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P15.00 IN TACLOBAN

Holiday season factor on the spike of COVID-19 cases

DOH reports 13 deaths this week

LIZBETH ANN A. ABELLA

TACLOBAN CITY- At least 13 persons were reported by the Department of Health(DOH) this week to have died due to the complications caused by the coronavirus disease (COVID-19) in the region.

And as the number of deaths due to COVID-19 complications rises in the region, its number of cases due to the deadly virus continue to spike as the DOH claims family gatherings and other activities relative to the Christmas and New Year celebrations as the culprit.

Of the 13 fatalities re-

ported by the DOH this week, three of them were reported on Jan 12; five were logged on Jan.13 and four the following day, Jan.14.

One death was recorded by the DOH on Friday, Jan.15.

The Jan. 12 deaths involved a 71-year-old, male from Pinabacdao, Samar who died on January 10; a

60- year old woman from Guiuan, Eastern Samar who died on Jan. 4; and a 71-year old man from Baybay City who died on Jan.9.

On the other hand, the COVID-19 related deaths recorded on January 13 included a 31-year-old woman from Sta. Rita, Samar
see DOH /page 22 ...



WATER WORLD. The bad weather experienced by Eastern Visayas this week has resulted to flooding and landslide incidents in the different parts of the region, displacing thousands of families and damaging houses, road and bridges in the process. Photo shows families in Jipapad, Eastern Visayas being rescued by local police after their houses were submerged by rainwater.Story on Page 21. (JIPAPAD MUNICIPAL POLICE STATION)

Priest lead in forming cooperative aim to improve farmers living condition

TACLOBAN CITY- The farmers associations in Villaba town are thankful to the provincial government of Leyte for providing them assistance through technical knowledge in farming that results in increase of income.

Msgr. Manuel Damayo, Villaba More Income in the Countryside Agri-Co-operative (VILMICAP) chairman, said this to Governor Leopoldo Dominico Petilla during the turnover of the cooperative market stalls in the town.

"We started this with a plan, with a dream. Now this is realized with the help of all members and farmers association in Villaba. Hopefully, this will not only happen in this district but in the whole part of Leyte,"Msgr. Damayo said.

Msgr. Damayo added that when he was assigned in the parish, one of things that we wanted to accomplish was how to help the people improve their living condition.

He then looked for people who can help him achieve this plan which lead for him to be introduced to MIC farming, a high-value crops program under the LeyteEconomic Program of the provincial government.

"Some people are saying that there is a conflict because I am with the Church and they are from the government. But we are providing services to the same group, the people,"Msgr. Damayo said.

"Since we are both providing services to the people, we can help them..."
see Priest /page 21 ...

TACLOBAN CITY-Personnel from the Traffic Operation, Management, Enforcement, and Control Office (TOMECO) and Tacloban Philippine National Police (PNP), in a joint operation, cleared some obstructions on roads and sidewalks along Maharlika Highway and at San Jose. The team also issued notices of violations and citation tickets to some violators, during the said operation.

The implementation of Road Clearing Operation 2.0 exempts parked ambulance and public emergency vehicles, checkpoints established by the Inter-Agency Task Force for the Management of Emerging Infectious Diseases, LGUs, the police and the military from being removed or apprehended. All LGUs implementing RCO 2.0 are expected to abide by the prescription of DILG MC 2020-027.

(TACLOBAN CITY INFORMATION OFFICE)

Tacloban city government resumes clearing operations of road obstructions



The city government of Tacloban under Mayor Alfred Romualdez resumes its clearing operations on road obstructions in compliance to order of the national government through the Department of Interior and Local Government (DILG). (TACLOBAN CITY INFORMATION OFFICE)

Elderly woman killed over personal grudge by her daughter's common-law husband

ORMOC CITY-A 70-year old woman was shot to death inside her house this city by the live-in partner of her daughter last Jan.12.

Milagros Toralba, who was shot on her head died immediately with the suspect, Jochel Pelayo,26, arrested hour after he committed the grisly crime at the victim's house located in Barangay Cagbuhangin.

Pelayo, who was arrested by the police at his house in Brgy. Masarayo, Kananga, was pinned by the victim's daughter, Nola Derain and her 8-year old great granddaughter who witnessed how he, without any face mask on, gunned down the senior citizen once on the head and fled, Lt. Ramil Caldonga, chief of Ormoc City Police Station 2, said.

Members of the scene of the crime operatives (SOCO) recovered one spent bullet of unconfirmed caliber .45 gun.

The police is preparing a case of murder against Pelayo who will undergo an inquest proceeding.

Based on information, Toralba was that time resting with her great granddaughter while having an early evening chat with Derain at her home's entrance when Pelayo suddenly appeared and without provocation, took a gun and shot the victim on the head at close range causing her instant death, Caldona added.

Pelayo, a common-law wife of Julieta for more than a year now, denied any responsibility of the crime.

The police chief also said in an interview that the victim and her daughter had a previous misunderstanding after she purportedly did not gave Julieta a share from an insurance money that she received from her late husband.

(ELVIE ROMAN ROA)

Villar: Fast-tracking distribution of solid waste management equipment will help LGUs achieve zero waste goals

Amendment of RA 9003 (Solid Waste Management Act of 2000 and law on single-use plastics among the legislative priorities for 2021)

Senator Cynthia Villar, chairperson of the Senate Committee on Environment and Natural Resources, said that while long-delayed, the turnover of solid waste management (SWM) equipment to local government units (LGUs) will really help in attaining zero waste targets of cities and municipalities.



Senator Cynthia Villar

"The distribution of the equipment is long overdue because the budget for it has been made available since 2017 but is only last month when the turnover started. It needs to be fast-tracked because the country's waste problems even worsened during the Covid-19 pandemic, when healthcare-related wastes such as face masks added to the pile of garbage we have to deal with," cited Villar.

The whole country, according to estimates from environmental groups, generates over 40,000 tons of garbage per day. The composting equipment being distributed by the Environmental Management Bureau of the Department of Environment and Natural Resources (DENR-EMB), according to Villar, will allow LGUs to manage

their wastes.

Coincidentally, 2021 is the 20th Anniversary of the signing into law of Republic Act (RA) 9003, or the Ecological Solid Waste Management Act of 2000.

Villar has filed a bill that will amend the law by institutionalizing the practice of Extended Producers Responsibility (EPR). It will mandate companies especially in industries that generate plastic wastes to be responsible "for the proper and effective disposal of their products after they have been sold to and used by consumers with the objectives of reducing waste generation and of improving recyclability or reusability of wastes, which include plastic containers or packaging materials".

Villar's Senate committee also intend to pass a law against single-use plastics. One of the bills that will be consolidated with other bills is Senate Bill No. 333 or the Single-Use Plastic Product Regulation Act of 2019 that she authored. It seeks to regulate the manufacturing, importation, and "single use" of plastic products.

Moreover, Villar is also asking DENR-EMB to fast-track also the procurement of the 25 units of equipment that will recycle plastic wastes into school chairs, which will be given to LGUs also. Plastic make up a significant amount of solid wastes and one of the most damaging to the environment.

"The ultimate goal of our solid waste management efforts and legislations is zero waste and we have to give the people and the LGUs the capability and capacity to really manage their own wastes. We have to get really serious about achieving zero waste," said Villar.

The month of January is also known as Zero Waste Month, as mandated by Presidential Proclamation no. 760, dated May 5, 2014. The theme of this year's

celebration is "Bouncing Back from the Pandemic to a Greener and Healthier Environment".

Zero waste is an advocacy that promotes the designing and managing of products and processes to avoid and eliminate the volume and toxicity of waste and materials.

The senator also practices what she preaches. She has established barangay-based livelihood enterprises that are models of proper waste management and good examples of how garbage or wastes can be used as raw materials.

These are water hyacinths for the waterlily handicraft-weaving enterprise and the hand-made paper factory; coconut husks for the coconut-weaving enterprise and the charcoal-making factory; kitchen and garden wastes for the organic fertilizer composting facility; and plastic wastes for the waste plastic recycling factory that produces school chairs.

So far, there are over 3,000 of those projects nationwide, which help solve the problem of wastes and provide a source of livelihood, too. (PR)

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Mitigation structure along Catarman-Calbayog road in Catarman and Lope De Vega now completed

CATARMAN, Northern Samar- As part of the DPWH's thrust to protect lives and properties from natural disasters, the Department of Public Works and Highways Northern Samar First District Engineering Office (DPWH-NSFDEO) has recently completed the rehabilitation of the mitigation structures along Catarman-Calbayog road in the municipalities of Catarman and Lope De Vega Northern Samar.

According to District Engineer Mario Villena the said construction of slope protection was implemented in three road sections along Catarman-Calbayog road where road slips and landslides are most likely to occur.



Brgy. Cervantes Slope Protection K0765+460-K0765+480)



Geratigan Slope Protection (K0767+473-K0767+505)

He further stated that the project is designed to mitigate soil erosion and/or soil collapse, prevent road damage and provide safety to the travelling public.

The P47.996 million project involves construction of road slope protection on steel sheet pile with a total length of 123.8m and road widening of 127 me-

ters.

Funded under the 2020 General Appropriations Act (GAA), was started last May 11, 2020 and completed on December 7, 2020. (PR)

5 NPA members surrender before PNP-8 Director De Jesus

TACLOBAN CITY-At least five alleged members of the New People's Army (NPAs), one of them a woman, surrendered before Eastern Visayas top police official on Tuesday (Jan.11).

Those who surrendered before Police Regional Director B/Gen. Ronaldo de Jesus were identified only

through their aliases, namely, 'Bening',26; 'Bebot',45; 'Jinky',29; 'Narc-ing',58; and 'Nora', 59.

The former rebels were said to be part of the sub-regional committee browser which operates in Samar province.

see 5 NPA /page 23 ...

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“Module Mo, Hatid Ko” launched in Calbayog City

CALBAYOG CITY-On October 2020, 2nd Samar Provincial Mobile Force Company launched “Module Mo, Hatid Ko” in the remote barangays of Marabut and Basey, Samar.

This program is a brainchild of no less than PLt.Col. Joy G. Leanza, who was then the Force Commander of 2nd Samar Provincial Mobile Force Company.

This program receives applause and acclamation from different sectors of the community especially from the Department of Education (DepEd) and Parents-Teachers Associations. It was replicated by all Maneuver Platoons under PLt. Col. Leanza in Hinabangan and in Catbalogan City, also in Samar.

The program is anchored on the observance and in compliance with the “new normal” imposed by the DepEd, learning modules and syllabus will be prepared by the teachers and to be picked up by the parents.

While in far-flung barangays, the teachers themselves delivers the modules to the residence or abode of their students.

PLt.Col. Leanza recognized the burden and sacrifice on the part of the teachers so he launched “Module Mo, Hatid Ko” where Mobile Forces personnel will assist the teachers in the distribution of modules to the students.

In areas where the security of the teachers may be compromised, the police personnel will be the one to personally hand over the modules to the students. This also includes the utilization of patrol car of the Maneuver Platoons.

When PLt.Col. Leanza was transferred to 1st Samar Provincial Mobile Force Company in Calbayog City on December 18, 2021, he ensures that the best practices he formulated in his previous assignment be also implemented in his new areas of responsibility.

Thus, in the morning of January 11, 2021 personnel



Members of the 1st Samar Provincial Mobile Force Company in Calbayog City under the leadership of Police Lt.Col. Joy Leanza launched “Module Mo, Hatid Ko” program wherein the learning materials are being delivered by cops in coordination with local teachers.

(1st Samar PMFC)

of 3rd Maneuvering Platoon of 1st Samar PMFC led by PMsg Elizalde A. Ricalde under the direction PLt. Col. Leanza in coordination with the faculty members of San Joaquin Elementary School carried out “Module Mo, Hatid Ko”.

The modules were fetched by the police from San Joaquin Elementary School and distributed to

the students whose houses were located along the coastal barangays of Tinambacan District in Calbayog City using the PNP Patrol Car of 1st Samar PMFC.

PLt.Col.Leanza commends his men for going an extra mile to assist the teachers and the students in adopting the “new normal”.

This activity aims to see “Module /page 23 ...

Archdiocese of Palo confirms death of a priest due to COVID-19

TACLOBAN CITY-The Archdiocese of Palo in Leyte has confirmed that one of its priests died due to complications of coronavirus disease (COVID-19).

Fr. Stephen Pesado, 65, died on Jan.11 while being treated in one of the hospitals in this city due to his lingering illnesses.

The remains of the late priest, who retired five years ago, was cremated with the archdiocese, headed by Archbishop John Du, as person Fr. Chris Arthur Militante, confirmed that Pesado died due to COVID-19 complications.

“But I cannot give further details regarding his death except to say that he died due to COVID-19 complications. The entire Archdiocese of Palo mourns his death,” Militante, reached on his mobile phone, said.

He said that the entire archdiocese was shaken on the death of Fr. Pesado,




Archdiocese of Palo


part of the protocols during observe during this time of pandemic.

The archdiocese, speaking through its spokes-

saying this send a strong message to all the faithful that even priests who see Archdiocese /page 23 ...



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PAMAHALAANG LUNGSOD NG TACLOBAN
City Government of Tacloban
TANGGAPAN NG INGATYAMAN
Office of the Treasurer



NOTICE OF REAL PROPERTY TAX PAYMENT IN THE CITY OF TACLOBAN FOR CALENDAR YEAR 2021

Notice is hereby given that pursuant to the provisions of Republic Act 7160 otherwise known as the **Local Government Code of 1991**, the Basic tax on real property at the rate of two percent (2%) per annum, on all commercial and industrial lands, buildings and improvement and one percent (1%) for the Special Educational Fund (SEF) for the Calendar Year 2021 shall become due and payable on the first day of January. Said taxes, however, may be paid in four (4) equal installments without interest at the option of the taxpayer, as follows:

1st Installment on or before March 31, 2021
2nd Installment on or before June 30, 2021
3rd Installment on or before September 30, 2021
4th Installment on or before December 31, 2021

Under **Ordinance No. 99-58** of the Sangguniang Panlungsod of Tacloban City, any taxpayer who pays the real property taxes due on his property within the prescribed period of payment shall be given the following discounts:

If Annual tax is paid on or before January 31, 2021 ----- 20% discount
If paid on or before the last day of the 1st month of every quarter-- 15% discount
If paid within the quarter----- 10% discount

Provided however, that there is no real property tax delinquency on the subject property.


Accordingly, if the real property tax due for the first quarter of a tax year is not paid on or before the 31st day of March of the same year, the interest shall be reckoned from the first day of January at the rate of two percent (2%) for every month of delinquency or fraction thereof, on the basis of the total amount due for the entire year and not on the amount due for the first quarter of the year.

After the end of the year for which the taxes are due and the real property taxes are not paid this office will avail of the remedies provided for by law to enforce collection thereof.


Failure to pay the real property taxes for both the Basic and Special Education Fund tax (SEF) on or before the dates indicated above shall subject the taxpayer to the payment of interest of two percent (2%) for each month of delinquency or fraction thereof, until the tax is fully paid, but in no case shall the total interest on the unpaid tax or portion thereof exceed 36 months or 72%.

January 4, 2021.


Copy furnished:
THE HONORABLE SECRETARY OF FINANCE, MANILA
THE REGIONAL DIRECTOR, LOCAL GOVERNMENT FINANCE REGION VIII
THE BARANGAY CHAIRMAN, TACLOBAN CITY



ZOSIMA A. CORDAÑO
City Treasurer



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NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE CITY OF TACLOBAN FOR 2020 & PRIOR YEARS

Notice is hereby given that pursuant to the provisions of **Section 254** of the Local Government Code of 1991 (RA-7160) and **Ordinance No. 99-58** of the Sangguniang Panlungsod of Tacloban that the Real Property tax due for the Calendar Year 2020 has become delinquent with respect to the following:

1. The first installment thereof becomes delinquent as of April 2020.
2. The second on July 1, 2020
3. The third on October 1, 2020
4. The fourth, after December 31, 2020

Under the Code and Ordinance the undersigned is charged to enforce collection of delinquent taxes (2020 and prior years) and empowered to resort to any or all the following remedies to satisfy taxes, interest and costs.

1. Seizure of personal property of the taxpayer and sale thereof at public auction;
2. File civil suit with the proper court;
3. Levy on real property and sale of delinquent property or a usable portion thereof at public auction.

If however, at any time before any of the above stated remedies are instituted, payment of the delinquent tax or installment thereof and the corresponding interest hereunder provided and the expenses of sale are made, it shall free the taxpayer of his property from liability to such action.


PENALTY FOR DELINQUENCY: Failure to pay the real property tax during the period of payment without penalty of the quarter installment thereof shall subject the taxpayer to the payment of interest at the rate of two (2%) percent per month or a fraction thereof, until the delinquent tax shall have been fully paid provided that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty six (36) months.

Further, unless the tax, surcharges and penalties are paid before the expiration of the year for which the taxes due except when the notice of the assessment or special levy is contested administratively or judicially pursuant to the provisions of **Sec. 226 of RA 7160**, the delinquent real property will be sold at public auction, and the title to the property will be vested in the purchaser subject, however, to the right of the delinquent owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

DELINQUENT TAXPAYERS are therefore, requested to pay their delinquent tax or installment thereof to forestall filing of judicial action against the delinquent real property owners and/or the inclusion of the property in the list of delinquent properties to be sold at public auction.

THIS NOTICE is given for the purpose of selling at public auction or filing civil suit against the delinquent taxpayer with the proper court.

December 29, 2020.



ZOSIMA A. CORDAÑO
City Treasurer

NOTE: In case payment has already been made on the above tax delinquency, please inform the City Treasurer's Office of the **Official Receipt/s** and/or other evidence supporting the tax payment for record purposes.

LSDE: January 9 & 16, 2021

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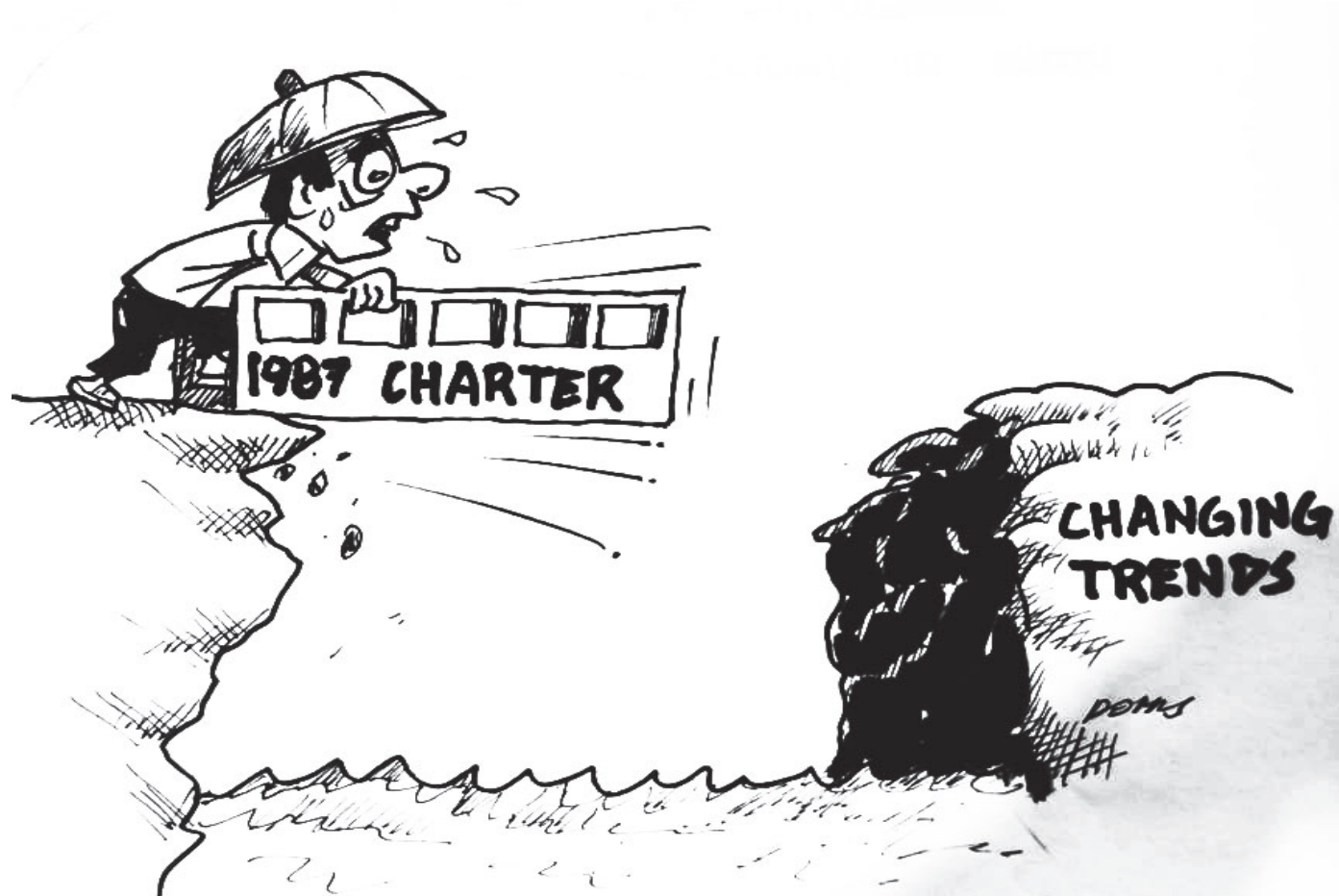
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Cha-cha once again

Debates relative to charter change, or the restructuring of the 1987 Constitution, have been revived and simmering in the halls of the government's tripartite system and among private entities, highlighting the arguments of the opposing sides.

Those who oppose have these to say that this proposal to amend the constitution is in bad timing considering that we are faced with a dreaded pandemic needing immediate and constant attention. Moreover, it accordingly will just pave the way for term extensions of the incumbent president and other officials. In short, they don't see it as urgent and necessary.

The other side takes many things into account. Historically, they say, 1987 Constitution was abruptly crafted as anti-Marcos in retaliation and vengeance for what his enemies called an authoritarian regime, thus resulting in a charter that is

verbosely laden with inappropriate patriotism and nationalism that, unfortunately, are driving foreign investors away to the more accommodating Asian neighbors whose economies are booming as a result.

Moreover, being too soft and accommodating to government dissenters and enemies, this charter through the party-list system has allowed the state adversaries to infiltrate the government and to destroy it inside out. And so, as a constitution that is not any more attuned to the changing trends, it is now being considered for amendments, dismissing the idea of wrong timing since such a proposal had been in place since the Ramos administration.

Whatever is best for the country and its people should prevail. We don't care about self-serving interests here. What we want is for our country to be at par with other highly-developed nations while our people are enjoying peace, justice, and prosperity.



Things To Mind

DOMS PAGLIAWAN

Renaming our country

It was former President Ferdinand Marcos who first toyed with the idea of renaming our country, but it was never realized. This time, it's President Duterte who did the same thing, and the idea is still under consideration. It may or may not push through. Should it happen, our country would

be renamed Maharlika—Republic of Maharlika.

Why this change of name? What's wrong with the old one—the Philippines? And what's the big deal about the new name? Certain arguments explain these.

Historically, our country was named after Philip

II of Spain. He was the son of Charles V, Emperor of Spain, when Europe was under the Spanish Empire. Before inheriting his father's throne, he handled various positions as Lord, Duke, and King in various places of the European continent.

Although it is said that the Spanish Empire reached its golden age during his reign, he was a rather controversial leader. He had married his first cousins, and even his niece, Anna. His critics portrayed him as a mass murderer, a fanatic, despotic monster responsible for inhuman cruelties and barbarism, a womanizer who died of syphilis, and many more.

In the Philippines, during his reign, numerous natives were put into

mass executions; laborers were unpaid and treated inhumanely; genocide and other colonial abuses were committed, and indigenous cultures were destroyed. He did no good to our country and our people, yet it is still named after him, and we ourselves are sharing that name as "Filipinos".

Does our name, derived from Philip, have an impact upon other peoples internationally? Well, the world generally looks at "Filipinos" from the "Philippines" as overseas workers, in the diaspora, displaced from their own land to find work elsewhere. They are viewed as servants or slaves at times. And our women? A dictionary once defined see Renaming /page 23..



What's New
Mr. Q?

TENTE U. QUINTERO

A touch on (Political) surveys; Sarah Duterte leads in 'Presidentiables Survey'

In the Pulse Asia Survey published in the year-end issue of the Philippine Star, Five (5) Names emerged (this early) as 'Preferred Presidentiables' in the May 2022 Elections, which is some 15 months away.

The Top Five (5) Names were --

Davao City Mayor Sara Duterte-Carpio - 26%; Former Senator Bongbong Marcos - 14%; Senator Grace Poe Llanazares - 14%; Manila Mayor Francisco 'Isco Moreno' Dumagoso - 12%; Senator Emmanuel Manny Pacquiao - 10%.

Apart from those listed above, Five (5) political personalities reg-

istered voters' preference as following: Vice-President Leni Robredo - 8%; Senator Panfilo Lacson - 4%; Senator Christopher Bong Go - 4%; Former Speaker Alan Peter Cayetano - 3%; Senator Richard Gordon - 2%

A TOUCH ON LOCAL SURVEYS

This Columnist gladly noted Philippine Star's use of Pulse Asia's Survey in its year-end issue, because for several years, he has had doubts regarding (another) survey company, as bolstered by what a leading Manila Times Columnist wrote in April 26, 2015 as follows --

The well-read column of Rigoberto Tiglao said "This Social Weath-

er Station kind of polls bolsters my view, which I have explained in past several columns, that in this country, opinion polls have been degraded into a weapon and a propaganda tool.

"Only a few backward countries, in fact, report voter-preference polls on the front pages. Here it is a routinely-done and even brandished with screaming banner headlines.

"The politicking season in our country is a time when pollsters make their millions, but we have to be critical of those, since they could subvert democracy.

"What is a scientific tool in civilized countries has been debased in our country as a tool for propagating an irrational name-recall system for determining who would lead the nation next.

Now, what has been written by Columnist Tiglao above, this "local Columnist" has this 'addon' which also influences the so-called "independent surveys..."

FLASH BACK TO 1930S & 40s

As a background, as researched by this Columnist; in the above-mentioned period, there were

see A touch cops / page 22 ...

the long run. You may say I have seen the movie X Files Fight the Future, it may be an n old movie but watch it again and it may be true.

But looking at all these, with all its trapping and monitoring and numbers flashing, we forgot and seem to deliberately forget. That this virus came from the place where Jack Ma's Philosophy of Management is very famous, where his business that enables business for others originated. Learn from the mistakes of others he said.

And what was the mistake that is worth remembering, one China and the world failed to act FAST. Two, the World say this problem as far off and far fetch. Lastly, the world has not recalibrated its course of action to resolve and eradicate the pandemic.

Acting fast was never a human trait, procrastination is. The world stood by as Pandemic proportion of malady unfolds in Wuhan, it watched CNN or BBC

see No room /page 22 ...



Commentary

FR. ROY CIMAGALA

Our charity should be faith-driven

THAT'S how our charity should be. It should not just be a consequence of purely human empathy, sympathy and compassion, although these help a lot in living charity. It should not just be a matter of human altruism and philanthropy. These are already good signs of charity, but they are not enough.

Such kind of charity cannot go the distance, cannot cope with all the tests and challenges of real charity. It cannot be universal and abiding. It would highly be selective and even discriminatory in its bestowal. It can only work during fair weather or when conditions are found to be conducive. When unfavorable conditions come, it would flee and disappear, and can even turn into anger and hatred.

A faith-driven charity is the charity that is based

on God's love for us. It's a universal and abiding kind of love, and can go all the way to loving the enemies, to be willing to sacrifice for the others, including offering one's life for the others, as exemplified by Christ himself and imitated by the martyrs.

It is a charity that is never discriminatory, although it can be very discriminating in showing it, giving out one's best in any given situation. It's a total self-giving, freely given without counting the cost nor expecting any reward and completely rid of ulterior motives. It's never a calculating kind of self-giving. With this charity, though only a humanly insignificant gesture is done, still it is done with one's whole heart.

We have to examine ourselves to see if we are

approaching this fully human and Christian ideal of charity. We cannot deny that this kind of charity can only be a result of a vital identification with Christ. It can only be a result of our faith in God, in our full correspondence to God's grace. As such, it is going to be a lifelong pursuit and struggle for us to live it.

When our charity is inspired and driven by our Christian faith, we would not mind if in living it we do not understand many things, if we would find ourselves inconvenienced and having to go through a lot of sacrifices and self-denials. We would just do it because Christ said so, commanding us to love one another as he himself has loved us.

If we do not have faith, there is no way we can live such kind of charity that is commanded of us by Christ. We would consider it as stupidity. We cannot understand the real meaning of generosity, magnanimity, mercy and compassion. We cannot understand the paradoxical teachings of Christ--that we need to die to live, to lose to win, to give to receive, etc.

How can we, for example, understand why we

see Our charity / page 22 ...



Automatic for the People

CLEMELLE MONTALLANA

No room for 2020 déjà vu

The now missing Jack Ma is a very famous guy. Founder of the Alabama a Chinese company that Jack Ma says is not an e-commerce company but allows others to engage in e-commerce. Has an estimated fortune and net worth running to billions of US dollars. Among other things Jack Ma is most famous of is these words, learn from the mistakes of others.

In the wider horizon of things, 2020 was a very sad and cruel year. It was the time of deaths, suppressed mobility, forced unemployment, murder and online execution, economic hardships, long distance love affairs etc...

The said year has no precedent, harsher than

that of the Spanish Flu in the 1920s, its scope is bigger than the World Wars combined. That if there is news to that, even Space Programs (Satellites, Space Flights etc...) COVID 19 may be out there too. And if ever it is true that Aliens roam our planets, they are also infected by the said virus. No man is invincible, it does not respect political titles and political parties much more it does not respect socio economic status. The malady is invisible, widespread and ultimately had mutated into a variant deadlier sturdier and unpredictable. I even entertain the thought that this is actually an Alien pest designed to wreak havoc and destroys humanity in



High-Powered Objective

DR. PACIENTE CORDERO, JR.

SEARCA predicts DA's fisheries performing sector in 2021

SEARCA (Southeast Asian Regional Center for Graduate Study and Research in Agriculture), reports that among the Department of Agriculture agencies, only the Fisheries sector "... will likely post a positive growth at 3.05 percent in 2021.

Following the consecutive strong typhoons that hit the Philippines during the closing months of 2020 "around 322,041 metric tons of palay ... were lost equivalent to 8 days of rice consumption." Searca shared other statistics on crops,

Livestock and poultry likely to decline 1.17 percent, 6.33percent and 3.99 percent, respectively.

Searca director, Dr. Glenn Gregorio (fellow Filipino Outstanding Young Scientist who succeeded me later as president of OYSI President), summed up the typhoon damage as having reached nearly P12 billion in farm produce. Indeed, earlier reports by D A secretary William Dar (also a former OYS during my watch), about palay sector being the only "winner" among the agriculture agencies seem to have

SEARCAsee / page 22 ...



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)

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH SALE

NOTICE is hereby given that heirs of the late SPS. ROBERTO O. PELITO AND CONRADA DAUBA-PELITO extrajudicially settled, partitioned and adjudicated over a parcel of residential land identified as Cad Lot No. 4290 (portion) located at Colab-og, Victoria, Northern Samar containing an area of 150sq.m., with TD No. 006-02-00293. A Deed of Sale was executed in favor of Antonio C. Sungahid married to Lilia M. Sungahid as vendees of the above-described property. Per Doc No. 251, Page No. 51, Book No. I Series of 2020. Notary Public Atty. Antonio Nicolas.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT AMONG HEIRS WITH DEED OF SALE

NOTICE is hereby given that heirs of the late GUILLERMO CAÑA extrajudicially settled, partitioned and adjudicated over a parcel of land identified as Cad Lot No. 7777 located at Bonifacio, Julita, Leyte containing an area of .5003sq.m., covered by TD No. 08-20010-00124. A Deed of Sale was executed in favor of SPS. ALLAN A. TUBI AND KIM BERLIN MA. R. TUBI as vendees of the above-described property. Per Doc No. 32, Page No. 8, Book No. I, Series of 2018. Notary Public Atty. Luningning M. Sora.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that heirs of the late SPS. CASIMERO CINCO AND REMEDIOS N. CINCO extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 1767, Case 2, Cad 505 located at Brgy. Lapay, Tanauan, Leyte covered under OCT No. P-62025 containing an area of 9,994sq.m.,more or less. Per Doc No. 88, Page No. 19, Book No. II, Series of 2020. Notary Public Atty. Gil D. Mengullo.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late SPS. FRANCISCO M. RIZABAL AND LEONORA F. RIZABAL extrajudicially settled, partitioned and adjudicated over a parcel of residential land with an area of 300sq.m., covered by TD No. 2012-01-0004-00155 located at corner Delumen and Pondermira Streets, Barangay North, San Jose, Northern Samar. A Deed of Absolute Sale was executed in favor of REDENTOR R. TEJERO as vendee of a portion consisting 135sq.m., from the above-described property. Per Doc No. 367, Page No. 76, Book No. X, Series of 2020. Notary Public Atty. Cecilia Tomenio-Lopez.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that heirs of the late SPS. RICARDO VASQUEZ TAN AND MILAGROSA T. TAN extrajudicially settled, partitioned and adjudicated over 15 properties particularly described as; **1)** A parcel of commercial land designated as Lot 4-A of the subdivision plan Psd 08-005162 being a portion of Lot 4, Pcs-08-000289 situated at Poblacion, Catbalogan, Samar containing an area of 72sq.m., under TCT No. 7787, TD No. 01-0011-00070; **2)** A two storey commercial and residential building situated at a Lot 4-A Brgy. 011, Patag, Catbalogan City consisting of 72sq.m., under TD No. 01-0011-00071; **3)** A commercial land situated at Brgy. 0004 Poblacion, Catbalogan City designat-ed as Lot 1 consisting of 154sq.m., with TD No. 01-004-00230; **4)** A parcel agricultural land situated at Barrio Mercedes, Catbalogan City containing an area of 7,386sq.m., with TCT No. 7335, TD No. 01-0044-0806; **5)** A parcel of agricultural and residential land situated at Barrio Mercedes, Catbalogan, Samar with an area of 7,386sq.m., with TCT No. T-7336, TD No. 01-0044-00878; **6)** A two storey residential building situated at Brgy. 0044 Mercedes, Catbalogan City designated as Lot 2 consisting 142sq.m., with TD No. 01-0044-00879; **7)** A 2 storey residential building situated at Brgy. 0034 Guinsorongan, Catbalogan City consisiting 58.8sq.m., with TD No. 01-0034-00473; **8)** A parcel of land situated at Barrio Mercedes, Catbalogan Samar consisting 489sq.m., with TCT No. 7334, TD No. 01-00440-00918; **9)** A one storey residential building designated as Lot No. 566-13 situated at Brgy. 004, Mercedes, Catbalogan Samar consisting 120sq.m., with TD No. 01-0044-00919; **10)** A parcel of commercial land situated at Poblacion, Catbalogan Samar containing an area of 238sq.m., under TCT No. T-9231, TD No. 01-004-00117; **11)** A one storey commercial building situated at Lot 9-A Brgy. 004, Catbalogan City consisting an area of 165.44sq.m., with TD No. 01-0004-00118; **12)** A parcel of land consisting an area of 120sq.m., with TCT No. T-7063, TD No. 01-0014-00309; **13)** A parcel of commercial land situated at Brgy. 004, Poblacion, Catbalogan Samar containing an area of 11 sq.m., under TD No. 01-0004-00091; **14)** A one storey commercial building situated at Brgy. 001, Salug, Catbalogan City containing an area of 32.4sq.m., with TD No. 01-0001-00209; **15)** A parcel of land containing an area of 12,020sq.m., situated at Barrio Aurora, Gandara, Samar with TD No. TCT No. T-6035. Per Doc No. 374, Page No. 75, Book No. IX, Series of 2020. Notary Public Atty. Alexander P. Bolok. *LSDE: January 9, 16 & 23, 2021*

EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that heirs of the late VIRGINIA C. COCOLLO extrajudicially settled, partitioned and adjudicated over 2 parcels of land particularly described as; **1)** A parcel of land situated at Brgy. Maricum, Pastrana, Leyte identified as Lot No. 4953, Case 10, Cad 821-D containing an area of 5,751sq.m., covered by Katibayan ng Orihinal na Titulo Blg. P-51300; **2)** A parcel of land situated at Brgy. Maricum, Pastrana, Leyte identified as Lot No. 2636, Case 10, Cad 821-D containing an area of 7,558sq.m., covered by Katibayan ng Orihinal na Titulo Blg. P-49575. Per Doc No. 464, Page No. 93, Book No. IV Series of 2016. Notary Public Aluino O. Ala, CPA
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT AND ADJUDICATION OF ESTATE WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late SPS. MATEO LONGARA AND MARTINA TAPIA extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land known as Lot No. 855 situated at Barrio Silanga, Catbalogan, Samar with OCT No. 1330 containing an area of 6,805sq.m., A Deed of Absolute Sale was executed in favor of JOCELYN C. YU as vendee from the above-described property. Per Doc No. 315, Page No. 064, Book No. 042, Series of 2020. Notary Public Atty. Demetrio Medino Acuba.
LSDE: January 9, 16 & 23, 2021

DEED OF EXTRAJUDICIAL PARTITION/SETTLEMENT WITH SALE OF A PARCEL OF AGRICULTURAL LAND

NOTICE is hereby given that heirs of the late FABIAN JUANILLO extrajudicially settled, partitioned and adjudicated over a portion of parcel of land designated under OCT NO. P-24006, Cad Lot No. 265-B, Psd-08-004774 with TD No. 08-13-0027-00197 with an area of 1,317sq.m., situated at Brgy. Fatima, Dulag, Leyte. A Deed of Sale was executed in favor of SPS. JASMINIA JOY O. ESCOTO-SENO AND MICHAEL ANGELO SENO as vendee of a parcel of land, Lot No. 265-B from the above-described property. Per Doc No. 147, Page No. 31, Book No. 8, Series of 2020. Notary Public Atty. Kenilma E. Pen.
LSDE: January 9, 16 & 23, 2021

