



**Leyte-Samar**

# DAILY EXPRESS

**POSITIVE • FAIR • FREE**

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SATURDAY, APRIL 17, 2021

P15.00 IN TACLOBAN



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TACLOBAN  
RIZAL AVENUE

*38,400 new doses arrive in the region*

# LGUs now vaccine-ready, says DOH

JOEY A. GABIETA/ROEL T. AMAZONA

**TACLOBAN CITY**-All local government units here in the region have already received their vaccines against coronavirus disease (COVID-19).

In fact, some of the health workers in the region have received their second doses of vaccine, Jelyn Malibago, information officer of the Department of Health (DOH) said.

On Wednesday (April 14), 38,400 doses of vaccines arrived in the region to be distributed to different parts of the region where there are still health workers and frontliners who have not yet received their first doses of the vaccine.

With the arrival of the vaccines, the region, composed of the provinces of Leyte, Southern Leyte, Biliran, Samar, Eastern Samar, and Northern Samar, have so far received over 80,450 doses of vaccines, both of Sinovac and AstraZeneca.

Malibago said that 23,471 health workers and frontliners from the different provinces of the region have received the first doses and 3,607 of them have been administered the second doses.

*see LGUs /page 19 ...*



**SEA MISHAP.** MBCA Jordan Lor, a motorized banca bound for Villareal, Samar loaded with six passengers capsized 50 meters off the Tacloban City port on April 13 after its rope was entangled with another passenger motorized banca. All the passengers, one of them was a 12-year old boy, were rescued by the Coast Guard. (CGSS TACLOBAN)

## Facility soon to rise to help girls who are out-of-school in Leyte

**GOVERNMENT CENTER, PALO, Leyte**-A facility which aims to help girls who are out-of-school continue their learnings was inaugurated on Wednesday (April 14) funded by the Department of Education (DepEd) and the United Nations Educational, Scientific and Cultural Organization (UNESCO) and Korea International Cooperation Agency (KOICA).

The girls' education center, located here, is said to be a first of its kind in the country and a pilot project.



*A facility to help girls who are out-of-school continue their education has its ground breaking on Wednesday (April 14) attended by officials of the Department of Education, United Nations Educational, Scientific and Cultural Organization and Korean International Cooperation Agency. The facility is expected to be completed by December this year. (DepEd)*

**Tacloban city DILG calls for stricter implementation and enforcement of the minimum health protocols and COVID-19 ordinances**

**TACLOBAN CITY**-In a memorandum to all 138 barangay chairmen issued last April 8, 2021, City Director Johannes Dorado ordered for the continuous mobilization of barangay tanods and the barangay disciplina brigada as part of the agency's intensified efforts to ensure strict compliance to minimum health protocols.

Said memorandum likewise instructs the barangay officials to conduct information and communication

campaign (IEC) and enforce the existing city ordinances for the campaign.

*see Tacloban/page 3 ...*



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**WE DELIVER!**



**Biliran fisherman  
turns over a  
'pawikan'  
to authorities**

TACLOBAN CITY – A fisherman in Biliran town, Biliran province has recently turned over a green sea turtle to authorities, a report from the Department of Environment and Natural Resources regional office 8 (DENR-8), based in this city, said.

DENR-8 Regional Executive Director Tirso Parian, Jr. said that a fisherman from Sitio Omas of Barangay San Isidro, Biliran town has turned over a marine turtle to the local police.

Parian reported that the fisherman, whom he not identified, found the sea turtle trapped in his fish coral. To ensure that the marine turtle is back safely to its natural habitat, the fisherman decided to turn it over to the Biliran local police who immediately coordinated with the Provincial Environment and Natural Resources Office (PENRO) for its release.

“The DENR recognizes every effort that answers our call for the conservation of our marine turtles locally known as pawikan”, the DENR official said.

Parian said that per assessment of technical staff from PENRO Biliran, the pawikan was identified as green sea turtle (*Chelonia mydas*), measuring 43 centimeters in length and 42 centimeters.

Before it was released, a DENR metal tag with serial number PH1084K was placed on its right flipper. Staff from PENRO Biliran together with PNP personnel and some fishermen facilitated the release of the animal, the same day it was turned-over to authorities.

Parian said that their office is encouraging the community to turnover captured or rescued pawikan to authorities and report any sightings of the species to the nearest DENR field office for proper care and immediate release to its natural habitat.

The green sea turtle is listed as endangered per DENR Administrative Order 2019-09 dated July 12, 2019, thus the govern-

# Modern vehicles now ply Tacloban-Tanauan route

TANAUAN, Leyte-The modernization of public utility sector in Leyte get a boost with the introduction of a state-of-the-art public utility vehicles.

On Wednesday (April 14), the ‘Jeepko’, a 22-seater public utility vehicle (PUV) equipped with CCTV, wifi, air-conditioners and using cashless payment through a card, was formally launched with the Tanauan town to this city as its route.

Cesario Licopit, the vice president of the Mahagnaw Transportation Corp. (MTC) which runs the Jeepko, said that the launching of their 15-unit PUVs is their way of helping the commuters of the town and in the modernization of the transportation sector as envisioned

by the national government.

“The launching of the Jeepko is not only our way to show our commitment on the thrust of our government for the modernization of our transport sector but more so to give our commuters a safe, convenient and environment-friendly transportation,” he said in an interview.

Licopit also stressed that during this time of pandemic caused by the coronavirus disease (COVID-19), they will strictly observe all the mandatory health protocols.

He said that they are happy that they were given the franchise by the regional office of the Land

see Modern /page 9 ...



At least 15 units of ‘Jeepko’ are now plying the Tacloban-Tanauan route. The Russian-made public utility vehicles are equipped with CCTV, wifi and is air-conditioned. (LGU Tanauan)

## Eastern Samar requires a negative swab results for returning residents, tourists

TACLOBAN CITY – Returning residents from Eastern Samar province, to include tourists, are required to present a negative swab result before they would be allowed to enter the province.

Governor Ben Evardone issued an executive order last April 12 for this purpose amid the spike of coronavirus disease (COVID-19), particularly at the National Capital Region and its four neighboring provinces.

Under the executive order, incoming travelers, tourists, returning residents, overseas Filipino workers from enhanced community quarantine (ECQ) and modified ECQ (MECQ) must present negative RT-PCR test upon their arrival at the provincial border.

The RT-PCR test, the order states, must be conducted by an accredited testing laboratory of the Department of Health taken within 72 hours before their arrival.

Those who present a negative test result and are asymptomatic are exempted from quarantine but they will still be subjected for daily symptom monitoring through the Barangay Health Emergency Response Teams (BHERTs) for seven days.

Those who cannot present a negative RT-PCR result will be directed to undergo a home quarantine for five days and will be subjected to swab test or an antigen test on the sixth day

as determined by the local government unit.

If the person swab test or antigen test turns out negative they will be discharged immediately. However if not, they will have to finish the 14-day quarantine period.

Those who will exhibit symptoms at any time during their home quarantine will be transported directly to a quarantine facility and will be swab.

The governor also ordered the restriction of movements for residents aged 15-years old and below and 65-years old and above, including those with comorbidities, pregnant, and with health risks.

They are, however, exempted to go out for ob-

taining essential goods and services, if they are working in industries or offices, or for engaging in outdoor, or non-contact sports, and other forms of exercise.

The order also prohibits the operation of bars, clubs, concert halls, theaters, amusements parks, and cockfighting.

It also orders that all people who are entering the province including cargo vehicles, and authorized persons outside residence (APORs) shall presents documents like health declaration form, symptoms screening, and temperature check, and QR code from the National S-pass system at the checkpoints.

(ROEL T. AMAZONA)



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## Mayor puts up P500,000 bounty after explosive-throwing rock their town

TANAUAN, Leyte—A town mayor in Leyte has offered a bounty of P500,000 for whoever could provide information on the explosive device throwing incident.

Mayor Pelagio Tecson said that no less than the municipal peace and order council of which he chairs supported on this move.

Last April 12 at around 6:30 pm, an improvised explosive device, placed in a container, was lobbed at the residence of one Mildred Lopez in Barangay Buntay.

Lopez, described by the local police, as just an 'ordinary resident' of the town, was inside her room at her house when the incident happened.

According to Tecson, this is the first ever inci-

dent that happened in the town reason why he want the suspect or suspects be apprehended and charge in courts.

"This is the reason why we have offered a P500,000(reward money). This is the first such incident in Tanauan," he said.

"Tanauanons are peace-loving people. We don't tolerate this kind of incident. We want a massive and decisive action on this crime as we will never allow violence to be perpetrated in our town," Tecson added.

He disclosed that he was at his office, which was just around 500 meters away from the place of the victim, when he heard the 'massive explosion.'

Police Captain Bernardo Arcena, town police

chief, admitted that they have yet to identify the perpetrator reason they are calling those who have witnessed the incident to come out and help them on their investigation.

He, however, said that they are considering 'all possible angles' as to what could be the motive of the suspects.

It was learned that Lopez is a known political supporter of Mayor Tecson who is serving on his third and last term.

Tanauan, which is 21 kms away from Tacloban City, and home to more than 55,000 people, is considered to be among the bustling areas in Leyte with major establishments rising after it was hit hard by Super typhoon 'Yolanda' in Nov.8, 2013.

(LIZBETH ANN A.ABELLA)

## Pharmacy aide yields marijuana during an operation in Baybay City

TACLOBAN CITY—A 30-year old pharmacy assistant was arrested for alleged selling and possession of marijuana last April 8, 2021.

An undercover operative was able to buy one piece of self-sealing transparent plastic sachet containing suspected dried marijuana leaves from Felix Basa who is listed as street-level individual, according to the police.

Joint elements of Baybay City Police Station-City Drug Enforcement Unit and Leyte Provincial Drug Enforcement Unit-Team 1, in coordination with the Philippine Drug Enforcement Agency, recovered from the suspect possession and control one self-sealing transparent plastic sachet containing dried marijuana leaves of undetermined weight, P500 buy-bust money, mobile phone, P43 cash,

and a motorcycle.

The inventory of seized pieces of evidence was also witnessed by representatives from media, barangay, and Department of Justice, police said in the report.

The drug evidence was brought to the police crime laboratory in Ormoc City for chemical analysis, it added.

Police also brought Basa to the police station for documentation.

(RONALD O.REYES)

## Leyte's most remote village eyes farm tourism

TACLOBAN CITY – The most remote village in Leyte is preparing for agriculture tourism activities to increase its farm earnings, the Department of Tourism (DOT) reported on Friday (April 16).

DOT Regional Director Karina Rosa Tiopes said she met on April 15 with the 44-member farmers association in Barangay Kagbana in Burauen town to discuss plans for farm tourism.

"They walked all the way to meet us and meet with them by the roadside. That's how enthusiastic they are to augment their farm earnings

through tourism," Tiopes told the Philippine News Agency.

Kagbana, some 40 kilometers away from the town center of Burauen, is considered the most remote community in Leyte.

To get to Kagbana from Tacloban City, one has to travel for an hour overland to San Vicente village in MacArthur town, then take a less than an hour bumpy motorcycle ride, and hike for about an hour along steep slopes.

The ongoing road project funded by the Office of the Presidential Adviser on the Peace Pro-

cess and Leyte provincial government has reduced the non-accessible path to only three kilometers.

The village, formerly known as the hotbed of the New People's Army, has 300 residents, including 25 to 30 members of the Mamanwa tribe who settled in the village since the 1980s.

Farmers led by their association president Prospera Gloria is eyeing to set up a model farm planted with high-value crops to attract tourists.

Apart from the road opening project, the Leyte provincial government has been raising the capability of villagers



**House Majority Leader and Leyte Rep Martin Romualdez (right) takes his oath as new Philippine Coast Guard Auxillary Commodore administered by PCG Admiral George Ursabia Jr Commandant Philippine Coast Guard during the 38th Founding Anniversary of the Philippine Coast Guard District Southern Tagalog at Calatagan Batangas. Romualdez vows to support the mission and vision and Development of the Philippine Coast Guard. photo by Ver Noveno**

## Rep. Tan allocates P46 million for scholarship, social services programs

TACLOBAN CITY—Samar Rep. Sharee Ann Tan has set aside funding for scholarship and social and medical assistance totaling to more than P46 million for her constituents in the second congressional district.

Under her scholarship program, the lady solon has allocated P45 million wherein an estimated 15,000 students from the second district could benefit.

Rep. Tan also set aside P1.5 million for social



**Rep. Sharee Ann Tan**

services which include medical and burial assistance.

And during her recent meeting with Regional

Director Henry John Jalbuena of the Department of Labor and Employment (DOLE) and his provincial official, Fe. Valuis, Tan was informed that about 7,168 individuals from her congressional district and the rest of Samar province

are to avail the TUPAD or Tulong Panghanapbuhay sa ating Displaced/Disadvantaged Workers. (LIZBETH ANN A.ABELLA)

### Tacloban...

...from Page 1

tainment and mitigation of coronavirus disease (COVID-19).

Meantime, the office sends a team to the barangays to check and ensure the compliance of the health protocols and COVID-19 guidelines, according to the city director.

He likewise highlighted, in reference to Section 13 of the Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines (with Amendments as of March 28, 2021), the prohibition of basketball games whether indoor or outdoor.

Meanwhile, City Di-

rector Dorado reminds all Taclobanons on the importance of discipline as the COVID-19 pandemic has worsened due to the threat of the new variant which has caused the surge in the cases from the National Capital Region (NCR) and nearby regions.

"It is every citizen's responsibility to discipline himself/herself, and not wait for ordinances and laws from the government," he said.

(TACLOBAN CITY INFORMATION OFFICE)





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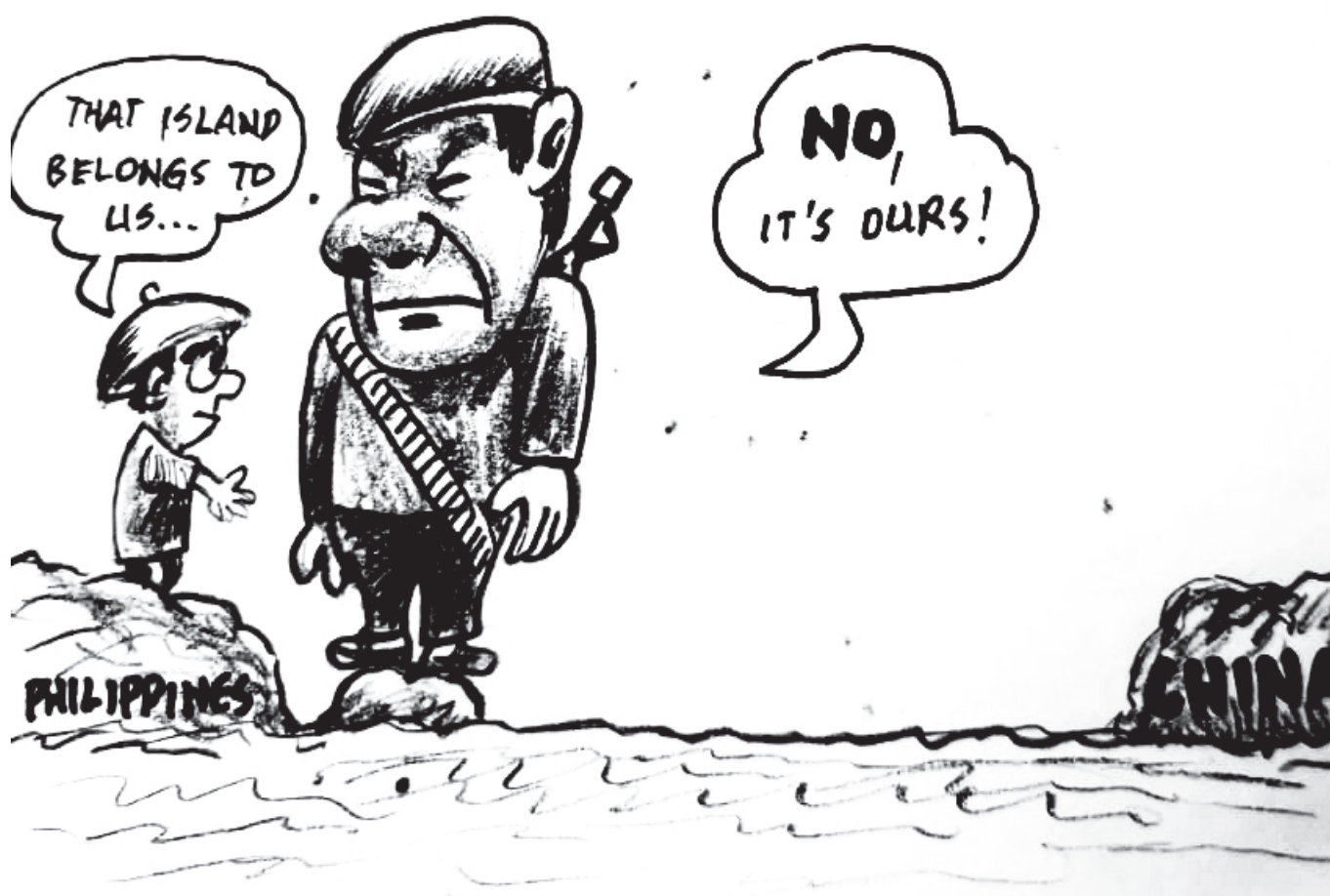
Letters should be as brief as possible, and sent with the writer's name, signature address and phone numbers (if any) to: "Letter to the Editor", Leyte Samar Daily Express. They may be edited for length and clarity

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## Abusive

**C**hina's territory-grabbing spree in the West Philippine Sea can now be felt throughout the country as our marine resources are getting more and more scarce, resulting in the shortage of marine products sold in the markets and the consequent price hikes of the same.

Though our country is surrounded by seawater, it doesn't mean that marine resources likewise abound—there are just portions of these surrounding waters where said resources are abundant. This portion is right there, in the West Philippine Sea, just miles away from Palawan and the western part of Luzon.

And so, in the past decades, Filipino fishermen frequented this expanse of the sea close to our shores. Every visit there had always afforded them plenty of sea harvests that were then distributed to the key markets of the country.

But things had changed when China started claiming what belongs to us, occupying those maritime territories, and driving our fishermen away. Marine food supplies gradually ran out, causing hunger among our people.

Despite the government's diplomatic protests filed against the Chinese vessels that are occupying our nearby islands, their ships never go away. China is acting too much. They know that our country is nothing against their military might, so they are using it to intimidate and bully us in these contested waters, which should not be.

For who should contest our sovereignty in this part of the sea? We only claim those parts that belong to our exclusive economic zone! But China does it differently. Its country is very far, but it extends its claims beyond its border, grabbing other countries' own backyards. That's too much abusiveness.



**Things To Mind**

**DOMS PAGLIAWAN**

## The other side

Had the pandemic been a coin, it would have another side. We have been hearing plenty of reports from the World Health Organization (WHO), from the Department of Health (DOH) regarding the na-

ture, progress, and everything about this pandemic. But it's just one side of the coin, what about the other side?

Well, there had been a lot of claims made relative to this issue since it started last 2019, but the

most credible stand that could represent the other side of the pandemic's coin is this—COVID-19 is nothing but a hoax or a scam. According to this view, it's just some kind of flu, but some elite, powerful individuals who could control governments, the world's wealth, and the media had brainwashed us into believing it is very scary, indeed.

For what reason are they doing this? Simple. They wanted the world's economy to collapse so that they could impose the so-called NEW WORLD ORDER. This is characterized by a one-world government, one-world religion, and one-

world currency. In fact, they had already started it, calling it the "NEW NORMAL".

With the advent of this new normal, everything that followed was either a dry run, or the actual things that they wanted to happen. In just one month, they had implemented these things by way of lockdowns, enhanced community quarantine, general community quarantine, modified community quarantine, wearing of masks, social distancing, and many other protocols.

Then they introduced the vaccine. They ac-

see *The other* /page 18 ...





Commentary

FR. ROY CIMAGALA

True love is open to anything

INDEED, if our love is true, that is, it is a love that is a vital participation of God's love for all his creation, especially for man, then it is open to anything. That love remains steadfast and continues to grow and to be creative irrespective of how it is received by the object of such love.

It can be received well or not, it can be reciprocated generously or be betrayed. Regardless of the fate it falls into, that love will remain faithful. Thus, St. Paul once said: "If we are faithless, he remains faithful, for he cannot disown himself." (2 Tim 2,13)

This basic truth about true love should be known and appreciated by everyone of us, and especially those who are into some commitments, like married people and those with special vocations. They have to pattern their love and sense of commitment after God's love.

When God, for example, decided to create the universe, which he did not have to do since he is already all perfect, needing nothing, he did so out of pure love. And this pure love can be seen in its highest degree when he created angels and men where he took the risk

that his love and goodness would not be reciprocated properly.

God was and is open to anything because of pure love. This is the kind of love that we should try our best to cultivate in ourselves too. It's purely gratuitous, and even more, it will do everything to recover the beloved even if the latter not only not corresponds to that love but also betrays and goes against that love.

That is why when someone tells me that he is doubting whether he really has the vocation to the priesthood because of a certain problem or difficulty he is encountering, or whether she has to remain with her husband who has been found to have cheated on her, etc., I would simply tell her to look at God, at Christ, who even told us to love our enemies.

Many people think that love is all sweet and beautiful. That, of course, is the ideal state of love which can only take place in heaven, when everything is resolved. And it's good that we look forward to that ideal state and do everything to

see True /page 7 ...

and social obligations to its constituents. I liken the present situation of Filipinos going to a pandemic war unarmed (unvaccinated) and the other group ably vaccinated against an unseen foe called COVID - 19! Now, to which group of the Filipino warriors will you align with?

The campaign for an all-out vaccination on every Filipino is not a monopoly by the government and its leaders! A vaccination campaign could be waged if each and every red-blooded Pinoys rise in arms and stand four-square in annihilating the invisible virus, stop the carnage on the hapless souls still standing. Politics and ideologies must be set aside because no one can raise the issue of being pro or anti administration and pro and anti democracy as to be exempted from Covid-19 attack! Down with talks, useless and destructive criticisms, lest you shall be identified as Useless Elements of the country.

May I suggest, therefore, to mount an effective,

see Campaign /page 7 ...



What's New Mr. Q?

TENTE U. QUINTERO

SMC Ramon S. Ang's Big Dreams - Did'Ja Know -

Part 2 of 2

THAT Mr. Ramon S. Ang (RSA) of San Miguel Corporation thinks one of every Four (4) Metro Manila carries Covid-19 in some form or another?

THAT RSA has realized business must invest in health care in a big way, because you can not rely much on government in the event of a crisis?

THAT RSA was disappointed that Health Secretary Francisco Duque III tried to stop private companies from procuring their own vaccines for the use of their own workers & employees?

THAT RSA plans to put up Two (2) large hospitals -- one in south of Manila, and another in the north; and tie up with a Manila university to build up a teaching force in medicine and nursing to man a school of medicine and a nursing school to support the south hospital?

THAT RSA wants to tie up with a leading US teaching & research institution to operate his proposed Bulacan hospital and school of medicine which will be adjacent to the P 740-billion SMC INTERNATIONAL AEROCITY complex in Bulacan town?

- THE SMC INTERNATIONAL AEROCITY -

THAT the SMC INTERNATIONAL AEROCITY is envisioned as the "game changer" and as scheduled, in January 2023, the 1,800 - hectare Aerocity area will have a leveled-off elevated platform Six (6) meters above sea level, with Two (2) runways by 2024, which will be 2.5 kms

apart; and by 2025 the Aerocity will have Four (4) runways?.

THAT the Aerocity passenger terminal, designed personally by RSA himself, has natural air-conditioning, and will be serviced by an electric train, and will have Eighty-Six (86) bridges to service passengers; three times the capacity of NAIA.?

THAT RSA sees travel recovering in two years; and by 2024, a tourism boom in 2025?

THAT with the current cost of the high-volume workhorse Airbus A-320s at half of its pre-COVID price, Mr. RSA is titillated by the idea of an entirely new airline with a fleet of 30 aircrafts worth \$ 300 million, with P 50 billion in equity capital?

THAT the Aerocity International Airport will be linked to Manila's Rizal Park by the 22-km North Avenue to San Jose del Monte; the Bulacan MRT 7, a combined railway & highway, that promises to be the largest MRT railway network in the Philippines, with a capacity of 700,000 passengers daily, as com-

pared to EDSA MRT's only 500,000 daily?

THAT back in the south, SMC will connect Manila to Matnog, Sorsogon in Bicol, with a 600-km expressway?

THAT the SMC Conglomerate is also building the Laguna Lake Expressway to connect the coastal towns of Laguna Lake to the national capital?

THAT SMC has just completed the 24.8-km Buendia to Balintawak Skyway 3 Expressway, which cuts travel time from Makati to Quezon from Two (2) hours to only Twenty (20) minutes?

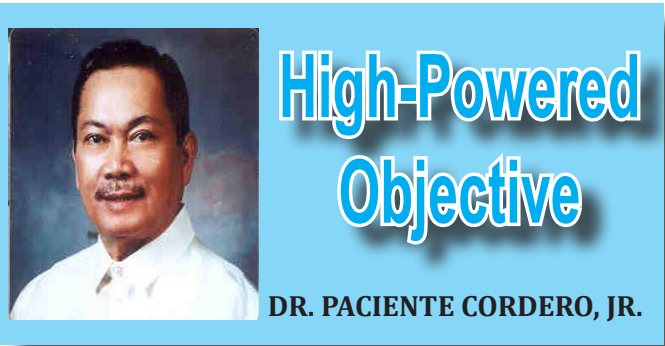
THAT Skyway 3 has cut traffic along EDSA gushes Mr. RSA with pride; since this is the longest elevated expressway in the Philippines by connecting tghe South EXpressway and the North Expressway; sincw Skyway 3 absorbs 70,000 vehicles daily?

THAT Skyway 3 cost SMC P 90 billion, but the present toll rate approved by the government will cover the P 5 billion a year interest cost of the project; so in effect, San Miguel subsidizes traffic improvement at EDSA by P5 billion a year?

AND THAT ends SMC's Ramon C. Ang's Big Dreams; but this also opens many readers' request for information about Mr. Ang's statements in connection with some presidential candidates in the 2022 elections...

ABOUT Mayor Sara Duterte, Senators Manny Pacquiao, Grace Poe etc. -- the latest conversation topic which started when top columnist

see SMC /page 7 ...



High-Powered Objective

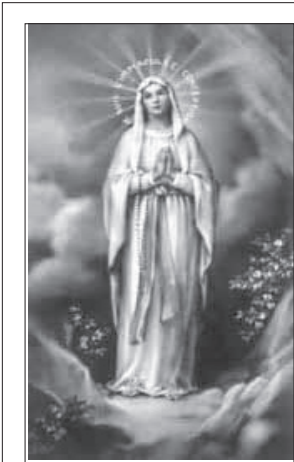
DR. PACIENTE CORDERO, JR.

Campaign for COVID-19 vaccines everyones concern

I find it annoying, in truth a non-issue, reading press releases about the 'repulsive' attitude of many Filipinos who for reasons of fear for its adverse effects overwhelm government's desire to save precious lives of the present and future generations! While, we, in Science do not claim perfection with our research work output, at least, we should have the temerity to accept the fact our (scientists) efforts are aimed to save human lives. We, in science, do not claim perfection with our researches, we do accept that no humans on Earth can ever duplicate the works of Almighty for its

perfections. If one reads the book "365 Days with the Lord", one will notice that God Himself acknowledges some of his "imperfections", but always ready to repent for such!

Unfair to us, a relatively smaller sector of the human population who have opted to toe the line of science, for some to undermine the vaccines produced in many laboratories worldwide by pooled minds of researchers and scientists purposely to save humanity. My one cent is: for Filipinos to come to their objective sense by accepting the vaccines available and doled out by the developing country's government as its moral



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)



AFFIDAVIT OF SOLE-ADJUDICATION (with Deed of Quitclaim and Undertaking)

NOTICE is hereby given that Victoria Aida Pesado Ongbico the only living legitimate heir of the deceased FR. STEPHEN SABALZA PESADO, executed an affidavit of Sole-Adjudication over a Bank Accounts under his account name to wit; a) MetroBank Peso Account # 7756008591 with the remaining balance of P210,300.00 as of 29 January 2021; b) MetroBank Peso Account # 3733358212 with the remaining balance of P156,139.63 as of 29 January 2021; and c) MetroBank Dollar Account # 756-2-75600101-3 with the remaining balance of \$1,261.61; per Doc. No. 63, Page No. 14, Book No. 1, Series of 2021 of Atty. Leo S. Giron. *LSDE: April 3, 10 & 17, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT AND PARTITION AMONG HEIRS

NOTICE is hereby given that heirs of the late Juana Añasco, who died intestate at Seguinon Albueria, Leyte on March 12, 1989 and Angel Ariño who died intestate at Seguinon Albueria, Leyte on April 4, 1983, extrajudicially settled, partitioned and adjudicated over three (3) Real Property described as follows: 1) A parcel of land designated as Lot No. 290, located at Barangay Seguinon, Albueria, Leyte, with an area of EIGHTY TWO THOUSAND SEVEN HUNDRED THREE (82,703) square meters, more or less, covered by Original Certificate of Title No. P-1520 issued by the office of the Register of Deeds for the Province of Leyte; 2) A parcel of land designated as of Lot No. 277 located at Barangay Seguinon, Albueria, Leyte, with an area of FORTY ONE THOUSAND THREE HUNDRED THIRTY EIGHT (41,338) SQUARE METERS, more or less covered by Original Certificate of Title No. P-1520 issued by the office of the Register of Deeds for the Province of Leyte; 3) A parcel of land designated as of Lot No. 303 located at Barangay Seguinon, Albueria, Leyte, with an area of THIRTY THOUSAND EIGHT HUNDRED SIXTEEN (30,816) SQUARE METERS, more or less, covered by Original Certificate of Title No. P-1520 issued by the office of the Register of Deeds for the Province of Leyte; per Doc. No. 460, Page No. 92, Book No. XXXII, Series of 2014 of Notary Public Atty. Maria Samuel P. Aviles. *LSDE: April 3, 10 & 17, 2021*

AFFIDAVIT OF SELF-ADJUDICATION BY ONLY SURVIVING HEIR OF RUFINO FORNILLOS SR., WITH DEED OF SALE

NOTICE is hereby given that heirs of the late Rufino Fornillos Sr., who died intestate in the Municipality of Palo, Leyte on October 21, 1965 executed an affidavit of Self-Adjudication over a parcel of land measuring a total area of 1.1688 sq.m. located in Brgy. Cangumbang, Palo, Leyte, as evidenced by Tax Declaration Nos. 08-30-0017-00140 and more particularly described as follow to wit: A parcel of Agricultural Land designated as Cad. Lot No. 5175, located at Brgy. Cangumbang, Palo, Leyte, containing a total area of 1.1688 sq.m. A Deed of Sale was executed in favor of Sps. Roden T. Martinez, Cheryle Martinez, of legal ages, married and a resident of Brgy. Cangumbang, Palo, Leyte for a portion of One Hundred (100) square meters, more or less; per Doc. No. 9, Page No. 3, Book No. XIII, Series of 2013 of Atty. R.C.M. Reposar. *LSDE: April 3, 10 & 17, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT AMONG HEIRS OF DECEASED PERSON LEOPOLDO CEBRANO VILLASIN

NOTICE is hereby given that heirs of the late LEOPOLDO CEBRANO VILLASIN extrajudicially settled, partitioned and adjudicated over 6 parcels of land described as; 1) A parcel of land designated as Lot 6, Block 2 of the subdivision plan, Pcs-083747-000376-D situated at Brgy. Anibong and Nula-Tula, Tacloban City containing an area of 315sq.m., more or less embraced in TCT No. T-49525 and TD No. 2012-02-0025-03637; 2) A parcel of land designated as Lot 8, Block 2 of the subdivision plan, Pcs-083747-000376-D situated at Brgy. Anibong and Nula-Tula, Tacloban City containing an area of 312sq.m., more or less embraced in TCT No. T-49526 and TD No. 2012-02-0025-03633; 3) A two storey residential building erected on Lots 6 & 8, Block 2, TD No. 2012-02-0025-03635; 4) A parcel of land designated as Lot 3910, Case 4, Pls. 1061-D, situated at Brgy. Calingcaging, Barugo, Leyte containing an area of 8,627sq.m., more or less embraced in TCT No. 115-2015000825; 5) A parcel of land designated as Lot 3880, Case 4, Pls. 1061-D, situated at Brgy. Calingcaging, Barugo, Leyte containing an area of 23,461sq.m., more or less embraced in TCT No. 115-2015000826; 6) A parcel of land designated as Lot 3903, Case 4, Pls. 1061-D, situated at Brgy. Calingcaging, Barugo, Leyte containing an area of 1,833sq.m., more or less embraced in TCT No. 115-2015000827. Per Doc No. 53, Page No. 13, Book No. VIII, Series of 2021. Notary Public Jerome Cordero Avila. *LSDE: April 10, 17 & 24, 2021*

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OF RIGHTS

NOTICE is hereby given that heirs of the late BENEDICTA A. PONCE extrajudicially settled, partitioned and adjudicated over a sum of money from her survivorship/pension benefits representing the two years benefits from Philippine National Police and heirs hereby WAIVED all rights, interest and claims over the said money in favor of GREG A. PONCE. Per Doc No. 654, Page No. 27, Book No. II, Series of 2021 Notary Public Jonathan D. Loberio. *LSDE: April 10, 17 & 24, 2021*

AFFIDAVIT OF SELF-ADJUDICATION WITH ABSOLUTE SALE

NOTICE is hereby given that RODOLFO S. AGULLO heir of the late FelicisimaS. Agullo executed an affidavit of Self Adjudication over a parcel of land designated as Lot No. 6665, Case 6, Pls 788, situated in Brgy. San Rafael, Dulag, Leyte, covered by OCT No. 19041 (Free Patent No. VIII-I-5210, containing an area of 6,927 square meters. A Deed of Sale was executed in favor of HERMINIA T. AGULLO and HERMAA. JABALLA as vendee for the above-described property; per Doc. No.295, Page No. 59, Book No. IV, Series of 2020 of Notary Public Atty. Luisito Mirador. *LSDE: April 3, 10 & 17, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT OF REAL PROPERTY WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late MAXIMA GONZALES ZAMORA extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land located at Calumpang, Naval, Biliran consisting area of 0.1956 ha. with TD No. 01424. A Deed of Absolute Sale was executed in favor of BERNARD JAY P. ZAMORA as vendee of the above-described property. Per Doc No. 571, Page No. 59, Book No. I, Series of 2016. Notary Public Lolita G. