendee/Buyer for the above-described property; per Doc. No. 303, Page No. 62, Book No. III, Series of 2018 of Notary Public Atty. Aljim Denver Montallana Arcueno. LSDE: November 24, Dec. 1 & 8, 2018

Republic of the Philippines REGIONAL TRIAL COURT 8th Judicial Region Branch 34 (46) Bulwagan ng Katarungan Magsaysay Boulevard, Tacloban City SHANE ANTHONY MABITAD SARDINIA, represented by SATURNINA MABITAD, Petitioner, -versus- RUTHCHELL TOLIBAS VENZON and an unknown minor registered as SAMUEL TOLIBAS SARDINIA, Respondents, SPECIAL PROCEEDINGS CASE NO. R-TAC-18-01116-SP IN THE MATTER OF THE PETITION FOR SETTLEMENT OF THE INTESTATE ESTATE OF LOUIS ROYERAS SARDINIA x- - - - -x INITIAL ORDER This pertains to the petition filed by SHANE ANTHONY MABITAD SARDINIA represented by SATURNINA MABITAD,

seeking for the settlement of the intestate estate of Louis Royeras Sardinia. He prays that after due notice and hearing, judgment be rendered: 1. Declaring Petitioner to be the sole heir to the intestate estate of Louis Royeras Sardinia, to the exclusion of any other person/s; 2. Declaring the Certificate of Live Birth of respondent minor Samuel Louis Tolibas Sardinia as null and void ab initio, and ordering the Civil Registrar of Tanauan, Leyte, as well as the National Statistics Authority to cancel the same; 3. Authorizing the Registrar of Deeds for the Province of Leyte, and the Provincial Assessor of the Province of Leyte, to issue of certificates of title and tax declarations over the properties of the estate in the name of Petitioner; 4. Ordering Respondent VENZON to render an account of the income of the said properties beginning 10 September 2013; and 5. Granting Petitioner such other reliefs and remedies justified in the premises. Finding the Petition to be sufficient in form and substance, the same is hereby given due course. WHEREFORE, notice is hereby given that the above-entitled petition is set for hearing on MAY 2, 2019 at 08:30 o'clock in the morning before this Court sitting at

EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Sps. Hospicia Cantilang and Agapita Aragonios extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot No. 327, Pls-323, situated in Brgy. Parasanon, Abuyog, Leyte, covered by: 1) O.C.T. Title No. P-706, containing an area of 77,287 square meters, more or less; 2) Lot No. 215, Pls-323 situated at Brgy. Parasanon, Abuyog, Leyte, covered by O.C.T. No. 850 containing an area of 12,154 square meters, more or less; 3) Lot No. 6573, Case 7, Pls-645, situated at Brgy. Tuy-a, Abuyog, Leyte, covered by O.C.T. No. 23762, containing an area of 9,887 square meters, more or less; 4) Lot No. 6574, Case 7, Pls-645 situated at Brgy. Tuy-a, Abuyog, Leyte, covered by O.C.T. No. 23763, containing an area of 15,479 square meters, more or less; 5) Lot 152, Pls 323, situated at Brgy. Ambongan, Abuyog, Leyte, covered by O.C.T. No. P-851, containing an area of 19,511 square meters, more or less and 6) Lot 212, Pls 323, situated in Brgy. Parasanon, Abuyog, Leyte, containing an area of 8,625 square meters, more or less; per Doc. No. 170, Page No. 34, Book No. XXI, Series of 2010 of Notary Public Atty. Rene Allan Jervoso. LSDE: Dec. 8, 15 & 22, 2018

ADJUDICATION WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that Bonifacio Ambe, heir of the late Simplicio Ambe executed an affidavit of Adjudication over a parcel of land, located at Brgy. Masagongsong, Kawayan, Biliran, covered under OCT No. 2018000127, containing an area of 2,789 square meters, denominated as CAD Lot 4070, Pls 08-000010. A Deed of Sale was executed in favor of Rosalita Bulasa Patagnan as vendee for the above-described property; per Doc. No. 4996, Page No. 591, Book No. X, Series of 2018 of Atty. Mario Lydinno R. Opena. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT AND ADJUDICATION WITH SPECIAL POWER OF ATTORNEY

NOTICE is hereby given that heirs of the late Ethel Borden-Arceño extrajudicially settled, partitioned and adjudicated over a bank deposit with the Land Bank of the Philippines, Catbalogan Branch, Catbalogan City, under Savings Account No. 0607-001138, with outstanding balance of P11,267.36 as of November 14, 2018, and heirs hereby name, constitute and appoint co-heir-father, ARNULFO C. ARCENO, to transact, process, claim, withdraw and receive the outstanding balance of P11,267.36 of late Ethel Borden-Arceño; per Doc. No. 091, Page No. 020, Book No. 004, Series of 2018 of Notary Public Demetrio Medino Acuba. LSDE: November 24, Dec. 1 & 8, 2018

EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late Porferio Afable, Jr. extrajudicially settled, partitioned and adjudicated over a parcel of land, located at Cansisipi, North Sabang, Borongan, Eastern Samar, covered by T.C.T. No. T-334, under Lot No. 12163, Case 13, Cad 434-D, containing an area of 14,082 square meters. A Deed of Sale was executed in favor of Sps. Ariel & Hazel Cuna as vendees for the above-described property; per Doc. No. 49, Page No. 11, Book No. VII, Series of 2018 of Notary Public Atty. Charles B. Culo, CPA. LSDE: November 24, Dec. 1 & 8, 2018

the Bulwagan ng Katarungan, Tacloban City. Any interested person may appear on said time and date, and then there file his/her opposition thereto and to show cause why the petition should not be granted. Further, let a copy of this Order be published in a newspaper of general circulation in the Province of Leyte and the City of Tacloban for three (3) consecutive weeks at the expense of the petitioner. Withal, let a copy of this Order and the Petition with its annexes be furnished to the Philippine Statistics Authority, 2/F TAM Bldg., PSA Complex East Avenue, Dili-man, Quezon City, the Office of the Solicitor General, 134 Amorsolo St., Legaspi Village, Makati City, the Local Civil Registrar of Tanauan, Leyte, the Register of Deeds for the Province of Leyte, J. Romualdez Street, Tacloban City, and the Provincial Assessor of the Province of Leyte, Capitol Bldg., Magsaysay Blvd., Tacloban City. Likewise, furnish a copy of this Order to the Respondents, Petitioner and his counsel. SO ORDERED. GIVEN this 22nd day of November, 2018 at the Bulwagan ng Katarungan, Tacloban City. (Sgd.) LOLITA R. MERCADO Presiding Judge LSDE: Dec. 1, 8 & 15, 2018

EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Apolonio Redolosa extrajudicially settled, partitioned and adjudicated over a parcel of land situated in Brgy. Enage, Calubian, Leyte, denominated as Survey No. 6072 Lot No. 011, under ARP No. 08-09020-00-00157 with an area of 1.8575 has., assessed value of P22,290.00. A Deed of Sale was executed a portion of 17,214 square meters from the above-described property in favor of MARVIN T. CAHAYAGAN as vendee; per Doc. No. 254, Page No. 52, Book No. 51, Series of 2015 of Notary Public Atty. Redentor C. Villordon. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heirs of the late Arnulfo A. Peña extrajudicially settled, partitioned and adjudicated over parcels of land described as: 1) Agricultural land, situated at Brgy. Punong, Bato, Leyte, covered by Katibayan ng Original na Titulo Blg. P-44944, Cad Lot No. 2520, containing an area of 9,012 square meters; 2) Agricultural land, Cad. Lot No. 982, situated at Brgy. Tinago, Bato, Leyte, covered by Katibayan ng Titulo Blg. P-44944, containing an area of 1,316 square meters; 3) Agricultural land, situated at Brgy. Kalangaman, Bato, Leyte, covered by Katibayan ng Original na Titulo Blg. P-95208, Cad. Lot No. 80, containing an area of 1,318 square meters; per Doc. No. 667, Page No. 134, Book No. 27, Series of 2012 of Notary Public Atty. Rico E. Aureo. LSDE: Dec. 8, 15 & 22, 2018

EXTRAJUDICIAL SETTLEMENT WITH PARTITION AND ABSOLUTE SALE

NOTICE is hereby given that heirs of the late Miguel Salvame Sanaco and Librada Visto Sanaco extrajudicially settled, partitioned and adjudicated over a parcel of land, covered by Katibayan Ng Original na Titulo Blg. P-86780, designated as Lot No. 3952, Case 16, Cad 745-D, situated at Brgy. San Agustin, Bato, Leyte under Tax Dec. No. 06002800130, containing an area of 13,961 square meters. A Deed of Sale was executed a portion of Lot 3952, designated as Lot 3952-A, with an area of 1,690 square meters from the above-described property in favor of Sps. Lucio M. Cabrera, Jr. and Marivic V. Cabrera as vendees; per Doc. No. 292, Page No. 59, Book NO. XIV, Series of 2018 of Notary Public Atty. Josenilo Marquez Reoma. LSDE: Dec. 8, 15 & 22, 2018