DEED OF EXTRAJUDICIAL PARTITION/SETTLEMENT WITH SALE OF A PARCEL OF AGRICULTURAL LAND

NOTICE is hereby given that heirs of the late FABIAN JUANILLO extrajudicially settled, partitioned and adjudicated over a portion of parcel of land designated under OCT NO. P-24006, Cad Lot No. 265-D, Psd-08-004774 with TD No. 08-13-0027-00199 with an area of 1,709sq.m., situated at Brgy. Fatima, Dulag, Leyte. A Deed of Sale was executed in favor of MARIANE T. AGOT as vendee of a parcel of land, Lot No. 265-D from the above-described property. Per Doc No. 143, Page No. 30, Book No. 8, Series of 2020. Notary Public Atty. Kenilma E. Pen.
LSDE: January 9, 16 & 23, 2021

AFFIDAVIT OF SELF ADJUDICATION WITH SALE

NOTICE is hereby given that BERNARDO RUFO, heir of the late LUIS RUFO executed an Affidavit of Self-Adjudication over a parcel of land designated as Lot No. 1934 situated at Barrio San Andres, Catbalogan, Samar containing an area of 50,725sq.m., with OCT No. 605. A Deed of Sale was executed in favor of NENITA A. GERADILLA married to PEDRO D. GERADILLA as vendee of a portion measuring 300sq.m., from the above-described property. Per Doc No. 274, Page No. 63, Book No. 47, Series of 2018. Notary Public Atty. Edilberto G. Morales.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT AND ADJUDICATION OF ESTATE WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late SPS. MATEO LONGARA AND MARTINA TAPIA extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land known as Lot No. 847 situated at Barrio Silanga, Catbalogan, Samar with OCT No. 1581. A Deed of Absolute Sale was executed in favor of JOLINA C. YU as vendee of an area consisting of 15,290 sq.m., from the above-described property. Per Doc No. 324, Page No. 066, Book No. 042, Series of 2020. Notary Public Atty. Demetrio Medino Acuba.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late ELSA MABINI-GRUTA extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land situated at Brgy. San Roque, Catbalogan, Samar designated as Lot 1077-C containing an area of 10,913sq.m., covered by TCT No. 118-2012000131. A Deed of Absolute Sale was executed in favor of JEFFRY V. BARANDA as vendee of the above-described property. Per Doc No. 548, Page No. 105, Book No. 032, Series of 2020. Notary Public Atty. Demetrio Medino J. Acuba.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT AMONG HEIRS WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late JOSEFA H. ARCALES extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 912 situated at Barrio of Silanga, Catbalogan City, Samar containing an area of 32,986sq.m., more or less covered by TCT No. T-679. A Deed of Absolute Sale was executed in favor of DOMINADOR R. DANDAY married to VIRGINIA IRIS GARCIA DANDAY as vendees of a portion measuring 765sq.m., from the above-described property. Per Doc No. 56, Page No. II, Book No. 59, Series of 2020. Notary Public Sherry Mae A. Arcales.
LSDE: January 2, 9 & 16, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH SALE

NOTICE is hereby given that heirs of the late SPS. ALFREDO M. ALIPIO AND NORMA CASILAO-ALIPIO extrajudicially settled, partitioned and adjudicated over a parcel of residential land with TD No. 12-24-0006-00339 located at Colag-ob, Victoria, Northern Samar with an area of 100sq.m., more or less. A Deed of Sale was executed in favor of Antonio C. Sungahid married to Lilia M. Sungahid as vendees of the above-described property. Per Doc No. 714, Page No. 143, Book No. I Series of 2020. Notary Public Atty. Lyndon D. Escala.
LSDE: January 9, 16 & 23, 2021

EXTRAJUDICIAL SETTLEMENT WITH WAIVER

NOTICE is hereby given that heirs of the late ROSARIO PRETENCIO extrajudicially settled, partitioned and adjudicated over a parcel of residential land, containing an area of 292 square meters, situated at Brgy. Giundapunan, San Jose, Brgy. 85, Tacloban City, designated as Lot No. 1529-Part, covered by OCT No. 21109, covered by Tax Dec. No. 2012-01-0015-024-72; another parcel of agricultural land, containing an area of 5.81860 hectares, located at Tagpuro, Brgy. 108, Tacloban City, designated as Lot No. 4558, covered by OCT No. 11373, covered by Tax Dec. No. 2012-03-0020-00013, and heir Apolonía B. Pretencio do hereby WAIVE, QUITCLAIM, TRANSFER and FOREVER CONVEY her shares for the above-described property; per Doc. no. 86, Page No. 19, Book No. IV, Series of 2020 of Notary Public Atty. Granney Varon. *LSDE: January 9, 16 & 23, 2021*

EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late ALEJANDRO SALINAS and EPIFANIA PASTORIL SALINAS and GERARDO PASTORIL SALINAS extrajudicially settled, partitioned and adjudicated over a parcel of land, Lot No. 3531, situated at Brgy. Bulacan, Hindang, Leyte, under Katibayan ng Original na Titulo Blg. P-75318, Tax Dec. No. 08-15007-00387 R-13, containing an area of 1,977 square meters. A Deed of Sale was executed in favor of FE M. IGANA as vendee for the above-described property together with all improvements thereon; per Doc. No. 196, Page No. 40, Book No. VII, Series of 2020 of Notary Public Atty. Josenilo Marquez Reoma.
LSDE: January 9, 16 & 23, 2021

AFFIDAVIT OF SELF-ADJUDICATION WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that CARMEN ARANQUEZ TENIO, heir of the late CLAUDIO TENIO executed an Affidavit of Self-Adjudication over a parcel of lot number 11600, Case 34, Cad 566-D situated at Brgy. Tejero, Hilongos, Leyte covered by TCT No. P-44306 containing an area of 16,288sq.m., A Deed of Absolute Sale was executed in favor of MARICEL L. LOHBECK as vendee of the above-described property. Per Doc No. 144, Page No. 30, Book No. LVII, Series of 2020. Notary Public Atty. Ma. Lourdes Madula-Vilbar.
LSDE: January 2, 9 & 16, 2021

EXTRAJUDICIAL SETTLEMENT AMONG HEIRS WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late BONIFACIO CARACUEL AND LEONILA REDITO extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 1358, containing an area of 7,312.32sq.m., located at Brgy. Sta Cruz, Hilongos, Leyte covered by TD No. 14038-00005 R13. A Deed of Absolute Sale was executed in favor of SPS. CECILIA A. VERGARA AND ALVIN A. VERGARA as vendees of the above-described property. Per Doc No. 388, Page No. 78, Book No. II, Series of 2020. Notary Public Atty. Josenilo Marquez Reoma. *LSDE: Jan. 2, 9 & 16, 2021*

EXTRAJUDICIAL SETTLEMENT AMONG HEIRS WITH PARTITION

NOTICE is hereby given that heirs of the late SIMEON PIZON AND MELITONA PIZON ANTIPAZ extrajudicially settled, partitioned and adjudicated over 2 parcels of land particularly described as; **1)** A parcel of land covered by Katibayan ng Orihinal na Titulo Bld. P-78002 designated as Lot No. 1514, Case 7, Cad. 967-D with an area of 7,891sq.m., under TD No. 08-27012-00646 R13; **2)** A parcel of land covered by Katibayan ng Orihinal na Titulo Bld. P-75987 designated as Lot No. 1515, Case 7, Cad. 967-D with an area of 8,891sq.m., under TD No. 08-27012-00647 R13; Per Doc No. 22, Page No. 05, Book No. XXXVIII, Series of 2019. Notary Public Atty. Josenilo Marquez Reoma.
LSDE: January 2, 9 & 16, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late DIOSDADO V. LAROA AND CIPRIANO LAROA extrajudicially settled, partitioned and adjudicated over a parcel of land particularly described as Lot No. 5350, Case 14, Cad 566-D located at Brgy. Tambis, Hilongos, Leyte containing an area of 7,953sq.m., covered by OCT No. P-35205. A Deed of Absolute Sale was executed in favor of GERALDINA SESNORIO LORA as vendee of the above-described property. Per Doc No. 10, Page No. 3, Book No. LVIII, Series of 2020. Notary Public Atty. Ma. Lourdes Madula-Vilbar.
LSDE: Jan. 2, 9 & 16, 2021

DEED OF EXTRAJUDICIAL SETTLEMENT WITH DEED OF PARTITION

NOTICE is hereby given that heirs of the late CRESOLOGO FLORIDA BORROMEO also known as PONCIANO FLORIDA BORROMEO AND GLORIA CHING BORROMEO extrajudicially settled, partitioned and adjudicated over 7 parcels of land particularly described as; **1)** A parcel of coco land known as Lot No. 588 located at Brgy. Looc, Culaba, Biliran under TD No. 00032 R11 containing an area of 1.831300 hectares; **2)** A parcel of rice land known as Lot No. 1344 located at Brgy. Virginia, Culaba, Biliran under TD No. 00733 R11 containing an area of 0.337800 hectares; **3)** A parcel of coco land known as Lot No. 1333 located at Brgy. Virginia, Culaba, Biliran under TD No. 00125 R11 containing an area of 0.565500 hectares; **4)** A parcel of residential land known as Lot No. 547 located at Brgy. Looc, Culaba, Biliran under TD No. 00042 R11 containing an area of 1.654400 hectares; **5)** A parcel of residential land known as Lot No. 19 located at Brgy. Marvel, Culaba, Biliran under TD No. 00096 R11 containing an area of 143sq.m.; **6)** A residential house located at Brgy. Marvel, Culaba, Biliran under TD No. 00097 R11 containing an area of 46.08sq.m.;; **7)** A parcel of coco land known as Lot No.306-G located at Brgy. Marvel, Culaba, Biliran under TD No. 00701 R1 containing an area of 0.899800 hectares. Per Doc No. 41, Page No. 9, Book No. 60, Series of 2020. Notary Public Atty. Redentor C. Villordon.
LSDE: January 9, 16 & 23, 2021

AFFIDAVIT OF SELF-ADJUDICATION OF BANK DEPOSIT

NOTICE is hereby given IRENEO M. BAOY, heir of the late MILAGROS M. BAOY executed an Affidavit of Self-Adjudication over a Bank Deposit with BPI, Tacloban City under Savings Account No. 9159-0009-12 with an existing balance of Php8,403.66. Per Doc No. 303, Page No. 62, Book No. XCVI, Series of 2020. Notary Public Edwin B. Jomadio. *LSDE: January 9, 16 & 23, 2021*

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH SALE

NOTICE is hereby given that heirs of SPS. ALFREDO M. ALIPIO AND NORMA CASILAO-ALIPIO extrajudicially settled, partitioned and adjudicated over a parcel of residential land denominated as TD No. 12-24-0006-00339 located at Colab-og, Victoria, Northern Samar containing an area of 100sq.m., A Deed of Sale was executed in favor of ANTONIO C. SUNGAHID married to LILIA M. SUNGAHID as vendees of the above-described property. Per Doc No. 714, Page No. 143, Book No. I, Series of 2020. Notary Public Atty. Lyndon D. Escala. *LSDE: January 9, 16 & 23, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT AMONG HEIRS WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of ARISTON BIBERA extrajudicially settled, partitioned and adjudicated over an agricultural land situated at Brgy. Tabunok, Bato, Leyte under TD No. 08-06-0030-0087 known as Cad Lot No. 1714 containing an area of 23.3011 hectares. A Deed of Sale was executed in favor of SPS. JONATHAN AND LOURDES BONIEL as vendees of a portion measuring 300sq.m., designated as Lot No. 2693-I-8 from the above-described property. Per Doc No. 76, Page No. 16, Book No. 45, Series of 2018. Notary Public Rico E. Aureo. *LSDE: January 2, 9 & 16, 2021*

Republic of the Philippines
OFFICE OF THE 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 **CZINDY MARIE F. MORADOS** has filed with this (Complete name of petitioner)

Office a petition for change of first name from **ANNA CAESSANDRAE** to **CZINDY MARIE** in the Birth (First name to be changed) (New first name to be adopted)

Certificate of **ANNA CAESSANDRAE FRANCISCO** who was born on **AUGUST 6, 1999** at **Tacloban City** and whose parents are **WARLETTE A. FRANCISCO** and **JOSE ALFONSO F. MORADOS.**

Any person adversely affected by said petition may file his written opposition with this Office not later than **January 20, 2021.**

(Sgd.) IMELDA A. ROA
City Civil Registrar

LSDE: January 9 & 16, 2021

Republic of the Philippines
OFFICE OF THE 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 **REX PEÑALOSA MALPAS** has filed with this Office (Complete name of petitioner)

a petition for change of first name from **Bb. BOY REX** to **REX** in the Birth (First name to be changed) (New first name to be adopted)

Certificate of **Bb. Boy REX MALPAS** who was born on **MAY 6, 1970** at **Tacloban City** and whose parents are **CATALINA PEÑALOSA** and **VICTORIANO MALPAS.**

Any person adversely affected by said petition may file his written opposition with this Office not later than **January 20, 2021.**

(Sgd.) IMELDA A. ROA
City Civil Registrar

LSDE: January 9 & 16, 2021

Republic of the Philippines
OFFICE OF THE 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 **EVELYN B. AGUIRRE** has filed with this Office (Complete name of petitioner)

a petition for change of first name from **LYNNA** to **EVELYN** in the Birth (First name to be changed) (New first name to be adopted)

Certificate of **LYNNA SABALZA BERNAL** who was born on **DECEMBER 21, 1960** at **Tacloban City** and whose parents are **ANGELES B. SABALZA** and **JUAN R. BERNAL.**

Any person adversely affected by said petition may file his written opposition with this Office not later than **January 20, 2021.**

(Sgd.) IMELDA A. ROA
City Civil Registrar

LSDE: January 9 & 16, 2021

PETValue Philippines granted pioneer technology status by DTI-BOI

The Philippines’ Board of Investments (BOI) has approved and granted pioneer status to PET-Value Philippines, set to be the country’s first bottle-to-bottle, food-grade recycling facility.

The P2.28-billion multi-phased project is a partnership between Coca-Cola Beverages Philippines, Inc. (CCBPI)-- the bottling arm of Coca-Cola in the country, and Thailand-based Indorama Ventures, a recognized global leader in packaging solutions and green technology.

PETValue will establish the most advanced and world-class technologies in the Philippines to produce more sustainable packaging innovations and to help improve the collection and recycling rates of polyethylene terephthalate (PET) plastic bottles.

“We are grateful for the Board of Investments’ recognition of PETValue’s innovations, as well as the agency’s guidance and support, which we are certain will prove invaluable to our collective pursuit of sustainability in the Philip-

pines,” says Gareth McGeown, CEO and President of CCBPI. “Coca-Cola shares the BOI’s commitment to seek investments that yield positive and lasting impact, innovations geared toward greener economies and the well-being of the public, and the continued generation of more livelihood for Filipinos.”

“The pioneer status granted to PETValue is both an honor and an empowerment. As we play our part to lead recycling initiatives in the country, we are looking forward to a future where our facility is part of a much broader system that actively develops sustainable initiatives for the good of all,” adds McGeown.

The BOI grants pioneer status to projects involving manufacturing or processing activities that have not been produced in the country on a commercial scale or uses a system of transforming raw materials using new technologies, among other qualifications. Projects approved by the BOI are given various financial and non-financial incentives.

DEED OF DECLARATION OF HEIRSHIP AND AFFIDAVIT OF SOLE ADJUDICATION

NOTICE is hereby given that ALFONSO T. CATORCE married to FLORENCIA GOHIL-CATORCE, heir of the late SPS. GUILLERMO MIRAL AND PELAGIA CATORCE executed an Deed of Declaration Heirship and Sole Adjudication over a parcel of land designated as Lot 11265, Pcs-5 situated at Brgy. Makinhas, Baybay, Leyte containing an area of 11,439sq.m., covered by OCT No. 20485. Per Doc No. 415, Page No. 83, Book No. XLVI, Series of 2019. Notary Public Atty. Eden B. Chavez-Butawan.

LSDE: January 16, 23 & 30, 2021

EXTRAJUDICIAL SETTLEMENT AND PARTITION OF ESTATE WITH WAIVER OF RIGHTS AND SALE

NOTICE is hereby given that heirs of the late SERGIO B. JORDAN extrajudicially settled, partitioned and adjudicated over 2 parcels of land particularly described as; 1) A parcel of agricultural land designated as Lot No. 4736 (H-28607), Survey Lot No. 307-P situated at Brgy. Manlawaan, Tabango, Leyte containing an area of 77,426sq.m., more or less covered by TD No. 08-36009-00211 and TCT No. T-2883; 2) A parcel of agricultural land designated as Lot No. 4728, CAD 985-D Case, situated at Brgy. Gimarco, Tabango, Leyte containing an area of 35,322sq.m., more or less covered by TD No. 08-36007-00061 and heir of Heirs of Sergio Jordan hereby waived all rights, shares and participation over Lot 1 as above described in favor of the heirs of co-heir MARGARITA J. SABUNDO. LOT 2 is portioned as follow: To Elvira P. Lepasana an area of 8,830.5sq.m.,; To Leonora Jordan-Abandonado an area of 4,415.5sq.m.,; To Manolo A. Jordan an area of 4,415.5sq.m., A Deed of Sale was executed in favor of JOVEN J. SABUNDO as vendee of a portion of Lot 2 containing an area of 17,661sq.m., Per Doc No. 109, Page No. 22, Book No. II, Series of 2020. Notary Public Atty. Robie Charles D. Pascual.

LSDE: January 16, 23 & 30, 2021

AFFIDAVIT OF SELF-ADJUDICATION BY SOLE HEIR OF ESTATE OF A DECEASED PERSON

NOTICE is hereby given that REMEDIOS RAMOS AQUINO, heir of the late REMEDIOS RAMOS executed an Affidavit of Self-Adjudication over a parcel of residential land covered by Tax Declaration No. 99-01010-00602 and designated as Lot No. 2244-Part situated at Cajurao Street, Brgy. Balud, Calbayog City with a total area of 129.5sq.m.,Per Doc No. 4731, Page No. 47, Book No. X, Series of 2020. Notary Public Atty. Joseph G. Dinoy, MAN.

LSDE: January 16, 23 & 30, 2021

Republic of the Philippines
REGIONAL TRIAL COURT
8th Judicial Region
Catbalogan, Samar
Office of the Executive Judge
IN RE: PETITION FOR APPOINTMENT AS NOTARY PUBLIC FOR AND IN CITY OF CALBAYOG AND CATBALOGAN AND PROVINCE OF SAMAR
ATTY. VIRNELL P. PASU-IT
Petitioner,

X- - - - -X
NOTICE OF HEARING

Notice is hereby given that a summary hearing on the petition for notarial commission of **Atty. VIRNELL P. PASU-IT**, shall be held on February 2, 2021 at 11:00 in the morning. Any person who has any cause or reason to object to the grant of the petition may file a verified written opposition there-to before the date of the summary hearing.

January 11, 2021, Catbalogan City, Samar.
(Sgd.) CICERO T. LAMPASA
Executive Judge
LSDE: January 16, 2021

The construction of the PETValue facility is currently ongoing in General Trias, Cavite, and is set to be completed by Q4 of 2021.

State-of-the-art bottle-to-bottle recycling technology

Among the contributors to the growing post-consumer plastic waste problem in the country is the lack of proper waste management infrastructure. As a result, plastics—even those that are 100% recyclable—are leaked into the waterways. With the PET-Value facility establishing a total economic system for recycling, a more robust waste value chain will be developed that will give new life to post-consumer or used PET plastic bottles.

Propelling communities towards a circular economy, this next-generation recycling facility will employ the safest and most advanced technologies to recycle bottles made from polyethylene terephthalate (PET), which is the world’s most recyclable and recycled type of plastic, into new food-grade bottle packaging once again. Used PET bottles will undergo an 8-step green technology process that can process 45,000 MT / year or almost 3 billion pieces of plastic bottles, with an output of 32,000 MT / year of recycled PET resin.

Through this facility, Coca-Cola aims to close the loop of its packaging by collecting all types of clear plastic PET bottles, even those manufactured by other companies, and reduce plastic waste and leakage into waterways; generate more jobs for Filipinos and promote improved livelihood options downstream in the waste value chain.

Collective effort towards global environmental impact

PETValue plays a critical role in advancing Coca-Cola’s World Without Waste goal in the Philippines. World Without Waste is the global commitment of Coca-Cola to collect and recycle the equivalent of every bottle and can it sells by 2030.

McGeown adds, “We are fortunate to have as our partner Indorama Ventures, with whom we share the same vision of sustainability and the same resolve to realize those goals. With their globally recognized expertise, the Philippines will be utilizing world-class green technologies for bottle-to-bottle recycling for

see PET/page 23 ...

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE AND ABSOLUTE SALE

NOTICE is hereby given that ELPIDIO ESTAVILLO SIBAYAN extrajudicially settled, partitioned and adjudicated over 2 parcels of land particularly described as; 1) A commercial house and lot both situated along Salvacion Street, Brgy. Sabang-Tabok, Lavezares, Northern Samar, the house measures 30sq.m while the lot measures 502sq.m., The lot is designated as Lot No. PSU-08-001743 and covered by OCT No. 18169 under TD/ARP No. 005-00035, the house under TD/ARP No. 005-00236; 2) An agricultural land situated at Brgy. McArthur, Lavezares, Northern Samar measuring 15,376sq.m., under TD/ARP No. 014-06168. A Deed of Absolute Sale was executed in favor of PAUL VILLASIN SIBAYAN as vendee of PARCEL 1 and SUSAN TADONG VILLANUEVA as vendee of PARCEL 2 from the above-described property. Per Doc No. 2866, Page No. 105, Book No. 59, Series of 2020. Notary Public Atty. Garry Franco C. Puaso.

LSDE: January 16, 23 & 30, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that heirs of the late CONRADO PELIÑO PESTILOS AND NORMA GABRIELES extrajudicially settled, partitioned and adjudicated over a bank deposit with Landbank Tacloban City Branch under Savings Account Number 1736-3401-50 with an outstanding balance of Php183,929.96. Per Doc No. 436, Page No. 89, Book No. VII, Series of 2021. Notary Public Atty. Elena Melita Chica-Lledo.

LSDE: January 16, 23 & 30, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH SALE OF REAL PROPERTY

NOTICE is hereby given that heirs of the late ADULFO CATUBAY extrajudicially settled, partitioned and adjudicated over 2 parcels of land particularly described as; 1) A parcel of land located at Brgy. Omawas, Maydolong, Eastern Samar embraced by OCT No. CARP2018000043, designated as Lot No. 3646, Case-11, Cad-662-D containing an area of 942sq.m., more or less; 2) A parcel of land located at Brgy. Omawas, Maydolong, Eastern Samar embraced by OCT No. CARP2018000043, designated as Lot No. 3651, Case-11, Cad 662-D containing an area of 5,816sq.m., more or less. A Deed of Sale was executed in favor of SPS. RODELITO G. MUMAR AND LAILA M. MUMAR as vendees of the above-described property. Per Doc No. 43, Page No. 10, Book No. XXXIII, Series of 2020. Notary Public Atty. Charles B. Culo, CPA.

LSDE: January 16, 23 & 30, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH DEED OF ABSOLUTE SALE OF REAL PROPERTY

NOTICE is hereby given that heirs of the late LEONARDA A. AMOSCO AND PEDRO AMOSCO extrajudicially settled, partitioned and adjudicated over a parcel of land covered by Katibayan ng Orihinal na Titulo Blg. P-17799 situated at Maybacong, Borongan, Eastern Samar designated as Lot No. 8246, Case 9, Cad 434-D with an area of 5,015sq.m. more or less. A Deed of Absolute Sale was executed in favor of MARIEDETT M. AMIT married to ALBERTO AMIT, JR. as vendees of the above-described property. Per Doc No. 365, Page No 74, Book No. XXI, Series of 2019. Notary Public Atty. Rhoda Montes Cebrius.

LSDE: January 16, 23 & 30, 2021

DEED OF EXTRAJUDICIAL SETTLEMENT

NOTICE is hereby given that heir JOSEPH T. BALDESCO extrajudicially settled, partitioned and adjudicated over bank deposit at Land Bank of the Philippines, Tacloban City branch under Savings Account No. 1736-4631-79 and heirs Joerae Chris L. Baldesco, Jeanny Lyn L. Baldesco and Joyce Alyna L. Baldesco hereby waived all rights, shares in favor of our mother, LORENA L. BALDESCO and further authorize our said mother to withdraw and receive all the money inclusive of our shares from the LBP account. Per Doc No. 357, Page No. 73, Book No. IV, Series of 2021. Notary Public Atty. Edwin B. Jomadioao.

LSDE: January 16, 23 & 30, 2021



After the proficiency evaluation process audit by the Samar Police Provincial Strategy Management Unit. Henry Puyat, member of the city advisory council representing the local media, poses with Police Captain Reynaldo Rollo, acting chief of police of Sta. Margarita, Samar during the provincial police strategy management unit held last Jan.12.

SELF-ADJUDICATION

NOTICE is hereby given that RENENILA DIRA-SAMBO heirs of the late RAFA-ELA R. Vda de DIRA executed an Affidavit of Self-Adjudication over a parcel of land Plan Psu-151325 LR Case No. CC-4, LRC Record No. N-25350 located at West Awang, Calbayog City with OCT No. 16 with an area of 724sq.m.,Per Doc No. 212, Page No. 43, Book No. XXXVIII, Series of 2020. Notary Public Atty. Alex R. Gelera.

LSDE: January 16, 23 & 30, 2021

AFFIDAVIT OF SELF-ADJUDICATION

NOTICE is hereby given that ANA C. MARTIRES heir of the late DR. ALDRIN C. MARTIRES executed an Affidavit of Self-Adjudication over 3 band deposits in Allen and Catarman, Northern Samar particularly described as; 1) Landbank of the Philippines Savings Account No. 3991-0024-20; 2) Landbank of the Philippines Savings Account No. 3996-0036-70; 3) Banco De Oro Savings Account No. 008120021466. Per Doc No. 31, Page No. 7, Book No. VII, Series of 2021. Notary Public Atty. Lyndon D. Escala.

LSDE: January 16, 23 & 30, 2021

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late EGBERTO IGANO extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land located at Bunga, Cabucgayan, Biliran under TD No. 1613 R-7 with an area of 3,425sq.m., more or less. A Deed of Absolute Sale was executed in favor of HENORINA SAMONG CLENNAR as vendee of the above-described property. Per Doc No. 3705, Page No. 597, Book No. IX, Series of 2019. Notary Public Atty. Mario Lyndinno R. Opeña.

LSDE: January 16, 23 & 30, 2021

DEED OF SALE

NOTICE is hereby given that EPIFANIA R. RAGA executed a Deed of Sale unto ADELUISA M. MENDEZ over a motor vehicle particularly described as; Make: RAM-FIRE MOTORCYCLE MODEL SSX130; Motot No. RF162FMJ*GY005020*; Serial/Chassis No: RFYPCKL05GY005020; Color: Red. Per Doc No. 464, Page No. 93, Book No. XCVI, Series of 2006, Notary Public Atty. Teopisto C. Rojas.

LSDE: January 2, 9 & 16, 2021

DEED OF EXTRAJUDICIAL SETTLEMENT AMONG HEIRS

NOTICE is hereby given that heirs of the late NORBERTO KUIZON extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot 1576, Cad 745-D at Brgy. Tabunok, Bato, Leyte covered by TD No. 06003000259 covering an area of 13,461sq.m., To Isabel Germano one-third portion with an area of 4,487 sq.m., To Araceli Germano-Boroy one-third portion with an area of 4,487sq.m., To Manuel Kuizon Germano one-third portion with an area of 4,487sq.m., Per Doc No. 2, Page No. 1, Book No. V, Series of 2010. Notary Public Exzon B. Mendoza.

LSDE: Jan. 2, 9 & 16, 2020

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH SALE

NOTICE is hereby given that heirs of SPS. ROBERTO O. PELITO AND CONRA-DA DAUBA-PELITO extrajudicially settled, partitioned and adjudicated over a parcel of residential land denominated as Lot No. 4290 (portion) TD No. 006-02-00293 located at Colab-og, Victoria, Northern Samar containing an area of 150sq.m., A Deed of Sale was executed in favor of ANTONIO C. SUNGAHID married to LILIA M. SUNGAHID as vendees of the above-described property. Per Doc No. 252, Page No. 51, Book No. I, Series of 2020. Notary Public Atty. Antonio T. Nicolas.

LSDE: January 9, 16 & 23, 2021

SELF ADJUDICATION WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that KIMBERLY ANN CHU heir of the late ALFONSO CHU executed an Affidavit of Self Adjudication over a parcel of land designated as Lot 101 of the subd plan, Psd 147145 being a portion of Lot 2311 (plan H-879) Cad Rec. H-Patent located at Barrio Tigbao, Tacloban City under TCT No. T-3791 containing an area of 403sq.m., A Deed of Absolute Sale was executed in favor of Eugenio Chu Adobo married to Aileen Adobo, Marla Chu Adobo Ayaay married to Yvan Ayaay, Estephen Chu Adobo and Marissa Chu Adobo as vendees of the above-described property. Notary Public Atty. Samuel C. Lagunzad.

LSDE: January 9, 16 & 23, 2021

DAILY PROGRAM:
“IGSUMAT KAN KA OYO”
HIMANGRAWON - 104.7

MON. - SAT 8:00 PM
DYVL AM
4:00 PM - 6:00 PM
DYAB-FM



Republic of the Philippines
Province of Northern Samar
MUNICIPALITY OF LAOANG
-oOo-
2/f Legislative Building

“Serving the People is the Heart of our Commitment in Pursuits of Good Governance and Development”

Office of the Sangguniang Bayan

EXCERPT FROM MINUTES OF THE REGULAR SESSION HELD ON DECEMBER 16, 2019 AT THE MUNICIPAL SESSION HALL, LEGISLATIVE BUILDING, LAOANG, NORTHERN SAMAR.

PRESENT:

HON. DEMOCRITO V. AQUINO
Sangguniang Bayan Member
Temporary Presiding Officer

SANGGUNIANG BAYAN MEMBERS

HON. FELIX D. TAN
HON. LUKE JENSEN R. DETERA
HON. LEMUEL O. IRINCO
HON. FRED P. DEANANEAS
HON. ALFREDO L. BALUYOT
HON. JOCYLYNN D. MERCADER (*Liga President*)

VICE-MAYOR MIGUEL L. SARMIENTO (*Acting Mun. Mayor*)

ABSENT: HON. EDMUNDO R. ECHANO
HON. CLETO T. PINCA (*On Official Travel*)
HON. JERWIN P. GALIT (*On Official Travel*)

MUNICIPAL RESOLUTION NO. 2273, series of 2019

APPROVING THE REVISED MUNICIPAL REVENUE CODE OF 2019 OF THE MUNICIPALITY OF LAOANG, NORTHERN SAMAR

WHEREAS, Article 10, Section 5 of the Philippine Constitution states that each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local governments;

WHEREAS, the Municipal Revenue Code of the Municipality of Laoang, Northern Samar was revised in January 2005, since then, it has not been amended;

WHEREAS, the Sangguniang Bayan of Laoang conducted the mandatory public hearing pursuant to Article 274 and 275 of the Implementing Rules and Regulation of the Local Government Code of 1991;

WHEREAS, during the Joint MPOC-MDC Meeting on September 10, 2019 the proposed *Revised 2019 Municipal Revenue Code* was presented to the Municipal Development Council;

NOW THEREFORE, on motion of Hon. Fred P. Deananeas, duly seconded by all members present;

BE IT RESOLVE, as it is hereby RESOLVED to Approve and Adopt the revised Municipal Revenue Code of 2019 of the Municipality of Laoang, Northern Samar;

RESOLVED FURTHER, that copies of this Revised Municipal Revenue Code of 2019 be forwarded to the Sangguniang Panlalawigan of Northern Samar and other concerned offices for review and appropriate action.

RESOLVED FINALLY, to enact an ordinance approving the Revised Municipal Revenue Code of 2019 of the municipality of Laoang, Northern Samar to be read as follows:

MUNICIPAL ORDINANCE No. 355-A, series of 2019

AN ORDINANCE APPROVING THE REVISED MUNICIPAL REVENUE CODE OF 2019 OF THE MUNICIPALITY OF LAOANG, NORTHERN SAMAR

BE IT ENACTED by the Sangguniang Bayan in session duly assembled that:

CHAPTER 1 - GENERAL PROVISIONS
ARTICLE 1: SHORT TITLE, PURPOSE AND SCOPE OF THIS CODE

Section 1: Short Title

This Ordinance shall be known and cited as the YEAR 2019 REVISED REVENUE CODE OF THE MUNICIPALITY OF LAOANG, NORTHERN SAMAR.

Section 2: Purpose and Scope

This document shall be the basic document in governing the manner of levying, assessing, collecting and paying of municipal taxes, permit and regulatory fees, service fees, and municipal charges and other impositions, regulations, and from prescribed administrative fines and penalties and from income derived from the various municipal economic enterprises and public utilities.

Section 3: Application and Coverage

This ordinance shall apply and cover to all persons engaged in any occupation, business undertaking, or those exercising certain privileges or those covered by the activities of the Municipality's Economic Enterprises and Public Utilities within the Municipality of Laoang, to include the imposition of fees and charges for services rendered in relation with business profession or occupation being conducted in the municipality, and shall cover acts and/or transactions performed or made within the territorial jurisdiction of the Municipality, regardless of whether the business or occupation is temporary, transitory, or partly being done or practiced in another municipality or city, and upon which acts and/or transactions a municipal tax, a permit and regulatory fee, service or rental fee and municipal charges may be levied by virtue hereof, for local public purposes of the municipality.

ARTICLE 2: DEFINITIONS AND CONSTRUCTIONS OF PROVISIONS

Section 4: Words Defined in this Code

When used in this Code...

AGRICULTURE PRODUCT includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, etc., and by products: ordinary salt; all kinds of fish; poultry, livestock and animal products, whether in their original form or when preserved in a more convenient and marketable form through the simple processes of freezing, drying, salting, smoking and stripping.

AMUSEMENT - is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, and avocation, past time or fun.

AMUSEMENT PLACES - includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances. It includes those places where one sees admission to entertain him by direct participation.

BANKS AND OTHER FINANCIAL INSTITUTIONS - includes non- banking 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.

BOARDING HOUSE - includes any house where boarders are accepted for compensation by the week or by the months and where meals are served to boarders only.

BREWER – comprises all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturer of tuba, basi, or tapuy, or similar domestic fermented liquors whose daily production does not exceed two hundred gauge liters.

BUSINESS - means a commercial activity customarily engaged in as a means of livelihood or with a view to profit.

BUSINESS AGENT - (Agente de negocios) includes all persons who act as agents of other in the transaction of business with any public officer as well as those who conduct collecting, advertising, employment, or private detective agencies.

CABARET/DANCE HALL – includes any place of establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid on, before or after the dancing, and where professional hostesses or dancers are employed.

CAPITAL - signifies the actual estate whether in money or property own by an individual or corporation transact his or its business, which would be liable to each creditor, and which in case of insolvency passes to a receiver.

CAPITAL INVESTMENT - is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.

CARENDERIA – refers to any public eating place where foods already cooked are served at a price.

CHARGES - refers to pecuniary liability, as rents or fees against property, persons or organizations.

COLLECTING AGENCY - includes any person other than a practicing Attorney at Law engaged in the business of collecting or suing debts or liabilities placed in his hands, for said collection or suit, by subscribers or customers applying and paying therefore; while a Mercantile Agency” is any person engaged in the business of gathering information as to the financial standing, ability, or credit or persons engaged in business, and reporting the same to subscribers or to customers applying and paying therefore.

COMMERCIAL BROKER - includes all persons, other than importers, manufacturers, producers, or bona-fide employees, who, for compensation or profit, sells, or brings about sales or purchases of merchandise of other persons, or bring proposed buyers and sellers together, or negotiate freights or other business for owners of vessels, or other means of transportation, or for the shippers, or consignors or consignees of freight carried by vessels or other means of transportation. The term includes commission merchants.

COMPOUNDER - comprises every person who, without rectifying, purifying, or re-

fining distilled spirits, shall, be mixing such spirits, wines, water, manufacture any materials except water, and manufacture any intoxicating beverage whatsoever.

CONFISCATORY - is that which amounts to undue seizure or forfeiture of private property in favor of the public treasury.

CONTRACTOR - includes persons, natural or juridical, not subject to professional tax imposed by the province, 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.

CORPORATION - includes partnership, 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 agreement under a service contract with the government. General professional partnership 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.

DANCING SCHOOL - includes any establishment where ballroom dancing is taught and presented to the public in consideration of an enrolment, Admission, membership, or any other fees.

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

DISTILLER OF SPIRITS – all who distilled spirituous liquors by original and continuous distillation from mash, wort, wash, sap, or syrup through continuous closed vessels and pipes until the manufacture thereof is complete.

ECONOMIC ENTERPRISE – Those that operate as real business establishments and generate revenues at a profit.

EXCESSIVE - means that which is characterized by whatever is notably greater than what is moderate, reasonable, proper use, necessary and just.

FEE - a charge fixed by law or ordinance for the regulations or inspection of a business or activity.

FRANCHISE - is a right or privilege, affected with public which is conferred upon private persons or corporations under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety.

GROSS SALES OR RECEIPT - 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 or constructively received during the taxable quarter for the service performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excess tax, and Values Added Tax (VAT).

HOTEL - includes any house or building or portion thereof in which any person or persons may be regularly harbored or received as transients or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of quests and to serve food to the quest therein.

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 such entry, are consumed herein or become incorporated into the general mass of property in the Philippines. In the case of tax-free articles brought or imported to the Philippines by persons, entities or agencies exempt from tax which are subsequently solve, transferred or exchanged in the Philippines to nonexempt private persons or entities, the purchaser or recipients shall be considered the importer thereof.

LENDING INVESTOR - includes all persons who make a practice of lending money for themselves or others at interest.

LEVY - means an imposition or collection of an assessment, fee, charge or fine.

LICENSE OR PERMIT – is a right or permission granted in accordance with law by a competent authority to engage in such transactions.

