



Leyte-Samar

# DAILY EXPRESS

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321 / 323  
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MCD

TACLOBAN  
RIZAL AVENUE

*First case in entire Visayas Region*

# DA confirms ASF in Leyte

RONALD O. REYES/LIZBETH ANN A. ABELLA

**TACLOBAN CITY-** The Department of Agriculture (DA) has confirmed of existence of the African fever swine (ASF) here in the region, particularly in Abuyog town, Leyte.

And as an immediate effort to contain any further spread of the ASF to other villages of Abuyog and other areas in Leyte, their department immediately took action, Angel Enriquez, DA regional director, said in a statement.

The DA official said

that this is the first case of ASF not only in Eastern Visayas but for the entire Visayas Region.

“Disease control measures in the ASF affected areas are currently being conducted. Moreover, three local veterinary quarantine

see DA/page 21 ...



**WARNING.** With the Department of Agriculture in the region confirming the existence of African swine fever(ASF) in Abuyog, Leyte, neighboring towns and even Central Visayas have put up measures to contain any spread of the virus that now hounds the swine industry. The ASF case in Leyte, noted as early as last week of December of last year, is the first case in the entire Visayas Region.



**RECOGNITION.** The Tacloban city schools division bestowed City Mayor Alfred S. Romualdez with the Kaugop Award during the virtual Pasidungog held last December 17, 2020 for his consistent and overwhelming support to the agency's response to the call for quality education to all Taclobanon children. Mariza Magan, schools division superintendent, has always been thankful to Tacloban local government unit for its important role as stakeholder in all the endeavors of city's school division, particularly as they go through this challenging school year with a new normal educational system. (TACLOBAN CITY INFORMATION)



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## Leyte mayor stops officiating marriage amid town spike of COVID-19 cases

**TACLOBAN CITY-**A town mayor in Leyte will not be performing any marriage ceremony as their area is grappling with high cases of coronavirus disease (COVID-19).

In an advisory, Mayor Azucena Mirambel

will not officiate any civil marriages for the entire month. Under our laws, mayors are authorized to solemnize civil rites.

The municipal hall itself was closed starting Monday, Jan.18, until Jan.20 for disinfection as several employees were

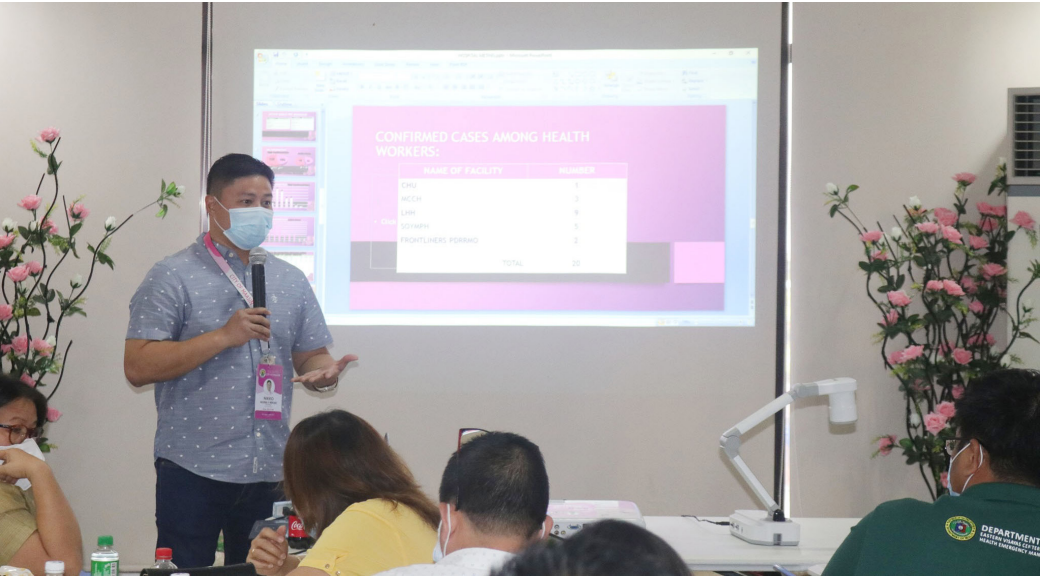
said to have been direct contacts of one employee who was earlier tested to be positive of the dreaded virus.

Among other measures instituted by the municipal government to curb its increasing

see Leyte/page 2 ...



# Maasin city mayor appeals for public support to combat its rising COVID-19 cases



Maasin City Nacional Mercado meets with representatives from public and private hospitals to discuss the health protocols in handling COVID-19 cases in the city. (Photo from LGU-Maasin City)

TACLOBAN CITY-Maasin City Mayor Nacional Mercado has appealed for continued support and cooperation of the public as the city recorded 12 new cases of coronavirus disease (COVID-19) last January 15 alone.

“We are certainly exhausting all our efforts to prevent the further transmission of the virus. Please continue to practice the infection-prevention and control measures. Go out only when necessary,” said

Mercado.

The mayor also suspended the work at the city hall on Friday for disinfection and sanitation purposes after one of their employees contracted COVID-19.

Mercado assured the residents that the new cases “were already isolated with close monitoring by our medical workers.”

“We have also instructed our contact tracing team to submit immediately those who have primary exposure to the patients, as well as their secondary contacts, in

order to closely monitor the following individuals. The said primary and secondary contacts will then undergo a RT-PCR (swab) test,” the mayor said.

Meanwhile, Mercado announced that five additional patients have recovered from COVID-19 and were discharged from the isolation facility for community reintegration.

As of Friday, Maasin City reported 280 confirmed cases, 232 recoveries, two deaths, and 44 active cases. (RONALD O. REYES)

# Eastern Samar board authorizes Gov. Evardone to procure anti-COVID vaccines

TACLOBAN CITY-The Sangguniang Panlalawigan of Eastern Samar has approved a resolution requested by Governor Ben Evardone authorizing him to sign a non-disclosure agreement with pharmaceutical AstraZeneca as the province plans to procure its own vaccines against coronavirus disease (COVID-19).

“The non-disclosure agreement is a pre-requisite before negotiation,” Vice Gov. Maricar Goiteesan said when asked during their regular session last January 15.



Gov. Ben Evardone

Several local government units in the country had already signed a deal for advance purchase of vaccine from AstraZeneca.

Among which is the city government of Ormoc that is targeting to buy 270,000 doses of its COVID-19 vaccine and

gathering as to how many vaccines will be needed by the province since we have constituents who will be included on the priority list of the national government,” Goiteesan said when asked how much vaccines the provincial government is targeting to purchase.

Earlier, Gov. Evardone announced that the provincial government has allocated P500 million to buy vaccines and other related items that are needed to defend its residents from the current health problem.

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# NPA member captured in an encounter in Borongan City

TACLOBAN CITY- An alleged rebel member was captured by government forces after an encounter in Borongan City, Eastern Samar last January 17.

Bienvenido Abagancia, 65, was captured by the members of the 78th Infantry Battalion as a result of an encounter that took place in Brgy. Pinanang-an of the said city at around 3:30 pm, report from the 8th Infantry Division headquarter based in Catbalogan City, Samar said.

Abagancia, said to be a resident of Barangay Layo, Pinabacdao town in Samar province, was left behind by his group after they fled from the 30-minute firefight with the government soldiers, the report added.

The government troops also recovered from the members of the New People’s Army four improvised explosive devices (IEDs), one improvised 7.62mm rifle, one locally-made cal.38 revolver, 16 short/long magazines for M-16 (336 ammunition), one M14 magazine (15 ammunition), three backpacks containing subversive documents and personal belongings.

Lt.Col. Oliver Alvior, the commanding Officer of 78th IB, lauded the troops for their successful operation and extended his gratitude to the locals in saving the lives of the soldiers.

“Your Philippine Army will continue to use its military might against the

armed group that threatens the peace and stability of Eastern Samar,” he said in a statement as he issued his appeal for still active in the armed group to return to the folds of the law and avail government assistance for them. (JOEY A. GABIETA)

# 989 Eastern Visayas cops get promotion

TACLOBAN CITY-A total of 989 police officers took their oath in Eastern Visayas following their promotion last January 15, 2021.

“It is my moral obligation to remind you that promotion is a raise in rank or position, and so it is necessary for you to raise your standards as well,” said regional director Brigadier General Ronald De Jesus in his speech during the simultaneous pinning and donning of ranks.

“Now more than ever, the organization expects you to support and contribute more to public service, excellence, professionalism,

and good governance,” De Jesus added.

Out of the 989 newly-promoted personnel, 44 were police commissioned officers (PCOs) wherein 36 were promoted from the ranks of captain to major and eight for lieutenant to captain, according to the Police Regional Office-Eastern Visayas.

The 945 personnel were composed of the police non-commissioned officers (PNCOs), where 407 were promoted from patrolman to corporal; 83 for corporal to staff sergeant; 78 from staff sergeant to master sergeant; 85 for master sergeant to senior master sergeant; 155 for the rank of senior master sergeant to chief master sergeant; and 137 for chief master sergeant to executive master sergeant.

De Jesus maintained that the promotion also “aims to uplift the morale” of the police officers as part of their career development. (RONALD O. REYES)

Leyte...  
...from Page 1

COVID-19 cases include prohibition of masses and other religious gatherings and private gatherings until the contact tracing that is underway would be completed.

It was learned that the municipal government is tracing around 200 individuals.

At present, the town, which was placed under lockdown since Jan.16 which is to end on Jan.20, has 30 COVID-19 cases with one death involving a 75-year old man who died last Jan. 13.

The rural health unit in Capoocan, also in Leyte,

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## 2 dead, 3 arrested in separate anti-drug operations

TACLOBAN CITY- Two suspected drug personalities were killed while three others were arrested during separate buy-bust operations last January 14, 2021.

In Catbalogan City, police said Lucio Abarcar was killed in a shootout after he drew his gun and fired towards the arresting officers during the anti-drug operation around 11:15 pm Barangay 2, Salug.

A poseur buyer managed to buy three sachets containing suspected shabu worth P25,000 from the suspect.

Authorities also recovered from the scene a caliber .45 loaded with 5 pieces cartridge, four pieces fired cartridge cases, 18 sachets containing suspected shabu, and 14 tablets.

The recovered drug items had an estimated weight of 30 grams and estimated street value of P300,000, police said.

In Maasin City, a 44-year-old fish vendor was shot dead after he allegedly engaged in a firefight with authorities during the buy-bust around 8:45 pm in Barangay Panan-awan.

Police said the suspect,

Rocky Bontog, allegedly sold 12 sachets containing suspected shabu to an undercover operative.

Two residents were also arrested around 1:40 pm in Barangay Punta, Ormoc city.

The suspects were identified as 24-year-old laborer Brian Loyloy, and 25-year-old jobless resident Vince Borj Nabong, listed as a high-value individual.

A poseur buyer was able to purchase one sachet containing suspected shabu using P1,000 buy-bus, police said.

In Tanauan, Leyte, a 30-year-old employee of the local government unit was arrested during the buy-bust operation around 7:40 am in Barangay San Roque.

Police identified the suspect as Roxanne Kenny Salve, listed as HVI.

Purchased from Salve was a sachet containing suspected shabu, while recovered from his possession were three sachets containing suspected shabu, buy-bust money, P14,990 cash, a KIA vehicle, and other personal items.

All pieces of drug evidence with an estimated weight of 0.20 grams were

see 2 dead /page 7 ...

## Group, priest dismiss plan of a mining company to donate funds in the procurement of anti-COVID vaccines

TACLOBAN CITY- An anti-mining group has expressed its reservation over the plan of a mining company to help finance the

the vaccination.

"The intention may be good but it will only further divide the people. They can help the people of McAr-

Alvero expressed his concern over the plan of the MacArthur Iron Sand Project Corp. (MIPC) to donate money in the procurement

that they are ready to allocate funds which it will donate to the provincial government in the procurement of the vaccines.

"We intend to supplement the vaccine supply because this is a primary need in this pandemic," the MIPC management said on Thursday, January 14, 2021.

MIPC said they will present their proposal to the provincial government of Leyte since they are not authorized to transact with vaccine companies.

"If we can consolidate all efforts, the impact will be great," said MIPC, adding that they recommended the local residents as priority in their vaccine allocation.

MIPC, which obtained mining claims of around 300 hectares for three years in MacArthur, has hired around 300 workers in the said town alone.

Amidst the pandemic, MIPC management said they continued with their health assistance to the residents in MacArthur through their medical mission and distribution of medical equipment, medicines, and rescue gears. (RONALD O. REYES)



Leyte provincial board members hold an on-site inspection at the mining site in MacArthur town December of last year (Contributed photo)

procurement of vaccines against coronavirus disease (COVID-19) in Leyte.

Fara Diva Gamalo of the Freedom from Debt Coalition (FDC)-Eastern Visayas, said that the national government has all the 'machineries and resources' for all the Filipinos to receive

thor and nearby towns without destroying the land. They can donate the funds to improve the agriculture sector," added Gamalo, whose group is helping the Save MacArthur Leyte Movement (Samacamo) in its resistance to the black sand mining operation in MacArthur, Leyte.

Meanwhile, MacArthur parish priest Amadeo

of the vaccines.

"There is a string attached to that move. I think it is meant to lead MacArthurnons to consent to their operation of mining. But if the people accept that, I would respect their decision," Alvero said

The MIPC, which invested around P500 million in its operation, earlier said

## DENR-8 encourages public to observe zero waste activities

TACLOBAN CITY – The Department of Environment and Natural Resources (DENR) here in the region is encouraging the public to observe zero waste activities to attain a clean environment.

The appeal of Regional Executive Director Tirso Parian came as the DENR observes the "Zero Waste Month."

"Let's put on a healthy attitude towards the environment we live in. Ensuring the safety and welfare of the community through proper solid waste management is a shared responsibility," Parian said.

Highlighted with the theme, "Bouncing back from the pandemic to greener and healthier

Planet", Parian said that this year's commemoration underscores proper handling and management of wastes generated from

households, health institutions and other facilities during the pandemic.

The DENR executive regional director pointed out that recent report from the Environmental Management Bureau regional office 8 (EMB-8) that in 2020, Eastern Visayas generated a total of 20,853,183 kilograms of wastes.

Of this, 6,194,015 or 29% is biodegradable, 1,651,737 or 8% is recyclable, 1,445,270 or 7% is special wastes, 11,562,161 or 56% is residual wastes, which include wastes that are non-compostable and non-recyclable such as used tetra packs, plastics, diapers, and others.

Parian said that EMB-8 also disclosed that in previous years, residual wastes do not constitute more than 50% of the total regional waste generation.

However, due to the

COVID-19 pandemic, residual wastes generation in 2020 constituted 56%.

"Practices and efforts towards the containment of the spread of the COVID-19 pandemic have affected our waste generation. The observance of Zero Waste Month is timely and relevant in calling out for discipline towards safe management and disposal of our wastes," Director Parian said. "We need to act so that less waste will clog our drainage or go to our bins and landfills, adversely affecting our health and daily conditions," Parian said.

Parian reported that the Philippines marks January as "Zero Waste Month" as declared in Proclamation No.760 signed by President Benigno Aquino III in May 2014. Pursuant to the declaration, the celebration aims to guide people see DENR-8 /page 21 ...

## 24-year-old patient needs help in Leyte

TACLOBAN CITY-A 24-year old patient in Barugo, Leyte is appealing for medical and financial help after suffering from hyperthyroidism/active toxic goiter for three years now.

Family and friends of Joy Geraldo Aguja have taken to social media to ask for assistance for the latter's hospitalization needs.

"Kami po ay kumakataok sa inyong mga ginintuang puso para po sa pagpapagamot ng kanyang sakit. Kami po ng mga kaibigan, pamilya ni Joy lubos pong nananalig na sana po ay kami ay matulungan sa pagpapagamot sa kanya," wrote Elaine Alberca on Facebook.

"Hindi po kami nawawalan ng pag-asa na babalik ang kanyang malusog na pangangatawan. Marami pa po syang kanyang pangarap para sa



kanyang magulang at mga kapatid," she added.

Aguja's parents don't have permanent jobs to finance her regular check-up and medical treatment.

To inquire on how to help the patient, contact 0963-819-4862 or 0948-870-1309. Gcash: 0998-250-9154. (RONALD O. REYES)



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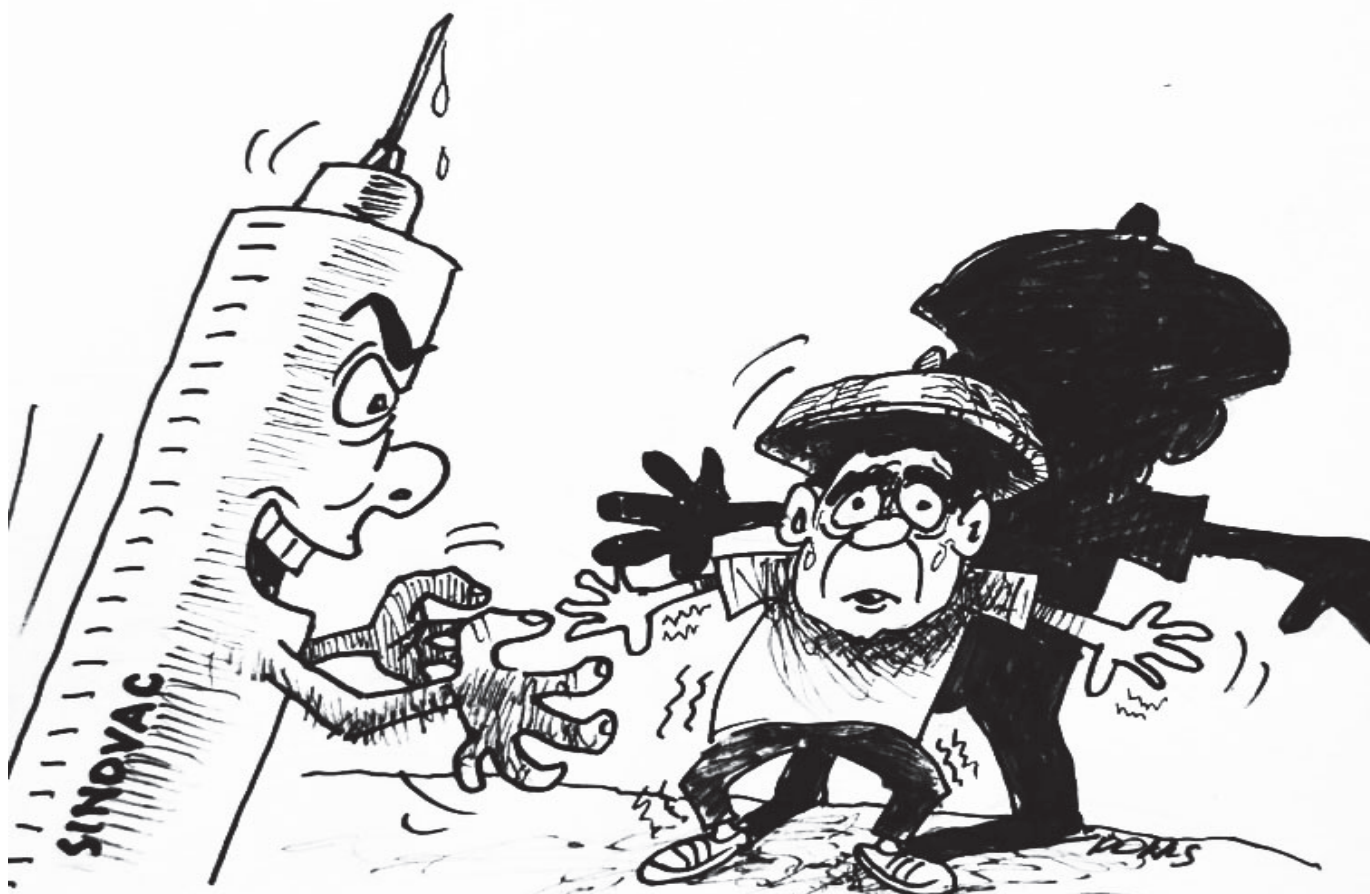
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## Vaccine issue

**C**ertain reasons explain why many of our countrymen are said to be choosy as to which vaccine to accept should that mass vaccination start. They are not just choosy; they are also hesitant to submit to it in case there are no options available. In other words, they would rather stay unvaccinated than have it with doubts in mind.

And true enough, there will be no other options available as far as vaccines from the government are concerned because, already, the Sinovac vaccine from China has been opted. The government can't be blamed for this purchase, either, because this is the vaccine that came out first and, in its haste to remedy the unabated spread of coronavirus in the country, the government was compelled to order it.

In a laboratory study in Brazil, though, Sinovac came out to have a 50% efficacy rate only, which is quite low compared to other vaccines

that followed, which are not only more effective but are cheaper as well. This partly explains the reluctance of our citizens to submit themselves for vaccination. For why, indeed, should you gamble for something that doesn't give you a one hundred percent protection guarantee?

The good thing about government decision is that vaccination using that questionable vaccine will not be made mandatory among our citizens. This procedure might be made compulsory, yes, but as to which brand to use, people will be allowed to choose. That privilege to choose, though, might entail responsibility, which means that if one refuses the Sinovac, one must be responsible enough to buy from his own pocket the vaccine that one prefers to use.

Sadly, only the moneyed can enjoy this privilege—the have-nots could not easily afford it. Between a less effective vaccine and having no protection at all, however, the former would be far better. This is what our economically-deprived countrymen should take into account.



**Things To Mind**

**DOMS PAGLIWAN**

### Of biases and resentments

What could be the most potential destroyer of facts—is it lies? Could be. But facts and lies just bump each other and fight from the outside. They do not necessarily merge. Whichever is overpowered and overwhelmed, that's the loser. Facts would remain

facts, and lies would remain lies. If we will define destruction as devastation from the inside out, facts, in this case, are not utterly destroyed; they are still intact.

So, what then can spoil facts from within, into a rotten state that's beyond remedy? It's the biases and

its allies—prejudices, propaganda, half-truths, and the like. If these are coupled with bitter resentment from their presenters, all the more that facts will suffer.

For the most part, this is what happened to our history more or less from the time Marcos came to power. While he could be the most loved person among political loyalists, he was likewise the most hated man in the country. His enemies hate him with passion they could perhaps eat him alive, literally, and devour everything that remains. Never has there been a grand conspiracy to destroy one's reputation like there is among Marcos' adversaries.

Among his haters, however, only two groups could be formed: the destroyer of

facts, and the believers of the newly-formed "facts" that proliferated among mainstream media, and went all the way down to our history books. The latter are rather understandable for their bitterness against the old man. They just had their minds poisoned. It's the schemers that played the culprits, largely for their greed of power, for their political ambitions, for economic gains.

If most of our history would be "copy-pasted" from media reports now, covering the presidency of President Duterte, then our future history books would be silent that drug trade had become too rampant, rooted, and widespread; what will appear see *Of biases /page 7 ...*





Commentary

FR. ROY CIMAGALA

Our lavishly beautiful churches

I AM happy to note that we now have many beautiful churches around. In fact, I would say, lavishly beautiful churches, with a lot of gilding nuanced with patina, vibrant colors, beautiful images that sometimes are changed according to the liturgical season. Flowers literally cover the sanctuaries. They also have incorporated the appropriate modern technologies to facilitate the people's participation in the liturgical rites. Screens that project the prayers are strategically placed. And the new

churches are now built along modern architectural styles, though many of the baroque-styled old churches remain and are properly spruced up. A lot of innovations are taking place. I saw one chapel where the retablo was an inverted tree, with the roots touching the ceiling painted as a sky and the foliage with the fruits hovering on the tabernacle on the altar table. When I asked why it was so designed, they told me that the tree of life has its roots in heaven and its fruits here on earth. I immediately

diately got the idea and I found it beautiful! To me all this can only mean that the level of the people's faith and piety has gone up, thanks be to God. I believe that the more intense the people's faith and piety are, it could not be helped but for this faith and piety to be shown also externally. It has to go aesthetically physical and material, not just spiritual and supernatural.

But there was a time when I felt uncomfortable to be in a church or any edifice, be it a home or an office, that was lavishly decorated. That's because I belong to that generation that equated lavish decorations with being thoughtless and insensitive to the poor. To be in solidarity with the poor, my generation wanted things to be also in poor conditions.

It took me time to overcome that prejudice. It was only when I realized that if there is genuine love for God and everything that is directly related to him, we should give him the best and everything of ourselves, first our mind and heart, our soul, but all the way to the most material aspect of our life. That's what true lovers do.

Of course, this love for God and for the things directly related to him should not undermine our love for the others, but should rather enhance that love. That's because love for God and love for the others are simply inseparable. *see Our lavishly/page 7 ...*

creates the National Organic Agriculture Program- National Program Coordinating Office (NOAP-NPCO), to manage the effective implementation of the NOAP. The Act, also, restructures, strengthens, and empowers the BAFS (Bureau of Agriculture and Fisheries Standards, which will provide technical assistance to the NOAB and the NOAP-NPCO.

The success in the implementation of the amended Act are on the shoulders of the agri-fish staff of Menoro with strict supervision of the LGU Heads.

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**NEXT TOPIC:** "Science and Technology related Matters with Applications to R - 8

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What's New Mr. Q?

TENTE U. QUINTERO

DU30: - "Hindi Pang-Babae ang Maging - Presidente" Ano'ng say n'yo SARA, LENI AT GRACE ?"

As published in the Philippine Daily Inquirer a few days ago, President Rodrigo Duterte reportedly said "They are urging my daughter (Davao City Mayor Sara Duterte) to run for President in 2022. President Duterte continued by declaring that "the presidency is not a woman's job. Hindi ito pambabae..."

"... Alam n'yo, the emotional set-up of a woman (as compared to a man) -- a woman is totally different. Magiging gago ka dito pag ikaw ay naging presidente sa dami ng mga problema. Yan ang masama doon," he said.

(In English, "They are urging my daughter to run (for president). I told them that my daughter is not running. I have told Inday (Mayor Sara) not to run because she would be 'pitiful' because she will have to go through what I experienced, since the presidency is not a woman's job," Duterte

added. "... It is not for a woman. You know, the emotional set-up of a woman is totally different as compared to men. The job will drive you nuts; and that is the sad story. These were the words spoken by President Rodrigo Duterte a few days ago...

But for a curious person that this Columnist is, the following questions as mentioned in the above headline, beg to be answered -- so ano'ng say n'yo Senadora Grace and Bise-Presidenta Leni, who are both expected to file your respective Certificates of Candidacies for the 2022 elections.

**And thirdly, ano'ng say mo ngayon, Davao City Mayor Inday Sara?**

And, as a researcher that this Columnist is noted for, here are a few things worth remembering ...

**FLASHBACK TO OCTOBER 2017**  
On October 22, 2017, Davao City Mayor Sara *see DU30/page 7 ...*

disease to the loved one and that he or she cannot be protected and vice versa . As Fra Lippo Lippi said in one of its famous songs "The distance between us is everything now.

In a parallel universe, the Wikipedia (public Internet Records) says it more poignantly; The NPA operates in the Philippine countryside, where the CPP alleges it has established itself in 73 out of the country's 81 provinces, across over 110 guerrilla fronts. In guerrilla zones where the NPA has entrenched itself, the CPP-NPA has established a People's Democratic Government (*Gobyernong Bayan*), which operates independently of the Philippine government. Within *see Come/page 22 ...*



Automatic for the People

CLEMELLE MONTALLANA

Come back home!

Every word getting stranger  
Now that I see the paint of you  
Every move getting weaker  
You're the gesture I feel from you  
No more lies could make me believe  
I'm helpless inside of it all  
**-The Distance between Us**  
*Fra Lippo Lippi*

One major reality that was forced upon our people in these times of Pandemic is that of restricted mobility. One can never travel freely even if one has resources to do so. The distance between people and their loved ones are something that cannot be pushed closer by tectonic movements nor by speeding vehicles. Communication bridges the gap video calls and short messaging system make the distance not a problem. But in spite of the Fourth Industrial Revolution's reality where communication is the great equalizer in terms of distance, one parent, one loved-one, one lover cannot

help but feel sad and worried, the virus just lurks in the corners ready to inflict



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)

RA 1151 - Pinoy Farmers Christmas Gift

President Rodrigo Roa Duterte gifted our Pinoy farmers when he signed into law Republic Act 11511 on December 23, 2020. RA 11511, an amendment of RA 10068 otherwise known as the ORGANIC AGRICULTURE ACT, authored by Senator Cynthia Villar -- also, current chairperson of the Senate Committee on Agriculture and Food. The main substance of the amended Organic Agriculture Act is "It will put in place a more affordable and accessible system of certifying organic products, an alternative to third party certification, which ranges from Ph42,000 to Ph 150,000 per crop compared to PGS which cost only between Ph 600 to Ph 2,000." Further, "the new organic law will benefit over

165,000 farming practitioners in the Philippines, majority of which are small-holder farmers. According to Villar, it is important for small farmers to be able to afford organic certification because they are the major force in the country's agriculture sector." Some other advantages of the Amended Organic Agriculture Act are the following:  
1. Provide more affordable system of organic certification issuance  
2. Provide impetus to further growing organic agriculture  
3. It will benefit the environment since organic farming is eco-friendly as it promotes the use of natural resources and inputs like organic fertilizer like composted kitchen and garden wastes  
The same amended Act







# 2 nabbed over alleged illegal drugs

TACLOBAN CITY- Two suspected drug personalities were arrested in separate buy-bust operations in Eastern Visayas on Saturday, January 16, 2021.

In Hilongos, Leyte, anti-narcotics agents and police collared an alleged high-value individual named Emerito Zarco.

Confiscated during the operation were six sachets of shabu weighing 1.7473 grams based on a chemistry report of the Philippine Drug Enforcement Agency (PDEA) in the region.

The drug evidence has an estimated market value of P11,881, according to PDEA.

Operatives from Tacloban City Police Office City Drug Enforcement Unit led by Lieutenant Anthony-Re Amora, under the supervision of Edwin Cañamaque, also arrested Mark Anthony Malinao Mercado.

Purchased from the suspect was a sachet containing suspected marijuana leaves worth P300.

Police also confiscated from his possession a coin pouch containing a sachet of suspected dried marijuana leaves, another sachet containing suspected shabu, P200 cash, and buy-bust money.

The confiscated drug evidence has an estimated total market value of P1,600.

The said buy-bust operation was also in coordination with PDEA.

Charges for violation of Republic Act 9165 or the Comprehensive Dangerous Drugs Act of 2002 will be filed against the suspects. **(RONALD O. REYES)**

## Of biases...

...from Page 4

on those pages instead are thousands of “suspected” drug personalities slain through extra-judicial killings.

Those history pages will say nothing about the effective advances of the communists in infiltrating all sectors of society, all facets of governance, in their bid to overthrow the democratic form of government. Their alleged terroristic acts, massive revolutionary tax collection, their destruction of young people’s lives through their recruitments from various universities will be totally absent in those future history books. What will come out instead are military execution of “suspected” NPAs; government’s abuses of human rights; the state’s genocidal acts against indigenous people, etc.

In those would-be history books, nothing could be read about the numerous, worthwhile, and magnificent infrastructure projects and other accomplishments of the Duterte regime. What would be highlighted instead are his cursing mouth, his incompetent performance, his funny mannerisms, etc.

Such omission, distortion, manipulation, and tampering with facts are what the Marcos critics and enemies had done—a grand conspiracy among ambitious politicians, mainstream media, historians, university professors, researchers, etc., just to paint the worst Marcos image ever, accusing him, for instance, of plundering a huge amount from government coffers that is far bigger than the combined yearly budgets throughout his governance.

We cannot anymore revise the biased, vengeful media reports that substantiated history in those decades, but we can still revise that history. We cannot control the biased, resentful media reports of today, but we can correct the history that will be based on them. History must be fair, balanced, objective, and free of errors and deceptions. We need the truths that can set us free.

## DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late MANUEL G. COMMENDADOR extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot 9773-E Plan No. Psd-08-038849-S situated at Brgy. Pawing, Palo, Leyte embraced by TCT No. 115-2019004666 containing an area of 305sq.m., A Deed of Absolute Sale was executed in favor of KATHLEEN LUYA AZAN AND ESTRELLA LUYA AZAN as vendees of the above-described property. Per Doc No. 300, Page No. 61, Book No. 1 Series of 2019. Notary Public Atty. Abbey Christer G. Miralles.

LSDE: January 19, 26 & February 2, 2021

## 2 dead...

...from Page 3

worth P7,000, police said in the report.

The arrested suspects will be facing charges for violation of sections 5 and 11, Article II of Republic Act 9165, otherwise known as the Comprehensive Dangerous Drugs Act of 2002. **(RONALD O. REYES)**



House Majority Leader and Leyte Rep Martin Romualdez on Saturday said he respects the position of his ally and friend Anakalusugan Party List Rep. Mike Defensor to join “BTS sa Kongreso” or “Back to Service” led by former Speaker Alan Peter Cayetano. photo by Ver Noveno



## LGU Guiuan extends hard lockdown, allots P10 M for COVID-19 vaccines

BORONGAN CITY- Mayor Annaliza Gonzales-Kwan issued an executive order (EO No. AGK 01-81, s.2021) extending the hard lockdown in Guiuan town for another 14 days, starting on January 13 to January 27, 2021.

This also declares all residents under controlled mobility for conducting disease surveillance and contact tracing.

It has been reported that Guiuan was tagged as a high-risk area by the Department of Health (DOH08) and by the Eastern Samar Provincial Health Office declared that the community transmission keeps going on in the said town.

Gonzales-Kwan said that Guiuananons should be honest to admit if they feel influenza like illness.

“Submit yourself to health authorities, nothing to be ashamed of, even Trump and Prince Charles were afflicted, because it is pandemic.”

“One of the problems of the town is the people that do not follow the COVID-19 health protocols,” Gonzales-Kwan added as she went live on Radyo Natin Guiuan and was streamed live via their fb account on January 14.

The local chief executive is worried that COVID-19 cases persist in Guiuan with the most recent 29 cases on Jan 13, bringing the total active cases to 61.

With this, the Guiuan PNP Chief was mandated to personally lead the border checkpoint in Brgy. Banahao to ensure that only authorized persons are allowed to enter the borders.

Lack of health workers is also one of the problems of the town as job contracts of some 37 health workers and midwives of DOH were not renewed.

As their services are needed most, the LGU absorbed the health workers though only 27 of them accepted the offer.

The mayor assured her people that the local government is taking care of those in the quarantine areas by providing food for some 196 individuals.

They have also hired additional people to help manage the triage areas.

“We also sought additional manpower from the Provincial Mobile Police Force to help manage the border control.”

The LGU of Guiuan also allocated P 10 million for the COVID-19 vaccine. Health workers and elders will be prioritized in vaccination.

She added that almost all the functions of the local government is wholly dedicated to the COVID-19 crisis response.

Mayor Kwan asks the public for their understanding and cooperation with the health protocols being implemented by the local health authorities.

“Ayaw na gad kamo pag-buhat hin bisan ano nga mag-papaduroy han pandemya dinhi ha aton bungto.” (Please stop doing prohibited acts that will cause the number of cases to rise),” appealed the chief executive to her people. **(Nbq/RDT/PIA E. Samar)**

## Our lavishly...

...from Page 5

able. Otherwise, our love would be fake.

Thus, whenever we give our best to the sacred things that are directly related to God, we should also deeply realize that we too have to give our best to the others. Love for God

## DU30...

...from Page 5

Duterte-Carpio launched the Tapang at Malasakit Alliance for the Philippines in a huge auditorium in Taguig City, Metro Manila.

The Auditorium was jam-packed with over 1,000 people from different groups.

Prominent politicians present were then Speaker Alan Peter Cayetano and his wife then Taguig City Mayor Lani Cayetano, former Ilocos Norte Governor, now Senator Imee Marcos, and then Manila Mayor Joseph Estrada, among others.

Now, if we will please recall, Davao City Mayor Sara Duterte-Carpio is the head of the Regional Party, Hugpong ng Pagbabago or HNP.

Also, if we will also please recall -- remember the so many weeks before the 2016 presidential elections, when Mayor Rodrigo Duterte always declared that “he was interested; and that he was NOT running for President -- up until the very last day of filing of Certificates of Candidacy on December 10, 2015, when he substituted Barangay Chairman Martin Dino of the PDP-Laban, and

became the official presidential candidate of said political party?

And now, let’s go back just a little bit ... since Mayor Sara Duterte is ‘only’ affiliated with her regional party Hugpong ng Pagbabago or HNP, there is this strong possibility that the Tapang at Malasakit Alliance she launched in October 2017, could eventually be converted into a national political party -- and be known as the Tapang at Malasakit Party or TAMA Party (TAMAng Partido).

(Err... With a political party to be later identified as the ‘TAMA Party,’ does this mean that the other parties would eventually be classified or called as “MALING PARTIDO?” ( Heh, just asking....)

And so... could the next “rumored political tandem,” be far behind, as announced by no less than former Malacanang spokesperson, Atty. Sal Panelo as the --

SARA DUTERTE for President and RODRIGO DUTERTE for Vice-President in 2022?

And so ... as I usually end so many of my Columns, -- Abangan ang Susunod na Kabanata !”

and love for the others are not meant to compete with each other, but rather to mutually help each other.

It’s really in our purity of intention that we can start to make this love of God and the sacred things directly related him compatible with our love and concern for the others, especially the poor.

So, everytime I find myself in a lavishly beautiful church, I cannot help but feel urged to do something special and even extraordinary to people around. I can always do that first of all through my prayers and some sacrifices, and then through whatever material help I can give to them.





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. Deaneaneas, 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	P 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	726
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	2,814
150,000.00 or more but less than 200,000.00	3,485
200,000.00 or more but less than 250,000.00	4,762
250,000.00 or more but less than 300,000.00	6,088
300,000.00 or more but less than 400,000.00	8,131
400,000.00 or more but less than 500,000.00	10,960
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;

#### 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 it 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.

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

2.1 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

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 slop 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
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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/H-1,2,3,4 and 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	



Section 126: Annual Inspection Fees	
a. Divisions A-1 and A-2	
Single detached dwelling units and duplexes are not subject to annual inspections	
If the owner request inspections, the fee for each of the services enumerated below is:	P120.00
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Single detached dwelling units and duplexes are not subject to annual inspections	
If the owner request inspections, the fee for each of the services enumerated below is:	P120.00
b. Divisions B-1/D-1,2,3/E-1,2,3/F-1/G-1,2,3,4,5/H-1,2,3,4 and I-1	
Appendage of up to 3.00 cu. meters/unit	P150.00
Floor area to 100.00 sq. meters up to 200.00 sq. meters	120.00
Above 100.00 sq. meters up to 200.00 sq. meters	240.00
Above 200.00 sq. meters up to 350.00 sq. meters	480.00
Above 350.00 sq. meters up to 500.00 sq. meters	720.00
Above 500.00 sq. meters up to 750.00 sq. meters	960.00
Above 750.00 sq. meters up to 1,000.00 sq. meters	1,200.00
Every 1,000.00 sq. meters or its portion in excess of 1,000.00 sq. m.	1,200.00
c. Division C-1,2 Amusement Houses, Gymnasias and the like:	
First class cinematographs or theatres	1,200.00
Second class cinematographs or theatres	720.00
Third class cinematographs or theatres	520.00
Grandstands/Bleachers, Gymnasias and the like	720.00
d. Annual plumbing inspection fees, each plumbing unit- - P60.00	
e. Electrical Inspection Fees:	
i. A one-time electrical inspection fee equivalent to 10% of total Electrical Permit Fees shall be charged to cover all inspection tips during construction.	
ii. Annual inspection Fees are the same as in Section 4.e	
f. Annual Mechanical Inspection Fees	
i. Refrigeration and Ice Plant, per ton	
Up to 100 tons capacity	25.00
Above 100 tons up to 150 tons	20.00
Above 150 tons up to 300 tons	15.00
Above 300 tons up to 500 tons	10.00
Every ton or fraction thereof above 500 tons	5.00
ii. Air-conditioning Systems:	
Window type air conditioners, per unit -- - P40.00	
iii. Packaged or centralized air conditioning systems	
First 100 tons, per ton	25.00
Above 100 tons, up to 150 tons per ton	20.00
Every ton or fraction thereof, above 500 tons	8.00
iv. Mechanical Ventilation, per unit, per KW	
Up to 1 kW	10.00
Above 1 kW to 7.5 kW	50.00
Every kW above 7.5 kW	20.00
v. Escalators and Moving Walks, Funiculars and the like	
Escalators and moving walks, per unit	120.00
Funiculars, per kW or fraction thereof	50.00
Per lineal meter or fraction thereof of travel	10.00
Cable car, per kW or fraction, thereof	25.00
Per lineal meter of travel	2.00
vi. Elevators, per unit	
Passenger elevators	500.00
Freight elevators	400.00
Motor driven dumbwaiters	50.00
Construction elevators for materials	400.00
Car elevators	500.00
Every landing above first five (5) landings for all the above elevators	50.00
vii. Boilers, per unit	
Up to 7.5 kW	P400.00
7.5 kW up to 22 kW	550.00
22 kW up to 37 kW	600.00
37 kW up to 52 kW	650.00
52 kW up to 67 kW	800.00
67 kW up to 74 kW	900.00
Every kW or fraction thereof above 74 kW	4.00
viii. Pressurized Water Heaters, per unit - - - - 120.00	
ix. Automatic Fire Extinguishers, per sprinkle head - - P 2.00	
x. Water, Sump and Sewage pumps for buildings/structures for commercial/industrial purposes, per KW	
Up to 5 kW - - - - - P 55.00	
Above 5 kW up to 10kW - - - - - 90.00	
Every kW or fraction thereof above 10 kW - - 2. 00	
i. Diesel/Gasoline Internal Combustion Engine, Gas Turbine Engine, Hydro, Nuclear or Solar Generating Units and the like, per KW:	
a) Per kW up to 50 kW - - - - - P 15.00	
b) Above 50 kW up to 100kW - - - - - 10.00	
c) Every kW or fraction thereof above 100 kW - - 2.40	
ii. Compressed air, vacuum, commercial/institutional/industrial gases, per outlet - - - - - P10.00	
iii. Power piping for gas/steam, etc., per lineal meter or fraction thereof or per cu. Meter or fraction thereof, whichever is higher- - - P 2.00	

- iv.