Republic of the Philippines REGIONAL TRIAL COURT 8th Judicial Region OFFICE OF THE CLERK OF COURT Branches 6, 7, 8, 9, 34, 43, 44, 45 & 46 Bulwagan ng Katarungan Magsaysay Blvd., Tacloban City OFFICE OF THE CLERK OF COURT & EX-OFFICIO SHERIFF OF LEYTE RURAL BANK OF DULAG (LEYTE), INC., Mortgagee, -versus- TITO V. VILLALUNA, JR., Mortgagor EJF No. 4128 For: EXTRA-JUDICIAL FORECLOSURE OF REAL ESTATE MORTGAGE UNDER ACT 3135, AS AMENDED BY ACT 4118 x- - - - -x NOTICE OF EXTRA-JUDICIAL SALE Upon extra-judicial petition for sale under Act 3135, as amended filed by RURAL BANK OF DULAG (LEYTE), INC., with office address at Kempis Street, Dulag, Leyte, Philippines, against TITO V. VILLALUNA, of legal age, married to VIOLA SALINAS-VILLALUNA, with postal address at 111 El Salvador Street, V&G Subdivision, Tacloban City, Philippines to satisfy the mortgage indebtedness which as of October 5, 2018, amounts to FOUR HUNDRED EIGHTY-THREE PESOS AND 68/100 ONLY (P418,033.68), Philippine Currency, excluding penalties, charges, attorney's fees and expenses of foreclosure, the undersigned or his duly authorized deputy will sell at PUBLIC AUCTION on January 17, 2019 at 9:00 o'clock in the morning or soon thereafter to 4:00 o'clock in the afternoon at the main entrance of the Regional Trial Court, Building, Bulwagan Ng Katarungan, Magsaysay Blvd., Tacloban City, Philippines, to the highest bidder for cash or manager's check and in Philippine currency, the following properties with all its improvements, if any to wit: TRANSFER CERTIFICATE OF TITLE NO. T-12102 A parcel of land as Lot A-4-B, of the subdivision plan Psd-08-008458-D, being a portion of Lot A-4, Psd-083739-006961-D, (LRC Rec. No. ___), situated in the Barangay of Baras, Municipality of Palo, Province of Leyte, Island of Leyte, Philippines. Bounded on the: SE., along line 1-2 by Lot A-4-D (Road Lot), of this subdivision; on the SE., along line 2-3 by Lot A-4-C, of this subdivision; on the SW., along line 3-4 by Lot A-2; Psd-083739-006961-D; and on the NW., along line 4-1 by Lot A-4-A of this subdivision. containing an area of ONE HUNDRED SEVENTY (170) Square Meters more or less; "Including improvements now erected of hereafter maybe erected upon". All sealed bids must be submitted to the undersigned on the above-stated time and date. In the event that the public auction should not take place on the said date, it shall be held on January 24, 2019, on the same time and place without further notice. Magsaysay Blvd., Tacloban City, Philippines, November 9, 2018. FOR THE CLERK OF COURT & EX-OFFICIO SHERIFF (Sgd.) CALIXTO G. GUTIERREZ Sheriff IV RTC, Branch 44, Tacloban City Copy Furnished Atty. Paul E. Plaza Clerk of Court VI RT-OCC, Tacloban City Elvira H. Yu Presdient/COO Rural Bank of Dulag (Leyte), Inc. Kempis St., Dulag, Leyte Tito V. Villaluna 111 El Salvador Street V&G Subdivision, Tacloban City WARNING: It is absolutely prohibited to remove, deface or destroy this Notice of Sale on or before the date of sale, under penalty of law. * Rule 39 Sec. 15 LSDE: Dec. 1, 8 & 15, 2018



Film using Samar's top attractions as a backdrop expected to further boost the province's tourism industry

TACLOBAN CITY – Several tourist attractions of Samar was used as backdrops on a film that was shot entirely in the province.

The film, 'Kahit Ayaw Mo Na,' which tells a story of three girls, Joey, Mikee and Ally who were all drawn to Samar, is now showing in over 100 theaters across the country.

The film is primarily produced by Viva Films and Blu Art Productions with the Spark Samar as co-producer.