LODGING HOUSE - includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received is transients for compensation. Taverns or inns shall be considered as lodging houses.

MANUFACTURER - includes every person who, for the purpose of sale or distribution to others and not for his own use or consumption, by physical or chemical process: (1) alters the exterior texture or form, or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for a special use or uses to which it could have not been put in its original condition; (2) alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any use or industry; or (3) combines any raw material or manufactured or partially manufactured product with other materials or products of the same or of a different kind in such manner that the finished product of such process or manufacture can be put to a special use or uses to which such material, or manufactured or partially manufactured product in its original condition could not have been put.

MARGINAL FARMER OR FISHERMAN - refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family.

MARKET PREMISES - refers to any open space in the market compound; part of the market lot consisting of bare ground not covered by market buildings, usually occupied by transient vendors especially during market day.

MERCHANT - means a person engaged in the sale, barter or exchange of personal property of whatever character. Except as specifically provided, the term includes manufacturers who see articles of their own production.

MONEY SHOP - is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposit and extend short term loans for specific purposes.

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

MOTOR VEHICLE - means any vehicle propelled by any power other than muscular power using the public roads, but extending toad rollers, trolley cars, street sweepers, sprinkles, lawn mowers, bulldozers, graders, forklifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors and traction engines of all kinds used exclusively for agricultural purposes.

MUNICIPAL WATERS - includes not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not compromised within the national parks, public forest, timber lands forests reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers of marine waters between them, the third line shall be equally distance from opposite shores of the respective municipalities.

OCCUPATION - means one's regular business or employment, or an activity which principally takes up one's time, thought and energies. It includes any calling, business, trade, profession or vocation.

OPERATOR - includes the owner, manager, administrator or any other person who operates or is responsible for the operation of a business establishment of undertaking.

PAWNBROKER - includes every person making loans or deposits or pledge of personal property dealing in pledges by personal property on the condition of returning the same at the stipulated price; displaying at any place of business their gilt or yellow balls; exhibiting a sign or money to loan on personal property or deposit or pledge; or otherwise engaging in the business commonly known as pawn broking.

PEDDLER - means any person who, either for him or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or retail peddler of a particular commodity shall be determined from the definition of wholesale as provided in this title.

PERMIT – includes a written permission given by a person or persons of authority.

PERSON - means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

PRIVATE DETECTIVE AGENCY - includes any person that conducts carried on, or holds himself or itself out conducting or carrying on, a detective bureau on detective services; for hire or reward or on commission.

PRIVILEGE - means a right or immunity granted as a peculiar benefit, advantage or favor.

PRODUCER - means essentially the same as manufacturer except that it is more commonly used to denote a person who raises agricultural crops and put them in a condition of the market.

PROFESSION - means a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine.

PUBLIC MARKET - refers to any place, building or structure of any kind designated as such by the local board or council, except public streets, plazas, parks and the like.

REAL ESTATE DEALER - includes any person engaged in the business in buying, selling, exchanging, leasing or renting property as principal and holding himself out as a full part-time dealer in real estate or as an owner of rental property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more or more a year. Any person shall be considered as engage in business or real estate dealer by the mere fact that he is the owner or sub-leasor of property rented or offered to rent for an aggregate amount of one thousand pesos or more a year,

REAL ESTATE SALESMAN - means any natural person regularly employed by a real estate broker to perform in behalf of such broker any or all of the functions of a real estate broker. One act of a character embraced within the above definition shall constitute the person performing or attempting to perform the same as a real estate broker.

REAL STATE BROKER - includes any person, other than a real estate salesman as hereinafter defined , who for another, and for a compensation or in the expectation or promise of receiving compensation, (1) sells or offers for sell, buys or offer to buy, lists or solicits for prospective purchasers, or negotiates the purchase, sale or exchange of real estate or interest therein; (2) or negotiates loans on real estate; (3) or leases or offers to lease or negotiates the sale, purchase or exchange of a lease of rents or place for rent or places for rents to collect rent from real estate or improvement thereon; (4) or shall be employed by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary, or commission or otherwise to sell such real estate or any parts thereof, in lots or parcels.

RECTIFIER - comprises every person who rectifies, purifies, or refines distilled spirits or wines by any process other than by original and continuous distillation from mash, wort,

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

RENTAL – means the value of the consideration whether in money or otherwise given for the enjoyment or use of a thing.

RE-PACKER - includes all people who remove goods or merchandise of whatever kind of volume from their original containers for the purpose or repacking and selling the same on wholesale or retail.

RE-PACKERS OF WINE OR DISTILLED SPIRITS - includes all people who remove wines or distilled spirits from the original container or repacking and selling the same at wholesale.

RESIDENTS - refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provisions creating or recognizing them fixes their residence or principle place of business or they conduct their principal business or occupation.

RESTAURANT - refers to any place which provides food to the public and accepts orders from them at a price. This term includes caterer.

RETAIL - means a sale where the purchaser buys the commodity for his consumption, irrespective of the quantity of the commodity sold.

RETAIL DEALER IN FERMENTED LIQUOR - includes every person, except retail dealers in tuba, basi and tapuy, who for himself or on commission sells or offers for sale fermented liquor for resale.

RETAIL LEAF TOBACCO DEALER - includes person who himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or manufacturer of cigars, cigarettes, or manufactured tobacco; but the term does not include a planter of producer so far as concerns the same of leaf tobacco of his own production.

RETAIL LIQUOR DEALER - includes every person, except a retail wine dealer, who for himself or on commission sells or offers for sell wine or distilled spirits (other than denatured alcohol) in quantities of five liters or less at any one time and not for resale.

RETAIL VINE DEALER - includes every person, who for himself or on commission sells or offers for sale any domestic distilled spirits in quantities of five liters or less at any one time and not for resale.

REVENUE - Includes taxes, fees and charges that a state or its political subdivision collects and receives into the treasury for public purposes.

SERVICES - means the duties, work, or functions performed or discharged by a government officer, or by a private person contracted by the government as the case maybe.

STALL - refers to any allotted space or booth in the public market where merchandise of any kind is sold or offered for sale.

TAX - means an enforced contribution, usually monetary in form, levied by the law-making body or persons and property subject to its jurisdiction for the precise purpose or supporting governmental needs.

UNJUST - means deficient in justice and fairness.

VESSEL - includes every type of boat craft or other artificial contrivance used or capable of being used, as a means of transportation on water.

WHARFAGE - means a fee assessed against the cargo of vessel engaged in foreign or domestic trade based on quantity, weight, or measure received and or discharged by vessel.

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.

WHOLESALE DEALER IN FERMENTED LIQUOR - means anyone who for himself or on commission sells or offers for sale fermented liquors in larger quantities than five liters at any one time or who sells or offers for sale such fermented liquors (excluding tuba, basi, tapuy and similar domestic fermented liquors) for the purpose of resale, regardless of quantity.

Section 5: 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 6: Interpretation

In construing this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions:

a) **General Rule** - All words and phrases shall be construed and understood according to the common an approved usage of the language; but technical words and phrases and such other which may have acquired of peculiar of appropriate meaning in this code shall be construed and understood according to such technical, peculiar or appropriate meaning.

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

c) **Computation of Time** – the time within which an act is to be done as provided in this Code or in any rule or regulation issued pursuant to the provisions hereof, when expressed in days, shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or a holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.

d) **References** – All references to articles and sections are to the articles and sections in this code unless otherwise specified.

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

CHAPTER II – MUNICIPAL TAXES
ARTICLE 3: BUSINESS TAX

Section 7: Imposition of Taxes

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

Gross Sales/ Receipts For the Preceding Calendar Year		Amount of Tax per Annum
Less than	P 10,000.00	P 218
10,000.00 or more but less than 15,000.00	15,000.00	290.00
15,000.00 or more but less than 20,000.00	20,000.00	398.00
20,000.00 or more but less than 30,000.00	30,000.00	581.00
30,000.00 or more but less than 40,000.00	40,000.00	871.00
40,000.00 or more but less than 50,000.00	50,000.00	1,089.00
50,000.00 or more but less than 75,000.00	75,000.00	1,742.00
75,000.00 or more but less than 100,000.00	100,000.00	2,178.00
100,000.00 or more but less than 150,000.00	150,000.00	2,904.00
150,000.00 or more but less than 200,000.00	200,000.00	3,630.00
200,000.00 or more but less than 300,000.00	300,000.00	4,026.00
300,000.00 or more but less than 500,000.00	500,000.00	7,260.00
500,000.00 or more but less than 750,000.00	750,000.00	10,560.00
750,000.00 or more but less than 1,000,000.00	1,000,000.00	13,200.00
1,000,000.00 or more but less than 2,000,000.00	2,000,000.00	18,150.00
2,000,000.00 or more but less than 3,000,000.00	3,000,000.00	21,780.00
3,000,000.00 or more but less than 4,000,000.00	4,000,000.00	26,136.00
4,000,000.00 or more but less than 5,000,000.00	5,000,000.00	30,492.00
5,000,000.00 or more but less than 6,500,000.00	6,500,000.00	32,175.50
6,500,000.00 or more		At the rate not exceeding forty five percent (45%) of one percent (1%)

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufactures of any article of commerce of whatever kind or nature other than those enumerated in paragraph © 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:

Gross Sales/ Receipts for the Preceding Calendar Year		Amount of Tax per Annum
Less than	P 1,000.00	23.76
1,000.00 or more but less than	2,000.00	43.56
2,000.00 or more but less than	3,000.00	66.00
3,000.00 or more but less than	4,000.00	95.04
4,000.00 or more but less than	5,000.00	132.00
5,000.00 or more but less than	6,000.00	159.72
6,000.00 or more but less than	7,000.00	188.76
7,000.00 or more but less than	8,000.00	217.80
8,000.00 or more but less than	10,000.00	242.00
10,000.00 or more but less than	15,000.00	290.40
15,000.00 or more but less than	20,000.00	363.00
20,000.00 or more but less than	30,000.00	435.60
30,000.00 or more but less than	40,000.00	580.80
40,000.00 or more but less than	50,000.00	871.20
50,000.00 or more but less than	75,000.00	1,306.80
75,000.00 or more but less than	100,000.00	1,742.00
100,000.00 or more but less than	150,000.00	2,468.40
150,000.00 or more but less than	200,000.00	3,194.40
200,000.00 or more but less than	300,000.00	4,356.00
300,000.00 or more but less than	500,000.00	5,808.00
500,000.00 or more but less than	750,000.00	8,712.00
750,000.00 or more but less than	1,000,000.00	11,616.00
1,000,000.00 or more but less than	2,000,000.00	13,200.00
2,000,000.00 or more		At a rate not exceeding sixty percent (60%) of one percent (1%)

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

(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 paragraphs a, b, and d of this Article:

- (1) Rice and Corn;

(2) Wheat or cassava flour, meat, dairy products, locality manufactured, processed or preserved food, sugar, salt and other agricultural, marine and fresh water products, whether in their original state or not;

(3) Cooking oil and cooking gas;

(4) Laundry soap, detergents, and medicine;

(5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other farm inputs;

(6) Poultry feeds and another animals feed;

(7) School supplies; and

(8) Cement.

For purposes of this article, 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

Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
P400, 000.00 or less	2.4%
More than P400, 000.00	1.2%

The rate of Two percent (2.4%) per annum shall be imposed on sales not exceeding Four Hundred Thousand (P400,000.00) Pesos, while the rate of one percent (1.2%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand (P400,000.00) Pesos.

Barangays however, shall have the exclusive power to levy taxes, as provided under Article 240 (a) of this Rule, on gross sales or receipts of the preceding calendar year of Thirty Thousand (P30,000.00) Pesos or less.

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

Gross Sales/ Receipts for the Preceding Calendar Year	Amount of Tax per Annum
Less than P 5,000.00	P 36
5,000.00 or more but less than 10,000.00	81
10,000.00 or more but less than 15,000.00	138
15,000.00 or more but less than 20,000.00	218
20,000.00 or more but less than 30,000.00	303
30,000.00 or more but less than 40,000.00	508
40,000.00 or more but less than 50,000.00	728
50,000.00 or more but less than 75,000.00	1,162
75,000.00 or more but less than 100,000.00	1,742
100,000.00 or more but less than 150,000.00	2,614
150,000.00 or more but less than 200,000.00	3,485
200,000.00 or more but less than 250,000.00	4,792
250,000.00 or more but less than 300,000.00	8,068
300,000.00 or more but less than 400,000.00	8,131
400,000.00 or more but less than 500,000.00	10,860
500,000.00 or more but less than 750,000.00	12,210
750,000.00 or more but less than 1,000,000.00	13,530
1,000,000.00 or more but less than 2,000,000.00	15,180
2,000,000.00 or more	At the rate not exceeding sixty (60%) Per cent of one percent (1%)

(f) On banks and other financial institutions, at a rate not exceeding sixty percent (60%) on 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 sales of property and profit from exchange or sale of property, insurance premium.

On any business, not otherwise specified in the preceding paragraph which the Sanggunian concerned may deem proper to tax provided that on any business subject to the excess tax, vat or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

(g) On business establishments, such as restaurants, Carenderias, food caterers, cafes, cafeterias, ice cream house and other refreshment parlors, beach resorts, lodging houses, hotels and other business establishment rendering services including cockpit arena

Gross Sales/ Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than P 2,000.00	P 26.00
2,000.00 or more but less than 3,750.00	40.00
3,750.00 or more but less than 4,500.00	53.00
4,500.00 or more but less than 6,125.00	66.00
6,125.00 or more but less than 7,250.00	79.00
7,250.00 or more but less than 8,750.00	92.00
8,750.00 or more but less than 10,275.00	106.00
10,275.00 or more but less than 12,125.00	132.00
12,125.00 or more but less than 15,250.00	198.00
15,250.00 or more but less than 16,750.00	264.00
16,750.00 or more but less than 18,250.00	330.00
18,250.00 or more but less than 20,625.00	396.00
20,625.00 or more but less than 23,375.00	462.00
23,375.00 or more but less than 27,000.00	528.00
27,000.00 or more but less than 30,000.00	594.00
30,000.00 or more but less than 35,075.00	726.00
35,075.00 or more but less than 40,000.00	792.00
40,000.00 or more but less than 45,000.00	858.00
45,000.00 or more but less than 50,000.00	924.00
For every P1,000.00 or fraction thereof in excess of P50,000.00	26.00

Section 8: Exemption

Business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.

Section 9: Computation of Tax for Newly Started Business

In the case of newly started business, the above tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall not exceed one fourth (1/4) of one tenth (1/10) of one per cent (1%) of the capital investment.

In the succeeding quarter or quarters, in cases where the business opens before the last quarter of the year, the tax shall be based on the gross sales or receipts for the preceding quarter at one fourth of the rates fixed there for by the pertinent schedule.

In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross sales or receipts for the preceding calendar year, or any fraction thereof, as provided in the same pertinent schedule.

Section 10: Computation and Payment of Tax on Business

a) The tax imposed herein shall be payable for every separate or distinct establishment or place where 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 business must be paid by the person conducting the same business.

b) In cases where a person conducts or operates two (2) or more of the related businesses mentioned in Sec.4 which are subject to the same rate of tax, 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 the aforesaid section which are subject to different rate of tax, the gross sales or receipts of each business shall be separately reported, and the tax thereon shall be computed on the basis of the appropriate schedule.

Section 11: Situs of the Tax

The municipality specifically mentioned in the articles of incorporation or official registration papers as being the official address of 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 or city, 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 Municipal Mayor within (15) days after such transfer or relocation is affected.

All sales made by a branch or sales office or warehouse located in this municipality shall be taxable herein.

Section 12: 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 13: 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 SB 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 14: Surcharge for Late Payment.

Without prejudice on the right of the SB as mentioned above, 25% surcharge on the unpaid portion shall be levied on any violation of section 13.

Section 15: Interest of Unpaid Tax

In addition to the surcharge imposed herein, there shall be imposed an interest of 2 percent (2%) per month of the unpaid taxes, including charges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

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

Section 16: Administrative Provision

a) **Requirement.** – Any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in this Municipality shall first obtain a Mayor’s permit and pay the fee there for and the business tax imposed under this Article.

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

c) **Invoices or Receipt.** – All person’s subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for, services rendered, valued at Twenty-Five Pesos (P25.00) or more at any one time, prepare and issues 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 businesses 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.

e) **Issuance of Certification.** – The Municipal Treasurer may upon, upon presentation of satisfactory proof that the original OR 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 OR issued, upon payment of a fee of Sixty Pesos (P60.00).

f) **Transfer of Business to Other Location.** – Any business for which a municipal 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 which the payment of the tax was made.

g) **Retirement of Business.** –

1. Any person natural or juridical, subject to the tax on business under this Article shall, upon termination of the business, surrender to the Municipal Treasurer the official receipt issued for the payment of the business tax and submit a sworn statement of the gross sales or receipts for the current year or quarter within thirty (30) days following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

For purpose 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 contemplated in this article. 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 this municipality 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 observed:

(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 the address of the business on record to verify if it is really no longer 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 mayor the disapproval of the application for the termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed thereon under existing local tax ordinances, and

(b) 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 transfer of the business to him.

2. If it is found that the retirement or termination of the business is legitimate, and the tax due there from 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 operations shall be surrendered to the local treasurer who shall further cancel the same and record such cancellation in his books.

a) **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.

Section 14: Penalty

Any violation of the provisions of this Article shall be punishable by a fine of One Hundred to Three Hundred Pesos (P100.00-P300.00), or imprisonment of (15) days to six (6) months, or both, at the discretion of the court.

ARTICLE 4: TAX ON PEDDLERS

Section 15: – Imposition of Tax

There is hereby levied a tax ticket on peddlers engaged in the sale of any merchandise or article of commerce within this municipality, at such rate prescribed hereunder:

a. Peddlers of any article or merchandise carried in trucks	P60.00
b. Peddlers of any article or merchandise carried in a Motorized bicycle, tricycle or other motorized similar Vehicles other than those specified in letter (a) above, Per peddler	50.00
c. Peddlers of any article or merchandise carried in a cart, Caretela or other vehicles drawn by animals, per peddler	36.00
d. Peddlers of any article or merchandise carried on bicycle Pedi-cab or other similar vehicle, per peddler	36.00
e. Peddlers of any article or merchandise carried by person, Per peddler	24.00

Section 16: Time of Payment

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 twenty (20) shall pay the full amount of the tax before engaging in such activity.

Section 17: – Administrative Provision

The official receipt evidencing payment of the tax shall be carried in the person of the peddler and shall be produced upon demand by the Municipal Mayor or Treasurer or their duly authorized representatives.

Section 18: Penalty

Any violation of the provisions of this Article shall be punishable by a fine of Fifty to One Hundred Pesos (P50.00-100.00), or imprisonment of seven (7) days to one (1) month, or both, at the discretion of the court.

ARTICLE 5: TAX ON MINING OPERATIONS

Section 19: – Definitions. – When Used in this Article.

(a) **Minerals.** – Refers to all naturally occurring inorganic substances (found in nature) whether in solid, liquid, gaseous or any intermediate state.

(b) **Mineral Products** shall mean things produced and prepared in a workable state by simple treatment processes such as washing or drying, but without undergoing any chemical change or process or manufacturing by the lessee, concessionaire or owner of mineral lands.

(c) **Quarry resources** means - any common stone or other common mineral substances such as but not restricted to marble, granite, volcanic cinders, basalt, tuff and rock phosphate.

Section 20 – Imposition of Tax

There is hereby levied an annual tax at the rate of two-point four percent (2.4%) based on the gross receipts for the preceding year of mining operation.

Section 21: Situs of the Tax

Payment of the tax shall be made to this municipality which has jurisdiction over the mining area.

Section 22: Exclusion.

Extraction of the following is excluded from the coverage of the tax levied herein:

(a) Mineral products such as ordinary stones, sand, gravel, earth and other quarry resources;

(b) Indigenous petroleum such as mineral oil, hydrocarbon gas,, bitumen, crude asphalt, mineral gas and all other similar or naturally associated substances.

ARTICLE 6: TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

Section 23: Definitions, when used in this article:

(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, bees-wax nipa, rattan or other forest growth such as grass, shrub and flowering plants, the associated water, fish, game, 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 24: – Imposition of Tax

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

ARTICLE 7: TAX ON BUSINESS OF OPERATING MOTORIZED AND NON-MOTORIZED TRICYCLES

Section 25: Definitions. – When used in this Article. –

(a) **Motorized Tricycle** is a motor vehicle propelled other than muscular power, composed of a motorcycle fitted with a single wheel side car or a motorcycle with a two-wheel cab, the former having a total of four wheels, otherwise known as the motorela.

(b) **Non-motorized tricycle** is composed of a bicycle fitted with a single-wheel side car and propelled by muscular power.

(c) **Tricycle operators** are persons engaged in the business of operating tricycles.

Section 26: Imposition of Tax.

There is hereby levied an annual tax on the business of operating motorized and non-motorized tricycles at rates prescribed hereunder:

Motorized Tricycle	576.00
Non-motorized tricycle	288.00

Section 27: Administrative Provisions.

(a) Prospective operators of tricycles should first secure a Motorized Tricycle Operators Permit (MTOP) from the Sangguniang Bayan.

(b) 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 8: COMMUNITY TAX

Section 28: Imposition of Tax

There is hereby levied an annual community tax on individuals and corporations at the rates prescribed hereunder:

a) On Individuals

i. Basic Community Tax	P 6.00
ii. Additional Community Tax	1.20
for every one thousand Pesos (P1, 000.00) of income regardless of whether from business, from exercise of profession or from property but not to exceed Five Thousand Pesos (P5, 000.00).	
In case of husband and wife, each of them shall be liable to pay the basic tax of Five Pesos (P6.00) but the additional tax imposable on the husband and wife shall be One Pesos (P1.20) for every One Thousand Pesos (P1, 000.00) of income from the total property owned by them and/or the total gross receipts or earnings derived by them.	

b) On Corporations

i. Basic Community Tax	P 600.00
ii. Additional Community Tax	
a). For every Five Thousand Pesos (P5, 000.) Worth of real property in the Philippines Owned the preceding year Based on the valuation used in the payment of the real property tax under existing laws	2.40
b). For every Five Thousand pesos (P5, 000.) of gross receipts or earnings derived by it from its business in the Philippines During the preceding year	2.40

Section 29: Coverage of the Community Tax

Individuals include every inhabitant of this municipality (18) years of age or over whom:

- a) Has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year; or
- b) Is engaged in business or occupation; or
- c) Owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more; or
- d) Is required by law to file an income tax return;
- e) Corporations include domestic or resident foreign, no matter how created or organized, engaged in or doing business in this municipality

Section 30: Exemptions

The following are exempt from the payment of community tax:

- a) Diplomatic and consular representatives; and
- b) Transient visitors when their stay in the Municipality does not exceed three (3) months.

Section 31: Time and Place of Payment

a) Time of Payment:

1. The Community Tax shall accrue on the first (1st) day of January of each year and shall be paid not later than the last day of February of each year.

2. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming delinquent.

3. Persons who come to reside in this Municipality or reach the age of eighteen (18) years on or after the first (1st) day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.

4. Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. But, corporations established and organized on or before the last day of March shall have twenty (20) days 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.

b) Place of Payment:

1. The Community Tax shall be paid in this municipality where the residence of the individual is located, or where the principal office of the juridical entity is located.

2. It shall be unlawful for the Municipal Treasurer to collect community tax outside the territorial jurisdiction of this municipality.

3. In case a corporation has a branch, sales office or warehouse in this municipality, and sales are made and recorded therein the corresponding community tax shall be paid to this municipality.

4. Any person, natural or juridical, who pays the community tax to a city or municipality other than this municipality where his residence or principal office is located, shall remain liable to pay such tax to this municipality.

Section 32: Collection and Allocation of Proceeds of the Community Tax

The Municipal Treasurer shall deputize the Barangay Treasurers to collect the community tax in their respective jurisdiction. Such deputation shall be limited to the community tax payable by individual taxpayers and shall be extended only to Barangay Treasurers who are properly bonded in accordance with applicable laws.

Ninety five percent (95%) 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, and the remaining five percent (5%) thereof to the General Fund of the National Government to cover the cost of printing and the distribution of the forms of the community tax certificates and related expenses. The Municipal Treasurer shall remit to the National Treasurer the said share of the National Government within ten (10) days after the end of each quarter.

In cases where the community tax certificates were secured or requisitioned from the Provincial Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.

The proceeds of the community tax collected through the Barangay Treasurers shall be apportioned as follows after deducting the five percent (5%) share of the National Government:

- a) Fifty percent (50% shall accrue to the General Fund of the Municipality; and
- b) Fifty percent (50% shall accrue to the barangay where the tax is collected.

Section 33: Penalty for Late Payment

If the tax is not within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four (24) percent per annum from the due date until it is paid.

Section 34: 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 Pesos (1.20).

Section 35: Presentation of Community Tax Certificate on Certain Occasions. -

a) When an individual subject to the community tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any salary or wage from any person or

corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

The presentation of community tax certificate shall not be required in connection with the registration of a voter.

b) When through its authorized officers, any corporation subject to the community tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transact 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 (2) preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 36: Availment of the Blank Forms of the Community Tax Certificate

The Municipal Treasurer shall secure the necessary blank forms of the community tax certificates from the Bureau of Internal Revenue (BIR). In cases where the BIR sent on consignment to the Provincial Treasurer the blank forms of the community tax certificates, the Municipal Treasurer shall secure their respective requirements from the Provincial Treasurer.

ARTICLE 9: SPECIAL LEVY ON LANDS

Section 37: Special Levy; its meaning

Special Levy is a form of taxation based on the benefit principle. The land upon which it is imposed is supposed to have derived some special benefits in terms of higher values from the improvements introduced by the government.

Section 38: Imposition of Levy

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

Section 39: Exemptions - The special levy shall not apply to lands owned by:

- a. The Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted for considerations or otherwise to a taxable person;
- b. Charitable institutions, churches, personages or convents appurtenant thereto, and all lands exclusively used for religious, charitable ort educational purposes; and
- c. Duly registered cooperatives as provided for under RA 6938. The special levy shall not also apply to the remainder of the land portions of which have been donated to the municipality for the construction of such projects or improvements.

Section 40: Time of Payment

The special levy shall be paid within the quarter following the effectivity of the ordinance imposing such levy.

Section 41: Collection and Accrual of Proceeds

Collection of special levy on land shall be the responsibility of the Municipal Treasurer. The proceeds shall accrue to the General Fund of the Municipality.

Section 42: Administrative Provisions.

a. Ordinance Imposing a Special Levy. – A tax ordinance imposing a special levy shall described with reasonable accuracy the nature, extent, and location of the public work projects or improvements to be undertaken, state the estimated cost thereof, specify the metes and bounds by monuments and lines and the number of annual installments for the payment of the special levy which in case shall be less than five (5) nor more than (10) years. The Sangguniang Bayan shall not be obliged, in the apportionment and computation of the special levy, to establish a uniform percentage of all lands subject to the payment of the tax for the entire district, but it may fix different rates for different parts or sections thereof, depending on whether such land is more or less benefited by the project.

The ordinance shall likewise specify the appropriate penalty for non-compliance or violations of the provisions of the said ordinance.

b. Publication of Proposed Ordinance Imposing Special Levy. – Before the enactment of an ordinance imposing a special levy, the Sangguniang Bayan shall conduct a public hearing thereon; notify in writing the owners of the real property to be affected or the persons having legal interest therein as to the date and place thereof and afford the latter the opportunity to express their positions or objections relative to the proposed ordinance.

c. Fixing the Amount of Special Levy. – The special levy authorized herein shall be apportioned, computed, and assessed according to the assessed valuation of the lands as shown by the books of the Municipal Assessor, or its current assessed value as fixed by said assessor if the property does not appear of record in his books.

d. Taxpayer’s Remedies against Special Levy. – Any owner of real property affected by a special levy or any person having a legal interest therein may, within sixty (60) days from the date of receipt of the written notice of assessment of the special levy, appeal to the Provincial Board of Assessment Appeals by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

ARTICLE 10: SOCIALIZED HOUSING TAX

Section 43: Definition.– When used in this Article

(a) “Socialized Housing” refers to housing programs and projects covering houses and lots or homeless only duly undertaken by the government or the private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of the “Urban Development and Housing Act of 1992.”

(b) “Urban Areas” refers to all cities regardless of their population density and to municipalities with a population density of at least five hundred (500) persons per square kilometer.

Section 44: Imposition of Tax

There is hereby levied an additional sixty percent of one percent (1%) socialized housing tax on the assessed value of all lands in urban areas in excess of fifty thousand pesos (P50,000.00), which is in addition to the basic real property tax.

Section 45: Exemptions

The following are exempted from the socialized housing tax:

- (a) Those included in the coverage of RA 6657, otherwise known as the Comprehensive Agrarian Reform Law;
- (b) Those actually used for national defense and security of the state;
- (c) Those used, reserved or otherwise set aside for government offices, facilities and other installations, whether owned by the National Government, its agencies and instrumentalities, including government units. Provided, however, that the lands herein mentioned, or portions thereof, which have not been used for the past ten (10) years from the effectivity of RA 7279 shall be covered by this tax.
- (d) Those used or set aside for parks, reserves for flora and fauna, forests and watersheds, and other areas necessary to maintain ecological balance or environmental protection, as determined and certified to by the proper government agency; and
- (e) Those actually and primarily used for religious, charitable, or educational purposes, cultural and historical sites, hospitals and health centers, and cemeteries or memorial parks.

Section 46: Collection and Accrual of Proceeds

The fixed tax on socialized housing shall be collected at the same time and in the same manner as that of the basic real property tax. The proceeds of the additional socialized housing tax shall accrue to the Urban Development and Housing Program of the municipality.

Section 47: Administrative Provisions

The municipal assessor shall keep an updated record of lands in urban areas within his jurisdiction with assessed values in excess of Fifty Thousand pesos (P50,000.00). For purposes of collection, the Municipal Assessor shall notify, on the basis of such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

Section 48: Penalty.

Any violation of the provisions of this Article shall be punishable by a fine of six hundred Pesos (P600.00), or imprisonment of 7 days to 1 month, or both, at the discretion of the court.

CHAPTER III – PERMIT AND REGULATORY FEES

ARTICLE 11: MAYOR’S PERMIT ON BUSINESS

Section 49: Imposition of Fee

There shall be collected an annual fee at the rates provided hereunder for the issuance of a Mayor’s permit to every person that shall conduct a business, trade or activity within this municipality.

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

A. On the Operation of Business:

1. Dealer in fermented liquors, distilled spirits and/or wines, except for wine houses/ cellars which shall be based on capitalization:

1. Wholesale dealers in foreign liquors	360.00
2. Retail dealers in foreign liquors	240.00
3. Wholesale dealers in domestic liquors	150.00
4. Retail dealers in domestic liquors	120.00
5. Wholesale dealers in fermented liquors	120.00
6. Retail dealers in fermented liquors	90.00
7. Wholesale dealers in vino liquors	60.00
8. Retail dealers in vino liquors	60.00
9. Retail dealers in tuba, basi and /or tapuy	30.00

II. Dealers in tobacco:

1. Retail leaf tobacco dealers	180
2. Wholesale leaf tobacco dealers	360
3. Retail tobacco dealers	120
4. Wholesale tobacco dealers	180
5. Retail peddlers of tobacco	24

III. Owners or operators of amusement places/devices:

1. Night clubs/day clubs	3,000.00
2. Super clubs, cocktail lounges, bars, disco houses, beer garden and other similar establishments	960.00
3. Cabarets, dance halls, or dancing pavilions	1,056.00
4. Socials clubs/voluntary association or organization	960.00
5. Skating rinks	960.00
6. Bath houses, resorts and the like, per establishment	1,800.00
7. Billiard halls/pool halls, per table	60.00
8. Bowling establishment	1,800.00
9. Circuses, Carnivals, fun houses and the like	960.00
10. Merry-go-rounds, roller coasters, wheels, swings, shoot-in galleries or similar contrivances and side show per contrivance or booth	90.00
11. Theaters and cinema houses:	
air-conditioned	2,400.00
Non-air condition	1,800.00
Itinerant operators	60.00
12. Boxing stadia, auditoriums, gymnasia concert halls, or similar halls or establishments	1,200.00
13. Race track establishment	1,980.00
14. Pelota/tennis/squash courts, per court, per day	36.00
15. Jai-alai and/or coliseum establishments	1,800.00
16. Off-track or off-fronton betting stations, per station	1,800.00
17. Amusement devices, per device	30.00
18. Cockpit	960.00
19. Mahjong	960.00
20. Beta Tape Rental	960.00
21. KTV/Videoke Bars	1,200.00

IV. Financial institutions and/ or lending institutions (pawnshops, banks, insurance companies, savings and loan associations, financial and/or lending investors), per establishments

Main Office	3,000.00
Per Branch	960.00
1. Dealers in securities including foreign exchange dealers	960.00
2. Money Shops (per establishment)	600.00
3. Subdivision Operators	3,000.00
4. Private Cemeteries/Memorial Parks	3,000.00
5. Boarding Houses/Lodging Houses	1,200.00
6. Dancing Schools/Judo Karate Schools/Driving Schools/Speed Reading/EDP, etc	1,200.00
7. Nursery, Vocational and Other Schools not Regulated by DECS	3,000.00
8. Driving Ranges	240.00
9. Golf Links	960.00
10. Mini Golf Links	420.00
11. XV. Polo Grounds	1,800.00
Private Detective/Security Agencies:	
1. Principal Office	120.00
2. For every locality where security guards are posted	60.00

B. Other Activities:

1. On delivery trucks or vans to be paid by the manufacturers, producers of and dealers in any product regardless of the number of trucks or vans	240.00
2. For maintaining window/display office	180.00
3. Promoters, sponsors or talent scouts	180.00
4. For holding stage shows or floor/fashion shows, payable by the operator	180.00
5. For maintaining an office, such as liaison office, administrative office and/or similar office, with an area as follows:	
a. 400 sq. m. or more	960.00
b. 300 sq. m. or more but less than 400 sq. m	720.00
c. 200 sq. m. or more but less than 300 sq. m	600.00
d. 100 sq. m. or more but less than 200 sq. m.	480.00
e. 50 sq. m. or more but less than 100 sq. m	360.00
f. Less than 50 sq. m	240.00
6. For operating private warehouse or bodega of wholesalers/ retailers, importers & exporters except those whose business is licensed in the locality where such bodega is located	1,200.00
7. Cold storage	300.00
8. Lumberyards	300.00
9. Storage and sale of flammable or explosive substance	240.00
10. Peddlers	36.00
11. Sign boards, billboards and other forms of advertisement in offices	120.00
12. Film shooting on location, per day	120.00
13. Gun clubs	420.00
14. Judo-karate clubs	180.00
15. Pharmacy	1,200.00
16. Operator of Sound System	600.00
17. Operation of Cell Sites and Other Appurtenant thereto	6,000.00
18. Newspapers/Magazines Stand	600.00
19. Permit to Transport/Ship Empty Bottles/Scrap Materials	480.00
20. Veterinary Clinics	1,200.00
21. Advertising Agencies	600.00
22. Arrastre Services	600.00
23. Barber Shops	480.00
24. Battery Charging Shops	480.00
25. Beauty Parlors	600.00
26. Auto Body Builders	600.00
27. Blacksmith Shops	120.00
28. Bookbinders	120.00
29. Booking Office for Transportation on Commission Basis	300.00
30. Consultancy Services Not subject to Occupational Tax	600.00
31. Building Contractors	2,400.00
32. Other Contractors (aside from buildings, i.e., roads, bridges, etc	1,200.00
33. Private Parking Spaces	600.00
34. Gold and Silversmith Shops	300.00
35. Hotels, Apartels, Pension Inns, Drive Inns and the like	1,200.00

36. Medical/Dental Clinics	1,200.00
37. Job Placement/Recruitment Agencies	1,200.00
38. Landscaping Contractors	600.00
39. Lathe Machine Shops	600.00
40. Steam Laundry and Washing Machine Shops	600.00
41. Lithographers	480.00
42. Massage and Therapeutic Clinics	600.00
43. Forwarder/Courier	1,200.00
44. Photographic Studios	600.00
45. Plumbing Installation Services	300.00
46. Real-Estate Brokerage	1,200.00
47. Vulcanizing and/or Tire Recapping Shops	480.00
48. Operators of Rice Mill	600.00
49. Towing Services	600.00
50. Upholstery Shops	300.00
51. Car Wash and the likes	600.00
52. Photo static Printing, Xerox, Typing and Mimeographing	600.00
53. Restaurants/Carenderias and Other Similar Establishments	1,200.00
54. Signage Shops and the like	1,200.00
55. Public Calling Stations	1,200.00
56. Retailer/Wholesaler of Agri-Vet Supplies	1,200.00
57. Retailer/Dealer of Gravel and Sand	600.00
58. Retailer/Dealer of Hollow Blocks	600.00
59. Dressed Chicken, Fish and Meat Dealers/Retailer	600.00
60. Fast Food Chain	600.00
61. Private Learning Institution (Elem., Secondary and Tertiary	3,000.00
62. Exporter of Hemp	4,800.00
63. Rice Dealer/Retailer/Wholesaler	600.00
64. Electrical Shops	300.00
65. Tricycle Operator	180.00
66. PD Cab Operator	120.00
67. Steel and Metal Fabrications	600.00
68. Foster Parenting	1,200.00

69. Operator of beach resorts and the likes	600.00
70. Retailer/Dealer/Wholesaler/Distributor of Hardware Supplies	600.00
71. Radio station commercial	960.00
72. Radio Telegraph Station with long distance telephone	800.00
73. Bus Terminal/Freight Terminal	1,800.00
74. Gasoline Station/LPG	1,800.00
75. Welding Shop	960.00
76. Bakery/Cake houses	960.00

C. All other business not specifically mentioned:

With capital investment:	
Less than P3, 000	60.00
Less than 50,000	180.00
50,000 or more but less than 100, 000	1,200.00
100,000 or more but less than 200, 000	420.00
200,000 or more but less than 300, 000	600.00
400,000 or more but less than 500, 000	780.00
500,000 or more but less than 600, 000	840.00
600,000 or more but less than 700, 000	1,020.00
700,000 or more but less than 800, 000	1,200.00
800,000 or more but less than 900, 000	1,440.00
900,000 or more but less than 1,000,000	1,800.00
1,000,000 to 10,000,000	2,400.00
Over P10, 000,000	3,000.00

Section 50: Time of Payment

The fee imposed in the preceding section shall be paid to the Municipal Treasurer upon application for a Mayor’s permit before any business activity can be lawfully begun or pursued or 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 or activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

Section 51: Surcharge for late payment.