Other Internal Combustion Engines, including cranes, forklifts, Loaders, Mixers, Compressors and the Like:

1.

Per unit, up to 10 kW - - - - - 100.00

2.

Every kW above 10 kW- - - - - 3.00
- v.

Other machineries and/or equipment for commercial/ industrial/ institutional use not elsewhere specified, per unit:

a) Up to ½ kW

8.00

b) Above ½ kW up to 1 kW

23.00

c) Above 1 kW up to 3 kW

39.00

d) Above 3 kW up to 5 kW

55.00

e) Above 5 kW up to 10 kW

80.00

f) Every kW above 10 kW or fraction thereof

4.00
- vi.

Pressure vessels, per cu. Meter or fraction thereof - P40.00
- vii.

Pneumatic tubes, Conveyors, Monorails for materials handling, per lineal meter or fraction thereof - - P 2.40
- viii.

Weighing scale Structure, per ton or fraction thereof -- P30.00
- ix.

Testing/Calibration of pressure gauge, per unit- - - - - P24.00
- x.

Every mechanical ride inspection, etc. Used in amusement center of fairs, such as ferries wheel, and the like, per unit P30.00

Certified true copy of the building permit	P 50.00
Certified true copy of Certificate of Use/Occupancy	50.00
Issuance of certificate of damage	50.00
Certified true copy of certificate of damage	50.00
Certified true copy of Electrical Certificate	50.00
Issuance of Certificate of Gas Meter Installation	50.00
Certified true copy of Certificate of Operation	50.00
Other Certifications	50.00

**Section 128: Exemptions.**  
No fees shall be charged on the following applications:  
1. Construction/addition/renovation/alteration of traditional indigenous family dwell- ing units as defined under section 209 of the National Building Code;  
2. Construction/addition/renovation/alteration of public buildings. For the purposes of this Code the term “public building or structure” refers to any building owned, occupied and operated by regular and/or specialized agencies or offices performing purely govern- ment functions;  
3. Construction/addition/renovation/alteration introduced or under-taken by the Na- tional Housing Authority on government owned tenement houses and other housing units while the title of the lot is still under the name of the government;  
4. Reconstruction of buildings and structures damaged or destroyed by typhoons, fires, earthquakes, or other calamities, provided that the cost of such reconstruction shall not exceed twenty percent (20%) of the original construction cost based on the schedule of rates provided in this Code and that an application therefore is filed with the Building Officer together with the Certificate of Damage which shall be obtained from the Office of the Building Official not later than thirty (30) days after the occurrence of such calamity;  
5. Construction of buildings or structures by civic organizations, charitable institutions to be donated to the government for public use; and  
6. Construction/addition/renovation/alteration/repair of buildings/ structures and/or electrical equipment/installations owned by electric cooperatives organized and/or oper- ating pursuant to PD 269. However, individual household members of such cooperatives are not exempt

**Section 129: Penalty.**  
Any violation of the provision of this Article shall be punished by a fine of not less than fifty pesos (P50.00) or more than two hundred pesos (P200.00), imprisonment of not less than fifteen days (15) or more than six (6) moths, or both, at the discretion of the court.

**Section 130: Applicability Clause.**  
All other matters regulating the practice of plumbing in Laoang shall be governed by existing ordinances not inconsistent with this ordinance and law.

**Section 131: Time of Payment.**  
The fees imposed in this Article shall paid to the Municipal Treasurer after securing a building or repair permit and upon application for a permit or alter any electrical lighting, power or any of the electrical system or line with the Office of the Mayor.

**Section 132: Administrative Provision on Electrical Installation**  
No electrical installation, repair, or alteration of cancelled or enclosed electrical instal- lation shall be done or used without prior inspection and approval by the Municipal Mayor or his duly authorized representative.

Application for the permit from the Office of the Mayor shall be filed by the actual contractor or owner of the house of building who shall thereafter apply for inspection and approval of the new electrical installation, repair, or alteration as soon as the work is com- pleted before the use of said installation. If the work is found not in conformity with the conditions set forth in the permit, the permit and the fees paid therefore shall be forfeited. If the work is found in conformity with the requirements, the Mayor shall issue a certificate of approval.

**Section 133: Penalty.**  
Any person violating the provisions of this Article shall, upon conviction, be punished by a fine of not more than two hundred pesos (P200.00), imprisonment for a period of not more than three (3) months, or both, at the discretion of the court.

In the case of a firm, partnership, or association, the manager, administrator or the person who has charged of the management or administration of the business shall be held liable for violation thereof and the municipal license or permit granted to such firm, partnership, corporation or association shall be revoked.

Any owner of a house of building, or contractor who violates provisions of this Article shall be punished by a fine of twenty pesos (P20.00) for each day of use of the installation, in addition to the aforementioned penalty.

**Section 134: Time of Payment.**  
The fees imposed in this Article shall be paid to the Municipal Treasurer not later than one (1) month after actual inspection has been made. A surcharge of twenty percent (20%) of the original amount due shall be charged against the owner, agent, company or person in-charge of the establishment for late payment.

**Section 135: Administrative Provision on Machinery**  
No machinery, internal combustion engine, steam boiler, jacket kettle, generator or other apparatus for generating or transmitting steam for power, or using steam under pres- sure for heating or steaming purposes, or other apparatus liable to endanger life or prop- erty by explosion, or subject to pressure more than ten (10) pounds per square inch (seventy grams per square centimeter) above atmospheric pressure shall be installed within the jurisdiction of the Municipality of Laoang without the approval of the Municipal Mayor under conditions prescribed in rules and regulations.

**Section 136: Penalty**  
Any person who shall violate this article, order, rules and regulations, or shall hinder, refuse or in any way prevent the Municipal Mayor or his duly authorized representative from carrying out the provisions of this article shall be punished by a fine of not more than one hundred pesos (P100.00) nor more two hundred pesos (P200.00) imprisonment of not less than two (2) months nor more than six (6) months, or both, at the discretion of the court in addition to the payment of fees and surcharges. In the case of juridical entity, the manager administrator or the person who has charge of the management or administration of the business shall be held personally liable for the violation thereof.

**Section 137: Applicability Clause.**  
All other matters regulating the construction installation and operation of steams boil- ers, pressure vessels, etc., shall be governed by the pertinent provisions of existing laws and ordinance.

ARTICLE 23: PERMIT AND INSPECTION FEE ON FENCE CONSTRUCTION

**Section 138: Permit and Inspection Fees.**  
In accordance with section 147 of the Local Government Code of 1991 as provided, there shall be collected a fee of Fifty (P50.00) pesos for every permit to construct a concrete fence and a fee of fifty (P50.00) Pesos upon inspection of the constructed fence.

**Section 139: Time of Payment.**  
The permit shall be paid to the Municipal Treasurer before a permit to For every hectares or fraction thereof in excess of one (1) ha - - - - -100.00 per ha

**Section 140: Time of Payment.**  
The subdivision owner or his duly authorized representative shall pay the fee imposed in this Article to the Municipal Treasurer upon submission of the subdivision plan and be- fore the approval of the application to establish the subdivision is approved by the Munic- ipal council.

ARTICLE 24: PERMIT FEE ON PIG AND CHICKEN PENS OR CORRALS

**Section 141: Imposition of fees**  
In accordance with Section 147 of the Local Government Code of 1991 as provided; There shall be collected a fee of twenty (P20.00) pesos for every permit to construct a pig or chicken pen or corrals.  
**Section 142: Time of Payment.**  
The Fee Imposed in this article shall be paid to the Municipal Treasurer upon appli- cation for permit with the office of the Municipal Mayor.  
**Section 143: Administrative Provisions**  
Before an application for a permit is acted upon, the mayor or his/her duly autho- rized representative shall inspect the promises where the pen shall be constructed to determine whether the site and construction of the pen or corral conform to existing regulations and require presentation of the receipt of payment of the fee imposed in this article.

ARTICLE 25 - LAND USE PROCESSING AND ZONING CERTIFICATE FEES

Board Resolution No. 912 Series of 2013  
Housing and Land Use Regulatory Board

Section 144: Zoning/Locational Clearance.