The film stars some of the country fast-emerging young actors, namely, Empress Schuck, Kristel Fulgar, and Andrea Brilantes.

The film was shot at the Olot River in Paranas town with the Extreme Torpedo boat ride given exposure; the Sohoton Cave, the Basiao Cave where mat are weave by women of Basiao village, the 16th century St

Michael the Archangel Church, all in Basey town; the rock formation of Marabut; San Juan by the Bay, Lulugayan Falls in Calbiga and the San Juanico Bridge.

The film on Samar is the latest campaign of the provincial government under Governor Sharee Ann Tan to further promote the tourism industry of the province.

The 'Spark Samar' campaign aim to help alleviate the living condition of the people where these sites are located. These remote villages are mostly affected with insurgency problem and high poverty incidence.

"The main objective of the film is to present through cinematic language the under-discovered Samar Province to attract more inbound tourists, locally and internationally. Thus better the livelihood opportunity for the community organizations managing the dif-

ferent tourist spots in the province," a statement from the provincial tourism office of Samar said.

"In this time of the digital world laced with social networking sites and platforms, cinema is still a very powerful medium for education and information, a potent tool in showcasing the beauty of Samar not only to the millennial but to the other generations as well," it added.

Some of the province's officials like Vice Governor Stephen James Tan and Calbiga Mayor Luzviminda Nacario, where most of the scenes were taken, made a Tessie Tomas, who is from Catbalogan City, was supposed to portray the character portrayed by Nacario who played as a grandmother to one of the characters of the movie.

Kahit Ayaw Mo Na is also the title of This BAND which is the official soundtrack of the film. **(ROEL T. AMAZONA)**

LTFRB-8: A remarkable 2018

PALO, Leyte-With the promise of a genuine quality service to the general riding public in Eastern Visayas, the regional office of the Land Transportation Franchising and Regulatory Board (LTFRB) under the leadership of Director Gualberto N. Gualberto, has made several achievements for this year.

With the help as well of LTFRB's competent employees, the office was able to come up with up-to-date and reliable programs.

For one, the anti-colour campaign of the LTFRB, carried out by its courageous law enforcement officers, was actively and strictly implemented in the region as they apprehended public utility vehicles operating without a franchise.

In the process, they were able to ensure the safety of the general riding public.

Another flagship program of the LTFRB-8 is the Pantawid Pasada Program targeting PUV drive-operators as they were given a



Dir. Gualberto N. Gualberto

fuel subsidy worth P5,000 redeemable only at participating gasoline stations in the region.

The first tranche of fuel card distribution started last August 28, 2018 and at present, 529 cards have already been distributed or a 71% completion rate.

Aside from the aforementioned programs, the LTFRB has also started this year the Public Utility Vehicle Modernization Program (PUVMP) wherein 60 new well-equipped E-jeepneys have been giving a safe transport for the riding public all over the region.

Lastly, the LTFRB is

actively conducting the PUV Driver's Academy for PUV drivers all over the region every Thursdays and Fridays, giving lectures on the different modules for the betterment of our drivers.

Aside from these programs, the LTFRB has been giving aid to the public, through our help desk during holidays like on the observance of the All Saints' Day and All Souls' Day.

Another milestone of the LTFRB-8 for the year was the acquisition of a lot intended for impounded vehicles.

The Local Public Transport Route Plan (LPTRP) capacity building attended by different local government unit offices was held with the aim of teaching them on the route planning.

The general riding public could expect that the LTFRB in the region would continue in undertaking activities and enforcement of necessary laws to ensure their safety. **(PR)**

Top E. Visayas bodies seek return of unspent 'Yolanda' funds

ORMOC CITY-- The top three policy-making bodies in Eastern Visayas approved on Monday(Dec.3) a resolution asking the central government to reallocate the P729.67 million unused 'Yolanda' funds that had been returned to the National Treasury.

Members of the Regional Development Council (RDC), Regional Peace and Or-

der Council, and the Regional Disaster Risk Reduction Management Council unanimously endorsed the proposal presented by the National Economic and Development Authority (NEDA).

NEDA Regional Director Bonifacio Uy is optimistic that the main offices of the Department of Budget and Management (DBM) and NEDA will con-

sider the proposal since there are still many post-Yolanda unfunded projects.

The unspent budget is under the 2016 "Yolanda" Recovery and Reconstruction Program that "remained untapped and were not released until the expiration of the validity of the funds last Dec. 31, 2017," Uy said during the quarterly Regional Project Monitoring Committee

meeting.