In case of failure to pay the permit fee or renewal the permit within the prescribed period, the fee shall be increased by a surcharge of twenty-five (25%) percent of the original amount due.

Section 52: Application for Mayor’s Permit; False Statements

A written application for a permit to operate a business or engage in an activity shall be filed with the Office of the Mayor in duplicate copy. The application form shall set forth the name and address of the applicant, the description or form of business, the place where the business shall be conducted and such other pertinent information or date as may be required.

- a. For a newly started business
- b. For the Renewal of Existing Business Permits

Section 53: Issuance of Permit; Its Contents

Upon approval of the application for 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 corresponding business tax.

The Mayor’s Permit shall be issued by the Municipal Mayor upon presentation of receipt for the payment of Mayor’s permit fee and the business tax issued by the Municipal Treasurer and upon compliance with such other requirements as may be required for its issuance.

Every permit issued by the Mayor shall show the name and residence of the applicant, his nationality and marital status; nature of the organization, i.e. whether the business is sole proprietorship, corporation or partnership, location of the business, date of issue and expiration thereof; and such other information as maybe necessary.

The Municipal Mayor shall upon presentation of a satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of sixty Pesos (P60.00).

Section 4: Posting of Permit

Every permittee shall keep the permit conspicuously posted at all times in his place of business or office, or if he has no fixed place of business or office, shall keep the permit in his person. When demanded by the Municipal Mayor, the Municipal Treasurer or their duly authorized representative this permit shall be immediately produced by the permittee.

Section 55: Duration of Renewal of Permit

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 thereof unless revoked or surrendered earlier.

The Permit issued shall be renewed within the first twenty days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

Section 56: Revocation of Permit

When a person doing business in the Municipality violates any provision of this Code; refuses to pay an indebtedness or liability to the Municipality, abuses his privilege to do business to the injury of the public morals or peace, or 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 conduct, the Municipal Mayor after investigation, may revoke the permit. Such revocation shall forfeit all sums which may have been paid in respect of said privilege, in addition to the fine and imprisonment that may be imposed by the court for violation of any provision of this Code or

ordinance governing the establishment and maintenance of business, and to prohibit the exercise thereof by the person whose privilege is revoked, until resolved by the Sangguniang Bayan.

Section 57: Other Requirements
The issuance of a Mayor’s permit shall not exempt the licensee from the fulfillment of other requirements in connection with the operation of the business or in the conduct of an activity prescribed under this Code.

Section 58: Penalty.
Any violation of this Article shall be punished by a fine of not less than Six Hundred (P600.00) Pesos nor more than One Thousand Two Hundred Pesos (P1,200.00), or imprisonment of not less than twenty (20) days, or both such fine and imprisonment at the discretion of the Court.

ARTICLE 12: FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 59: Imposition of Fees.
Every person before using instruments of weights and measures within the Municipality of Laoang, Northern Samar, shall first have them sealed and licensed annually and pay therefore to the Municipal Treasurer the following fees:

For sealing linear metric measures not over one meter	12.00
Over one meter	24.00
For sealing metric measures of capacity:	
Not over ten (10) liters	12.00
Over ten (10) liters	24.00
For sealing metric instrument of weight:	
With a capacity of not more than thirty kilograms	24.00
With a capacity of more than thirty kilograms but not more than 300 kilograms	60.00
With a capacity of more than 3000 kilograms	72.00
For sealing apothecary balance or other balance of Precision:	50.00
Over 3000 kg.	
Over 300 to 3000 kg.	40.00
Over 30 to 300 kg.	30.00
30 kg. or less	20.00
For sealing of balance with complete set of weights:	20.00
For each scale or balance with complete set of weights for use therewith	
For each extra weight	
For each and every re-testing and re-sealing of weights and measure instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of Php 40.00 for each instrument shall be charged	
Metric tag seal	100.00

Section 60: Exemption.
All instrument of weight and measures used in government work or maintained for public use by the National Government, Provincial or Municipal Government shall be tested and scaled free of charge.

Section 61: Time of Payment.
The fees levied in this Article shall be paid to the Municipal Treasurer when the weight or measures are scaled, before their use and thereafter, on or before the anniversary date.

Section 62: Surcharge for Late Payment.
Failure to pay the tax imposed in this article shall subject the tax payer to a surcharge of one Hundred percent (100%) of the original amount of tax due, such surcharge to be paid at same time and in the same manner as the tax due.

Section 63: Place of Payment.
The fees shall be paid in the Municipality where the person using the instrument or weight or measure is conducting the business. A peddler or itinerant vendor using only one instrument or weight or measure shall pay the fees in the Municipality where he resides.

Section 64: Accrual of Proceeds.
The proceeds of the fees as well as surcharge, interest and fine collected in connection with this Article shall accrue to the municipality where collected.

Section 65: For and Duration of License for Use of Weights and Measures.
The official receipts for the fees charged for the sealing of a weight or measure shall serve as a license to use such instrument for one (1) year from date of sealing, unless deterioration or damage which render the weight or measure inaccurate occur within the period. When a license is renewed, the same shall expire on the same day and 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 upon demand by the Municipal Treasurer in his deputies.

Section 66: Secondary Standards.
The municipal Treasurer shall keep full sets of secondary standards from the National Institute of Science and Technology at least once in a year. 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 variation from the fundamental standards if /the variation is of sufficient magnitude to impair the utility of the instrument, it shall be destroyed.

Section 67: Destruction of Defective Instruments of Weight and Measures.
The Municipal Treasurer or any of his authorized deputies shall destroy any defective instrument of weight or measure if such instrument cannot be readily and securely be repaired.

Section 68: Inspection of Weight and Measures.
The Municipal Treasurer of their authorized representatives shall inspect and test instruments of weight and measures. In case the inspection and testing is conducted by the Municipal Treasurer they shall report on the condition of the instruments in the territory assigned to them to the Municipal Treasurer. It shall be their duty to accrue evidence of infringements of the law or of fraud in the use of weights and measures or of neglect of duty on the part of any office engaged in sealing weights and measures. Evidence as scoured by them shall be presented forthwith to the Municipal Treasurer and to proper officer.

Section 69: Dealer’s Permit to keep unsealed Weights and Measures.
Upon obtaining written permission from the Municipal Treasurer, or his deputies, any dealer may keep unsealed instrument weights and measures in stock for sale until sold/used.

Section 70: Fraudulent Practices relative to Weight and Measures.
Any person other than official sealer of weight and measures who places an official tax or sale upon any instruments of weight and measures, of attached thereto; or who fraudulently imitates any work, stamp, brand or other characteristic signs to indicate that a weight or measure has been officially sealed; or who later in any way the certificate or license issued by the sealer as an acknowledgement that the weight and measure mentioned therein has been duly sealed or who makes or knowingly sells or uses any false or counterfeit stamp.

Section 71: Not sealed instruments
Unlawful possession or use of instrument not sealed before using and not sealed within twelve (12) months.

Any person making a practice of buying or selling goods by weights or measures, or of furnishing services the value of which is estimated by weight or measure, who has in possession without permit any unsealed scale, balance, weight or measure, and any person who uses, in any purchase or sale or in estimating the value of services furnished.

Any instrument of weight and measure that has not been officially scaled, or if previously scaled, the license therefore has expired and has not been renewed in due time shall be punished by a fine not exceeding One Thousand Two Hundred (P1,200.00) Pesos or imprisonment of not exceeding three (3) months or both such fine and imprisonment at the discretion of the court : but if such scale, balance, weight or measure so used has been officially affixed thereto remains intact and in the same position and conditions in which they were placed by official sealer, and the instrument is found not to have been altered or rendered in accurate but still to be sufficiently accurate to warrant its being sealed with repairs or alteration, such instruments shall, if ,presented for sealing promptly on demand of any authorized sealer inspector of weights or measures, sealed, and the owner, possessor, or use of same shall be subject to no penalty except a surcharge equal to five 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 same official and in the same manner as the regular fees for sealing such instruments.

Section 72: Alteration or Fraudulent Use of Instrument of Weight and Measure.
Any person who with fraudulent intent alters any scale, or balance, weight, or measure after it is officially sealed, or who knowingly, uses any false scale or balance, weight or measure whether sealed or not shall be punished by a fine of not less than Two Hundred Forty (P240.00) Pesos or not more than six hundred pesos (P600.00) or by imprisonment for less than one (1) month or more than three (3) months or both such fine and imprisonment at the discretion of the court.

Section 73: Penalty
Any Violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Forty (P240.00) Pesos but not more than five hundred (P600.00) pesos or an imprisonment of not less than one (1) month but not more than three (3) months, or both such fine and imprisonment at the discretion of the court.

ARTICLE 13: LARGE CATTLE REGISTRATION AND TRANSFER FEES

Section 74: Definition
For purposes of this Article, “Large Cattle” includes a two-year-old horse, mule ass, carabao, or other domesticated member of the bovine family.

Section 75: Imposition of Fees
The owner of large cattle is required to register his ownership thereof with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner

upon payment of a registration fee of:

For each certificate of ownership	P 120.00
For each certification of Transfer	144.00
Branding Fee	120.00

Section 76: Time of Payment
The fees shall be paid to the Municipal Treasurer upon registration or transfer of ownership of large cattle.

Section 77: Surcharge for Late Payment
Failure to pay the tax imposed in this article shall subject the tax payer to a surcharge of one Hundred percent (100%) of the original amount of tax due, such surcharge to be paid at same time and in the same manner as the tax due.

Provided, that the transfer fee shall be collected only once if large cattle is transferred more than once in one day. This provision is in accordance with Section 153 of the Local Government Code of 1991.

Section 78: Administrative Provision
a) The owner of two-year-old cattle is hereby required to register said cattle with the Municipal Treasurer.

All branded and counter branded animals presented to the treasurer shall be registered in a book showing among others, the name and residence of the owner, and the class color, sex, age, brands and other identifying marks of the cattle.

b) The transfer of large cattle, regardless of its age, shall likewise be registered with the Municipal Treasurer.

Section 79: Outgoing Fee

For large cattle, per head	3,600.00
Swine, goat lamb, per head	60.00

The entry in the registry book shall set forth, among other, the name and residences of the owner of the purchaser; the consideration or purchase price of the animal for the sale or transfer, class, sex, age, 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 which issued it.

ARTICLE 14: REGISTRATION FEES ON FISHING BOATS, TRICYCLES, BICYCLES AND CARETELA

Section 80: Imposition of Fees.
There shall be collected an annual registration fee from the owners of the following means of transport operated within the municipality of Laoang, Northern Samar:

Bicycle	P 120.00
Pedaled Tricycle	180.00
Motor Tricycle	360.00
Banca	60.00
Fishing Boat	600.00
Motor Boat (Transportation)	600.00
Others	240.00

Section 81: Time and Manner of Payment
The fees imposed herein shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty (20) days of every year.

For each fishing boat or motor boat, tricycle, bicycle and caretela or calesa which are newly acquired after the first twenty (20) days of January, the corresponding fees shall be paid within the first (20) days following its acquisition.

Section 82: Administrative Provisions
a) A metal plate with a corresponding registry number shall be provided by the Municipal Treasurer for every tricycle, bicycle or pedaled tricycle and calesa or caretela at cost to the owners thereof.

b) The Municipal Treasurer shall keep a register of all tricycle, bicycle or pedaled tricycle and calesa or caretela which shall include among others the following information:

- The name and address of the owner;
- For tricycle and bicycle
 - Make and brand of the tricycle and bicycle
 - Number of metal plate

ARTICLE 15: POUNDAGE FEES

Section 83: Definition. When used in this Article:
a. “Large Cattle” includes horses, mules, asses, carabao, cows and other domestic members of the bovine family.
b. “Running or Roaming at Large” means an animal, which is lost, unrestrained, unconfined or not under the complete control of its owner, or the one in charge or in possession, therefor, and found roaming at large in public or private places.
c. “Public Place” includes national, provincial, municipal, or barangay streets, parks, places and such other places open to the public.
d. “Private Place” includes privately owned streets or yards, rice fields, or farmlands, and lots owned by an individual other than the owner of the animal.

Section 84: Imposition of Fees
There shall be imposed the following fees for each day or fraction on each head of astray animal found running or roaming at large, or fettered in public places.

Large Cattle	P120.00
Pigs, goats, sheep or dogs	60.00

Section 85: Time of Payment.
The impounding fees shall be paid to the Municipal Treasurer prior to the release of the impounded animal.

Section 86: Penalty
Failure to pay the fee and surcharge within ten (10) days from receipt of notification demand for payment of said fee and surcharge the Municipal Treasurer in his authorized representative, shall subject the dog to confiscation and disposal in accordance with law.

ARTICLE 16: PERMIT FEE ON PARADES

Section 87: Imposition of Fees
There shall be collected a permit fee of One Hundred Pesos (P120.00) per day on every circus or menagerie parade or other parades using banners, floats or musical instruments held in this municipality.

Section 88: Exemption
Civic and military parades and religious processions shall be exempt from the payment of the permit fee imposed herein.

Section 89: Time of Payment.
The fee imposed herein shall be paid to the Municipal Treasurer upon application for a permit to the Municipal Mayor.

Section 90: Administrative Provision
Any person who shall hold a parade within this municipality shall first obtain a permit from the municipal mayor before undertaking the activity. For the purpose, a written application in a prescribed form shall set forth the name and address of the applicant, the description of the activity, the place or place where the same will be conducted and such other pertinent information or data as may require.

ARTICLE 17: PERMIT FEE ON FILM MAKING

Section 91: Imposition of Fees
There shall be collected a permit fee of Three Hundred Sixty Pesos (P360.00) per day from any person or corporation who shall go on location-filming within the territorial jurisdiction of this Municipality.

Section 92: Time of Payment
The fee imposed herein shall be paid to the Municipal Treasurer upon application for the mayor’s permit before location filming is commenced.

Section 93: Surcharge for Late Payment

Section 94: Penalty
Any violation of the provisions of this article shall be punishable by a fine of Six Hundred Pesos to One Thousand Two Hundred Pesos (P600.00 – 1,200.00) or imprisonment of fifteen (15) days to six (6) months, or both, at the discretion of the court.

ARTICLE 18: PERMIT FEE ON AGRICULTURAL MACHINERY AND OTHER HEAVY EQUIPMENT

Section 95: Imposition of Fees
There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment from non-resident operators of the said machinery, renting out said equipment in this municipality.

Tractors	P180.00
Bulldozers	180.00
Forklifts	120.00
Graders	180.00
Other agricultural machinery or heavy equipment not Enumerated above	120.00

Section 96: 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 97: Administrative Provision
The Municipal Treasurer shall keep a register 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.

Section 98: Penalty
Any violation of the provisions of this Article shall be punishable by a fine of One Hundred to Three Hundred Pesos (P120.00 – 360.00), or imprisonment of fifteen (15) days to six (6) months, or both, at the discretion of the court.

ARTICLE 19: FRANCHISE AND OTHER FEES ON TRICYCLE OPERATION

Section 99: Operation
This section shall cover the operation of tri-mobiles, known locally as tricycles and pedi cabs, whether not motor powered or not, of Laoang, Northern Samar.

Section 100: Definition of Terms
When used in the ordinance, the following shall mean as defined, and the words or phrases thereon shall be interpreted in their meaning peculiar to Laoang, Northern Samar.

DRIVER – shall refer to those legally in possession of one’s own professional driver’s license issued by the Land Transportation Office in case of motorized tricycles; in the case of pedal powered pedi-cabs the term shall refer to the health certificate together with the Mayor’s Permit to engage in the conveyance of passengers thru the use of pedal powered cabs.

FEES/CHARGES – shall refer to municipal impositions under this Ordinance collected by the Municipal Treasurer upon approval by the Municipal Mayor.

FINES/PENALTIES – shall refer to levies and/or dues pegged on a person by virtue of a court decree or proclamation resulting from certain misdemeanor or infraction of municipal ordinance and are usually by sums of money or by term of imprisonment.

OPERATOR/OWNER – as used in this ordinance shall mean as the same who owns the motorcycle, tricycle or pedi-cab as the case may be.

PARKING SPACE – shall mean the spaces designated along wharves frequented by tricycle and those open space along the perimeter of the Laoang Public Market and on any municipal and barrage street designated as parking space and where vehicles are allowed to stay idle while waiting for passengers or the owner of vehicles thereof is elsewhere.

PEDICAB – shall mean human powered bicycle with additional wheel converted for human conveyance or for delivery of goods.

POLICE NUMBER – shall mean those number assigned by the Sangguniang Bayan via an ordinance attached on the front and back of tricycles or pedicabs denoting specific route.

REGULATION – shall mean the supervision and control of the operations of both the tricycles and the pedicabs within the municipal jurisdiction under law.

ROUTE – shall mean the assigned regular course traveled by motorcycles and pedicabs within the municipal jurisdiction.

SLANTING BALDRIC – shall refer to the tangerine colored stripe at the front and back of each motorcycle and pedicabs.

TRICYCLE – when used in the ordinance shall mean motorcycle with cabs attached having additional wheel or wheels for passengers and goods carriage. For the purpose of this Ordinance tricycles shall mean three (3) wheel types of vehicles powered by motor scooters as they are popularly called.

TRIMOBILES – shall mean vehicles with three wheels and used in the conveyance of passengers or goods within Laoang, Northern Samar whether powered by motor or foot pedal.

Section 101: Permit.
No person shall own, operate, manage, and maintain motorcycles and pedicabs for hire without the requisite of law and by this Ordinance.

Section 102: Requisite to Operate:
(a) Motorcycles.
The following fees shall be assessed, levied and collected from motor tricycles operators as a municipal requirement before operation:
1. Municipal Franchise Fee:

1.1 Filing fee for provisional authority to operate tricycle line between two (2) Destination points per unit		Php 180.00
Franchise Fee (per unit)	Per annum	576.00
1.2 In excess of one (1) unit of the provisional authority applied for		60.00
1.3 Franchise certificate fee		90.00
1.4 Supervision Fee		90.00
1.4 Secretary's Fee		90.00

2. Other Municipal Requirements:

2.1 Mayor's Permit Fee	Per annum	Php 360.00
2.2 Cab Registration Fee	Per annum	120.00
2.3 Inspection fee of cabs as to road ability, per inspection	Per quarter	12.00
2.4 Parking fee	Per day	1.20

(b) Pedal Powered Pedicabs:

Mayor's Permit Fee (for each unit)	Per annum	66.00
Cab Registration Fee (for each unit)	Per annum	90.00
Parking Fee	Per day	1.00
Inspection fee	Per quarter	6.00

Section 103: Administrative Provisions:
(a) Applicant for Municipal Franchise shall be granted the Provisional Authority to operate by the Sangguniang Bayan upon payment of the fees imposed under this ordinance and upon recommendation by the Committee on Franchise.

Regular franchise shall be granted only upon faithful compliance by the applicant of the rules and regulations governing motor tricycle operation. The franchise is good for three years; a confirmation of certificate of franchise shall be issued on the 2nd & 3rd year of the franchise agreement.

Upon grant of either the franchise to operate a motorcycle line or a temporary Provisional from the Sangguniang Bayan, the Mayor shall direct the Permits and License Division to coordinate with the Philippine National Police for the assignment of the police numbering system established under this ordinance.

(b) The Mayor shall direct and the Municipal Treasurer shall accept payments of such fees hereinafter provided by this Ordinance or of the basic Municipal Revenue Ordinance after the Mayor shall have satisfied himself that all such papers relative to the operation of the motorcycle line had been complied with.

Section 104: Drivers.

a) Motorized tricycles. In addition to the regular professional driver’s license issued by the Land Transportation Commission (LTC) motorized tricycle drivers shall: Submit a certified Xerox copy of his license to the Philippine National Police Headquarters in Laoang, Northern Samar, and a copy to the Office of the Mayor, License and Permit Section, stating among others his present residence and the owner’s or operator’s residence of the motorized tricycle he is driving in a separate form to be provided by the Office of the Mayor under this Ordinance.

The form to be printed by the Office of the Mayor shall contain as an additional data the police number assigned to the tricycle and such other data lifted from the LTO Vehicle registration.

b) Pedal powered tricycles or pedicabs – pedicab drivers shall be issued the Health Certificate together with the permit to operate a pedicab, which shall be interpreted to mean as the municipal permit to drive and operate the pedicab.

In addition, the pedicab drivers are required to submit a 2x2 black and white identification picture together with his address for the pedicab driver’s license, laminated identification card which shall be issued to each driver upon payment of TEN PESOS (P10.00).

Section 105: Laminated ID Cards
Pedi-cab Drivers without laminated identification card shall upon apprehension be prohibited from driving until such time the necessary papers shall have been secured and only upon completion of a two hours (2) police lecture on traffic laws and safety.

Section 106: General Provisions.
Permits and License for the operation of motor tricycles and pedicab shall be issued every first quarter of the year beginning the first day of first month of the quarter to the twentieth day, and shall be issued thereafter every quarter of the year.

a) For the purpose of this Ordinance, all fees and taxes required shall be divided into four equal payments to represent each quarter except the health permit, the police number, and baldric paint fees.

b) Lost driver’s identification card maybe replaced after payment of P10.00 upon recommendation by the Station Commander.

c) It shall be the duty of each operator of pedicabs and motor cab and drivers to all keep Xerox copies of the documents necessary for operation including the driver’s license in plastic pouch which shall be waterproof for ready inspection.

Section 107: Penalty.
In addition to the penalties imposed by existing traffic ordinances, for violation for the No Parking Zone and No Loading Zones, cancellation of the driver’s permit in case of drivers of tricycles shall be recommended by the Philippine National Police Station Commander, to the Office of the Mayor, which Office shall then forward such recommendation to the Land Transportation Office for action.

Repeated violation of this Ordinance provision/s shall be fined at the rate provided below:

Pedicabs	Php 360.00
Tricycle	540.00

Persons operating pedicabs without the necessary Permit and License shall be fined the sum of SEVEN HUNDRED TWENTY PESOS (720.00) and the pedicab unit shall be impounded by the Philippine National Police (PNP) until such time that the necessary Permit and License shall have been secured.

Tricycles operating without Municipal Franchise shall be fined the amount of ONE THOUSAND TWO PESOS (P1,200.00) and the tricycle impounded until the fine shall have been paid and the necessary papers for the operation of the unit shall have been complied with.

ARTICLE 20: PERMIT FEE FOR COCKFIGHTING AND OTHER FEES

Section 108: License Fees.

Owners and operators of cockpits shall be assessed and levied the amount of Two Thousand Four Hundred Pesos (2,400.00) per annum payable in four equal installment per quarter to the Municipal Treasury, A building inspection fee and sanitary inspection fee shall be collected from such establishment at the rate fixed as implemented by the Municipal Revenue Code, including such fire inspection fee but not more than twice a year plus the Mayor’s permit.

Section 109: Other Fees:

Mayor’s permit		Php 1,200.00
Domestic derby fee	Per day	1,200.00
Pintakasi Fee (Special Cockfights)	Per day	600.00
Application fee for the above		60.00
2 cock derby	Per day	240.00
3 cock derby	Per day	360.00
4 cock derby	Per day	480.00
5 cock derby & up	Per day	600.00

Assessment Fee:

Winning of less than 4,000	Php 60.00
4,000 above bet winning	120.00

Section 110: Other Licenses.

Gaffers (parag-tade), referees, bet-takers, promoters, shall before exercise of their trade or calling, be assessed and levied the following, payable for equal installment per quarter:

Gaffers (parag-tade)	Php 120.00
Referees	120.00
Cashier	120.00
Bet-takers (to include Casador, Llamador, Cristo)	120.00
Derby match maker (Paragpantay)	120.00
Promoters	120.00
Pit Manager	120.00

Besides the Health Clearance, Mayor’s Permit, Police, Municipal Court, Regional Trial Court, and such other pertinent fees embodied in this Code.

Section 111: Sanitation.

The cockpit operator shall be responsible for the cleanliness of the cockpit premises.

Section 112: Parking Space.

The cockpit operator shall provide a secured parking space for the cockfighting aficionados’ vehicles during cockfighting days.

Section 113: Firearms Ban.

No firearms shall be allowed in the cockpit and its premises/expect for the duly licensed and authorized security guard of the cockpit. Deadly weapons shall also be prohibited and gaffs shall be kept in a container to secure the gaffs from contamination and its illegal use.

Section 114: Penalty:

Violation of any of the foregoing sections shall be penalized at P1, 200.00 or imprisonment of three (3) months or both at the discretion of the court besides such other penalties as are implemented by operation of PD 449, or within the implementing rules and regulation as issued by the Game fowl Commission or the Sangguniang Bayan.

ARTICLE 21: PORT CHARGES (USAGE FEE AND WHARFAGE FEE)

Pursuant to the PPA Board Resolution No. 2080 date 13 October 2006 and the DOF-DBM Joint Circular 02-2004 (Re: Upward Adjustment in Government Fees and Charges), the previously approved increase in domestic port charges (usage fee and wharf age fee) which the PPA voluntarily suspended in 2003 is hereby lifted. As such starting January 1, 2007 and the years thereafter, the following port charges on domestic vessels and cargoes shall apply.

A. Domestic Dockage Fee (Usage fee) at a Government Port:	
6 to 100 GRT per calendar day or fraction thereof	P82.00
Over 100 GRT per GRT per calendar day or fraction thereof	P.80

A.1 Domestic vessels calling at officially registered private ports shall be charged at one-half (1/2) of the Domestic Dockage Fee at a Government Port

A.2 Registered bay and river trade vessels shall also be charged one-half (1/2) of the required Domestic Dockage Fee but in no case less than or more than the following charges for a calendar day or fraction thereof:

Not less than	P82.00
Not more than	413.00

A.3 Lay-up fee for domestic vessels shall be one-half (1/2) of the applicable Domestic Dockage Fee.

B. Domestic Wharfage Fee	
B.1 Non-Containerized Cargoes	
-Cargoes in sacks or bags, uncrated live animals, steel products, logs and lumber, heavy lift, per metric ton	P9.00
Others, per revenue ton	P9.00
Minimum Charge	15.00
B.2 Containerized Cargoes	
10’ box or shorter	63.00
20’ box	126.00
35’ box	157.00
40’ box	189.00
45’ box	221.00

B.3 Domestic cargoes whether containerized or not, that are loaded/discharged an anchor without using any government wharf or at officially registered private ports shall be charged one-half (1/2) of the usual Domestic Wharfage Fee.

ARTICLE 22: BUILDING PERMIT FEE AND OTHER RELATED FEES

Implementing Rules and Regulations of the National Building Code of the Philippines (PD 1096)

Section 115: Applicability Clause.

The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, electrical installation permit and inspection fees, mechanical installation and inspection fees, and such other levies as may be prescribed by the Department of Public Works, and Highways in the exercise of regulatory powers over public and private buildings and structures within Laoang under Presidential Decree No. 1096, otherwise known as the National Building Code of the Philippines, shall be governed by such Code and the rules and regulations promulgated hereunder.

Pursuant to NBCDO Memorandum Circular No. 1, series of 2004 titled New Schedule of Building Permit Fees and Other Charges which took effect last January 1, 2005 there shall be imposed for every construction, erection, addition, alteration, renovation, conversion, repair, moving or demolition of buildings and other structures, a Building Permit Fee under the following categories and rates, regardless of floor area of original construction.

Section 116: Building Permits.

No person, firm or corporation, including government agencies, is allowed to erect, construct, alter, move, convert or demolish any building or structure without first obtaining a building permit issued by a building official. To secure a building permit the following information must be provided by the applicant:

- a) A description of the work to be covered by the permit.
- b) A certified true copy of the Torrens Certificate of Title (TCT) covering the lot on which the work is to be done with tax declaration and current real property tax receipt, and, if the applicant is not the lot owner, a copy of the contract of lease shall be submitted in addition to the TCT.
- c) Estimated cost of the proposed work.
- d) At least five sets of plans and specification prepared, signed and sealed by:
 - i. A duly licensed architect or civil engineer in case of architectural or structural plans.
 - ii. A duly licensed professional electrical engineer in case of electrical plans.

Section 117: Filing Fee

There shall be imposed for every construction, erection, addition, alteration, renovation, conversion, repair, moving or demolition of buildings and other structures, a filing fee for an application for Building Permit in the amount	Php 300.00
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NEW SCHEDULE OF FEES AND OTHER CHARGES

Section 118: Bases of Assessment

- 1. Bases of Assessment
 - a. Character of occupancy or use building/structure
 - b. Cost of construction
 - c. Floor area
 - d. Height
- 2. Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the table.

On Fixed Cost of Construction per Sq. Meter

LOCATION	GROUP		
All cities and Municipalities	A, B,C,D,E,G,H,I,	F	J
	P 10,000	P 8,000	P6,000

- 3. Construction/addition/renovation/alteration of building/structure under group/s and sub-division shall be assessed as follows:
 - a. Division A-1

Area in sq. meter	Fee per sq. meter
i. Original complete construction up to 20.00 sq. meters	2.00
ii. Additional/renovation/alternation up to 20.00 sq. meters	2.40
iii. Above 20.00 sq. meters to 50.00 sq. meters	3.40
iv. Above 50.00 sq. meters to 100.00 sq. meters	4.80
v. Above 100.00 sq. meters to 150 sq. meters	6.00
vi. Above 150.00 sq. meters	7.20

Sample computation for building fee for a 75.00 sq. meters floor area.

Floor area = 75. 00 sq. meters

Therefore, area bracket is 3.a.iv

Fee = P 4.80/sq. meter

Building fee = 75.00 x 4.80 = P 360

b. Division A-2

Area in sq. meter	Fee per sq. meter
i. Original complete construction up to 20. sq meter	P 3.00
ii. Additional/renovation/alternation up to 20.00sq. meters regardless of floor area of original construction	3.40
iii. Above 20.00 sq. meters to 50.00 sq. meters	5.20
iv. Above 50.00 sq. meters to 100.00 sq. meters	8.00
v. Above 150.00 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. meter	Fee per sq. meter
i. Up to 5,000	P 23.00
ii. Above 5,000 to 6,000	22.00
iii. Above 6,000 to 7,000	20.50
iv. Above 7,000 to 8,000	19.50
v. Above 8,000 to 9,000	18.00
vi. Above 9,000 to 10,000	17.00
vii. Above 1,000 to 1,500	16.00
viii. Above 15,000 to 20,000	15.00
ix. Above 20,000 to 30,000	14.00
x. Above 30,000	12.00

NOTE: Computation of the building fee for item 3.c is cumulative. The total area is split up into sub-areas corresponding to the area bracket indicated in the table above. Each sub-area 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 32,000 square meters.

Area in sq. meter	Fee per sq. meter
First 5,000 sq meters @ 23.00	P 11,500.00
Next 1,000 sq. meters @ 22.00	2,200.00
Next 1,000 sq. meters @ 20.50	2,050.00
Next 1,000 sq. meters @ 19.50	1,950.00
Next 1,000 sq. meters @ 18.00	1,800.00
Next 1,000 sq. meters @ 17.00	1,700.00
Next 5,000 sq. meters @ 16.00	8,000.00
Next 5,000 sq. meters @ 15.00	7,500.00
Next 10,000 sq. meters @ 14.00	14,000.00
Last 2,000 sq. meters @ 12.00	2,400.00
Total building fee	P53,100.00

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

Area in sq. meter	Fee per sq. meter
i. Up to 5,000	P 12.00
ii. Above 5,000 to 6,000	11.00
iii. Above 6,000 to 7,000	10.20
iv. Above 7,000 to 8,000	9.60
v. Above 8,000 to 9,000	9.00
vi. Above 9,000 to 10,000	8.40
vii. Above 10,000 to 15,000	7.20
viii. Above 15,000 to 20,000	6.60
ix. Above 20,000 to 30,000	6.00
x. Above 30,000	5.00

NOTE: computation of the building fee in item 3.d follow 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 3.a. to 3.d.)

Section 119: Electrical Fees

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

f. Total Connected Load (kVA)

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

NOTE: Total connected load as shown in the load schedule

g. Total transformer/Uninterrupted Power Supply (UPS)/generator capacity (kVA)

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

NOTE: Total transformer/UPS/Generator capacity shall include all transformer, UPS and Generator which are owned/installed by the owner/applicant as shown in the electrical plans and specification.

h. Pole/Attachment location plan permit

i. Power Supply Pole Location	P 30.00/pole
ii. Guying Attachment	P 30.00/attachment

This applies to design/installation within the premises.

4. Miscellaneous Fees: Electric meter for union separation, alteration, reconnection or relocation and issued of wiring permit.

Use or Character of Occupancy	Electric Meter	Wiring Permit Issuance
Residential	P 15.00	P 15.00
Commercial/industrial	60.00	36.00
institutional	30.00	12.00

5. Formula for Computation of Fees

The total electrical fees shall be the sum of sections 4.a. to 4.d. of this Rule.

6. Forfeiture of Fees

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

Section 120: Mechanical Fees

a. Refrigeration, Air Conditioning and Mechanical Ventilation:

i. Refrigeration (cold storage), per ton or fraction thereof	P 40.00
ii. Ice plants, per ton fraction thereof	60.00
iii. Packaged/Centralized air condition system: Up to 100 ton, per ton	90.00
iv. Every ton fraction thereof above 100 tons	40.00
v. Window type air conditioners, per unit	60.00
vi. Mechanical ventilation, per kW or fraction thereof of blower or fan, or metric equivalent	40.00
vii. In a series of AC/REF system located in one establishment, the total installed tons of refrigeration shall be used as the basis of computation for purposes of installation/inspection fees, shall not be considered individually.	

For evaluation purposes:

For Commercial/industrial Refrigeration without Ice making (refer to 5.a.i.)

1.10 kW per ton, for compressors up to 50 tons capacity.
1.00 kW per ton, for compressors above to 5 tons up to 50 tons capacity.
0.97 kW per ton, for compressors above to 50 tons capacity.

For Ice Making (refer to 5.a.ii.)

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

For Air Conditioning (refer to 5.a.iii.)

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

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

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

c. Elevators, per unit:

i. Motor driven dumbwaiters	P 600.00
ii. Construction elevators for material	2,000.00
iii. Passenger elevators	5,000.00
iv. Freight elevators	5,000.00
v. Car elevators	5,000.00

a. Boilers, per KW:

i. Up to 7.5 kW.	P 500.00
ii. Above 7.5 kW to 22 kW	700.00
iii. Above 22 kW to 37 kW	900.00
iv. Above 37 kW to 52 kW	1,200.00
v. Above 52 kW to 67 kW	1,400.00
vi. Above 67 kW ton74 kW	1,600.00
vii. Every kW or fraction thereof above 74 kW	5.00

NOTE:

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

b. Pressurized water heaters

per unit	P 200.00
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c. Water, sump and sewage pumps for commercial/industrial use, Per kW or fraction thereof

Per kW	P 60.00
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e. Diesel/Gasoline ICE, Steam, Gas turbine/engine, hydro, Nuclear or solar Generating units and the like, per kW.

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

f. Compressed Air, Vacuum, Commercial Institution and/or industrial gases, per outlet

per outlet	P 20.00
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g. Gas meter, per unit

per unit	P 100.00
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h. Power piping for gas/steam/etc., per lineal meter or fraction thereof, or per cu, meter or fraction thereof whichever is higher

per cu, meter	P 40.00
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i. Other Internal Combustion Engine, including cranes, forklifts, loaders, pumps, mixer, compressors and the like, not registered with LTO, per kW:

i. Up to 50 kW	P 10.00
ii. Above 50 kW to 100 kW	12.00
iii. Every above 100 kW or fraction thereof.	3.00

j. Pressure vessels, per cu, meter or fraction thereof

per cu, meter	P 60.00
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k. Other machinery/equipment for commercial/industrial, Institutional use not elsewhere specified, Per kW or fraction thereof

l. Pneumatic tubes, Conveyors, Monorails for material handling, and addition to existing supply, and /or exhaust duct works and the like, Per lineal meter or fraction thereof

Per lineal meter	P 10.00
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m. Weighing scale structure, per ton or fraction thereof -- 50.00

Perton	P 50.00
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NOTE: Transfer of machine/equipment location within a building requires a mechanical permit and payment of fees.

Section 121: 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 ordinary trap, three (3) Faucets and one (1) shower head. A partial part thereof shall be charged as that of the cost of the whole “UNIT”
b. Every fixture in excess of one unit

i. Each water closet	P7.00
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	P7.00
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 bidet	4.00
vii. Each dental cuspidor	4.00
viii. Each gas-fired water heater	4.00
ix. Each drinking fountain	2.00
x. Each bar or soda fountain sink	4.00
xi. Each laundry sink	4.00
xii. Each laboratory sink	4.00
xiii. Each fixed-type sterilizer	2.00

d. Each water meter.....	P 2.00
i. 12 to 15 mm	P 8.00
ii. Above 25 mm	P 10.00

e. Construction of septic tank, applicable in all groups	
i. Up to 5.00 cu. meters of digestion chamber.	P 24.00
ii. Every cu. meters or fraction thereof in excess of 5.00 cu. meters	7.00

Section 122: Electronics Fees
a. Central office switching equipment, remote switching units Concentrators, PABX/PBX, cordless/wireless telephone and communication systems, intercommunication system and other types of switching/routing/distribution Equipment used for voice, data Image txt, facsimile, internet service, Cellular, paging and other types/forms of wired or Wireless communication ----- P 2.40 per port.
Broadcast station for radio and TV for both Commercial and training purpose, CATV headed, Transmitting/receiving/relay radio and broadcasting Communication station, communication center, Operation and/or maintenance center, call center Cell sites, equipment silos/shelter and other similar Location/structure used for electronics and Communication Services, including those, Used for navigational Positioning and personal/vehicle location -----P 1,000.00 per location
b. Automated Teller Machines, ticketing, Vending and other types of electronic Dispensing machine, telephone booths, Pay phones, coin changer, location or Direction-finding system, navigational Equipment used for land, aeronautical Or maritime application, photography And reproduction machine x-ray, Scanners ultrasound and other Apparatus/equipment used for Medical, Biomedical, laboratory and testing purposes And other similar electronic or electronically- Controlled apparatus or devices, whether Located indoor or outdoor ----- -P 10.00 per unit
c. Electronics and Communications Outlets Used for connection and termination of Voice, data, computer (including worth-Station, servers, routers, etc.), audio Video or any form of Electronics and Communication services, irrespective of whether a user terminated is connected. ----- P2.40 per outlet
d. Station/terminal/control point, port/central or Remote panels/outlets for security and alarm system (including watchman system, burglar alarms Intrusion detection system, lighting controls, monitoring and surveillance system, sensor, detectors, parking management system, barrier controls, signal lights, etc), electronics fire alarm (including early-detection systems, smoke detectors, etc), sound-reinforcement/ background, music/paging/conference systems and the like, CATV/MATV/CCTV and off air television, electronically-controlled conveyance systems, building automation, management systems and similar types of electronic or electronically-controlled installations whether a user terminal is connected----- P 2.40 per termination
e. Studios, auditoriums, theatre, and similar structures for radio and TV broadcast recording, audio/ video reproduction/ simulation, and similar activities ----- -P1,000.00 per location
f. Antenna towers/masts or other structures for installation of any electronic and/ or communications transmission/reception --- P 1,000.00 per structure
g. Electronic or electronically-controlled indoor and outdoor signages and display system, including TV monitors, multi - media signs, etc- --- P 50.00 per unit
h. Poles and attachment

i. Per pole (to be paid by pole owner)	P 20.00
ii. per attachment (to be paid by any of entity who attaches to the pole of other	20.00

j. Other types or electronics or electronically-controlled devices, apparatus, equipment instrument or units not specifically identified above -----P 50.00 per unit.

Section 123: 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 (Sections 3.1 to 3.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 (P0.25) per cu. meter above 8.00 meters. The height shall be measured from the ground level up to the bottom of the roof slab or the top of girts, whichever applies.
c. Banks and Records Vaults with interior volume up to 20.00 cu. Meters

up to 20.00 cu. Meters	P 20.00
In excess of 20.00 cu. Meters	8.00

d. Swimming pools, per cu. Meter or fraction thereof:	
GROUP A Residential	P 3.00
Commercial/Industrial GROUPS B,E,F,G	36.00
Social/Recreational/Institutional GROUPS CDHI	24.00
Swimming pools improvised from local indigenous materials such as rocks, stones and/or small boulders and with plant cement flooring shall be charged 50% of the above rates	
Swimming pool shower rooms/locker rooms:	
Per unit or fraction thereof	60.00
Residential GROUP A	6.00
GROUP B, E, F,G	18.00
GROUP C,D,H	12.00

e. Construction of firewalls separate from the building:	
Per sq. meter or fraction thereof	P 3.00
Provided that the minimum fee shall be	48.00

f. Construction/erection of towers; including radio and TV towers, water tank supporting structures and the like:

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

g. Storage silos	
up to 10.00 meters in height	P2,400.00
Every meter or fraction thereof in excess of 10.00 meters	150.00

Silos with platforms or floors shall be charged an additional fee in accordance with Section 3.e of this Schedule	
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h. Construction of Smokestacks and chimneys for Commercial/Industrial use groups B, E F and G:	
Smokestacks, up to 10.00 meters in height measured from the base	P 240.00
Every meter or fraction thereof in excess of 10.00 meters	12.00
Chimney up to 10.00 meters in height, measured from the	48.00
Every meter or fraction thereof in excess of 10.00 meters	2.00

i. Construction of commercial/industrial Fixed Ovens	
per square meters or fraction thereof of interior floor areas	P 48.00

j. Construction of industrial kiln/furnace,	
per cu. Meter or fraction thereof of volume	P 12.00

k. Construction of reinforced concrete or steel tanks or above ground GROUPS A and B	
i. up to 2.00 cu. Meters	P12.00
ii. Every cu. meter or fraction thereof in excess of 20. Cu.	12.00
iii. For all other than Groups A and B up to 10.00 cu. M	480.00
iv. Every cu.m. or fraction thereof in excess of 10.00 cu.	24.00

l. Construction of water and waste water treatment tanks: (including cisterns, sedimentation and chemical treatment tanks)	
per cu. meter of volume	P 7.00

m. Construction of reinforced concrete or steel tanks except for commercial/industrial use:	
i. Above ground, up to 10. Cu. m	P 480.00
ii. Every cu. m. or fraction thereof in excess of 10.00	480.00
iii. Underground up to 20.00 cu. M	540.00
iv. Every cu.m. or fraction thereof in excess of 20.00	24.00

n. Pull outs and Reinstallation of Commercial/industrial steel tanks:	
i. Underground, per cu.m. or fraction thereof of excavation	P 3.00
ii. Saddle or trestle mounted horizontal tanks, per cu. Meter or fraction thereof of volume of tank	3.00
iii. Reinstallation of vertical storage tanks shall be the same as new construction fees in accordance with Section 8.k above	

o. Booths, kiosks, platforms, stages and the like, per sq. meter or fraction thereof of floor area:	
i. Construction of permanent type	P 10.00
ii. Construction of temporary type	5.00
iii. Inspection of knock down temporary type, per unit	24.00

p. Construction of building and other accessory structures within cemeteries and memorial parks:	
i. Tombs, per square meter of covered ground areas	P 5.00
ii. Semi-enclosed mausoleums whether canopied or not, per square meter of built up area	5.00
iii. Totally enclosed mausoleums, per square meter of floor area	12.00
iv. Columbarium, per square meter	18.00

Section 124: Accessory Fees

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

i. first 10.00 meters	P 24.00
Every meter or fraction thereof in excess of 10.00 meters	2.40

b. Ground Preparation and Excavation Fee
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, yards/easements and parking requirements.

i. Inspection and verification fee	P 200.00
ii. Per cubic meters of excavation	3.00
iii. Issuance of GP&EP, valid only for thirty (30) days or superseded upon issuance of Building Permit	50.00
iv. Per cubic meter of excavation for foundation with basement	4.00
v. Excavation other than foundation or basement, per cubic meter	3.00
vi. Encroachment of footings or foundations of buildings/structures to public areas as permitted, per square meter or fraction thereof of footing or foundation encroachment	250.00

c. Fencing Fees	
Made of masonry, metal, concrete up to 1.80 meters in height Per lineal meter or fraction thereof	P 3.00
In excess of 1.80 meters in height Per lineal meter or fraction thereof	4.00
Made of indigenous materials, barbed, chicken or hog wires Per lineal meter	2.40

d. Construction of Pavements	
up to 20.00 square meters	P 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	
In excess of 20% or fraction thereof	P 3.00

Use of streets and Sidewalks, enclosures and occupancy of sidewalks	
up to 20.00 square meters per calendar month	P 240.00
Every square meter or fraction thereof in excess of 20.00 square meters	12.00

f. Erection of Scaffoldings occupying Public areas, per calendar month	
Up to 10.00 meters in length	P 150.00
Every lineal meter or fraction thereof in excess of 10.00 M	12.00

g. Sign Fees	
Erection and anchorage of display surface, up to 4.00 sq. m. of sign board area	120.00
Every square meter or fraction thereof in excess of 4.00 sq.m.	24.00
i. Installation Fees, per sq. meter or fraction thereof of display surface	

Type of Sign Display	Business Signs	Advertising Signs
Neon	36.00	52.00
Illuminated	24.00	36.00
Others	15.00	24.00
Painted-on	9.60	18.00

ii. Annual Renewal Fees, per sq. m. of display surface or fraction thereof	
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Type of Sign Display	Business Signs	Advertising Signs
Neon	P36.00 min. Fee shall be P124.00	P46.00 min. Fee shall be
Illuminated	P18.00 min. Fee shall be P72.00	P38.00 min. Fee shall be
Others	P12.00 min. Fee shall be P04.00	P20.00 min. Fee shall be
Painted-on	P 8.00 min. Fee shall be P30.00	P12.00 min. Fee shall be

h. Repairs Fees	
i. Alteration/renovation/improvement on vertical dimensions of buildings/structures in square meters, such as facades, exterior and interior walls, shall be assessed in accordance with the following rate, For all groups	P 5.00
ii. Alteration/renovation/improvement on horizontal dimensions of buildings/structures, such as floorings, ceilings and roofing, shall be assessed in accordance with the following rate, For all groups	5.00
iii. Repairs on buildings/structures in all Groups costing more than five thousand (P5,000.00) shall be charged 1% of the detailed repair cost (itemized original materials to be replaced with same or new substitute and labor)	

i. **Raising of Buildings/Structures Fees**
i. Assessment of fees for raising up of any buildings/structures shall be based on the new usable area generated.
ii. The fees to be charged shall be as prescribed under Sections 3.a to 3.e of this schedule whichever group applies

j. **Demolition/Moving of Buildings/Structures Fees, per square meter of area or dimensions involved**

i. Buildings in all Groups per square meter floor area	3.00
ii. Building Systems/Frames or portion thereof per vertical or horizontal dimensions, including Fences	4.00
iii. Structures of up to 10.00 meters in height in excess of 10.00 meters	800.00
iv. Appendage of up to 3.00 cu. Meter/unit	50.00
Every cubic meter or portion thereof in excess of 3.00 cubic meters	50.00
v. Moving Fee, per sq. meter of area of building/structure to be moved	3.00

Section 125: Certificate of Use or Occupancy (Table II.G.1 for fixed costing)

a. Division A-1 and A-2 Buildings	
Costing up to P150,000.00	P 100.00
Costing more than P150,000.00 up to P400,000.00	200.00
Costing more than P400,000.00 up to P850,000.00	400.00
Costing more than P850,000.00 up to P1,200,000.00	800.00
Every million or portion thereof in excess of P1,200,000.00	800.00

b. Divisions B-1/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4,5/I-1 Buildings		
i. Costing up to	P150,000.00	P 200.00
ii. Costing more than P150,000.00 up to	P400,000.00	400.00
iii. Costing more than P400,000.00 up to	P850,000.00	800.00
iv. Costing more than P850,000.00 up to	P1,200,000.00	1,000.00
v. Every million or portion thereof in excess of P1,200,000.00		1,000.00

c. Divisions C-1, 2/D-1,2,3 Buildings		
i. Costing up to	P150,000.00	P 150.00
ii. Costing more than P150,000.00 up to	P400,000.00	250.00
iii. Costing more than P400,000.00 up to	P850,000.00	600.00
iv. Costing more than P850,000.00 up to	P1,200,000.00	900.00
v. Every million or portion thereof in excess of P1,200,000.00		900.00

d. Division J-I buildings/structures	
i. With floor area up to 20.00 sq. meters	50.00
ii. With floor area above 20.00 sq. meters up to 500.00 sq. meters	240.00
iii. With floor area above 500.00 sq. meters up to 1,000.00 sq. meters	360.00
iv. With floor area above 5000.00 sq. meters up to 10,000.00 sq. meters	480.00
v. With floor area above 5000.00 sq. meters up to 10,000.00 sq. meters	200.00
With floor area above 10,000.00 sq. meters	2,400.00

e. Division J-2 Structures	
i. Garages, carports, balconies, terraces, lanais and the like: 50% of the rate of the principal building, of which they are accessories.	
ii. Aviaries, aquariums, zoo structures and the like: same rates as for Section 10.d. above	
iii. Towers such as for Radio and TV transmissions, cell site, sign (ground or roof type) and water tank supporting structures and the like in any location shall be imposed fee as follows:	
a. First 10.00 meters of height from the ground	P800.00
b. Every meter or fraction thereof of area affected	50.00

f. Change in Use/Occupancy	
per sq. Meter or fraction thereof of area affected	P 5.00

	Processing Fee	P720.00
	Land Area	P 7.20/sq.m

	No. of Floors	P288/floor
	Building Areas	P23.05/ sq.m. of GFA
	Inspection Fee	P1,500/ha

- ii. Alteration of Plan (affected areas only) - - same as final approval & dev't. permit
- iii. Conversion (affected areas only) - -same as final approval

2. Certificate of Registration	
i. Processing fee - - - -	- 2,880.00
3. License to Sell	
Residential	P17.30/sq.m. of saleable area
Commercial	P36/sq.m. of saleable area
Inspection Fee	P1,500/floor

4. Extension of Time to Develop	
Processing Fee	P 504.00
Inspection Fee	P1,500/ha

5. Certificate of completion	
Certificate Fee	P 216.00
Processing Fee	P 2,880.00
Inspection Fee	P1,500/floor

Section 146: Subdivision and Condominium Projects/Activities (Under B.P. 220)

- A. Subdivision Projects
1. Approval of Subdivision Projects
1. Preliminary Approval and Locational Clearance

Processing Fee

Socialized Housing	P90.00/ha
Economic Housing	P 216/ha

Inspection fee

Socialized Housing	P1,500.00/ha
Economic Housing	P 1,500.00/ha

2. Final approval and development permit

Processing Fee

Socialized Housing	P600.00/ha
Economic Housing	P 1,440.00/ha

Inspection Fee - - -

Socialized Housing	P1,500.00/ha
Economic Housing	P 1,500.00/ha

(Projects already inspected for PALC application may not be charged inspection fee)

3. Alteration of Plan (Affected areas only) Same as final approval
4. Building Permit (floor area of housing unit) P7.20 sq.

2. Certificate of Registration

Processing fee

Socialized Housing	P420.00
Economic Housing	P720.00

3. License to Sell (per saleable lot)

Processing fee

Inspection fee

Socialized Housing	P1,500.00/ha
Economic Housing	P1,500.00/ha

4. Extension of Time to Develop

Processing fee

Socialized Housing	P420.00
Economic Housing	P504.00

Additional Fee (unfinished area for development) - P2.88/sq.m.

Inspection fee

Socialized Housing	P1,500.00/ha
Economic Housing	P1,500.00/ha

5. Certificate of Completion

Certificate Fee

Socialized Housing	P180.00
Economic Housing	P216.00

Processing fee - - - - -

Socialized Housing	P420.00
Economic Housing	P504.00

Inspection fee - - - - - 1,500.00

6. Occupancy Permit

Processing fee - - - - -

Socialized Housing	P6/ sq.m.
Economic Housing	P7.20/ sq.m

Inspection fee (saleable floor area of the housing component)

Socialized Housing - - - - P1,500.00/ha.

Socialized Housing	P1,500.00/ha
Economic Housing	P1,500.00/ha

- B. Condominium Projects

1. Approval of Condominium Plans
- a. Preliminary approval and Locational Clearance P720.00
- b. Final Approval and Development Permit

Processing Fee

Total Land Area	P7.20/sq.m
No. of Floors	P144/floor
Building Areas	P5.80/sq.m. of GFA

- Inspection Fee 1,500.00/ha.
- c. Alteration of Plan (affected areas only) - same as final approval & dev. permit
2. Certificate of registration - - - P720.00
3. License to Sell

Residential	P7.20/sq.m of saleable area
Commercial	P10.65/ sq.m. of saleable area
Inspection fee	P1,500.00/ha

4. Extension of time to Develop

Processing fee	P3.00/sq.m
Inspection Fee (unfinished area for development	P1,500.00/floor

5.

Certificate of Completion	
Certificate fee - - - -- - -	P216.00
Processing fee	
Inspection Fee (unfinished area for development	P1,500.00/floor

Section 147: Industrial/Commercial Subdivision

1. Approval of Industrial/commercial Subdivision
- a. Preliminary approval and locational clearance

Processing Fee	P432.00/ha
Inspection fee	P1,500.00/ha

- b. Final approval and development permit

- c. Alteration of Plan (affected areas only) same as final approval And development permit

2. Certificate of Registration - - - P2,800.00

3. License to Sell

Processing Fee	P3.00/sq.m. of land area
Inspection Fee	P1,500/ha

4. Extension of Time to Develop

Processing Fee	P3.00/sq.m. of land area
Additional fee (unfinished area for development)	P14.40/sq.m
Inspection fee	P1,500/ha

5. Certificate of Completion

- a. Certificate Fee - - - - P216.00
- b. Processing Fee

Industrial	P504.00
Commercial	P720.00
Inspection Fee	P1,500/ ha.

Section 148: Farm Lot Subdivision

1. Approval of farm lot subdivision
- a. Preliminary approval and Locational Clearance
- b. Final approval and development permit

Processing fee	P288.00/ha
Inspection fee	P1,500.00/ha

(Projects already inspected for PALC application

May not be charged inspection fee)

-

- c. Alteration of Plan (affected areas only) - same as final approval And development

2. Certificate of registration - - P 2,880.00

3. License to Sell

Processing fee	P720.00/lot
Inspection fee	P1,500.00/ha

4. Extension of time to Develop

- a. Processing Fee
- b. Additional Fee on floor area of housing component and other development - - P14.40 sq.m.

5. Certificate of Completion

Certificate Fee	P216.00
Processing fee	
Inspection Fee	1,500.00

Section 149: Processing Fees on Approval of Memorial Park/Cemetery Project

1. Approval of memorial Park/Cemetery Project/Columbarium
- i. Preliminary Approval and Locational Clearance

Memorial Project	P720.00/ha
Cemeteries	P288.00/ha
Columbarium	P3,600.00/ha

• Inspection Fee

Memorial Project	P1,500.00/ha
Cemeteries	P1,500.00/ha
Columbarium	P1,500.00/ha

- ii. Final Approval and Development Permit

Memorial Project	P3.00/sq.m.
Cemeteries	P1.50/sq.m.
Columbarium	P7.20.00/sq.m.of land area

Inspection fee

- Projects already inspected for PALC application may not be charged inspection fee)

Memorial Project	P1,500.00/ha
Cemeteries	P1,500.00/ha
Columbarium	P1,500.00/ha

- iii. Alteration of Plan (affected areas only)
2. Certificate of Registration P2,880.00

3. License to Sell

- i. Processing Fee

Memorial Project	P72/2.5/sq.m.
-apartment type	P28.80/unit
Cemeteries	P28.80/tomb
Columbarium	P72.00/vault

• Inspection fee

Memorial Project	P1,500.00/ha
Cemeteries	P1,500.00/ha
Columbarium	P1,500.00/floor

4. Extension of time to Develop

- i. Processing Fee P504.00

Additional fee (unfinished area for development)

Memorial Project	P1,440.00
Cemeteries	P720.00/ha
Columbarium	P5.80/sq.m. of GFA

- ii. Inspection Fee

Memorial Project	P1,500.00/ha
Cemeteries	P1,500.00/ha
Columbarium	P1,500.00/floor

5. Certificate of Completion

- i. Certificate fee P216.00
- ii. Processing fee

Memorial Project	P1,440.00
Cemeteries	P720.00/ha
Columbarium	P5.80/sq.m. of GFA

Processing Fee

Inspection Fee

Memorial Project	P1,500.00/ha
Cemeteries	P7,500.00/ha
Columbarium	P1,500.00/floor

Section 150: Other Transactions/Certifications

- A. Application request for:

1	Advertisement Approval	P720.00
2	Cancellation/Reduction of Performance Bond	P2,880.00
3	Lifting of suspension of License to Sell	P2,880.00
4	Exemption from Cease and Desist Order	P1,440.00
5	Clearance to Mortgage	P2,880.00
6	Lifting of Cease and Desist Order	P1,440.00
7	Change of Name/Ownership/Amendments of CRLS	P1,440.00
8	Voluntary Cancellation of CR/LS	P1,440.00
9	Revalidation/Renewal of Permit (condominium)	60% of current processing fee

- B. Other Certifications

1. Zoning Certifications	P720 00/ ha
2. Certificate of Town Plan/Zoning Ordinance Approval	P216.00
3. Certification of New Rights/Sales	P216.00
4. Certificate of Registration (form)	P216.00
5. License to Sell (form)	P216.00
6. Certificate of Creditable Withholding Tax	P216.00/lot or unit
(Maximum of 5 lots per certificate)	
i. Certification of with or without CRLS	
7. Other, to include:	
a) Availability of records/public request	P288.00
b) Certificate of no record on file	P288.00
c) Certificate of with or without CRLS	P288.00
d) Certified true copy of documents (report size)	
Document of five (5) pages or less	P43.20
Every additional page	P4.40
e) Photo copy of documents	P3.00
f) Other not listed above	P216.00
8. Registration of Dealers/Brokers/Salesmen	
a. Dealer/brokers	P720.00
b. Salesmen/Agent	P288.00
9. Homeowners Association	
a) Registration of HOA	
Examination/Registration	Regular HOAS CMP HOAS
Articles of Incorporation	P940.00 P780.00
By-Laws	P940.00 P780.00
b) Stamping of Books	P50.00/book
c) Amendments	
Articles of Incorporation	P720.00
By-Laws	P720.00
d) Dissolution of Homeowners Association	P720.00
e) Certification of the new set of officers	P504.00
f) Other Certification	P216.00
Inspection Fee	P1,500.00/ha
g) Research Fee	P50.00/docket

Legal Fees (CMP Project)

- a. Filing Fee- - - - P1,440.00
- b. Additional Fee for claims (for refund, damages, attorney's fee, etc.)

Not more than 20,000.00	P173.00
More than P20,000.00 but less than P80,000.00	P576.00
P80,000.00 or more but less than P100,000.00	P864.00
P100,000.00 or more but less than P150,000.00	P1,440.00
For eachP1,000.00 in excess of P150,000.00	P7.20.00

- c. Motion for reconsideration - - - P600.00
- d. Petition for review - - - P2,880.00
- e. Prayer for Cease and Desist order - - - P1,200.00
- f. Pauper-litigants are exempt from payment of legal fees
- a. Those whose gross income is not more than P6,000.00 per month and Residing within MM
- b. Those whose gross income is not more than P4,000.00 per month and Residing within MM
- c. Those who do not own real property
- g. Government agencies and its instrumentalities are exempted from paying legal fees
- h. Local governments and government-owned or controlled corporations with or without independent charters are not exempted from paying legal fees

UPLC Legal Research Fee
Computation of Legal Research Fee for the University of the Philippines Law Center. (UPLR) remains at one percent (1%) of every fee charged but shall in no case be lower than P12.00. Covered by Memorandum Circular No. 18 Series of 2013 (October 2, 2013)

Section 151: Schedule of Fines

- A. For violation of TPZ and ULRZ laws, rules and regulations

- a. Failure to secure locational clearance prior to the start of the project

PROJECT TYPE	MINIMUM	MEDIUM	MAXIMUM	MINIMUM	MEDIUM	MAXIMUM
Industrial	100-1500	2501-4000	4001-5500	2501-4000	4001-7000	7001-10000
Agro-industrial	750-2000	2001-3500	3501-5000	2001-4000	4001-7000	7001-10000
Agricultural	700-1500	1501-3000	3001-4500	1501-3000	3001-6000	6001-9000
Commercial	700-1500	1501-3000	3001-4500	1501-3000	3001-6000	6001-9000
Institutional	600-1200	1201-2400	2401-3500	1201-2400	2401-5000	5001-7000
Residential	500-1000	1001-1500	1501-2000	1001-2000	2001-3000	3001-4000
Special Project	1000-3500	3501-6500	6501-10000			

As either approved by SB and HSRC or compatibility with predominant use in areas where there is no approved zoning ordinance, or permitted use in the case of projects requiring special use permits.
Excludes single-detached family dwelling units.
B. For violation of ULRZ/APD laws, rules and regulations

	Minimum	Medium	Maximum
Selling without sales clearance	200-500	501-700	701-1000
Mortgaging without mortgage clearance	100-250	251-350	351-500
Failure to register existing rights	100-250	251-350	351-500

C. For violation of REM laws, rules and regulations

	Minimum	Medium	Maximum
a. Failure to secure development permit	1000-3000	3001-6000	6001-1000
b. Failure to register project	1000-3000	3001-6000	6001-1000
c. Alteration of approved development plan	1000-3000	3001-6000	6001-1000
d. Non-compliance with approved development plan	1000-3000	3001-6000	6001-1000
e. Incomplete development	1000-3000	3001-6000	6001-1000
f. Non-development	1000-3000	3001-6000	6001-1000
g. Selling without license	1000-3000	3001-6000	6001-1000
h. Violation of terms/conditions of development	1000-3000	3001-6000	6001-1000
i. Non-delivery of title	1000-3000	3001-6000	6001-1000
j. Failure to secure mortgage clearance	1000-2500	2501-4000	4001-5500
k. Failure to secure advertisement approval	500-1000	1001-1500	1501-2000
l. Imposition of realty taxes on vendee	500-700	7001-800	801-1000
m. Failure of developer, broker or salesman	200-500	501-700	701-1000
n. Violation of other provisions of P.D. permit/license to sell	1000-3000	3001-6000	6001-10000

Section 152: Escalation Clause

Upon recommendation of the MPDC, the mayor may increase by not more than fifty percent (50%) or may decrease by not more than twenty-five percent (25%) and not oftener than once a year all rates prescribed in the preceding section.

Section 153: Time of Payment

The prescribed processing fees shall be paid to the Treasurer or its duly authorized deputies before any land development, construction or renovation projects is lawfully begun pursued within the territorial jurisdiction of Laoang, Northern Samar.

Section 154: Exemption

Except for government-owned or controlled corporations, all government projects, whether national or local, are exempt from the payment of the prescribed fees; Provided, however, that the locational clearance must be secured prior to the finalization of plans and issuance of the corresponding building permit.

CHAPTER IV – SERVICE FEES
ARTICLE 26: SECRETARY’S FEES

Section 155: Imposition of Fees.

There shall be collected the following fees from every per requesting copies of official records and documents from the office of the Municipal Government of Laoang, N. Samar.

For every 100 words or fraction thereof, typewritten (Excluding certificate and any quotation)	P120.00
Where the copy to be furnished is in a printed form, in whole or in part, for each page (double this fee if there are two pages in a sheet)	24.00
For each certificate of correctness (with seal of office) written on the copy or attached thereto	24.00
For each certificate of correctness (with seal of office) written on the copy or attached thereto	24.00
For certifying the official act of Municipal Judge or other juridical certificate, with seal	24.00
For certified copies of any paper, records, decree, judgment or entry of which any person is entitled to demand and received a copy (in connection with judicial proceedings, for each 100 words	24.00
Xerox copy or any other copy produced by copying machine, per page	24.00
Photo copy, per page	60.00

Section 156: Exemption.

The 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 litigants, in which case charges shall be in accordance with the above schedule.

Section 157: Time of Payment.

The fee shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of copy of any municipal records or documents is made.

ARTICLE 27: LOCAL REGISTRY FEES

Section 158: Imposition of fees.

There shall be collected for services rendered by the Civil Registrar of the Municipality of Laoang, Northern Samar the following fees:

(a) Per registration of the following:

(1) Legitimation	P 120.00
(2) Adoption	120.00
(3) Annulment of Marriage	200.00
(4) Legal separation or Divorce	200.00
(5) Naturalization	600.00
(6) Change of Name	120.00
(7) Other legal documents for records purposes	60.00

(b) For certified copies of any document in the register of each one hundred (100) - - - P60.00

(c) For the photocopy of any document in the Office of the Local Civil Registrar - - - P12.00

(d) Marriage Fees:

(1) Application	P120.00
(2) License Fee	24.00
(3) Solemnization Fee (if marriage is to be solemnized by the Mayor)	60.00
(4) Solemnization Fee	24.00
(5) Counseling Fee	24.00

(e) For the use of the surname of the father- - - 120.00
(f) Burial Permit Fee- - - 6.00
(g) Cost of Form (Birth, marriage, death) - - - 30.00

Section 159: Exemption.

The corresponding fees 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;
(b) Issuance of certified copies of birth certificate of children reaching school age when such elementary public schools;
(c) Burial permit for a pauper’s burial per recommendation of the Municipal Mayor; and
(d) Issuance of a birth certificate for children less than six (6) months old.
Section 160: Time of payment.
The fees shall be paid to the Municipal before registration or issuance of the permit, license or certified copy of Local Registry records of documents.

ARTICLE 28: MAYOR’S CLEARANCE FEES

Section 161: Imposition of Fees.

There shall be paid for each clearance certificate obtained from the Chief Executive of the LGU of Laoang, Northern Samar, computed as follows:

For ordinary mayor’s clearance	90.00
For mayor’s clearance intended to seek domestic employment	180.00
For mayor’s clearance intended to seek employment/travel abroad	210.00

Section 162: Exemption

The imposed fees in this Article shall not apply to the following persons when they apply for mayor’s clearance certificate:
a) Municipal and Barangay employees and officials Laoang, Northern Samar, in relation to official business; and
b) National government officials and employees in relation to official business.

Section 163: Time of Payment.

The person applying for the said clearance shall pay the service fees provided under this Article to the Municipal Treasurer.

ARTICLE 29: POLICE CLEARANCE FEES

Section 164: Imposition of Fees.

There shall be paid for each clearance certificate obtained from the Chief of Police of Laoang, Northern Samar, computed as follows:

For employment, scholarship	60.00
For study grants	60.00
For firearms permit application	240.00
For change of name	120.00
For passport or visa application	180.00
For application for Filipino citizenship	360.00
For other purposes	60.00

Section 165: Exemption.

The imposed fees in this Article shall not apply to the following persons when they apply for police clearance certificate:
a) Municipal and Barangay employees and officials Laoang, Northern Samar, in relation to official business; and
b) National government officials and employees in relation to official business.

Section 166: Time of Payment.

The person applying for the said clearance shall pay the service fees provided under this Article to the Municipal Treasurer upon application for police clearance.

ARTICLE 30: SERVICE FEES FOR HEALTH EXAMINATION

Section 167: Imposition of Fees.

A fee of Twenty-four (P24.00) pesos shall be paid by an individual who undergoes a physical examination by the Municipal Health Officer as requested under existing ordinances and laws.

In addition, a fee of six (P6.00) pesos shall be paid by food handlers and other required by existing ordinances and laws to undergo stool examination shall be contained in a Medical Certificate to be issued free of charge by the Municipal Health Officer.

A fee of Five (P6.00) pesos shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

Normal, SVD Delivery Fee	2,500.00
Dental Extraction Fee	50.00
Other Laboratory Fees:	
Urinalysis	30.00
Hemoglobin	30.00
Blood Typing	30.00
Sputum Examination	30.00
Fecalysis	30.00
Fasting Blood Sugar, cholesterol, uric acid	150.00
Nebulization	20.00

Section 168: Time of Payment.

The laboratory fee shall be paid to the Municipal Treasurer before the physical or laboratory examination is made and the medical certificate is granted or before the medical certificate is issued.

Section 169: Administrative Provisions.

In individuals engaged in an occupation on working in establishments the nature of which job or works have something to do with the preparation of food or foodstuffs, whether cooked or raw form, are checked up at least once a year.

Owners, managers and 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.

The Municipal Health Officer shall keep a record of physical and other health examination conducted, and the copies of medical certificates issued indicating the name of the individual, the date and the purpose for which he underwent such examination.

ARTICLE 31: SANITARY INSPECTION FEE

Section 170: Imposition of Fees

In accordance with Section 147 of Local Government Code of 1991 as provided, there shall be collected the following annual fees from the owners, operators, or person responsible for the management of a business, industrial, commercial or agricultural establishments, including a house accessories and building for rent, for the issuance of a sanitary inspection certificate every year from the Municipal Mayor through the Municipal Health Officer who shall verify each establishment compliance to sanitation and public health rules and regulations.

For a house, accessories, factory building for rent	P66.00
For each business, industrial, commercial or agricultural establishment, based on declared capital in the case of partnership or corporation:	
P 10,000.00 and below	66.00
Over P 10,000.00 to P20,000.00	132.00
30,000.00 to 50,000.00	198.00
Over P 50,000.00	264.00

Section 171: Time of Payment.

The fee collected under this Article shall be paid to the Municipal Treasurer upon filling the application of 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 172: Administrative Provisions

(a) The municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishment and buildings, and accessories and house 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 a sanitary inspections certificate.

Section 173: Penalty

Any violation of the provisions of this Article shall be punishable by a fine of one hundred to three hundred Pesos (P120.00 – 360, 00), or imprisonment of fifteen days (15) to six (6) months, or both, at the discretion of the court.

ARTICLE 32: ASSESSMENT SERVICES CHARGES AND FEES

Section 174: Imposition of Fees.

For services rendered by the Office of the Municipal Assessor there shall be collected for a transaction the following fees:

Transfer fees	0.6 of 1% of the total market value of the property as stated in the tax declaration or consideration/sale value whichever is higher
Lot clearance	126.00
Revision fee	36.00
Certified true copy	36.00
Certification fee	36.00
Miscellaneous fee	36.00
Other related assessment certification	36.00

Section 175: Time of Payment.

The prescribed processing fees shall be paid to the Treasurer or its duly authorized deputies before any of the above services shall be completed.

ARTICLE 33: GARBAGE SERVICE FEES & CHARGES

Section 176: Rate of Charges.

Schedule A - Amusement Places:	Rate per quarter
1. Amusement centers and establishments with coin-operated machines, appliances, amusement rides and shooting gallery, side show booths and other similar establishments with contrivances for the amusement of customers	Php 240.00
2. Billiard and/or pool halls	81.00
3. Bowling establishments	180.00
4. Circuses, carnivals & the like	300.00
5. Cockpits	600.00
6. Membership clubs, associations or organizations:	480.00
Serving foods and drinks without lodging facilities	240.00
7. Night/day clubs, discos and other similar establishments:	
Night clubs	600.00
Day clubs	360.00
Cocktail lounges or bars, Beer gardens, discos	240.00
Cabaret/dance halls	180.00
8. Resorts or other similar establishments	240.00
9. Sauna baths and massage clinics, per cubicle	81.00
10. Skating rinks	180.00
11. Theaters or cinema houses	300.00
12. Tennis courts and other similar nature	81.00

Schedule B – Electric and Power Companies

1. Main office and/or each power plant	1,800.00
2. Every branch office thereof	600.00

Schedule C - Financial Institutions:

1. Banks:

Commercial banks (main office)	600.00
Every branch thereof	180.00
Savings banks (main office)	300.00
Every branch thereof	180.00
Rural banks	180.00

2. Savings and loan associations, insurance companies, pawnshops:

Main office	264.00
Every branch thereof	180.00

3. Financial and/or lending investors, establishments, money shops

Main office	240.00
Every branch thereof	180.00
Authorized dealer in foreign currencies and stock brokers	180.00

Schedule D - Gasoline Service/Filling Stations:

Having an area of 1,500 sq. m. or more	180.00
Having an area of more than 1,000 but less than 1,500 sq. meters	150.00
Having an area of 1,000 sq. m. or more	120.00
Curb pumps and filling stations	90.00

Schedule E - Private Hospital and Medical Clinics with Bed Capacity for:

76 to 100 persons	300.00
51 to 75 persons	240.00
Less than 50 persons	180.00
Animal hospital and others	180.00

Schedule F - Hotels, Apartels, Pension Inns, Drive-Ins, Boarding Houses, Lodging Houses, Dormitories, Dwellings, and other Spaces for Lease or Rent:

Motels, and drive-ins, per room	180.00
Hotels, apartels, pension inns	180.00
Boarding houses, lodging houses, dormitories, bed spaces (capacity)	81.00

Schedule G - Institutions of Learning:

Private Universities, colleges, schools and educational or vocational institutions based on the total semester enrollment as follows:

a. Below 300 students - - - - 81.00

Schedule H - Liquefied Petroleum:
Gas dealer:

b. Dealer - - - - - 81.00

Schedule I - Market Stallholders:

1. Public Markets

a. Each stall - - - - - 81.00

Volume of garbage - - - - - 3.60/cm3

Stallholders with more than five (5) square meters and/or rendering special services such as pawnshops, appliance stores, banks, and other similar establishment shall be excluded under the term stallholders and levied garbage fee in accordance with the pertinent provisions of this Chapter.

Schedule J - Media Facilities:

1. Newspapers, books or magazine publications:	
Daily newspaper	180.00
Weekly magazines	180.00
Books and other magazine publications	81.00
2. Radio stations	180.00
T.V. stations	180.00

Schedule K - Telegraph, Teletype, Cable and Wireless Communication Companies, etc.:

1. Main office	360.00
2. Every branch/station thereof	180.00

Schedule L - Telephone Companies:

1. Main office	1,800.00
2. Every branch/station thereof	600.00

Schedule M - Terminal Garage for Bus, and other Public Utility Vehicles except those Used for Home Garage:

With an area of 1,000 sq. m. more	420.00
With an area of 700 or more but less than 1,000 sq.	360.00
With an area of 500 or more but less than 700 sq. meters	300.00
With an area of 300 or more but less than 500 sq. meters	180.00
With an area of less than 300 sq. meters	81.00

Schedule N - Peddlers, Ambulant Vendors, Except Delivery Van or truck - - - - - P18.00

Schedule O - Administration Offices, Display Offices and/or offices of professionals - - - - - P81.00

Schedule P - Private Warehouse or Bodega - - - - - P180.00

Schedule Q - All other Businesses and other Service Agencies not specifically mentioned above:
I. Manufacturers, Producers and Processors:
A. With an aggregate area of:

1,000 sq. m. or more	Php 1,500.00
500 or more but less than 1,000 sq. m	1,020.00
200 or more but less than 500 sq. m	720.00
100 or more but less than 200 sq. m	540.00
50 or more but less than 100 sq. m	360.00
25 or more but less than 50 sq. m	180.00
Less than 25 sq. m.	81.00

B. Principal/branch or sales office with an aggregate area of:

	Rate per Quarter	
	Within same locality	Outside the Locality
1,000 sq. m. or more	Php 540.00	Php 600.00
500 or more but less than 1,000 sq. m	420.00	480.00
200 or more but less than 500 sq. m	360.00	420.00
100 or more but less than 200 sq. m.	240.00	300.00
50 or more but less than 100 sq. m	180.00	216.00
25 or more but less than 50 sq. m.	90.00	96.00
Less than 25 sq. m.	81.00	81.00

II. Exporters/Importers, rate per quarter - - - P275.00

III. Brewers, distillers, compounders and public eating places with an aggregate area of:

1,000 sq. m. or more	Php 1,500.00
500 or more but less than 1,000 sq. m	1,020.00
200 or more but less than 500 sq. m.	720.00
100 or more but less than 200 sq. m	540.00
50 or more but less than 100 sq. m	360.00
25 or more but less than 50 sq. m	180.00
Less than 25 sq. m	81.00
Carinderia	81.00

IV. Owners or operators of business establishments rendering services:

A. Business offices of general contractors (building specialty engineering), manpower service or employment agencies, private detective agencies, advertising agencies with an aggregate area of:

1,000 sq. m. or more	Php 900.00
500 or more but less than 1,000 sq. m	660.00
200 or more but less than 500 sq. m	480.00
100 or more but less than sq. m	300.00
50 or more but less than 100 sq. m	240.00
25 or more but less than 50 sq. m	180.00
Less than 25 sq. m.	81.00

B. Other contractors/business establishments engaged in rendering services, printers and publishers with an aggregate area of:

1,000 sq. m. or more	Php 1,350.00
500 or more but less than 1,000 sq. m	900.00
200 or more but less than 500 sq. m	660.00
100 or more but less than sq. m	480.00
50 or more but less than 100 sq. m	300.00
25 or more but less than 50 sq. m	180.00
Less than 25 sq. m.	81.00

V. Independent wholesalers, distributors, re-packers and retailers with an aggregate area of:

1,000 sq. m. or more	Php 1,200.00
500 or more but less than 1,000 sq. m	840.00
200 or more but less than 500 sq. m	600.00
100 or more but less than sq. m	360.00
50 or more but less than 100 sq. m	180.00
25 or more but less than 50 sq. m	120.00
Less than 25 sq. m.	81.00

VI. Residential Houses ----- P36.00

Section 177: Garbage Service Charges for Multiple Businesses.

Where there are two or more kinds of businesses subject to the garbage charges, conducted in the same place or establishment by the same owner or operator, the charge to be collected shall be that which has the highest rate among the businesses concerned plus twenty five percent (25%) thereof, provided that the total garbage fee shall not exceed Six Thousand Pesos (P6, 000.00) per annum.

Section 178: Manufacturers/Producers Maintaining Offices Factories and/or Sales Offices in the Same Premises.

For purposes of collection of the garbage charges under Schedule Q (1), manufacturers or producers maintaining their factory, principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of business premises at rates prescribed under Schedule Q (1-A) of the Chapter.

Section 179: Accrual of Fees.

Revenues collected under this Chapter shall accrue to be used for the operating expenses in the collection and disposal of garbage.

Section 180: Newly Established Business.

In the case of a newly started business, the applicable garbage charges shall be computed proportionately to the quarterly charge.

Section 181: Exemption.

The Sanggunian Bayan in certain meritorious cases may exempt other business establishments from the payments of garbage charges prescribed in this Chapter.

ARTICLE 34 – FEES FOR THE USE OF PAVEMENTS, STREETS, & OTHER OPEN SPACES DURING FIESTA

Section 182: Imposition of Fee.

There is hereby collected a periodic rental for the use of pavements, streets, market premises and municipal open spaces during fiesta by baratilyo and other business activities at the rate of Three Hundred Pesos (Php360.00) per square meter.

Section 183: Time and Manner of Payment.

The fee imposed in this Article shall be paid in full to the Municipal Treasurer upon application of the permit but before using or occupying the pavement, street, market premises and open space.

Section 184: Administrative Provision.

No person shall be allowed to use pavements, streets, market premises and open spaces for business purposes without first securing the Mayor's permit and pay the fee imposed in this Article.

CHAPER V – ECONOMIC ENTERPRISES
ARTICLE 35- LAOANG PUBLIC MARKET

Section 185: Coverage

This Article shall govern the establishment, classification, administration, and operation of government owned and/or operated public markets in the Municipality of Laoang and imposition and collection of market rental fees for occupancy or use thereof.

Section 186: Definition of Terms and Phrases.

For the purpose of this ordinance the following terms shall be understood in the sense indicated hereunder.

(i) Ambulant, Transient or Itinerant Vendors – refers to a vendor or seller who does not permanently occupy a definite place in the market but one comes either daily or occasionally to sell his/her goods.

(ii) Booth – refers to an enclosure built or elected on market space for the purpose of sale of goods/commodities/services.

(iii) Cold Storage Service Section – refers to the area where only refrigeration services shall be made available and the sale of ice in whatever form shall be conducted.

(iv) Dry Goods Section – refers to the area where only all kinds of textiles, ready-made dresses and apparels, native products, toiletries, novelties, footwear, laces, kitchenware's utensils and other household articles, handbags, and school and offices supplies shall be sold.

(v) Eatery Section – refers to the area where only all kinds of cooked/prepared food shall be sold. This includes refreshment parlors, cafeterias, and others selling delicacies.

(vi) Fish Section – refers to the area where only fresh fish, clams, oysters, crabs, lobsters, shrimps, seaweeds and other sea foods and marine products shall be sold.

(vii) Flower Shop Section – refers to the area where all kinds of flowers, whether fresh or artificial, flower pots, vases, and other materials needed in floral arrangements shall be sold.

(viii) Government-owned and/or Operated Public Market – refers to the classification of a group of contiguous stalls in markets according to the kind of merchandise offered for sale therein.

(ix) Groceries section – refers to the area where only all kinds of cakes, biscuits, pastries, crackers, butter, cheese, confections, candies, canned, or bottled foods beverages, soft drinks, cigarettes, flour, oatmeal, ham, bacon, sugar, nuts, sauce, onions, garlic potatoes, all kinds of cereals such as rice, corn, mongo, and the like, eggs, sausages, starch, smoked fish, dried fish, salt, feeds, soap and other household and food products including firewood and charcoal shall be sold.

(x) Market Committee – refers to the body whose duty is to conduct the drawing of lots and opening of bids in connection with the adjudication of vacant or newly constructed stalls or booths in the municipal markets and to certify to the Municipal Mayor, as the case maybe, the results thereof.

(xi) Market Premises – refers to any person space in the market compound or part of the market lot consisting of bare grounds not covered by market building usually occupied by ambulant vendors especially during market days.

(xii) Market Rental Fee – refers to the fee paid to and collected by the municipal treasurer concerned for the privilege of using public market facilities.

(xiii) Market Sections – refers to the classification of a group of contiguous stalls in markets according to the kind of merchandise offered for sale therein.

(xiv) Market Stall – refers to any allotted stand, space, compartment, store, or any, place, wherein merchandise is sold, offered for sale, or intended for such purpose in the public market.

(xv) Market Tienda – refers to a two-storey structure subdivided into rooms to be rent out to businessmen.

(xvi) Meat, Pork, and Dressed section – refers to the area where only all kinds of meat and other meat products shall be sold provided that meat, pork and dressed chicken shall be separately displayed and properly labeled.

(xvii) Miscellaneous Section – refers to the area where any other business not classified herein above shall be allowed.

(xviii) Municipal Public Market – refers to a public market maintained, owned and/or operated by the municipal government within its territorial jurisdiction.

(xix) Poultry Products Section – refers to the area where only live chickens, ducks, turkeys, other fowls and birds, and the like shall be sold.

(xx) Public Market – refers to any place, building or structure of any kind recognized as such under existing laws or ordinances and those to be established upon recommendation of the local government concerned. It embraces all market stalls, tiendas, building, roads, subways, waterways, and drainage and other connections, parking spaces and other appurtenances thereto.

(xxi) Rice, Corn, and Other Cereals Section – refers to the area where purely rice, corn, and corn, and other cereals shall be sold.

(xxii) Stallholder – refers to the awardee of a definite space or spaces within o public market who pays rentals thereon for the purpose of selling his/her goods/ commodities or services.

(xxiii) Vegetable Section – refers to the area where only all kinds of vegetables, fruits, coconuts, and root crops such as camote, cassava, gabi, and the like shall be sold

Section 193: Market Entrance Fee.

There is hereby imposed a market entrance fee for all goods for sale, including marine and agriculture products, processed or not brought to the public market by businessmen at the following rate:

PARTICULARS	FEE
A. Fresh Fish and other Fresh Marine Products:	
1. Foam	Php. 15.00
2. Banyera	10.00
3. Basket	10.00
B. Dried/Salted Fish:	
1. Wooden Box	15.00
2. Bayong	15.00
3. Sack	20.00
C. Bagoong, kuyog, Anchovies and the like,	
Per can	20.00
D. Oysters, Clams, and the like:	
2. Basket	10.00
E. Fruits:	
1. Canastro (of not more than 25 kgs.)	25.00
2. Sack (of not more than 25 kgs.)	25.00
3. Box (of not more than 25 kgs.)	1.00
Any excess of 25 kilos. per kilo	
F. Vegetables:	
2. Garlic/sack	15.00
3. Ginger/sack	20.00
4. Tomato/sack or box	20.00
5.Carrots, Potato and Others/ sack or box	20.00
6. Leafy Vegetables/bundle	5.00
G. Root Crops/sack	10.00

Section 187: Time of Payment.

The fee shall be paid to the municipal treasurer or his deputy by the businessman bringing in the product or goods upon entrance to the market premises.

Section 188: Exemption.

All marine and agricultural products brought in by the marginal fishermen and farmers themselves shall be free from the payment of the fee.

Section 189: Market Rental Fees.

Market rental fees for all Laoang Public Market Buildings including the existing and future buildings to be constructed on its present location and other locations that may be established later are hereby fixed in accordance with the following schedule:

a. Rental for fixed stall/booth section	
Fish and meat, per square meter or fraction thereof per month	P36.00
Fruits and vegetables, per square meter or fraction thereof, per month	36.00
Dry goods, per square meter or fraction thereof, per month	60.00
Grocery and sari-sari store per square meter or fraction thereof, per month	60.00
Coteries and cooked foods, per square meter or fraction thereof, per month	36.00
Poultry, per square meter or fraction thereof, per month	24.00

Provided that occupancy made by an outsider, or those peddling goods not Traditionally sold in the market - - - - -P36.00 per square meter per day or fraction thereof

Section 190: Time and Manner of Payment.

The rental fees imposed under this article shall be paid to the Municipal Treasurer or his duly authorized representative within the first twenty (20) days of the month.

The occupancy fee on any part of the market shall be paid in advance before any commodity or merchandise is sold within the premises of the market.

Section 191: Collection of Occupancy Fee, or Issuance of Cash Ticket Therefor.

The fee for the occupancy of a part of the market premises shall be collected at the gate of the public market or before the transient market vendor are allowed to actually occupy the spaces in the market premises. The amount of the fees to be collected shall be determined on the basis of the area of space occupied by the bundle, sack, cartload, etc. of commodities or merchandise. In case a vendor from whom a market or space fee was collected actually occupies an area exceeding the space he paid for he shall pay the difference thereof.

A cash ticket shall be issued every transient vendor for the occupancy fee he paid for.

Permanent occupants bringing in goods, commodities or replenishment of stocks shall not pay the occupancy fee herein required.

Section 192: Surcharge for Late Payment

a. The lessee of a stall, tienda or booth who fails to pay daily or monthly rental, after such rental was demanded by the Municipal Treasurer or his duly authorized representative shall be levied a surcharge of twenty-five (25%) per cent of the total rent due.

Failure to pay the rental fee for three (3) consecutive months shall cause automatic cancellation of the contract of lease of stall, without prejudice to suing the lessee for the unpaid rents at the expense of the lessee. The stall shall be declared vacant and subject to adjudication.

b. Any lessee of a stall, tienda or booth occupying extensions or additional space than what is duly leased to him shall be charged an extra rental fee for the extra space at the regular rental rate.

Section 193: Market Hours.

a. The Public Market hours shall be regularly opened at one o'clock in the morning (1:00am) and be closed at ten o'clock in the evening (10:00pm).

b. The public market shall be provided with a bell buzzer with which to announce the opening and closing of the market business.

Section 194: Packing Area and Service Charges.

Packing area should be designated within the vicinity of the fish landing of the Laoang Public Market where inspection of fish, verification of packing procedures and collection of fees are made.

Section 195: Weighing Scale.

The municipality shall provide weighing scales for the use of the consumers to safeguard them against short weighing of commodities like rice, meat, etc. It should be located in conspicuous and strategic point in the Laoang Public Market.

Section 196: Marine Product Inspector.

Hired personnel of the Laoang Public Market who shall regularly inspect and monitor not only the sale of fish and other aquatic products within the market but likewise those intended for resale outside the territorial jurisdiction of Laoang. He or she shall have the authority or power to confiscate all aquatic products not fit for human consumption and sale within the town of Laoang and to properly dispose the same to protect the health and safety of all products.

Section 197: Proper display of merchandise.

All items, commodities or merchandise shall be displayed in the stalls or market premises so as not to hamper, obstruct or impede the passage of aisles or cause inconveniences to the market goers and shall arranged and displayed in the manner which shall not hamper the regular cleaning of the market premises.

Section 198: Penal Provision.

Any person found selling fish and other aquatic food products unfit for human consumption, endangered marine species or those caught through illegal methods, shall be fined as hereunder provided, with the common penalty of confiscation of product:

OFFENSE	FINE
First Offense	Php. 1,500.00
Second Offense	2,000.00
Third Offense (cancellation of business permit)	2,500.00

ARTICLE 36 – MUNICIPAL SLAUGHTERHOUSE AND THE LIVESTOCK AUCTION
Market Charges

Section 199: Imposition of Fees

There shall be collected and paid to the Municipal Treasurer as municipal charges the following fees in the operation of the Livestock Auction Market:

	Abattoir Services	Service Fee	Arrival Fee
a. Ownership fee, large cattle, per head		Php 100.00	Php 10.00
b. Transfer Fee, Large cattle, per head		100.00	10.00
c. Entrance Fee (to Laoang Slaughterhouse,		5.00	
per hog/goat/sheep/large cattle			
d. Poultry, per head		0.50	
e. Dressed chicken, per head		0.25	
f. Yardage Fee		0.25	
per kilo live weight per head of large cattle			
per kilo live weight of hog and sheep		0.20	
g. Permit fee to slaughter:		100.00	
Large cattle, per head		50.00	
Hogs, per head		50.00	
Goats, per head		50.00	
Sheep's, per head		50.00	
Others, per head		50.00	
h. Slaughter fees:			
(1) For public consumption:			
Large cattle, per kilo of dressed meat		1.20	
Hogs, per head		80.00	
Sheep's, per head		80.00	
Goats, per head		80.00	
Others, per head		80.00	
(2) For home consumption:			
Large cattle, per head		240.00	
Hogs, per head		240.00	
Goats, per head		240.00	
Sheep's, per head		240.00	
Others, per head			
i. Corral Fee, per day or Fraction thereof:			
Large cattle, per day/head		12.00	
Hogs, per day per head		12.00	
Goats, per day per head		12.00	
Sheep's, others per head		12.00	
j. Post-Mortem Inspection Fee:			
Large cattle, per head		24.00	
Hogs, Goats, Sheep's, per head		6.00	
Poultry, per head		6.00	
k. Ante-mortem Fee:			
Large cattle per head		24.00	
Hog, per head		6.00	
Poultry, per head		6.00	
Others, per head		6.00	
l. Scalding Fee:			
Large Cattle, per head		15.00	
Hogs, per head		30.00	
Chicken, per head		.50	
m. Services fees (electric/water bill):			
Hogs, per head		35.00	
Large cattle, per head		10.00	
n. Livestock Development Fund; per head of large cattle		5.00	

Section 200: Meat Delivery Van Charges

The following shall be charged for the use of the services of the meat delivery van of the Municipality of Laoang:

Cattle, Carabao, Horses, Asses, per carcass	Php 75.00
Pigs, Goats, etc. per carcass	20.00
Dressed Fowls, per dozen	5.00

The meat delivery van services shall be interpreted to mean from Laoang Slaughterhouse to the Laoang Public Market and designated and authorized meat markets.

Section 201: Time of Payment of Fees.

All fees shall first be paid to the Municipal Treasure's Office prior to the slaughter of such animal.

Section 202: Post-Mortem Inspection Fee for Animals Slaughtered Outside Laoang Slaughterhouse.

PARTICULARS	FEE
Large cattle, per kilo dressed weight (kdw)	Php 0.20
Hogs, per head	5.00
Poultry, per head	0.50
Others, per head	2.00

Section 203: Accreditation/Registration Fee for Poultry, and Meat Processing Plants.

There shall be imposed the following fees for the accreditation/registration of poultry dressing plants and meat processing plants:

PARTICULARS	FEE	AF
Poultry Dressing Plant, per year	Php 250.00	Php 10.00
Meat Processing Plant, per year	450.00	10.00

Section 204: Accreditation/Registration Fee for Vehicles

The following accreditation or registration fee for vehicles to transport animals to be slaughtered and for Meat delivery vans shall be imposed.

PARTICULARS	FEE	AF
Meat Delivery Van. Pere year	Php 20.00	Php. 10.00
Truck, per year	20.00	10.00
Jeep, per year	15.00	10.00
Tricycle, per year	10.00	10.00
Motor cab, per year	10.00	10.00
Pedicab, per year	10.00	10.00

Section 205: Time and Manner of Payment.

The fee imposed in this Article shall be paid in the following manner.

1. Permit to Slaughter Fee shall be paid to the Municipal Treasurer upon application of permit with the Municipal Mayor through the Municipal Health Officer.

2. Slaughter Fee shall be paid to the Municipal Treasurer before the slaughtered animals is removed from the public slaughterhouse.

3. Corral Fee shall be paid to the Municipal Treasurer's Office (MTO) before the slaughter of animals.

4. Transfer Fee shall be paid to the Municipal Treasurer before the inspection and transport of livestock or meat to and from the municipality.

5. Post Mortem Fee shall be paid to Municipal Treasurer before the meat coming from outside the municipality or slaughtered elsewhere, is sold in the public market.

Section 206: Exemption

No permit fee to slaughter shall be collected nor permit granted for animals condemned by the meat inspector in-charge.

Section 207: Administrative Provisions.

The slaughter of any kind of food animal for sale shall be done only at the Laoang Slaughterhouse. Those intended for home consumption may be done elsewhere, except large cattle which shall be slaughtered only at the Laoang slaughterhouse. Animals slaughtered for home consumption shall not be sold or offered for sale.

The Slaughter of food animals shall be governed by Republic Act No. 9296, otherwise known as "The Meat Inspection Code of the Philippines", its implementing rules and regulation, and other applicable guidelines and issuances.

Before any animal is slaughtered for public consumption, a permit therefor shall be secured from the Municipal Mayor through the meat inspector in-charge. The permit shall bear the date and month of issue and stamp as proof thereof, as well as the page of the book in which said permit number is entered wherein the name of the permittee, the kind and sex of animal to be slaughtered appear.

Before the issuance of the permit to slaughter of large cattle, the Municipal Treasurer shall require, for branded cattle, the certificate of ownership if the owner is the applicant, or the original certificate of ownership and certificate of transfer showing title in the name of the person applying for 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, such certificate shall be issued and the corresponding fee shall be collected therefore.

For unbranded cattle that has not yet reached the age of branding, the Municipal Treasurer shall require such evidence necessary to establish satisfactory proof of ownership of the animal for which permit to slaughter has been requested. For unbranded cattle of the required age, the necessary certificate of ownership and transfer certificate shall be issued and the corresponding fees collected before the slaughter permit is granted.

ARTICLE 37 – LAOANG INTEGRATED ENTERPRISES TERMINAL COMPLEX (LIETCO)

Section 208: Title

Pursuant to Municipal Ordinance No. 153, 2011 this article shall be titled "Use and Maintenance of the Laoang Integrated Enterprises Terminal Complex (LIETCO) Prescribing Fees and Charges and Providing Penalties Therefor".

1. Tricycle – a motor vehicle composed of a motorcycle with not more than 2 cy-linders or 500 cubic centimeter engine capacity fitted with a single wheel side with one wheel operated to render transport services to the general public plying a specific route within the municipality or to another.
2. Pedicab – A unit of transportation having three wheels operated manually.
3. Jitney – popularly known as passenger jeep having features similar to that of a small bus or car travelling a regular rote and carries passengers for a low fare within the Municipality or to another.
4. Bus – A large public passenger vehicle serving fixed routes.
5. Mega Taxi – a van, public passenger vehicle serving fixed routes.
6. Transport Service for a Fee – refers to the operation of a business rendering or offering to render transport services utilizing motor vehicles including motorized tricycle, and charging fee thereof, except those operators of passenger buses and passenger jeepneys or AUVs which have been granted a Certificate of Public Convenience or franchise to operate in this Municipality or whose vehicles merely pass this Municipality.

Section 210: Transport Terminal Site.

The terminal shall be situated at Sitio Junction, Barangay Rawis, Laoang, Northern Samar. In the future, the LIETCO II Parking, Berthing and Loading Bay shall be at the Rawis Bay on the present site of wharf where bangkero’s are moored.

Section 211: Regulatory Fees

The LIETCO shall be self-liquidating. Hence, to enable the LGU to recover the expenses incurred in developing LIETCO and to sustain the maintenance and improvement costs, the following shall be collected:
A. Regulatory Fee

1. Tricycle, per trip: all routes covering Rawis Landing/Terminal to Burabod, Bobolosan, Cabagoan, Cabagngan, Gibatangan, Lawaan, Cangcahipos, La Perla, Simora, Oleras, Cabulaoan, Cabagngan, Yababan and Sibunot.	3.00
2. Jitney and Mega Taxi (VAN) – all routes from Catubig/Las Navas Catarman-Manila including regional routes when passing through LIETCO Terminal	39.00
3. Buses from Rawis Terminal to all routes outside Laoang	
a. For unloading, per trip	55.00
b. For Loading, per trip	110.00
4. Pedi-cab from Rawis Terminal to LIETCO and vice versa, per trip	1.00

B. Terminal Fee for passengers, per head - - P 6.00

The terminal fee shall be collected only for passengers who buy ticket and reservation at the booking/ticketing booth with the passenger lounge. However, passengers from a bus coming from Las Navas and Catubig via LIETCO may not pay the terminal fee except when they use the terminal facilities such as the waiting area, comfort rooms, refreshment area and other amenities thereof.

However, private vehicles that opted to park at LIETCO shall be charged a minimum fee of Twenty Pesos (P20.00) for the first two (2) hours and additional five pesos (P5.00) for succeeding hours at particular area designated for private vehicles only.

The imposition of terminal fees shall take immediately upon its approval, unless otherwise part or parts thereof shall be declared contrary to law by the reviewing body. However, if public convenience so requires and the ordinance is considered unconstitutional, the ordinance shall be amended in part and/or parts thereof based on the legality of the complaint from the riding public brought before the local government unit and/ or Sangguniang Bayan of Laoang, the rest of its provisions shall remain in full force and effect until further rescinded or amended.

C. The following shall be charged on the operation of the LIETCO II Parking, Berthing and Loading Bay:

Parking Fee for Cargo Trucks, overnight, per truck	100.00
Parking Fee for four-wheeled private vehicles, overnight, per vehicle	50.00
Parking fee for motorcycle, overmght, per motorcycle	20.00
Parking fee for tricycle, overnight, per tricycle	25.00
Wharfage fee on large-sized cargo	1.00
Wharfage fee on medium-sized cargo	0.75
Wharfage fee on small- sized cargo	0.50
Mooring Fee for motorboat	6.00
Terminal Fee for passengers, per head	3.00

Section 212: The LIETCO Terminal Passenger Lounge

1. The LIETCO Passenger Lounge/booking/ticketing booth for buses with a floor area 1.5 x 2.5 square meters shall be rented monthly at - - - - - (P5,500.00) .
2. The LIETCO, a self-liquidating economic enterprise of the Local Government of Laoang shall impose the following minimum charges/rentals:
 - a. A non-refundable Three (3) months advance rental.
 - b. No goodwill/ earnest money shall be charged or imposed.There shall be provided a lodging house/dormitory for bus drivers/operators and transient commuters for rental to ensure on their safety, at a minimal cost to be imposed as follows:
 - For transient commuters, per bed overnight - - -P 200.00
 - For bus drivers/operators, per bed overnight - - - 100.00(The use of facilities such as comfort rooms, mess hall, etc., shall be free of charge)

Section 213: Issuance of Mayor’s Permit for PEDICABS & Tricycle Ply by Route Operation

The issuance of Mayor’s Permit to operate a tricycle or pedicab shall be on a PLY BY ROUTE Operation at the option of the operator/driver upon application. However, the number of units to operate for each route shall be regulated by the Sangguniang Bayan of Laoang, Northern Samar, through the Municipal Franchising Board. Likewise only tricycle/pedicab that completely complied with the necessary requirements and had paid the corresponding fee imposed under existing tax ordinance shall be allowed to operate. Moreover, there shall be color coding for each designated route:

FOR TRICYCLE		
Route 1	Rawis Landing-LIETCO-Burabod and Vice Versa	YELLOW
Route 2	Rawis Landing- Bobolosan-Lawaan-Cangcahipos, Oleras, Simora La Pela and Vice Versa	
Route 3	LIETCO Terminal-Bobolosan-Lawaan-Cangcahipos- Oleras-Simora-La Perla and Vice Versa	BLUE
		RED
FOR PEDICAB		
Route 4	Rawis Landing to LIETCO and Vice versa	GREEN

For Special Hired Tricycle: Tricycle may be hired on a Special Trip provided that the Terminal Fee for the particular trip shall be paid. The operator shall secure a plate/ signboard marked “Special Trip” from the LIETCO Administrator or his duly assigned personnel to enter in a log book and return the same upon arrival at the terminal.

Fee for the Special Hired Tricycle shall be agreed upon between the operator and the passenger.

Section 214: Fare Matrix

PEDICAB – (Capacity of 3 passengers including the driver)	FARE
1. Rawis Landing to LIETCO Terminal and Vice Versa, per passenger	7.00
2. Special Hire or Sirtt (Single Passenger)	10.00

TRICYCLE – (Capacity: Maximum of Six (6) Passengers including the driver)	FARE
1. Rawis Landing/LIETCO Terminal to Bobolosan and Vice Versa	10.00
2. Rawis Landing/LIETCO Terminal to Burabod and Vice Versa	10.00
3. Rawis Landing/LIETCO Terminal to Lawaan and Vice Versa	15.00
4. Rawis Landing/LIETCO Terminal to Cangcahipos and Vice Versa	15.00
5. Rawis Landing/LIETCO Terminal to La Perla and Vice Versa	25.00
6. Rawis Landing/LIETCO Terminal to Simora and Vice Versa	30.00
7. Rawis Landing/LIETCO Terminal to Oleras and Vice Versa	40.00
8. Rawis Landing/LIETCO Terminal to Catigbian and Vice Versa	25.00
9. Rawis Landing/LIETCO Terminal to Yababan and Vice Versa	40.00
10. Rawis Landing/LIETCO Terminal to Cabulaoan and Vice Versa	25.00
11. Rawis Landing/LIETCO Terminal to Gibatangan and Vice Versa	40.00
12. Rawis Landing/LIETCO Terminal to Cabagoan and Vice Versa	20.00
13. Rawis Landing/LIETCO Terminal to Lawaan and Vice Versa	20.00
14. Rawis Landing/LIETCO Terminal to Sibunot and Vice Versa	40.00
15. Rawis Landing/LIETCO Terminal to Cabagngan and Vice Versa	40.00

A Provisional permit shall be given to Habal-Habal to operate within a specific interior area that are not accessible by any transport for a fee and has no preferred mode of transportation for people living in mountain barangays of Laoang; Provided, however that if such operation shall have been declared invalid and contrary or in conflict with any existing ordinance or national law by the reviewing body, such Provisional Permit to operate shall automatically be declared INVALID.

HABAL-HABAL – (Capacity: Maximum of Three (3) Passengers including the driver)	FARE
1. Rawis Landing/LIETCO Terminal to Catigbian and Vice Versa	25.00
2. Rawis Landing/LIETCO Terminal to Yababan and Vice Versa	40.00
3. Rawis Landing/LIETCO Terminal to Cabulaoan and Vice Versa	40.00
4. Rawis Landing/LIETCO Terminal to Gibatangan and Vice Versa	40.00
5. Rawis Landing/LIETCO Terminal to Lawaan and Vice Versa	20.00
6. Rawis Landing/LIETCO Terminal to Sibunot and Vice Versa	40.00
7. Rawis Landing/LIETCO Terminal to Cabagngan and Vice Versa	40.00
8. Rawis Landing/LIETCO Terminal to Cabagoan and Vice Versa	20.00

There shall be collected Two Pesos (P2.00) as Regulatory Fee per trip of Habal Habal on its regular operation.

Section 215: Jeepney/Jitneys/Mega Taxi (Van) Operation

All jeepney/jitneys/Mega Taxi or Van shall operate on a daily basis. The order of operation shall be on a First come first serve basis irrespective of the units, to be entered in a log book provided for the purpose, specifying the time of arrival at LIETCO, the same of operator and the plate number. The operation shall be at an interval of every thirty (30) minutes starting 6:00 a.m. however, succeeding trips shall be at a sitting capacity.

(No chair extension for passengers shall be allowed for all transport for-a-fee as mentioned in this section)

Jeepney and other Transport for-a fee or Special Hired Vehicles entering the Municipality of Laoang may unload passengers direct to Rawis Landing. They shall immediately return to LIETCO Terminal for parking.

Section 216: Porters/Labor Fare:

The following porter’s/labor fare shall be imposed:

ITEM	FARE
Rice/Sugar/Salt/Cement	6.00 / Sack
Wine/Liquor/Candies/Various	5.00 / ctn.
Flour	5.00/25 kls.
C.W. Nails, box or crate	6.00
C.W. Nails/ctn.	6.00
Plywood	
¼”	2.25
½”	2.75
¾”	3.25
1”	3.75
Steel bars	
8-10 mm	1.25
12 mm	1.75
16 mm	2.25
18 mm	3.25
20 mm	3.75
G.I. Pipes	
¼” to ¾”	2.25
1”	2.75
1” to 1 ½”	3.25
2”	3.75
G.I. Sheet	
8 to 10 ft.	2.25
12 ft.	3.25
14 ft.	3.75
Above 14 ft.	4.25
Hardiflex	
8 to 10 ft.	2.75
12 ft.	3.25
14 ft.	3.75
Above 14 ft.	4.25
PVC Pipe	
½” to ¾”	1.25
1”	1.75
2”	2.25
3”	3.25
4”	4.25
Cooking Oil	5.00
Cris-Pop 5/1	5.00
Egg Noodles 2/1	5.00
Plastic Twine	
Small	11.00
Big	21.00
Poly Bag	6.00
Cacao/sack	16.00
Dried Fish/box	6.00
Above 50 kls. But below 80 kls.	16.00
Above 80 kls.	21.00
Bagoong/ Tin	6.00
Gasul	
Full	5.00
Mts.	4.00
Soft drinks / beer (full)	5.00
Rubber Sandals (Cellophane bag – big)	26.00
Tiles per box	
8 x 8	11.00
12 x 12	16.00
16 x 16	21.00
Copra Official	2.00

Hand carried luggage or bags shall not be subject to porter’s fee. However, other items not specified therein shall be charged at a cost equivalent to some items enumerated above.

Only licensed porters in uniform with ID duly signed by the Local Chief Executive shall be allowed to carry baggage based on the rates prescribed herein:

Section 217: Complaint Desk.

To guarantee the commuting public, and to ensure that all provisions of this ordinance are properly observed and implemented, a complaint desk shall be provided at LIETCO with assigned personnel duly designated by the Municipal Mayor, who from time to time, submit same complaint and recommend possible solutions to the Office of the Sangguniang Bayan and conduct the immediate investigation if it may deem necessary.

Section 218: Administrative Provisions:

1. No permit to operate a business of rendering or offering to render transport services for-a-fee shall be issued unless the motor vehicle being used or to be used has been duly registered with the Land Transportation Office.

2. A numbered plate, metal or otherwise, or sticker shall be provided by the office of the Municipal Treasurer to be paid at cost by the applicant.

3. The Municipal Treasurer shall keep a registry of all the transport vehicles being issued a numbered plate or sticker such as its make and brand, the name and address of the operator and such other pertinent information as maybe required.

4. The Municipal Mayor thru his department head concerned, in coordination with the Land Transportation Franchising and Regulatory Board (LTFRB) and other concerned agencies shall issue the necessary rules and regulations for the proper implementation of this ordinance.

Section 219: Penalties:

For non-payment of the fees herein provided, or soliciting passengers outside the transport terminal by the aforementioned vehicles for hire, or any violations on the provisions of this ordinance, the following penalties shall be imposed against violators, to wit:

- First Offense - Php 1,000.00
- Second Offense - Php 1,500.00 and a ONE (1) week suspension to operate
- Third Offense - Php 2,000.00 and cancellation of permit to operate business

Section 220: Collection System:

The collection of fees per trip shall be accompanied by the issuance of corresponding tickets and/ or official receipts for all transport vehicles within LIETCO by the designated ticket collectors who shall, from time to time, advise the concerned drivers/operators to

keep such tickets for inspection and record purposes.

Section 221: Repealing Clause:

Previous policies and guidelines inconsistent herewith are accordingly repealed, modified, or rescinded.

Section 222: Rates for Rentable Spaces and Amenities at the LIETCO Facilities

The rental rate for the restaurant and other spaces and amenities at the LIETCO Facilities/ Terminal shall be as follows:

PARTICULARS	RATE
Advance Rental	Equivalent to three (3) Months
Security Deposit	Equivalent to three (3) Months

Prior to the operation of their business, the occupant-operator shall secure business permits, and all other appropriate requirements required of regular business establishment and pay corresponding fees with the Office of the Municipal Treasurer.

Section 224: Grounds for Disqualification of Applicant or Occupant.

An applicant or occupant may be disqualified to lease restaurant and other commercial spaces at the Laoang Land Transport Terminal, or continue to lease thereof, under any of the following grounds:

- a) Having an estafa or criminal record;
- b) Being a non-resident foreigner or is a dummy thereof;
- c) Being a delinquent foreigner or is a dummy thereof;
- d) Having unpaid water and electric bills; and,
- e) Having violated any of the provision of the succeeding section.

Section 225: Cancellation of Contract of Lease.

Upon recommendation by the Awards Committee, existing Contracts of lease over restaurant space at the Laoang Integrated Enterprises Terminal Complex may be cancelled under any of the following grounds:

- a. Non-payment of monthly rentals for a fee of at least three (3) months;
- b. Sub-lease of the restaurant space to another person;
- c. Mortgage or encumbrance of occupant’s right to another person;
- d. Vandalism, gambling and unsanitary acts committed inside the restaurant space;
- e. Use of a “dummy” to represent the interest of third party;
- f. Substantial alterations on the space without the consent of the lessor

Section 226: Terms and Mode of Payment.

Monthly rentals shall be paid every 10th day of the following month. Failure to pay on the date due shall mean imposition of a 10% surcharge. In case the same date falls on a Saturday, Sunday, or Holiday, the due date shall be deemed to be the first business day following it.

ARTICLE 38 – MUNICIPAL MEMORIAL PARK

Section 227: Division of Municipal Memorial Park of Laoang and Corresponding Rates.

The whole area of the Municipal Memorial Park of Laoang is hereby divided into four (4) sections, to be named as follows:

1. San Isidro de Labrador Family Lots and Mausoleums;
2. San Lorenzo Ruiz Individual Lots and Mausoleums;
3. St. Anthony De Padua Individual Grave Lots; and,
4. St. Edward the Confessor Individual Lots and Layer Tombs

Section 228: Rates per Division.

The description and rate for every division or Section of the Laoang Public Cemetery shall be as hereunder provided:

DIVISION/SERVICES PER LOT/ APARTMENT	RATE
1. San Isidro de Labrador Family Lots and Mausoleums	Php 80,000.00
a. Additional charge for corner lot	20%
b. Intement service, per burial	5,500.00
c. Burial permit fee	500.00
2. San Lorenzo Ruiz Individual Lots and Mausoleums	60,000.00
a. additional charge for corner lot	20%
b. Intement service, per burial	4,500.00
c. Burial permit fee	500.00
3. St. Anthony De Padua Individual Grave Lots	20,000.00
a. Additional charge lots situated near main roadways, path ways and corners	20%
b. Intement service per burial	3,500.00
c. Burial permit fee	500.00
4. St. Edward the Confessor Layer Tombs	4,000.00
a. Burial permit fee	200.00
5. St. Edward the Confessor Individual Grave Lots	3,500.00
a. Burial permit fee	200.00

Section 229: Burial Procedure.

The following procedures shall govern the burial in the Municipal Memorial Park of Laoang:

- a. Application for Burial Permit shall be secured from the office of the Municipal Engineer, who shall assign corresponding number to it and thereafter indorse the same to the Municipal Health Officer for approval, pursuant to the applicable laws.
- b. The burial permit shall be pre-numbered specifically at the individual grave lots and the perimeter layer tombs for proper identification
- c. For family lots, the number series shall refer to the burial permit issued in chronological order, the numbering of the grave lots shall be sequential.

ARTICLE 39 – REVENUE COLLECTION AND MANAGEMENT OF ECONOMIC ENTERPRISES AND PUBLIC UTILITIES

Section 230: Authority to Collect Taxes and Other Fees

Unless otherwise provided, the duly authorized deputy of Laoang, Northern Samar for purposes of collecting taxes such as permits and licenses, charges and fees prescribed under this Code shall be the Municipal Treasurer.

Section 231: Management of Economic Enterprises and Public Utilities

The Office of the Economic Enterprise Management Officer is tasked to conduct project feasibility studies and implement programs, projects and activities designed to increase profitability and viability of the various enterprises and public utilities of the Local Government of Laoang, Northern Samar.

Section 232: Special Account

Pursuant to the provisions of the above sections a separate account shall be maintained in accounting for the income generated from the economic enterprises and public utilities of the Local Government of Laoang, Northern Samar.

Section 233: Accrual and Payment

The tax period of all local taxes, fees and charges shall be the calendar Year. Except as otherwise specially provided in this Code, all taxes, charges and fees shall accrue on the first day of January of each year and shall be payable within the first twenty (20) days thereof or of each subsequent quarter, as the case may be.

However, taxes, fees or charges levied by an ordinance imposing new duties and/ or revised rates shall accrue on the first day of the quarter next following its effectivity.

The Sangguniang Bayan may or upon recommendation of the Local Chief Executive, for justifiable reason or cause, such as flood, fire, typhoon and other natural calamities, extend the time of payment of tax charge or fee, without penalty, for an additional period of not exceeding six (6) months.

Section 234: Surcharge and Interests

Except as otherwise specifically provided in this Code, non-payment of a tax fee or charge within the time required shall subject the taxpayer to a surcharge of twenty five percent (25) of the amount of the tax, charge or fee due, plus interest upon the unpaid amount at the rate of two percent (2%) monthly or fraction thereof after the due date until the tax, charge or fee is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

CHAPER VI – MUNICIPAL FISHERY FEES AND CHARGES

ARTICLE 40 – TITLE, PURPOSE, MUNICIPAL JURISDICTION, AND DEFINITIONS

Section 235: Title

This Ordinance shall be known as the “Basic Municipal Fishery Regulating Fishing and Fishery/Aquatic Resources of the Municipality of Laoang, Northern Samar” and shall be enforced in conjunction with the laws, rules and regulations on fishing, fishery and aquatic resources that are already promulgated by the National Government, in particular, pursuant to Republic Act No. 8550, otherwise known as the “The Philippine Fisheries Code of 1998”, and its implementing rules and regulations.

Section 236: Definition of Terms

As used in this Article the following terms shall operationally mean:

Active fishing gear- a fishing device characterized by gear movement, and/or pursuit of the target species by towing, lifting, and pushing the gear, surrounding, covering, dredging, pumping and scaring the target species to impoundment such as but not limited to trawl, purse seines, Danish seines, bag nets, motorized push nets.

Ancillary Industries- firms of companies related to the supply, construction and maintenance of fishing vessels, gears, nets and other fishing paraphernalia, fishery machine shops, and other facilities such as hatcheries, feed plants, cold storage and refrigeration, processing plants and other pre and post-harvest facilities.

Appropriate Fishing Technology- adaptable technology both fishing and ancillary industries that are ecologically sound, locally source-based and labor intensive.

Aquatic Pollution- the introduction by human or machine directly or indirectly, of substances or energy to the aquatic environment which result or is likely to result in such deleterious effects as to harm living and non-living aquatic resources, pose potential

and/or real hazard to human health, hindrance to aquatic activities such as fishing and navigation, including dumping/disposal of waste and other marine litters, discharge or petroleum or residual products of petroleum or carbonaceous materials/substances and other radioactive, noxious or harmful liquid, gaseous or solid substances, from any water, land and/or air transport or other human made structure. Deforestation, unsound agricultural practices such as the use of banned chemicals, intensive use of artificial fish feed, and wetland conversion, which causes similar hazards and deleterious effects, shall constitute aquatic pollution.

Aquatic Resources- includes all fish, all other aquatic flora and fauna and other living resources of the resources of the aquatic environment, including but not limited to salt and corals.

Carapace Length- the hard chitins outer case on the back of various animals such as crabs (masag), mud crab (alimango), and others. This locally termed as “balayan”.

Ceiling- refers to the annual catch limits allowed to be taken, gathered or harvested from any fishing area in consideration of the need to prevent over fishing and harmful depletion of breeding stocks of aquatic organisms.

Close season- the period during which the taking of specific fishing gear prohibited in specific areas in Philippine waters.

Coastal Area/Zone- is a bond of dry land and adjacent ocean space (water and submerged land) in which terrestrial processes and uses directly affect oceanic processes and uses, and vise-versa its geographic extent may include area within a landmark limit of one (1) kilometer from the shoreline at high tide to include mangrove swamps, brackish water ponds, nipa swamps, estuarine rivers, sandy beaches and other area within a seaward limit of 200 meters isobaths to include coral reefs, mudflats, sea grass beds and other soft bottom area.

Coral Reef - a natural aggregation of coral skeleton, with or without living polyps occurring in inter-tidal and sub-tidal marine waters.

Corals- the hard calcareous substance made up of the skeleton of marine coelenterate polyps, which include reefs, shelves, and atolls or any of the marine coelenterate animals living in colonies where their skeletons form a stony mass. They include: (a) skeletons of anthozoan coelenterates characterized as having a rigid axis of compact calcareous or horny spicules, belonging to the genus Corallium represented by the red, pink and white corals which are considered precious corals; (b) skeletons of anthozoan coelenterates characterized by horny axis such as antipatharians represented by the black corals which are considered semi-precious corals; and (c) ordinary corals which are of any kind of corals that are not precious or semi-precious.

Demarcated Areas- is a zonified area assigned exclusively for certain specified and limited uses such as mussel farming, fish corrals, fish corrals, fixed and passive gears, and for fry or fingerling gathering.

Electro-fishing- the use of electricity generated by batteries, electric generators and other source of electric power to kill, stupefy, disable or render unconscious to fishery species, whether or not the same are subsequently recovered.

Endangered, Rare, and/or Threatened Species- aquatic plants, animals including some varieties of corals and sea shells in danger of extinction as provided for in existing fishery laws, rules and regulations or in the Protected Areas and Wildlife Bureau – Department of Environment and Natural Resources (DENR), and in convention of the International Trade of Endangered Species of Flora and Fauna (CITES).

FARMC – Fisheries and Aquatic Resources Management Council.

Fine Mesh Nets – net with mesh size of less than three centimeters (3 cm) measure between two opposite knots of a full mesh when stretched or as otherwise determined by the appropriate government agency.

Fish Cage- refers to an enclosure which is either stationary or floating made up of nets or screens fastened together and installed in the water with opening at the surface or covered and held in a place by wooden/bamboo posts or various types of anchors and floats.

Fish Corral or “Baklad”- a stationary weir or trap devised to intercept or capture fish consisting of rows of bamboo stakes, plastic nets, and other materials fenced with split bamboo matting or wire matting with one or more enclosures, usually with easy entrance but difficult exit, and with or without leaders to direct the fish to the catch chambers, purse or bags.

Fish Fingerling- a stage in the life cycle of fish measuring to about 6-13 cm, depending on the species.

Fish Fry- a stage at which the fish has just been hatched, usually with size from 1-2.5 cm

Fish pen- an artificial enclosure constructed within a body of water for culturing fish and fishery/aquatic resources made up of poles closely arranged in an enclosure with wooden materials, screen or nylon netting to prevent escape of fish.

Fisher folk- people directly or personally and physically engaged in taking and/or culturing and processing fishery and/or aquatic resources.

Fishing Boat Gear License – A permit to operate specific types of fishing boat/gear for specific duration in areas beyond municipal water for demersal or pelagic fishery resources.

Fishing boat- any watercraft excusive used for fishing.

Fishing gear- any instrument or devise and its accessories utilized in taking fish and other fishery species.

Fishing License-a permit issued to take, gather, extract and utilize fishery resources of the municipality.

Fishing - the taking of fishery species from their wild state or habitat, with or without the use of fishing boat/vessel.

Fishing with the Use of Explosives: The use of dynamite, other explosives or other chemical compounds that contain combustible elements, or ingredients that upon ignition by friction, concussion, percussion, or detonation of all parts of the compound, will kill, stupefy or render unconscious any fishery species. It also refers to the use of any other substance and/or device which causes an explosion that is capable of producing the said harmful effects of any fishery species and aquatic resources and capable of damaging and altering the natural habitat.

Fishing with noxious or poisonous substances- the use of any substance, plants extracts or juice thereof, sodium cyanide and or cyanide compound or other chemicals either in a raw or processed form, harmful or harmless to human beings, which will kill, stupefy or render unconscious to any fishery species and aquatic resources and capable of damaging and altering the natural habitat.

Fishpond- a land-based facility enclosed with earthen or stone material to impound water for growing fish.

Food Security- refers to any plan, policy or strategy aimed at ensuring adequate supplies of appropriate food at affordable prices. It may be achieved through self-sufficiency (i.e. ensuring adequate food supplies from domestic production), through self-reliance (i.e. adequate food supplies through a combination of domestic production and importation) or through pure importation.

Gravid crab- is pregnant crabs or those crabs carrying fertilized eggs

Inland Fishery - the freshwater fishery and brackish water fishponds.

Migratory Species- refers to fishery species, which in the course of their life could travel from freshwater or vise-versa, or any marine species that travel over great distance in water of the ocean as part of their behavioral adaptation for survival and speciation.

Non-Government Organization –(NGO)- an agency, institution, foundation or a group of persons whose purpose is to assist people's organization/association in various ways including but not limited to, organizing, education, training research and/or resource accessing.

Passive fishing gear- is characterized by the absence of gear movement and/or pursuit of the target species such as but not limited to hook and line, fish pot, fish traps and gill nets set across the path of the fish.

Person- natural or juridical entities such as individual, association, partnership, co-operatives and corporation accredited by this municipality and registered under the laws of the Republic of the Philippines.

Sea Farming- the stocking of natural or hatchery produced marine plants or animals under controlled conditions for purposes of rearing and harvesting, but not limited to commercially important fishes, mollusks (such as pearl and giant clam culture) including seaweeds and sea grasses.

Sea Ranching- the release of the young of fishery species reared in hatcheries and nurseries into natural bodies of water for subsequent harvest at maturity or the manipulation of fishery habitat, to encourage the growth of the wild stocks

Trawl- an active fishing gear consisting of a bag shaped net with or without otter boards to open its mouth opening which is dragged or towed along the bottom or through the water column to take fishery species by straining them from the water, including all variations and modifications of trawls (bottom, middle and baby trawls) and tow nets.

Section 237: Purposes

a. To acquire full authority to ensure the rational and sustainable utilization, development, management, and conservation of fishery and aquatic resources of this municipality.

(b) To protect the right of municipal fisher folks, especially in the preferential use of municipal waters and other purpose.

Section 238: Declaration of Policy

Consistent with the Constitution, and the provisions of Republic Act No 7160, otherwise known as the “The Local Government Code of 1991,” it shall be the policy of the Municipality of Laoang, N. Samar to ensure rational management, protection, and conservation of its resources in order to achieve food security and sustainability of the fishery products needed by its people for their daily food sustenance. Henceforth, the fishery resources of this municipality shall be exploited within the limits of Maximum Sustainable Yield (MSY) determined on the basis of resources and ecological conditions of the municipal waters to ensure optimum yields on sustainable basis.

Section 239: Municipal Waters

For the purpose of this ordinance, the municipal waters of this municipality include not only streams, lakes, inland bodies of water, and tidal water of this municipality which are not included within the protected area as defined under Republic Act No. 7586 (NIP-AS Law), public forest reserves or fishery reserves but also, marine waters bounded by an imaginary line (Annex “A” Municipal Map) with narrative description:

Section 240: Municipal Jurisdictions

The Municipal Government of Laoang shall have jurisdiction over its municipal waters as defined and described in Section 4 hereof. In consultation with the MFARMC, the

Municipal Government of Laoang shall be responsible for the management, conservation, development, protection, utilization and disposition of all fish/fishery aquatic resources within its territorial water.

(a) The Municipal Government may, in consultation with the FARMC, enact appropriate ordinances for this purpose and in accordance with the National Fisheries Policy. The ordinances enacted by the Sangguniang Bayan of this municipality shall be reviewed by the Sangguniang Panlalawigan of the Province of Samar pursuant to the Local Government Code of 1991.

(b) The management of contiguous fishery resources such as bays, which straddle several municipalities, cities and/or provinces shall be done in an integrated manner and shall not be based on political subdivisions of municipal waters in order to facilitate their management as single resource system. The LGUs that share or border such resources may group themselves and coordinate with each other to achieve the objectives of integrated fishery resource management. The Integrated Fisheries and Aquatic Resources Management Councils (IFARMC) established under Section 76 of RA 8550 shall serve as the venues for that collaboration among LGUs in the management of contiguous resources.

© The Local Government Unit shall also enforce all fishery laws, rules and regulations as well as valid fishery ordinances promulgated by the Sangguniang Bayan, and

(d) For the wise utilization, effective management and conservation of the territorial waters, this municipality hereby adopts the zoning and use plan illustrated in Annex B. The territorial water of this municipality is hereby zonified and/or demarcated for a sound utilization of the areas. The different areas and zones were classified from Zone A to E described as follows:

i. Zone A. - Laoang Bay up to the eastern portion of Cahayagan.

ii. Zone B. - From Cahayagan up to Cabadiangan and the northern portion of Tanawan.

iii. Zone C. - Lanang Bay within Atipolo, part of Vigo, Calomotan and part of Canyomanao.

iv. Zone D. - Camporipay Area (part of Canyomanao, Suba, G.B Tan, Sangcol, Cagaasan, Rawis, Talisay, Poblacion, part of Rawis and Tarusan).

v. Zone E. - Catubig River from Cagdarao downstream and Bayog River, Jangtud River from Barangay E.J. Dulay downstream including creeks within Municipal Territorial Jurisdiction.

No person as defined in this ordinance with license and/or permit issued by this municipality shall be allowed to establish or erect any other structures and /or engaged in any other fishery activity in demarcated areas except for the specified purpose.

Section 241: Obstruction to Navigation

It shall be unlawful to any person as defined in this Ordinance, to construct, establish and/or erect any stationary structure in designated navigational lanes as it impairs, hinders and obstructs the safe navigation of all sea crafts and may cause damage and/or loss of human life.

Section 242: Fish Sanctuary and Marine Reserves

Fish Sanctuary and Marine Reserves at the Palapag Channel from western portion of Tan-awan, Magsaysay up to Brgy. Cabadiangan and Cahayagan to Mualbual. To enable the fish population in the municipal water of Laoang, Northern Samar to reproduce and provide replenishment to its stock, a fish sanctuary is hereby established in the Calacaan Islet of Palapag Channel, at Batag Island with an estimated core (surface) area of _____ Hectares, bounded by an imaginary lines connecting between points with the following description:

a. A 500 meters buffer zone is hereby established around the fish sanctuary (core area) perimeter where the operation of passive fishing gears such as hook and line, set gill nets shall be allowed.

b. For the protection and sound management of the area, it shall therefore be unlawful for any person as defined in this Ordinance to undertake fishery activities within the designated and/or specified fish sanctuary (core area).

c. Any person found violating this Section shall be punished by an imprisonment of two (2) to six (6) years and/or fine of Two Thousand Five Hundred Pesos (P2, 500.00) and forfeiture of the catch and cancellation of fishing license and/or permit.

Section 243: Regulation on the Operation of Fishing Nets and Gears

In relation to the last paragraph of Section 7 hereof, the operation of fishing nets and gears may be allowed in open portion of the zones and/or demarcated areas, except along navigational lanes. Fishing nets and gears shall be set and/or operated at a distance of one hundred meters (100 m) from any licensed mari-culture projects.

Provided, however, that any person shall be allowed to set and/or operated his/her fishing nets and gears at the nearest distance from his/her own licensed mariculture projects.

Section 244: Regulation on the Taking, Collecting and Gathering

Regulation on the Taking, Collecting and Gathering of Marine organisms in Tidal Flats and Mangrove Areas for Fish Bait Purposes. It shall be unlawful to any person as defined in this Ordinance, to take, collect and gather marine organisms used as fish baits, along tidal flats and mangrove areas by way of excavation either manual with the use of any material and accessories which causes destruction to the ecological condition of tidal flats and biological systems of mangroves.

Any person found violating this Section shall be subjected to a fine of One Thousand Pesos (P1, 000.00)

Section 245: Persons Eligible for Fishing Privileges

All fisher folks listed in the Municipal Fisher folks Registry shall be qualified/eligible for fishery privileges. It shall therefore be unlawful for any person not qualified under this Ordinance, to engage personally or through other person to collect/gather fish and other fishery/aquatic products in waters within the jurisdiction of this municipality.

Section 246: License, Permits and Fishery Grants

It shall be unlawful for any person, as defined in this Ordinance, to exploit, occupy, produce, culture or gather any species of fish and other fishery products and/or engage in fishery activity within the territorial jurisdiction without the necessary fishing licenses and/or permit issued and approved by the Local Chief Executive of this Municipality.

No licenses, permits and other similar privileges shall be granted to local fisher folks and/or persons not qualified under Section 12 hereof. All fishing licenses, permits and fishery grants issued by this municipality to any person, as defined in this Ordinance, shall be issued only upon compliance of the requisites and payment of the necessary fees and other charges, on condition that the licensee or permittee should consider himself not only as a privileged fisher folk but also a government partner in the protection and management of the municipality’s fishery resources. Such fishing license, permit and/or fishery grant shall be non-transferable and valid for one (1) year only to effect from the date of issuance thereof.

In case of sale or transfer of ownership of any fishing gear and fishing boats with fishing permit by this municipality, the office of the municipal mayor shall be notified within ten (10) days

Section 247: Schedule of Annual License, Permit and Grant Fees

Fishing licenses, permits and fishery grants shall be issued upon payment of the fees prescribed hereunder, notwithstanding other fees and other charges required for the issuance of the same, to wit:

LICENSES FOR	ANNUAL FEE
Operation of Fish Corrals, per unit	300.00
Operation of Fish Cages, per sq. m.	1.20
Operation of Mussel Farm/Bed:	
2,500 sq. Meters or fraction thereof, per year	300.00
5,000 sq. meters or fraction thereof, per year	660.00
10,000 sq. meters or fraction thereof, per year	1,200.00
Operation of Local Fishing Gear:	
Pangki	12.00
Pabhas	36.00
Largarite	36.00
Serap	24.00
Fishing operation using traps:	
Bobo (big) Panggal	12.00
Bobo (small)	6.00
Fishing Operation using Hook and Line:	
Without light	6.00
With torch used in fishing	12.00
With “Petromax”	18.00
Other Fishing Gears	
Bitana	24.00
Bacatot Padarao	90.00
Laya	12.00
Anud	12.00
Sagiwsiw	12.00
Patuayan	30.00
Pamo	18.00
Lawagan	300.00
Operation of Seaweed Farm/Bed:	
2,500 sq. Meters or fraction thereof, per year	300.00
5,000 sq. meters or fraction thereof, per year	660.00
10,000 sq. meters or fraction thereof, per year	1,200.00
Use of fishing nets and other gears	

Gill nets (panti), per kabanata	24.00
Fish pots (bobo), per square meter	36.00
Crab lift net (bintol), per piece	1.00
Crab pot (panggal or timing), per piece	1.00
Longline (kitang), per year	72.00
Stationary Bagnet (bintolan), per square meter	24.00

For using the following gears and/or engaging in the activities listed below, which are the only gears/methods that are permitted, allowed and authorized within the municipal waters, the annual fees are such:

LICENSES FOR	ANNUAL FEE
*Mobile Trap Net (<i>Pabhas</i>)	P 36.00/unit
Trap Net (<i>Sirap</i>)	P 24.00/unit
Scoop Net (<i>Tikpaw</i>)	P 12.00/piece
Fish/Squid Pot (<i>Panggal</i>)	P 12.00/unit
Crab Lift Net (<i>Bintol</i>)	P 1.00/piece
Spear w/out light (<i>Pana</i>)	P 20.00/piece
Spear w/ torch light (<i>Solo</i>)	P 15.00
Spear w/Petromax	P 20.00
Drag Net (<i>Betana</i>)	P 24.00
Cast Net (<i>Laya</i>)	P 24.00
*Drift Gill Net (<i>Anod/Nylon/Pamo</i>)	P24.00/100meters
*Bottom Set Gill Net (<i>Nylon/Pamo</i>)	P24.00/100meters
*Gill Net (<i>Panti</i>)	P24.00/100meters
Push Net/Scissor Net (<i>Sudsud – manual</i>)	P 20.00/unit
Bag Net (<i>Lawagan</i>) at least 1.9cm mesh size	P 300.00
Fish Pot (<i>Bobo</i>)	P 5.00/unit
Multiple headline (<i>Lagulo</i>)	P 72.00/unit
Long line (<i>Kitang</i>)	P 72.00/unit
Troll Line (<i>Rambo</i>)	P 72.00/unit
Single Person Hook & Line (<i>Kawil/Mirabira</i>)	P 20/unit
Single Person Hook & Line w/bamboo rod (<i>Bilwit</i>)	P 20.00/unit
Single Person Hook & Line (<i>ManoMano</i>)	P 20.00/unit
Crab Pot (<i>Timing</i>)	P 1.00/unit
Gathering of Sea Cucumber (<i>Balat</i>)	P 0.00/kilo
Gathering of fry/fingerlings (any species)	P 0.50/piece
Gathering of Mantis Shrimp (<i>Manlilitik</i>)	P 30.00/kilo
Operation of Fish Corrals, Fish Cages and Culture Farms	
Operation of Fish Corral	P 300.00/unit
Operation of Fish Cage	P1.20/square meter
Operation of Seaweed Nursery/Farm	
100 sq. m or fraction thereof	P 50.00
500 sq. m or fraction thereof	P 250.00
1,000 sq. m or fraction thereof	P 500.00
Operation of Mussel/Oyster and Other Culture Farm	
1,000 sq. m or fraction thereof	P 300.00
5,000 sq. m or fraction thereof	P 660.00
10,000 sq. m or fraction thereof	P 1,200.00
Operation of Crab Culture Farm	P 1.00/sq. meter

Section 248: Inspection Fees:				
A. Fresh Fish	-50 kg.	-	-	P 12.00
B. Salted	-50 kg.	-	-	12.00
C. Smoked	-50 kg.	-	-	12.00
D. Dried	-50 kg.	-	-	18.00
E. Unclassified Marine Species	-20 kg.	-	-	12.00

Section 249: Registration and Registry of Municipal Fisher folks, Boats and Gear Used

The Fisheries and Aquatic Resources Management Council in the Barangay and Municipal levels shall conduct a general registration of Municipal fisher folks with at least six (6) months residency in this municipality who are fishing or may desire to fish in municipal waters for the purpose of giving preference among them, as basis of limiting entry into the municipal waters, and monitoring fishing activities and/or other related purposes. Such registration shall serve as the basis for the identification of priority municipal fisher folks who shall be allowed to fish within the municipal waters. The registration shall not be construed as permit to fish.

The municipal fisher folks registry that includes the boats and gears used shall be submitted to the BFARMC and then to the MFARMC. The MFARMC shall then submit the same to the Municipal Mayor for reference. Copies of this registry shall be furnished the following agencies for their information and dissemination on or before January of each year.

1. Municipal Treasurer
2. Municipal Agriculture Office
3. SB Chairman on Agriculture and Fisheries
4. Chief of Police
5. MFARMC
6. BFARMCS
7. One (1) copy to be posted in conspicuous place of Barangay hall

The Registry of Municipal Fisher folks shall be updated regularly or as maybe necessary, and shall be posted in conspicuous location of Barangay hall where it shall be open for public inspection for the purpose of validating the correctness and completeness. The Municipal Mayor in consultation with the MFARMC shall formulate the necessary mechanism for “INCLUSION AND EXCLUSION PROCEDURE “that shall be beneficial to the resident municipal fisher folks.

Fisher folks shall only be considered official registered upon payment of the annual fees prescribed hereunder.

Registration	Annual Fee
Fisher folks	12.00
Fishing boat of 3.0 GT or less	
Powered by 16 HP or less, per HP	6.00
Powered by more than 16 HP, per HP	120.00
Non-motorized boat	18.00

The BFARMC Treasurers shall be authorized to collect the fisher folk registration fee of P11.00 per annum.

hereunder, notwithstanding other fees and other charges required for the issuance of the same, to wit:

Fisheries Licenses	
Individuals	P 12.00
Fisherfolks Organizations or Cooperatives	P 30.00
Partnerships and Corporations	P 30.00
Use of Fishing Boat:	
Non-motorized	P 50.00
Less than 16 HP motor	P 100.00
More than 16 HP motor	P 200.00
Fishing vessel of 3.0 GT or less (certificate number)	P 300.00 (onetime fee)
All sea crafts of more than three (3) gross tons (GT) that will anchor in the municipal waters of Laoang, Northern Samar shall pay the following fee to the Municipal Local Government through the Municipal Treasurer’s office:	
Sea craft of 3 to 10 GT	P 100/anchorage.
Sea craft of more than 10 GT	P 200/anchorage
A Berthing Fee shall be collected from all vessels docking at the Laoang Pier according to the schedule below:	
Commercial Vessel	P 30/unit/docking
	P 150/unit/ day
Municipal Vessel	P 10/unit/docking
	P 50/unit/day

Section 250: Transport of Fish and Other Fishery Products

No person, as defined in this Ordinance, shall transport fish and other Fishery products derived from the municipal waters of Laoang without first securing an Auxiliary invoice or permit to transport from the Municipal Fishery Management and Licensing Unit of the Municipal Agriculture Office and paying the corresponding fees prescribed for the purpose:

The Sangguniang Bayan shall create/establish the Municipal Fishery Coordinating Office at the Laoang Port and Rawis Terminal with its composition, functions, duties and responsibilities.

SCHEDULE OF TRANSPORT FEES	
Commodities	Transport Fees
Mussel/Oyster/Sahang	P 6.00/sack
Mudcrab, per gram	0.60
Crabs (Masag), per kilogram	0.60
Fish, per foam	12.00
Shucked mussel (tahong meat), per foam	12.00
Shrimp and squid, per kilogram	1.20
Sea weeds dried per kilogram	1.20
Sea weeds, fresh, per kilogram	0.60
Fish of any specie, dried per kilogram	1.20

Section 251: Regulation on the Taking, Catching, Selling
Regulation on the taking, catching, selling and possession of undersized and gravid crabs, fingerlings or juvenile fish species. - No person shall capture, take, gather and sell crabs with size of less than 5 centimeters measured from the carapace length. Mere possession of dead undersize and/gravid crab shall constitute a prima facie case.
Any person found catching of live undersize and gravid crab should subject the offender of Five Hundred Pesos (P500.00) plus the forfeiture of the catch.
Provided, however, that catching of live undersize crabs and juvenile or fingerling of any fish species for local culture and grow-out purposes shall be allowed.
Provided, further, that any person who turn-over live gravid shall be given an incentive of not less than Five Pesos (P5.00) per piece.

Section 252: Unauthorized Fishing or Engaging in Other Unauthorized Fisheries Activities
No person shall exploit, occupy, produce, breed, culture, capture and/or gather fish/fry/fingerlings of any species or engage in any fishery activity within the municipal waters of Laoang, N. Samar with a license or permit duly issued and approved by the Municipal Mayor.
Any person caught fishing in the municipal waters of Laoang, n. Samar where he has no permit or registration paper for a municipal fishing boat shall constitute a prima facie presumption that the person and/or boat is engaged in unauthorized fishing. Fishing for daily food sustenance or for leisure, which is not for commercial purposes may be allowed.

It shall likewise be unlawful for any person not listed in the Registry of Municipal Fisherfolks to engage in any commercial fishing activity in the municipal waters of Laoang N. Samar. Confiscation of catch and a fine of Five Hundred Pesos (P500.00) shall punish person committing such violation.
Provided, that the operation of commercial fishing boats in municipal waters of Laoang N. Samar using fishing gear not listed and/or prescribed in Section 14 hereof, shall not be allowed.

Each of the three (3) highest officers of the boat of any commercial fishing boat captain or fish workers who commit the above prohibited act upon conviction shall be punished by equivalent to the value of catch or Two Thousand Five Hundred Pesos (P2,500.00), whichever is higher, and imprisonment of six (6) months, confiscation of catch and fishing gears and recommended to BFAR for revocation of license.

Section 253: Fishing in Overfished Area and During Closed Season
It shall be unlawful to fish in overfished area and during closed season. The Municipal Fishery/Agriculture Office shall provide a table/schedule for closed and open season.

Section 254: Conversion of Mangroves
It shall be unlawful for any person to convert mangrove into fishpond or for any other purposes.

Section 255: Use of Fine Meshed Nets
It shall be unlawful for any person to engage in fishing using net with mesh size of less than three (30 centimeters measured by between two (2) opposite knots of a full mesh when stretched. Prohibition on the use of fine mesh net shall not apply to the gathering of fry, fingerlings and other fish species, which by their nature are small but already matured.

Violation to this provision shall subject the offender to a fine of Two Thousand Five Hundred Pesos (2,500.00) or imprisonment from six (6) months to two (2) years or both such fine and imprisonment at the discretion of the court. If the commercial fishing boat commits the offenses, the boat captain or acting boat captain and master fisherman or fish workers shall be subjected to penalties provided herein. The owner/ operator of the commercial fishing boat who violates this provision shall be subjected to the same penalties.

Section 256: Fishing Through the Use of Explosives, Noxious and Poisonous Substances and/or Electricity

It shall be unlawful for any person, as defined in this Ordinance, to take or gather, or cause to be caught, taken or gathered fish of any fishery species in the municipal waters of Laoang, N. Samar with the use of electricity, explosives, noxious and poisonous substances such as sodium cyanide which will kill, stupefy, disable or render unconscious to fish or fishery species, except, for research, education and scientific purposes with permit issued by this municipality. It will likewise be so unlawful for any person, as defined in this Ordinance, to possess, deal in, selling in any manner fish which have been illegally caught, taken or gathered. The discovery of dynamite, other explosives and chemical compounds in the possession of any fisher folk, operator, fishing boat official or fish worker shall constitute a prima facie evidence that the same was used for fishing in violation of this Ordinance and R.A. 8550.

Pursuant to Section 88 of Republic Act No. 8550, (a) mere possession of explosive, noxious/poisonous substances or electric fishing device for illegal fishing shall be punishable by imprisonment ranging from six (6) months to two (2) years; (b) the actual use of explosive, noxious/poisonous substances or electro fishing devices for illegal fishing shall be punishable by imprisonment ranging from five (5) to ten (10) years without prejudice to the filing of separate criminal cases in, selling or any manner of disposing for profit, illegally caught/gathered fishery species shall be punished by imprisonment ranging from six (6) months to two (2) years;

In all cases enumerated above, the explosives, noxious/poisonous substances and electric device, as well as the fishing boat, fishing equipment and catch shall be forfeited in favor of the municipality.

Section 257: Aquatic Pollution
Aquatic pollution as defined in this Ordinance shall be unlawful. Any person found violating the provision of this section shall be subjected to a fine of Two Thousand Five Hundred Pesos (P2, 500.00) per day until such violation ceases and the fine are paid.

Section 258: Ban on the Gathering, Catching and/or Collection of Aquarium or Ornamental Fish and Other Fishery Species

It shall be unlawful for any person to catch, collect, take and/or gather or cause to be caught, taken or gathered aquarium and other ornamental fish of any fishery species in the municipal waters of Laoang, N. Samar. Any person, as defined in this Ordinance, found catching, taking, collecting and gathering aquarium and/or ornamental fish species shall be subjected to a fine of Two Thousand Five Hundred Pesos (P2,500.00) plus the confiscation of the caught, gathered, and/or collected aquarium or ornamental fish and other fishery species.

Section 259: Ban on Coral Exploitation and/or Extraction
It shall be unlawful for any person, as defined in this Ordinance, to collect, gather, sell and possess ordinary, precious and semi-precious corals whether raw or in the processed form in the municipal jurisdiction of Laoang N. Samar. Provided that coral exploitation and/or extraction may be allowed only for educational, scientific and research purposes, but must have prior permission from the Local Chief Executive.

Any person found violating this provision shall be punished by imprisonment from six (6) months to two (2) years or a fine from two Thousand Five Hundred Pesos (P2, 500.00), or both such fine and imprisonment at the discretion of the court, and forfeiture of the subject corals, including the vessels and its proper disposition.

Section 260: – Ban on the Catching, Gathering, Taking of Rare, Threatened or Endangered Species

It shall be unlawful for any person, to take, gather, and catch rare, threatened or endangered fishery species in the municipal jurisdiction of Laoang, northern Samar.

Any person found violating this provision shall be punished by imprisonment from twelve (12) months to two (2) years or a fine from Two Thousand Five Hundred Pesos (P2,500.00), or both such fine and imprisonment at the discretion of the court, and forfeiture of the subject fishery species.

Section 261: Other Violations

The following fisheries activities shall be construed as violation to this Ordinance:
1. Failure to submit monthly fish caught report the licensee, permittee or grantee of a fishing privilege within the municipal waters of Laoang, Northern Samar who fails to submit his/her consolidated fish caught/production report shall be subjected to the following penalties

a) First Offense – a fine of One Hundred Pesos (P100.00) per unreported month;
b) Second Offense – a fine of Two Hundred Pesos P200.00) per unreported month;
c) Third Offense-Cancellation or denial for the renewal of license, permit or grant
2. Obstruction to Fishery Law Enforcement Officer -The owner, master or operator of any fishing boat, whether licensed or not, who obstructs or hinders, or cause to be obstructed or hindered, any fishery law enforcement officer to perform or discharge his duties shall be fined an amount not exceeding One Thousand Pesos (P1, 000.00). In addition, the license of the fishing boat may also be cancelled at the discretion of the Local Chief Executive.

Section 262: Separability Clause
If any portion or provisions of this Ordinance is declared unconstitutional or invalid, the other portions or provisions hereof which are not affected shall continue in full force and effect.

Section 263: Repealing Clause
Any existing municipal ordinance contrary to the provisions of this Ordinance is

hereby REPEALED AND AMENDED.
Section 264: Penal Provisions
The imposition of fines and penalties in violation to any of the provisions of this ordinance shall be in accordance with the penalties imposed under Republic Act 8550 and its implementing guidelines.
Section 265: Amendment. -This Ordinance could be amended if ever necessary.
Section 266: Effectivity.
This Ordinance shall take effect fifteen (15) days after its review and approval of the Sangguniang Panlalawigan of the Province of Northern Samar.

ARTICLE 41: RENTAL FEE ON MINERAL LANDS

Section 267: Definitions. – When used in this Article: -
(a) Minerals – means all naturally occurring inorganic substances in solid, liquid, or any intermediate state including coal. Soil which supports organic life, sand and gravel, guano, petroleum, geothermal energy and natural gas are included in this term but are governed by special laws.
(b) Mineral Lands – are those lands in which minerals exist in sufficient quantity and grade to justify the necessary expenditures in extracting and utilizing such minerals.
Section 268: Collection of Fee.
There shall be collected an annual rental fee from the lessee of mineral lands within this municipality for the exploration, development and exploitation and disposition of minerals from said lands covered by lease in accordance with the following rates:
Section 269: Time of Payment.
The rental fee shall be paid in advance to the Municipal Treasurer or his duly authorized representative on the date of the granting of the lease and on the same date every year thereafter during the life of the lease.
Section 270: Disposition of Proceeds
The proceeds of the rental fees on mineral lands shall be distributed as follows:
(a) Province - - - - -30%
(b) Municipality where the mining claim is located - - - - -70%

ARTICLE 42: OCCUPATION FEE FOR MINING CLAIMS

Section 271: Definition. – When used in this Article:
Occupation fee – is a fee payable by any locator or occupant of any mining claim.
Section 272: Collection of Fee.
There shall be collected an annual occupation fee on locator, holder or occupant of mining claim in the amount of Ten Pesos (P10.00) per hectare or fractional part thereof, until the lease covering the mining claim shall have been granted.
Section 273: Time of Payment
The fee shall be payable to the municipal Treasurer on the date of registration of the mining claim and on the same date every year thereafter, until the lease covering the mining claim shall have been granted.
Section 274: Disposition of Proceeds
The proceeds of the occupation fee for mining claims shall be distributed as follows:
Province of Northern Samar - - - - - 30%
LGU of Laoang - - - - - 70%

CHAPTER VII – GENERAL ADMINISTRATIVE PROVISIONS
ARTICLE 43: COLLECTION AND ACCOUNTING OF MUNICIPAL REVENUES

Section 275: Tax period and manner of Payment
Unless otherwise provided in this Code, the tax period of all local taxes, fees and charges shall be the calendar year. Such taxes, fees and charges may be paid in quarterly installments.
Section 276: Accrual of Tax
Unless otherwise provided in this Code, all local taxes, fees and changes shall accrue on the first (1st) day of the quarter next following the effectivity of the ordinance imposing such new levies or rates.
Section 277: Time of Payment
Unless otherwise provided in this code, all local taxes, fees and charges shall accrue on the first (1st) day of January or of each subsequent quarter as the case may be. The SB may, for justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.
Section 278: Surcharges and Penalties on Unpaid Taxes, fees or charges
The SB may impose a surcharge of ___per cent of the amount of taxes, fees or charges not paid on time and an interest at the rate of ___per cent...

Section 279: Interests on Other Unpaid Revenues.
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 of ___ percent (___ %) 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 ___ months.
Section 280: Collection of local Revenues by Municipal Treasurer.
Unless otherwise specified, all municipal taxes, fees, or charges shall be collected by the Municipal treasurer and his duly authorized deputy.

The Municipal Treasurer may designate the Barangay Treasurer as his deputy to collect municipal taxes, fees or charges. In case a bond is required for the purpose, the Municipal Government shall pay the premiums thereon in addition to the premiums of bond that may be required under this Code.

Section 281: Examination of Books of Accounts and Pertinent Records of Business-men by Local Treasurer.

(a) For the purpose of implementation, only the Treasurer of his duly authorized representative of LGU imposing the tax, fee of business in order to ascertain, assess and collect the correct amount of the tax, fee and charge.
(b) The provincial, City or Municipal or Barangay Treasurer, may by himself or through any of his deputies duly authorized in writing, conduct the examination of the books, accounts and other pertinent records of any person, partnership, corporations, or associations subject to local taxes, fees and charges.
(c) Such examination shall be made during regular business hours, not often once a year for every tax period, which shall be the year immediately preceding the examination, and shall be certified to by the examining official. Such certification shall be made of record in the books of accounts of the taxpayer examined.
(d) In case the examination is made by a duly authorized deputy of the Local Treasurer, the written authority of the deputy concerned shall specifically state the name, address, and business of the taxpayer whose books, 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 BIR shall be made available to the Local Treasurer, his deputy or duly authorized representative subject to the guidelines issued by the Department of Finance.

Section 282: Promulgation of Rules and Regulations.
Unless otherwise specifically provided in this Code, or under existing laws or decree, the Municipal Treasurer is authorized, subject to approval of the Local Chief Executive to promulgate rules and regulations for the proper and efficient administration and collection of taxes and fees herein imposed.

Section 283: - Accounting of Collection
Unless otherwise provided in this code and other existing laws and ordinances, all moneys collected by virtue of this Code shall be accounted for in accordance with provisions of existing, laws, rules and regulations, and credited to the General Fund of the Municipality of Laoang, Northern Samar.

Section 284: - Accrual to General Fund of Fines, Costs and Forfeitures
Unless otherwise provided by law of ordinances, fins, cost, forfeitures and other pecuniary liabilities imposed by the Municipal Court for violation of any municipal ordinance, shall accrue to the General Fund of the Municipality.

Section 285: - Issuance of Receipts
It shall be the duty of the Municipal Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account upon which it is paid.

Section 286: Record of Taxpayers
It shall be the duty of the Municipal Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Code.

ARTICLE 44: CIVIL REMEDIES FOR COLLECTION OF REVENUES

Section 287: Extent of Municipal Lien
Taxes and fees constitute liens in favor of the Municipality, superior to all liens in favor to the private parties not only open the specific property subject to the charge but also upon all properties used in the exercise of the occupation, business or privilege with respect to which the charge is imposed and upon all property rights therein.

Section 288: Application of Remedies.
The following civil remedies may be availed of unless otherwise specifically provided in applicable laws, and in so far as their nature permits, for the collection of any delinquent tax, fee, or charge.
(a) Distrain of personal property; and
(b) Legal action.
These remedies maybe pursued singly or simultaneously at the discretion of the Municipal Treasurer.

Section 289: Distrain of Personal Property. The remedy by distrain shall be as follows:
(a) Seizure. Upon failure of the persons owing any local tax 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 that person or any personal property subject to the tax lien, in sufficient quantity to satisfy the tax in question, together with any increment thereto incident to delinquency and the expenses of seizure. In this case the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the record of his office showing the fact of delinquency and the amount of the tax and penalty due. This shall serve as sufficient warrant for the distrain of personal property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of Section 175 (d) of

RA 7160, otherwise known as the 1991 Local Government Code, as implemented under Article 264 of the implementing Rules and Regulations (IRR), distraint Personal Property shall be said at public auction in the manner herein provided for.
(b) Accounting of Distrained Goods. The officer executing the distraint shall make or cause to be made an account of goods of effects distrained, a copy of which signed by himself shall be left either with the owner or person from whose possession the goods or effects were taken, or at the dwelling or place of business or what person and with someone of suitable age, and discretion, we which list shall be added a statement of the sum demanded a note of the time and place of sale.
(c) Publication. The officer shall forthwith cause a notification to be inhibited in the office of the municipal Mayor and the Public Market of the Municipality of Laoang, N. Samar, specifying the time and place of sale and the article distrained. The time of sale shall not be less than twenty days after notice to then owner or possessor of the property as above specified and the publication or posting of the notice.
(d) Procedure of Sale. At the time and place fixed in the notice, the officer shall the goods one effects so distrained at public auction to the highest bidder for cash. Within five days after the sale, the Treasurer shall make the report of the proceeding in writing to the Municipal Mayor.
Should the property distained be not disposed of within one hundred and twenty days (120) from the date of distrained, the same shall be considered as sold to the local government 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.
(e) Disposition of Proceeds. The proceeds of the same shall be applied to satisfy the tax, together with the increment thereto incident to delinquencies, and the expenses of the distraint and sale. Any residue over the 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 preservation of the property pending the same, and no charge shall be imposed for the services of the Local Officer of his deputy. Where proceeds of the sale are insufficient to satisfy the claims other personal properties and in like manner, be distrained until the full amount do. Including all expenses is collected.

ARTICLE 45: TAXPAYER'S REMEDIES

Section 290: 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.
b) In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within the (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.
d) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:
a. The treasurer is legally prevented from making the assessment of collection;
b. The taxpayer requests for a reinvestigation and executes a waiver in writing before the expiration of the period within which to access or collect, and;
c. The taxpayer is out of the country or otherwise cannot be located

Section 291: 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, interest 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 notice of assessment; otherwise the assessment shall become final and executor.
The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. If the Municipal Treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice of cancelling wholly or partially the assessment. However, if the Municipal Treasurer finds the protest to be wholly or partially correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Section 292: 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 the payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 293: Appeal
Any question on the constitutionality or legality of this Code may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of the receipt of the appeal: Provided, however, That such appeal, shall not have the effect of suspending the effectivity of this Code and the accrual of payment of the tax, fee or charge.

ARTICLE 46: MISCELLANEOUS PROVISIONS

Section 294: Power to Levy Other Taxes, Fees and Charge.
The LGU shall exercise the power to levy taxes, fees and charges on any base or subject not specifically enumerated in this rule or taxed under the NIRC as amended or other applicable laws, provided that the taxes, fees and charges shall not be unjust, excessive, oppressive, confiscatory, or contrary to declared national policy, provided further that the ordinance levying such taxes, fees or charges shall not be enacted without the mandatory public hearing conducted for the purpose.

Section 295: Nascent Industries Potential for the LGUs Economic Enterprises
Municipal Hospital, Municipal Storage and Refrigeration Facilities, Municipal Water System, municipal Slaughterhouse, Municipal Convention and Training Center, Mualbul Domestic Port, Municipal Agro-silviculture Development Park, Municipal Shipping Company, Municipal Charcoal Briquetting Plant, Municipal Boat-Making Venture,
The following are potential enterprises: boat-making, sports complex and coliseum

Section 296: Authority of the Sangguniang Bayan
The Sangguniang Bayan shall promulgate all needful rules and regulations for the efficient, effective and economical enforcement of the provisions of this Code.

Section 297: Non-Retroactivity of Rulings
Any revocation, modification, or reversal of any of the rules and regulations promulgated in accordance with the preceding Section or any of the rulings or circulars promulgated shall not be given retroactive application if the revocation, modification or reversal will be prejudicial to the taxpayer, except in the following cases:
(a) If the taxpayer deliberately mis-states or omits material facts from his return or in any document required of him by the Commissioner for Finance or equivalent functionary;
(b) If the facts subsequently gathered are different from the facts on which the ruling is based;



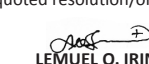


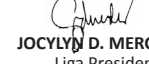

Section 298: Authority to Grant Tax Exemption Privileges or Incentives
The provisions of Article 282 of the IRR Implementing the LGC of 1991 shall apply.
Section 299: Withdrawal of Tax Exemption Privileges or Incentives
The provisions of Article 283 of the IRR Implementing the LGC of 1991 shall likewise apply.


Section 300: Claim for Refund or Tax Credit
The provisions of Article 286 of the IRR Implementing the LGC of 1991 shall apply.

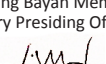
CHAPER VIII: GENERAL PENAL PROVISIONS

Section 301: Separability Clause
If any clause, sentence, paragraph, section, or part of this Code shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of said Code, but shall be confined in its operation to the clause, sentence, paragraph, section, or part thereof directly involved in the controversy.
Section 302: Applicability Clause.
Pertinent provisions of existing laws and other ordinances shall govern all other matters relating to the impositions in this code.
Section 303: Repealing Clause
All ordinances, rules and regulations or part thereof in conflict or inconsistent with the provisions of this Code are hereby repealed, amended, or modified accordingly.
Section 304: Effectivity.
This Code shall take effect upon its approval.

APPROVED: 16 DECEMBER 2019
WE HEREBY CERTIFY to the correctness of the above-quoted resolution/ordinance.

 FELIX D. TAN SB Member	 LUKE JENSEN R. DETERA SB Member	 LEMUEL O. IRINCO SB Member
 FRED P. DEANAMEAS SB Member	 ALFREDO L. BALUYOT SB Member	 JOCYLYN D. MERCADER Liga President
 DR. JOSEPH L. RONATO SB Secretary		

ATTESTED:

DEMOCRITO V. AQUINO
Sangguniang Bayan Member
Temporary Presiding Officer

APPROVED:

ATTY. MIGUEL L. SARMIENTO
Acting Municipal Mayor

LSDE: Jan. 16, 23 & 30, 2021

2 were confirmed to have died

Landslide, flooding hit several parts of the region, displacing families and destroying properties

TACLOBAN CITY- The massive rains experienced by the region for the past several days have resulted to occurrences of landslide and flooding that resulted in the death of two people and displaced 1,696 people.

The victims, who died due to drowning, were from Eastern Samar and Northern Samar, according to information from Police Regional Office (PRO) headquarters in Palo, Leyte on Tuesday(- January 12) 2021.

Lieutenant Colonel Ma. Bella Rentuaya, police regional spokesperson, said the heavy rains which triggered floods and landslides have destroyed an abandoned Mount Sinai Church in Barangay Abu-

cay, Tacloban City and a seawall road in Barangay Dalakit, Catarman, Northern Samar.

Floods have affected 26 areas in Northern Samar, which include 10 barangays of Catubig, 15 barangays of Las Navas, and one barangay in Silvino Lubos.

In Eastern Samar, flooding occurred in 68

see Landslide /page 24 ...

Priest...

...from Page1

have cooperation with each other because our goal is to improve and develop the lives of our constituents and parishioners,” he added.

They then organized the local farmers and formed a cooperative.

He added that before going with the plan, he asked the permission from Palo Archdiocese Archbishop John Du who gave him the go signal as he expressed his support on the plan.

He added that aside from permission from the archbishop, they are also apply at the Cooperative Development Authority, Department of Labor and Employment, and at the Sangguniang Panlalawigan of Leyte.

The priest then asked the members of the farmers’ organizations in Villaba to take good care of the assistance given to them by the province and help each other to ensure their growth.

Gov. Petilla, responding to the gratitude of the VILMICAP members, said to achieve the goal of development, everyone should help each other. Those who were first to received assistance from the provincial government should help those who are new in the program, he added.

The governor said that among the 360 farmers association that is being supported by the provincial government, VILMICAP is the first to form as a cooperative.

“As a cooperative, you can do many things to help members of your members association like providing loan,”Petilla said.

Petilla added that as support to the newly-formed cooperative, the provincial government will be providing them supplies that they can sell to their members which, in turn, the money they earned can be used as their capital.

(ROEL T. AMAZONA)



New members of the City Advisory Council took their oath before the retired police major, Fely Tan, provincial chairman of the Advisory Council.They were schools division superintendent-Calbayog City,Thelma Quitalg and city operations officer, Francisco Cagomoc, held at 3rd floor of the China Bank held last Jan. 12, 2021. (HENRY C. PUYAT)

N. Samar village official drowns in a flood as he tried to save his carabao

PALO, Leyte – A barangay official was drowned in a flood in Northern Samar, a report from the Police Regional Office 8 (PRO 8) based in Camp Ruperto Kangleon, Campetic, this town, said.

PRO 8 Regional Information Officer Lieutenant Colonel Ma. Bella Rentuaya identified the victim as Nerio Cabe, 61, married and a village councilor of Barangay Mabini in the said town.

Rentuaya said that based on the investigation conducted by the local police, the victim was accidentally drowned due to flash flood while swimming across the river located in Brgy. Del Pilar last Jan.10.


She said that Cabe swam the river purposely to secure his carabao despite the strong current that resulted to his drowning.

Rentuaya also said that the village official was recovered by Nestor Lucapa, also a resident of Mabini, and who actually witnessed the drowning incident.

The dead body of Cabe was brought to his house with the help of village residents, Rentuaya added.

(RESTITUTO A. CAYUBIT)





Republic of the Philippines
PROVINCE OF LEYTE
City of Tacloban

OFFICE OF THE PROVINCIAL TREASURER

NOTICE OF PAYMENT OF THE 1% BASIC REAL PROPERTY TAX AND THE ADDITIONAL 1% SPECIAL EDUCATION FUND TAX IN THE PROVINCE OF LEYTE FOR THE YEAR 2021

Notice is hereby given to all real property owners that pursuant to the provisions of the Local Government Code (R.A. 7160) and Section 12 & Sec. 13, Chapter III of the Provincial Tax Ordinance No. 2, s. 1993 of Leyte, the payment of the Basic Tax on real property which is 1% percent of the assessed value of the real property and the additional 1% levied for the Special Education Fund for **CY 2021**, is due and payable on the **1st day of January 2021**. The same may however be paid in four (4) equal installments without interest or penalty, at the option of the taxpayer, as follows

1st installment	-	on or before March 31, 2021
2nd installment	-	on or before June 30, 2021
3rd installment	-	on or before September 30, 2021
4th installment	-	on or before December 31, 2021

Both the Basic Tax and the additional 1% SEF tax shall be collected simultaneously.

Prompt payment shall be given a discount of ten percent (10%) while advance payment shall be entitled to twenty percent (20%) discount of the tax due in accordance with the schedule of payment prescribed above.

Failure to pay the basic real property tax and the additional SEF tax on or before the dates indicated above shall subject the taxpayer to the payment of interest at the rate of two percent (2%) per month on the unpaid amount or fraction thereof, until the delinquent tax shall have been fully paid. Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months or seventy two percent (72%).

Payment shall be made at the Office of the Municipal Treasurer where the property is located.


The Province may avail the remedies for the collection of real property tax by administrative action through levy on real property and sale of real property by public auction or by judicial action as provided in the Code.

Tacloban City, Leyte, Philippines, January 4, 2021.

SGD RUTH Y. SURPIA
Acting Provincial Treasurer

Copy furnished:
The Honorable Secretary of Finance, Manila
The Executive Director, Manila
The Regional Director, BLGF, Region VIII, Tacloban City
The Honorable Provincial Governor of Leyte, City of Tacloban
The Honorable Sangguniang Panlalawigan of Leyte, City of Tacloban
All City and Municipal Treasurers of Leyte
All Provincial/City and Municipal Treasurers of the Philippines
File

LSDE: January 16 & 23, 2021



Republic of the Philippines
PROVINCE OF LEYTE
City of Tacloban

OFFICE OF THE PROVINCIAL TREASURER

NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE PROVINCE OF LEYTE

Notice is hereby served that pursuant to the provisions of Section 254, of Local Government Code of 1991 (R.A. 7160) the Real Property Tax due and payable for Calendar Year 2021 and previous years had become delinquent.

INTERESTS FOR DELINQUENCY: Failure to pay the real property tax during the period for payment without interest of the quarterly installment thereof shall subject the taxpayer to the payment of interest of two percent (2%) on the amount of the delinquent tax for each month of delinquency or fraction thereof until the delinquent tax shall be fully paid but in no case shall the total interest exceed 36 month or 72%.

Under Section 256 of the above-stated Code, the undersigned is empowered to resort to any of the following civil remedies to enforce collection to wit:

1. By administrative action through levy on real property (Section 258), advertisement and sale thereof public auction (Section 260), and
2. By judicial action in any court of competent jurisdiction (Section 257 & 266).

FORMAL DEMAND for the payment of the delinquent taxes and penalties due **NEED NOT BE MADE** before any of such remedies may be resorted to, this **NOTICE OF DELINQUENCY** shall be sufficient for the purpose.

However, if at any time before any of the above stated remedies are instituted, payment of the delinquent tax or installment thereof and the corresponding interest hereunder provided, it shall free the taxpayer or his property from liability to such action.

DELINQUENT TAXPAYERS are therefore requested to pay their delinquent taxes and penalties due as soon as possible in order to forestall the application of the above stated remedies against them.

This notice is given for the purpose of the sale of public auction of delinquent properties and/or filing of civil action to enforce collection of delinquent taxes in various municipalities of the Province of Leyte.

SGD RUTH Y. SURPIA
Acting Provincial Treasurer

Copy furnished:
The Honorable Secretary of Finance, Manila
The Executive Director, Manila
The Regional Director, BLGF, Region VIII, Tacloban City
The Honorable Provincial Governor of Leyte, City of Tacloban
The Honorable Sangguniang Panlalawigan of Leyte, City of Tacloban
All City and Municipal Treasurers of Leyte
All Provincial/City and Municipal Treasurers of the Philippines
File

LSDE: January 16 & 23, 2021



Leyte Governor Leopoldo Dominico “Mic” L. Petilla lead in the cutting of the ribbon during the turn over and blessing of the cooperative market stalls of the Villaba Compact Farming Agri-Cooperative on January 6, 2021. Assisting him were Villaba Vice Mayor Dennis Sy , president of the Vice Mayors League of the province. The activity was held at the market site of Villaba, Leyte. (Gina P. Gerez)

DOH...
...from Page 1

who died on Jan.10; an 86- year old woman from Tacloban City who died on Jan.8; a 38-year old woman from Mahaplag, Leyte who died on Jan.12, and a 60-year old woman from Naval, Biliran who died on Jan. 7 and a 75-year old woman Tarangnan, Samar who died on Jan. 10.

For Jan. 14 record, the deaths involved a 31-year-old woman from Borongan City who died on Jan. 10; a 78- year old woman from Carigara, Leyte who died on Jan. 11;a 64-year old male from Palo, Leyte who died on Jan. 11, and a 61-year old woman from Lawaan, Eastern Samar who died on Jan.12.

On Friday, the recorded

lone death involved a 54- year old man from Capoocan, Leyte who died on Jan. 13.

With these 13 deaths reported by the DOH just this week, the total number of fatalities in Eastern Visayas now stand at 154.

Meantime, the region’s number of COVID-19 cases of the region is now at 12,653 of which 958 are considered as active cases.

Family gatherings and other social activities that took place during the holiday season contributed to the spike of COVID-19 cases here in the region, Dr. Marc Steven Capungcol, head of the DOH-8 epidemiology and surveillance unit, said in a virtual press conference Thursday (Jan. 14).

It was during this period that the region posted double digits of single day cases.

For instance, on December 23 and 24, the region logged its biggest single-day cases with 244 and 258, respectively.

On Christmas Day, the regional COVID-19 cases were 106 while on New Year’s Day, Jan.1, the cases were at 104.

“The increasing number of cases, partly were due to holiday season, family gatherings. Our cases right now involved families. So one of our conclusions because of the social and family gatherings (during the Christmas and New Year’s celebrations),” Capungcol said.

Aside from this reason, they also cited the big number of people who went to the shopping malls during the holiday season and the number of swab results being tested by the three molecular laboratories operating in the region, namely, the Eastern Visayas Regional COVID-19 Testing Center at the Eastern Visayas Regional Medical Center, the Divine Word Hospital Virology Laboratory, both in Tacloban City; and the Ormoc Molecular Diagnostic Center in Ormoc City.

As this developed, the DOH in the region has appealed to all local govern-

ment units to expand their quarantine facilities to accommodate more possible COVID-19 patients, and capacitate their hospitals where the patients could be isolated.

“We are now in moderate to high risk of transmission in the region,” Capungcol said.

Dr. Exuperia Sabalberino, DOH regional officer-in-charge, said that the positivity rate of Eastern Visayas is among the highest in the country.

“The implication of having a high positivity rate means that we will have a high utilization of our hospitals which is dangerous because the capacity of our hospitals here in the region is very limited unlike in Metro Manila,” she said.

“It would mean that we might not have any available hospitals for our future COVID-19 cases in the coming days and which would result to increase on the number of deaths,” Sabalberino added.

The positivity rate of the region almost stand at 10 percent per the number of confirmed cases with those people who were tested as possible carriers of the dreaded virus.

SEARCHA...
...from Page 5

turned to naught with the latest Searca statistics!

We, in Eastern Visayas, are luckier for having been the lest affected area in terms of the strong typhoons that hit southern Luzon. Dir. Gregorio was further quoted saying that “. . . it is crucial to transform the sector as resilient systems amid the significant impact of typhoons and floods as experienced in 2020 and even in years before that.” These include improved access to climatic and weather data, stress-tolerant crop varieties, good agricultural practices, crop insurance system, extension system and *modern technological support* and innovative financial capital.

Among his (Gregorio) suggestions cum recommendation, that on modern technological support could be the bitter pill to swallow among Filipino farmers, who need to be given higher dosage of S

& T information in their avocation! It becomes incumbent that objective hiring of personnel to man the PENRO, CENRO, and MENRO must be the order of the day! No more of the old and negative practice of political accommodation unable to answer, e.g. How does one reconcile a situation when a staff in- charge of agriculture does even know how many hectares of **Rice-land** his area of jurisdiction has?

My only comment on the Searca Report is not to have identified which Region is top in Fisheries production in 2020?

ooo000ooo

NEXT TOPIC : “Duo Entities Providing Financing to Farmers”

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

A touch...
...from Page 5

two (2) pretty & popular sisters in the country -- Bessie Kelley and Ruby Kelley -- daughters of a retired American soldier & businessman Auther Kelley and Marta Gatbonton, a Filipina.

Elizabeth Kelley, popularly known then as “Bessie” married Fernando Poe Sr., a popular actor during that time (in the 40s), while Ruby Kelley married Federico Mangahas, a writer in the Tribune newspaper, a well-circulated news sheet at that time.

Bessie Kelley & Fernando Poe Sr. had a son -- Ronald Allan Kelley Poe, who started as a stunt man and became an actor, using the screen name Fernando Poe Jr. or FPJ, to “ride” on the movie-acting popularity of his late father, Fernando Sr., who abruptly died at the young age of 35.

On the other hand, Ruby Kelley & Federico Mangahas had a son -- Mahar K. Mangahas, who is now the Chief Executive Officer (CEO)

& President of the Social Weather Stations survey company.

Fernando Kelley Poe, Jr. or FPJ married Susan Rocas, but since they did not have any children, they adopted a baby girl who was found (left by her biological mother) in a church in Iloilo City; and was baptized later on as Grace Poe.

Grace Poe is now married to Teodoro Misael Daniel Vera Llamanzares, popularly known as ‘Neil,’ an American citizen who served in the U.S. Navy and now reportedly the Chief Information Officer of the San Miguel Corporation.

FLASH BACK TO 2016

So who’s Grace Poe? Answer - She was the independent candidate for president in 2016, but who was always declared (true or not) as the Topnotcher or Number One in the Surveys of the Social Weather Stations !

And again, who is the Chief Executive Officer & President of the Social Weather Stations survey company? Dr. Mahar Kelley Mangahas, whose mother was Ruby Kelley -- the sister (as mentioned earlier) of Bessie Kelley

Poe.

So what does that make Grace Poe? Grace Poe Llamanzares, an independent candidate for president in the 2016 presidential elections, is a NIECE of Dr. Mahar Kelley Mangahas, the Chief Executive Officer and President of the Social Weather Stations survey company -- a fact that was never ever mentioned during the campaign !

It will be recalled that in several so-called “Independent Surveys” of Dr. Mahar Mangahas’ Social Weather Stations Surveys preparatory to the Presidential Elections in 2016, Senator Grace Poe was always the Topnotcher or Number One (true or not) in said SWS Surveys.

Now, let’s look at the following, despite the Smartmatic’s “activities -- THE RESULTS -- 2016 PRESIDENTIAL ELECTIONS

Rodrigo Roa Duterte - 16,601,997 votes; Manuel Mar A. Roxas - 9,978,175 votes; Grace Poe Llamanzares - 9,100,991 votes

So, I repeat this Columnist is thankful that the Survey mentioned in this Column’s first paragraph was Pulse Asia, not the other, whom Manila Times Columnist Rigo-berto Tiglao didn’t have a kind word for.

Need this Columnist write more? Abangan ang susunod na kabanata!

Our charity...
...from Page 5

have to love our enemies, why we have to offer the other cheek when we are slapped on one cheek, why we have to walk two miles if we are challenged to walk one mile? In human terms, these would just be crazy ideas.

Let’s try our best that our charity is always animated by our Christian faith. Let’s follow the example of all the saints, foremost of whom would be Our Lady who, even if she did not fully understand how can the Son of God can be conceived in her womb by the overshadowing of the Holy Spirit, just said, “Be it done to me!”

No room...
...from Page 5

and go on life because this problem to them is far fetch. The truism that we watch news unfolds and wouldn’t care less because we are not the subject of the news anyway. We just shrug it off and then later, it hits home, and we became the battleground of COVID. And to this day cases rises and even the variant of COVID surfaces and we do the very same thing we have been doing as thousands die.

Learn from the mistakes of others we have not learn a thing. The mistakes now become our own. There should be no déjà vu for the 2020. It’s a past we rather forget but the lessons we had and continued to suffer from must not be forgotten.

Calbayog, Guiuan to purchase their own anti-COVID vaccines

TACLOBAN CITY- At least two local government units in the region joined the list of areas that have signified their intentions to buy their own anti-COVID vaccines.

The city government of Calbayog in Samar province and the municipality of Guiuan in Eastern Samar have said that they have allocated ‘initial funds’ to procure the needed vaccines.

Mayor Ronaldo Aquino of Calbayog City made his intention through a letter addressed to Mayor Evelio Leonardia, national president of the League of Cities of the Philippines.

In his Jan.11 letter, Aquino said that they have initially set aside

P50 million for them to procure ‘any FDA-approved vaccines, preferably with high efficacy and reasonably priced.’

At present, Calbayog City has 917 COVID-19 cases of which 103 active cases and 11 deaths.

In Guiuan, Eastern Samar, Mayor Annaliza Gonzales-Kwan said that they have also allocated an initial amount of P10 million for the purchase of the vaccines.

“We have yet to decide what will be the (brand) of the vaccines that we will be purchasing. Let us see what our (national) government will recommend,” she said.

Guiuan is considered to be the ‘hard-hit’ area in Eastern Samar when it comes to number of COVID-19 cases.

As of Friday, the town has 90 total COVID-19 cases with four deaths.

Meantime, a mining company operating at MacArthur town in Leyte has said that they will be allocating certain amount of money for the purpose.

The MacArthur Iron Project Corp., said that while they have yet to determine how much they will be allocating for this purpose, the money will be given to the provincial government of Leyte through Governor Leopoldo Dominico Petilla.

This is because, the provincial government, which has initially set aside P20 million, is in ‘best position’ to procure the anti-COVID vaccines.

It, however, said that

they hope that the residents of MacArthur will be given the vaccines once it they are available.

Earlier, the city governments of Ormoc, Tacloban, Maasin, and Catbalogan as well as the provincial governments of Eastern Samar, Samar, Biliran, and Northern Samar have allocated funds for the purpose of buying the vaccines.

(JOEY A. GABIETA)

Renaming...
...from Page 4

“Filipina” as a prostitute, perhaps based on the rampant prostitution occurring when the US military bases were still here.

Who would want to have those names?

Maharlika, on the other hand, is said to be the original name of our country. It refers to noble qualities—illustrious, notable, excellent, impressive, and grand. It used to even be associated with deities, or the immortals. It is an elevated status in life, if not for material possessions, at least for dignified names and meritori-

ous achievements. That, for sure, is a better identity to live with and be proud of.

Is it possible to have this name change? Or course, yes. So many countries have had their country’s names changed. Burma to Myanmar, Siam to Thailand, etc. If psychology is true that we act our names then that change must be pursued. But it is not that easy. It could be very costly on our part. So many things will have to be replaced as well—money, government agencies, birth certificates, name it!

But if not now, when? If not us, who?

PET...
...from Page 7

the first time —indelibly paving the way toward a more sustainable future for the country.”

Yashovardhan Lohia, Chief Recycling Officer of Indorama Ventures, welcomed the BOI’s approval of the recycling facility and its recognition of PETValue’s vision: “Indorama Ventures is honored to be part of a pioneering initiative, and we are grateful to have the support of the Philippines’ Board of Investments, as well as the endorsement of the Philippines’ Department of Science and Technology, for such a significant undertaking. We are confident that our strong partnership with Coca-Cola will ensure that the introduction to the country of our company’s green technologies and innovations will yield groundbreaking gains toward securing collective sustainability goals for the Philippines.”

Indorama Ventures’ footprint spans over 120

manufacturing sites in 33 countries and employs over 24,000 people worldwide. The company has become the largest producer of polyester products since its founding in 1975. Beyond market growth, Indorama Ventures pioneers environmental leadership with over 30+ years of experience in championing the circular economy through green technologies. Most recent expansions of facilities in Poland and France will be recycling 10 billion

post-consumer PET plastic bottles from across Europe per year by 2023, a move hailed by the Union of European Beverages Association.

As a collective effort by global leaders in the consumer and manufacturing industry, CCBPI and Indorama Ventures are making a notable step towards a World Without Waste—one that sparks more communities, organizations, and industries to follow suit. (PR)

Unceasing effort of LNHS teachers and its stakeholders

BY: MA. LIEZEL LAUS-MOLON



Teachers monitoring learners through the LNHS' Tele-Eskwela Center

As the year 2021 begins, many believe that the New Year brings new hope to everyone, including the government agencies, particularly the Department of Education.

In its press release dated December 30, 2020, Education Secretary Leonor Magtolis-Briones assured the Filipino people that the Department commits itself to continue to persevere in facing educational challenges in 2021.

With this commitment, teachers of Leyte National High School (LNHS) unceasingly continue its mission to deliver inclusive quality education to

learners amidst recurring and new challenges of the pandemic.



Supportive parent serves as Household Partner in the modular distance learning.

Upon resumption of classes on January 4, 2021, LNHS teachers also resumed in preparing printed and digitized Learning Modules and Learning Activity Sheets for the January 11, 2021 retrieval and distribution of Learning Packets, both through online and the “IYA-KADI” Stations.

The LNHS teaching and non-teaching personnel have been working hand-in-hand with the learners and their parents or guardians in making the said endeavor a success.

The first week of January also marks the beginning of the Second Quarter for the School Year 2020-2021. The teachers’ role at this stage is becoming more and more crucial in making sure that learners stay engaged and motivated.

One very significant strategy consistently being implemented by LNHS teachers is the frequent learning monitoring and feedbacking among their learners.

Parents, guardians, and other stakeholders also continuously provides vital contribution as learning facilitator or properly referred to as household partner (HHP).

Moreover, it is good to note that parents, guardians, and other stakeholders have always been very supportive of the different learning strategies and interventions initiated by Leyte National High School for the betterment of the teaching-learning process in the new normal.

(Note: The author is a Master Teacher I at the Leyte National High School, Tacloban City Schools Division, Tacloban City)

Module...
...from Page 3

promote rapport, goodwill and cordial relationship between the Philippine National Police, DepEd, parents and students. This is also a better way to promote the image of the PNP to the community. (PLt. ANGELYN GLOU A. CORTADO/PR) xxx

CAPTION: Members of the 1st Samar Provincial Mobile Force Company in Calbayog City under the leadership of Police Lt.Col. Joy Leanza launched “Module Mo, Hatid Ko” program wherein the learning materials are being delivered by cops in coordination with local teachers. (1st Samar PMFC)

5 NPA...
...from Page 2

They also surrendered several firearms consisting of a Caliber.45 pistol loaded with three ammunition; M1 Garand rifle with one magazine clip loaded with eight ammunition for Caliber 7.62 mm and eight live extra ammunition for the same caliber; and a carbine rifle with one magazine loaded with 12 live ammunition.

De Jesus said that the rebels decided to return to the folds of the law as the Philippine National

Police together with other government agencies strengthens the implementation of Executive Order No.70 which aims to end the long-running insurgency problem in the country.

“The return of these rebels to the folds of law is a promising development for this year. As they pledge loyalty to the government, the police force in the region also guarantees to give necessary assistance so they could start living in genuine peace again,” the police regional director said. (JOEY A. GABIETA)

Archdiocese...
...from Page 3

strictly follows all the basic health protocols could get the deadly virus.

It was learned from Fr. Militante that Fr. Pesado acquired the virus from one of the social gatherings that he attended.

“Aside from him, there are also four other priests who were tested positive of COVID-19. But they are asymptomatic and are now in isolation,” he said.

Fr. Pesado is the first priest from Eastern Visayas to have died due to COVID-19 complications. The region has 144 deaths

due to COVID-19.

Pesado, who was from Tolosa town in Leyte province, was ordained as priest on Feb. 28, 1981 with his first assignment at the Santo Niño Parish in Tacloban City.

But in 2015, while serving as parish priest at the Immaculate Conception in Ipil, Ormoc City, Archbishop Du asked him to retire due to his failing health.

Before his death, Fr. Pesado together with other retired priests of the archdiocese, stayed at the archdiocese Clergy House. (JOEY A. GABIETA)

Health authorities declare community transmission in Borongan City

TACLOBAN CITY- A community transmission on the coronavirus disease (COVID-19) was declared by health authorities in Borongan City on Friday (Jan. 15).

The sudden surge of COVID-19 cases in the city which are ‘unlinkable’ of local cases was used as the basis by the Provincial Health Office (PHO) as reason for the declaration.

Governor Ongchuan orders resumption of regular work schedule at PGNS

CATARMAN, Northern Samar- Governor Edwin Ongchuan ordered the resumption of regular work schedule in the provincial government after the province recorded a consistently low number of COVID-19 cases in the past weeks.

Through a memorandum issued on January 14, 2021, Gov. Ongchuan puts an end to a 2-month alternative work arrangement in the provincial government prompted by a surge



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“Due to the sudden surge in unlinkable local cases, we are declaring community transmission in Borongan City,” the health office said in a statement issued on Friday.

“With this, we continue to encourage everyone to strictly follow all local health protocols,” it added.

These protocols include avoid going out of homes if possible especially for those who belongs to vul-

nerable group, elderly, pregnant, and those who illnesses; continue and proper wearing of face masks and face shields especially if in public area, and observing physical distancing.

The PHO also advices those with symptoms like fever, cough, colds, body weakness, loss of taste and smell to isolate themselves and inform health authorities.

of coronavirus disease cases in Northern Samar especially in its capital town of Catarman where the seat of the provincial government is located.

The resumption of regular office schedule will start on Monday, January 18, 2021.

The order also directed department and office heads to conduct disinfection of offices, facilities and vehicles, check the health status of their personnel and staff if not manifesting

any of the COVID symptoms, and modify their workplace layout so as to ensure observance of physical distancing measures not only by the employees but including their clients.

Disinfection of PGNS

Residents of the city are also encouraged to avoid mass gathering or meeting people who are outside from their respective homes.

Borongan City has close to 80 cases with nine new cases reported by the Department of Health (DOH) on Friday alone.

The new cases were classified as four local cases and five close contacts.



Gov. Edwin Ongchuan

any of the COVID symptoms, and modify their workplace layout so as to ensure observance of physical distancing measures not only by the employees but including their clients.

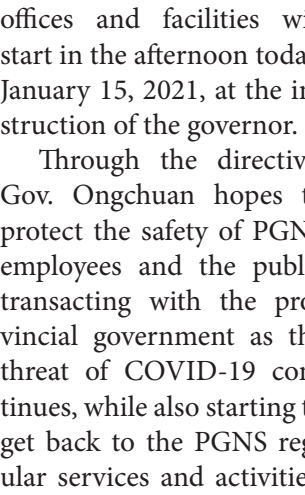
Disinfection of PGNS

offices and facilities will start in the afternoon today, January 15, 2021, at the instruction of the governor.

Through the directive, Gov. Ongchuan hopes to protect the safety of PGNS employees and the public transacting with the provincial government as the threat of COVID-19 continues, while also starting to get back to the PGNS regular services and activities.

(NORTHERN SAMAR PROVINCIAL INFORMATION OFFICE)

Republic of the Philippines Department of Transportation
MARITIME INDUSTRY AUTHORITY MARINA
REGIONAL OFFICE NO. VIII
G/F Uyttingkoc Building
Senator Enage St., Tacloban City



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RE: Application for Approval/Confirmation/Transfer, and Conveyance of Ship pursuant to R.A. No. 9295 and its IRR of 2014

CASE NO. MRO8 21-003

MAGNA O. GEMONGALA,
Applicant
x- ----- x

ORDER

Before us is the above-entitled case which was filed with the Calbayog Satellite Unit (CSU) on 11 January 2021 and received by this Office on 13 January 2021, to wit:

APPLICANT-VENDEE
MAGNA O. GEMONGALA

VENDOR
SEGUNDO O. GEMONGALA

Notice is hereby given that Applicant shall present the jurisdictional, qualification, and documentary requirements in a hearing to be conducted on **26 January 2021, Tuesday, at 10:00 o'clock in the morning** at this Office, G/F Uyttingkoc 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 **14th day of January 2021** at Tacloban City, Philippines.

(Sgd.) ENGR. RODULFO P. PANER
Officer-in-Charge

COPY FURNISHED:
Applicant, Magna O. Gemongala, Brgy. Talahid, Almagro, Samar
Office of the Solicitor General, 134 Amorsolo St., Legaspi Vill., Makati, MM File
CMB/MMC
SFSU Issuance No. O-NOH-2021-003
Reference No. TMRO-2021-_____

Republic of the Philippines
Local Civil Registry Office
Province of Northern Samar
Municipality of Catarman

NOTICE FOR PUBLICATION

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1 Guidelines in the implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172). Notice is hereby served to the public that **LORENCE CARDENAS CABALES** has filed with this Office a petition for correction of entry in sex from **“FEMALE”** to **“MALE”** in his certificate of live birth and whose parents are Louie L. Cabaless and Juliet Q. Cardenas.

Any person adversely affected by said petition may file his written opposition with this Office not later than (10) days after this publication

(Sgd.) **DARWIN B. BEROs**
Municipal Civil Registrar

LSDE: Jan. 16 & 23, 2021

Landslide...
...from Page 21

barangays, which include seven barangays of Jipapad, 23 upstream barangays of Dolores, 13 upstream barangays of Oras, two barangays of Maslog, nine barangays of Taft, and 14 barangays of Can-avid.

Several landslide incidents were reported in Barangay Binaloan, Taft with the provincial office of the Department of Public Works and Highways had to wait to improve the weather before they could conduct their clearing operations.

Engr. Jayson Espeso, information officer of the DPWH-Eastern Samar, said that the clearing operation started on Friday morning at the road section of Wright-Taft road in Brgy Binaloan with only half of the lane remain passable.

Espeso said that the DPWH personnel will try

their best to finish the road clearing immediately.

Meantime, the Wright-Taft road will continue to be close until the clearing operation is finished. Travelers and motorists are advised to use the Basey-Marabut-Lawaan-Buenavista road to reach Eastern Samar province.

In Leyte, flash floods hit Barangay Canlingga in Dagami and Barangay Manloy in Carigara.

Flooding also hit 22 barangays in Southern Leyte, with 19 barangays in Hinunangan and three barangays in Saint Bernard.

At least one passenger boat was stranded in Almagro, Samar.

According to Rentuaya, the regional police command has deployed 2013 search and rescue personnel while 1,389 others were on standby.

(RONALD O. REYES/ ROEL T.AMAZONA)

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