A. Single, residential structure attached or detached

P100,000.00 and below	P288.00
Over P100,000.00 to P200,000.00	576.00
Over P200,000.00	720.00 + (1/10 of 1% in excess of P200,000.00

B. Apartments/Townhouses

P500,000.00 and below	P1,440.00
Over P500,000.00 to P2 Million	2,160.00
Over P2 Million	3,600.00 + (1/10 of 1% in excess of P2.0 Million regardless of number of floors)

C. Dormitories

Project cost of P500,000 and below	P3,600.00
Over 2 Million	3,600.00 + (1/10 of 1% of cost in excess of P2.0 Million regardless of number of floors

D. Institutional:

Project cost of which is:

Below P2 Million	P2,880.00
Over 2 Million	2,880 + (1/10 of 1% of cost in excess of P2.0 Million

E. Commercial, Industrial, Argo-industrial, the project cost of which is:

1 Below P100,000.00	P1,440.00
2 Over P100,000 – P500,000.00	2,160.00
3 Over P500,000.00	2,880.00
4 Over P1 Million – P2 Million	4,320.00
5 Over P2 Million	P7,200 +(1/10 of 1% of cost in excess of P2.0 Million

F. Special Uses/Special Projects:  
(Gasoline Station, Cell sites, Slaughter House, Treatment Plants, etc.)

Below P2 Million	P7,200.00 + (1/10 of 1% of cost in excess of P2.0 M)
Over P2 Million	P7,200.00 + (1/10 of 1% of cost in excess of P2.0 M)

G. Alteration/Expansion (affected areas/cost of Expansion only-same as the orig- inal application

Section 145: Subdivision and Condominium Projects/Activities (Under PD 957)

A. Subdivision Projects

1. Approval of Subdivision Plans (including town houses)

a. Preliminary Approval and Locational Clearance (PALC) Preliminary Subdivision development Plan (PSDP)

Processing Fee	P360/ ha or a fraction
Inspection fee	1,500/ ha regardless of

b. Final approval and development permit

Processing Fee	P2,880/ ha. regardless of density
Additional Fee on Floor Area of housing	3.00/ sq.m
Inspection Fee	1,500/ ha regardless of density

c. Alteration of Plan (Affected areas only) - Same as final approval And dev. Permit

2. Certificate of Registration Processing Fee

Processing Fee	P2,880/
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3. License to Sell

Processing Fee	P216/ saleable lot
Additional Fee on Floor Area of housing component	P14.4/sq.m
Inspection Fee	1,500/ ha regardless of density

4. Certificate of Completion

Certificate Fee	P216.00
Processing Fee	P216/ saleable lot
Inspection Fee	1,500/ ha regardless of density

\*Application for CR/LS with DP issued by LGU shall be charged inspection fee

B. Condominium Project

1. Approval of Condominium Plans/Final Approval and Development Permit  
i. Final Approval/Development Permit

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







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), man-power 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		
per kilo live weight per head of large cattle	0.25	
per kilo live weight of hog and sheep	0.20	
g. Permit fee to slaughter:		
Large cattle, per head	100.00	
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”.

Section 209: Definition of Terms, as defined in this Article, the following terms shall apply:



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, Yabyaban 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. Pedt-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, overnight, 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
Teminal 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	BLUE
Route 3	LIETCO Terminal-Bobolosan-Lawaan-Cangcahipos- Oleras-Simora-La Perla and Vice Versa	
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 Sint (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 Yabyaban 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 Yabyaban 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. Interment 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. Interment 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. Interment 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 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 of 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.

 <b>FELIX D. TAN</b> SB Member	 <b>LUKE JENSEN R. DETERA</b> SB Member	 <b>LEMUEL O. IRINCO</b> SB Member
 <b>FRED P. DEANANEAS</b> SB Member	 <b>ALFREDO L. BALUYOT</b> SB Member	 <b>JOCYLYN D. MERCADER</b> Liga President
 <b>DR. JOSEPH L. RONATO</b> SB Secretary		
ATTESTED:  <b>DEMOCRITO V. AQUINO</b> Sangguniang Bayan Member Temporary Presiding Officer		
APPROVED:  <b>ATTY. MIGUEL L. SARMIENTO</b> Acting Municipal Mayor		





**Leyte Governor Leopoldo Dominico “Mic” L. Petilla administers the oath-taking of the newly-elected officers of the Villaba more in come in the Countryside Agriculture Cooperative on January 6, 2021 with Msgr. Manuel Damayo elected as chairman. Other officials of the group were Angelo Costas, vice chairman; Engr. Manuel Agang and Jenalyn Alcaraz, board of directors; Annabella Zaragosa, secretary; Elizabeth Laude, treasurer; Felipe Dohinog, Fe Segovia and Jonathan Tumamak, auditors; Lito Jubay, business manager and Conchita Igot, bookkeeper. The oath-taking was held at the Villaba Parish Hall, Villaba town. (GINA P. GEREZ)**

# Calbayog City Mayor Aquino bars conduct of ‘tupada’

TACLOBAN CITY – As the city of Calbayog experiences a surge of its coronavirus disease (COVID-19), Mayor Ronald Aquino issued an order prohibiting and even closing the operations cockpits across the city.

“In view of the sudden increase of confirmed cases of Covid-19 in the city and the emergence of new strain in the country, cockfighting is hereby prohibited, effective immediately,” Mayor Aquino said on his order issued on Jan 15.

Person operating or organizing a cockfight or ‘tupada’ or any person participating or betting shall be arrested for violating Presidential Decree



**Mayor Ronald Aquino**

No. 449 as amended by PD No. 1602 (Cockfighting law of 1974) as well as the City Ordinance No. 2017-0-002 (Cockfighting Ordi-

nance of the City of Calbayog).

Calbayog City, as of January 17, has a total of 927 confirmed cases of COVID-19 of which 804 were tagged as recovered, 112 as active cases while 11 were reported as deaths.

There are 21 villages of the city listed with the most number of COVID-19 reported cases, which includes Obredo (102), Dagum (75), Car-

men (66), Balud (65), West Awang (47), Rawis (38), Capoocan (35), Hamorawon (35), San Policarpo (30), Aguit-itan and East Awang (29 each), Trinidad and Matobato (26 each), Payahan (24), Tinambacna Norte (20), Central (17), Bagacy and San Joaquin (13 each), Carayman (11), Tarabucan (8), and Gadgaran (6).

To prevent the further spread of the virus, the city government continues to seek cooperation from its residents to follow all health protocols such as proper wearing of face masks and face shield when in public places, observance of physical distancing, proper hand washing or using of sanitizers.

## With its COVID-19 cases surging Borongan mayor places city under hard lockdown

TACLOBAN CITY – Borongan City Mayor Jose Ivan Dayan Agda has placed villages located within the city proper under hard lockdown with the rest of the villages under Modified Enhanced Community Quarantine (MECQ) for the next 14-days beginning Monday (Jan.18).

This move of Mayor Agda came in the wake of the declaration of a community transmission of coronavirus disease (COVID-19) in

the city by the Provincial Health Office last Jan.15.

“In line with these pronouncements, the Borongan City Inter-Agency Task Force passed Resolution No. 1 recommending to this office and the Regional Inter-Agency Task Force that Borongan be placed under MECQ and a lockdown be imposed in the entire poblacion area in order to contain the spread of the virus,” the city mayor said.

The 14-days MECQ and the hard lockdown

will end on Feb.1. For the past days, Borongan City has been experiencing surge of cases which now reached to 90 and with two deaths.

Under the resolution, travel inside the city proper would only be allowed for essential purposes which includes for work in the government offices and private establishments, medical and health emergencies, and for purchasing foods and medicines.

Those who will be al-

lowed entry should have the necessary documents as they will also undergo triage.

Delivery of essential goods by cargo trucks shall remain unhampered.

The order also mandates that villages identified as critical zones shall maintain barangay checkpoints, and all households will be issued with one quarantine pass by their respective barangays, and must ensure see Borongan /page 22 ...

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in changing their lifestyles and practices, to emulate sustainable natural cycles where all discarded materials are designed to become resources for others.

This observance also coincides with the 20th Anniversary of Republic Act 1003 or the Ecological Solid Waste Management Act of 2000, Parian added. (RESTITUTO A. CAYUBIT)

DA...

...from Page 1

checkpoints in the boundaries of Abuyog, Leyte are now in place,” Enriquez said.

These checkpoints are being manned by members of the Philippine National Police, Provincial Agriculture and Veterinary Office and by the local government unit.

Enriquez said that the ASF affected the villages of Can-aporong and Bunga wherein ‘unusual swine mortalities’ involving backyard farms were noticed during the latter part of December last year.