The 2016 allocation was released late in 2016 or early 2017, giving the agencies less time to procure and obligate the funds within the year.

The consolidated unspent budget came from the calamity fund, National Disaster Risk Reduction and Management Fund, quick response fund, automatic and supplemental appropriation, realignments and savings, and regular agency funds, among others.

These funds were not utilized as some agencies encountered issues in the procurement of "Yolanda" projects, such as processing of documents and usufruct agreement, according to NEDA.

Of the nine agencies and universities with unspent outlay, the top three with returned allocations are the Department of Social Welfare and Development (P493.2 million), the Department of Agriculture (P114.14 million), and the Visayas State University (P80.05 million).

Others on the list are the Department of Public Works and Highways (P26.24 million), the Department of Health (P7.9 million), the Department of the Interior and Local Government (P4.34 million), the Leyte Normal University (P3.6 million), the Professional Regulation Commission (P178,745), and the Northwest Samar State University (P1,111).

In a letter, Presidential Assistant for Special Concerns Wendel Avisado recommended the use of the funds as subsidy for individual water service connections in all relocation sites, as proposed by the Local Water Utilities Authority.

"The subsidy is highly recommended as it is crucial in the sustainability and livability of the resettlement sites and is beyond the coverage of the regular national government subsidy to the agency," Avisado said in his letter to the NEDA regional office here.

The P495-million water system project will only cover the exten-

sion of water distribution pipes, develop two new sources in the city's northern villages, set up and repair old pumping stations, set up a new reservoir, upgrade the existing reservoir, and rehabilitate the city's water pipes.

More than 14,000 families transferred to the northern part of the city will benefit from this water connection project.

Since the super typhoon struck in 2013, some P146.2 billion had already been released for post-disaster recovery in all affected areas in central Philippines. About 46 percent of the funds or P67.1 billion was intended for Eastern Visayas.

In the second quarter of 2018, the RDC in Eastern Visayas and NEDA Board Regional Development Committee for the Visayas passed a separate resolution requesting the Office of the President to facilitate the reallocation of reverted post-disaster funds.

(SARWELL Q.MENIANO/PNA)



Philippine Constitution Association President and Cornell Club of the Philippines President Martin Romualdez (11th left last row) and son Andrew Romualdez (9th right last row) incoming 1st year in Cornell University taking up Agriculture, joins with other members in the celebration of 108th Year Anniversary of Cornell Club of the Pihillipines and Christmas Party 2018 Sunday night at Manila Golf and Country Club in Makati City. Romualdez is a 1985 College of Arts and Sciences graduate in Cornell University in Ithaca New York. **photo by Ver Noveno**



Central and regional officials of the Environmental Management Bureau (EMB) led by Regional Director Letecia Maceda had a meeting with Mayor Cristina G. Romualdez on Tuesday (December 4) at the City Hall. The meeting which included EMB Central office staff Roberto Co, Remy Mamon and Noemi Ruth Infante discussed the rehabilitation of the Mangonbangon Creek and eventual operation of the new Tacloban sanitary landfill. Recently, the local government unit received a grant from the EMB for the closure of its controlled dump in Barangay Sto. Niño.

(A.ALAMOS/CIO)

DOE, PIA to conduct recycled energy saving device contest in Biliran

NAVAL, Biliran- As part of the joint advocacy efforts of the Philippine Information Agency (PIA) and the Department of Energy (DOE) for energy efficiency and conservation through the E-Power Mo Campaign, PIA-Biliran is set to conduct a special event dubbed as "Recycled Energy Saving Device Contest" for secondary students on Dec. 10 at the Naval Gymnasium.

This event is aimed at harnessing the capabilities and ingenuity of students in the secondary schools of the prov-

ince to innovate energy saving device utilizing available recycled materials.

The activity is also expected to raise the awareness level of the students on their social responsibility particularly on proper waste management and of putting into viable economic enterprise out of available waste materials.

The contest is open to Grades 7 to 10 students in the public and private secondary schools in Biliran province.

Each school can submit only one official

entry as a team composed of three students to be selected from the said grade levels with a coach.

The entry shall be made solely of recyclable materials, those that can still be processed to make a new item or material for energy saving purposes.

The production of contest entry is not only limited with the use of recyclable materials for its functionality, but can also use other means such as electricity, battery, and other energy sources, see DOE /page 22 ...

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