On Jan.6, their office conducted what Enriquez called ‘disease investigation’ and sample collection involving seven pigs.

Using ASF antigen detection rapid test, four of the samples yielded positive result based on the laboratory results.

And to ensure further if the positive result was accurate, the ASF serum samples were sent to the Animal Disease Diagnosis and Reference Laboratory of the Bureau Animal Industry, an attached DA agency, last Jan.11.

This yielded a positive result for ASF.

Their office immediately coordinated with the local

government unit wherein it was agreed to right away implement disease control measures like depopulation and proper disposal of the affected hogs. Inventory of the hogs in the two affected villages and disease surveillance and sampling to include those from nearby barangays.

The local government unit also restricted the movements of swine and hogs beginning Jan.14 until Feb.15; culling or depopulation of swine should be imposed in the affected barangays, especially those located 500 meters radius from the infected swines and affected hog or swine raisers would be indemnify the amount of which have yet to be determined.

It is not yet clear how many hogs were affected by ASF and how they acquired the virus as the DA is still conducting further investigation which is somewhat hampered as Abuyog was placed under community quarantine due to its high cases of coronavirus disease (COVID-19), which bars non-residents to enter the town.

Abuyog’s nearby towns, Javier and La Paz, have also instituted measures to ensure that their hog industry would not be affected by ASF.



Come...  
...from Page 5

these zones, income taxes which would nominally go to the government treasury instead go to the NPA, which they use to fund community services.

The NPA, as represented by the **National Democratic Front of the Philippines**, is a party to ongoing peace talks between the People's Democratic Government and the Government of the Republic of the Philippines. Peace negotiations have reached an impasse, with the current **Rodrigo Duterte** administration unilaterally announcing the termination of peace talks. Negotiations between the GRP and the NDFP stalled on signing of the Comprehensive Agreement on Socio-Economic Reforms (CASER), and the issue of localized peace talks between individual units of the NPA.

Now, personally the people of my generation and the older ones even the Millennials and the Generation Z is fully aware of how the New People's Army had been there a strong assertive force purportedly the force for freedom and movers for a better society where rich and poor coexists. The Government of the Republic of the Philippines as represented by the Armed Forces of the Philippines is there fighting for the constitution and peace and order.

It has been more than five long, bloody decades of civil war on ideologies, democracy against socialism, fascism against people's welfare but most importantly Filipinos against Filipinos, brothers against brothers.

Have we ever considered stopping all the blood letting? Perhaps for the sake of argument our insurgent brothers buried their AK 47's and go home to their families. And that the soldiers accepted them to the folds of the law unconditionally. Can it be possible to embrace a sweat-soaked long lost brother back and ensure its re-integration to the utopic folds of the law? Can the rebels stop the assassinations and ambushes? Can we just stop and talk a while?

For a very long time I have been thinking long and hard and how the insurgency problem can be stopped. What can be done to cease the untold violence that this self-inflicted war had wrought. And perhaps if you have done the introspection yourself, you can agree with me that all these needs Divine Intervention or not. I am always a believer that collective understanding and unilateral action can be done to stop all these. In an old Shakespeare Play Cassius a Roman Noble said to Brutus "The fault, dear Brutus, is not in our stars / But in ourselves, that we are underlings." (*Julius Caesar*, Act I, Scene III, L. 140-141). In a literal sense, the phrase means that it is not fate, but weakness of the **character** that forces a person to act against his will.

In the final analysis, all these conflict points not into the tradition of continuing of the struggle but the inability of the people to resist the prolongation and continuation of the conflict. When one is born into the intricacies of the revolution it is not impossible to change and reform. It's not impossible come back home and for the law to welcome the rebels back to its fold.

# 61 DOH-assigned nurses loss work amid increasing COVID-19 cases in Leyte

TACLOBAN CITY – Of the 561 nurses hired by the Department of Health who were assigned to COVID-19 related works in various parts of Leyte, 61 of them would not be rehired.

This was disclosed by Dr. Antonio Ida, Leyte provincial officer who said that he personally feels sad that not all of these nurses were given to work again.

And with this dilemma, Ida is seeking possible intervention of Governor Leopoldo Dominico Petilla during a recent month of health officials of the province.

Incidentally, Leyte province is experiencing a surge of COVID-19 cases. Since the start of this month, Leyte logged 696 COVID-19 cases and with

37 deaths since March of last year.

The contracts of these nurses, who were hired by the Department of Health for assignments related to COVID-19 works, expired last December 31, 2020.

Dr. Nemia Sagrano, municipal health officer of Dagami and president of the municipal health officers in the province, said that the presence of these DOH-hired nurses is a big help as they augmented the manpower of the local government units which lacks number of personnel as they carry out their works to help contain spread of COVID-19 at their respective areas.

"It's saddens us. That is why we have a hard time in reviewing and validating

their documents for assessments," Dr. Ida said.

Ida said that they already have the final list of the names that they will submit to DOH who will be given new contracts.

"Our appeal this time is for our local government units to hire them temporarily as job order," he suggested.

Ida disclosed that there were LGUs in the province like Palo, Carigara, Alangalang and Baybay City that hired these nurses whose contacts ended last December. (ROEL T. AMAZONA)

## Borongan... ...from Page 21

that all standard health protocols are followed and monitor the movements of their residents.

Only those with quarantine pass are allowed to go out while all authorized persons outside of residence (APOR) or those who are permitted to work shall be exempt from the quarantine pass requirements but they have to present their valid office or company identification card.

Those who will be affected by the strict home quarantine order will be provided food assistance by the city government.

Curfew will also be implemented from 8 pm to 5 am the following day and operation of business establishments will be monitored by the joint forces of the Business Process and Licensing Office (BPLO) while the QR code team will closely monitor the compliance of all business establishments of all minimum health standard protocols.

Business establish-

ments allowed to operate such as restaurants shall only accept take-out and must no sell liquors during the lockdown.

The city government also orders for the temporary suspension of operation of all tourism sites in the city.

Work in private establishments and government agencies and offices are ordered to adopt a 50 percent workforce arrangement. Also, all contact sports are also prohibited and operation of tricycles within the city proper will also continue.

Those who will violate the order will be penalized and charged.

Office and business establishments owners will be penalized with P5,000 fine with warning of first offense, P5,000 fine with revocation of business permit for the second offense.

For individual violators, first offense will be fine with P3,000, second offense will be P4,000, and on the third offense will be fine with P5,000 and not more than 30 days of imprisonment. (ROEL T. AMAZONA)

### DEED OF ABSOLUTE SALE OF A PORTION OF RESIDENTIAL LAND

NOTICE is hereby given that OLLAN A. ONGTAWCO AND OLSON A. ONGTAWCO executed a Deed of Absolute Sale in favor of FRANCISCO AURELIO E. ROSALES III as vendee of a portion of parcel of residential land covered by TCT No. T-4238 containing an area of 1,729 from the total area of 3,280sq.m., Per Doc No. 180, Book No. 37, Page No. XXXI, Series of 2020. Notary Public Atty. Daryl Navaraza-Basiloy.

LSDE: January 19, 26 & February 2, 2021

### DEED OF EXTRAJUDICIAL OF PORTION OF A PARCEL OF AN AGRICULTURAL WITH ABSOLUTE SALE OF THE ESTATE OF THE DECEASED ENRIQUE WAGAS

NOTICE is hereby given that heirs of the late ENRIQUE WAGAS extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land located at Brgy. Balocawehay, Abuyog, Leyte covered with OCT No. P-7278 under TD No. 99-01016-00925 containing an area of 12,863sq.m., A Deed of Absolute Sale was executed in favor of JEROME A. VALIDA as vendee of a portion consisting of 700.8sq.m., (24x29.2) Per Doc No. 895, Page No. 77, Book No. 87, Series of 2016. Notary Public Atty. Vicente G. Rudas.

LSDE: January 19, 26 & February 2, 2021

### AFFIDAVIT OF SELF-ADJUDICATION

NOTICE is hereby given that MA. THERESA C. OGARA heir of the late REMEGIO COMENDADOR executed an Affidavit of Self-Adjudication over a parcel of land designated as Lot No. 9773-D, Plan No: PSD-08-038849-D, situated at Brgy. Pawing, Palo, Leyte measuring an area of 200sq.m., more or less covered by TCT No. 115-2019004665. A Deed of Sale was executed in favor of DIANDEE O. BATALLA as vendee of the above-described property. Per Doc No. 411, Page No. 84, Book No. X, Series of 2020. Notary Public Atty. Kirby Bryan M. Liao. LSDE: January 19, 26 & February 2, 2021



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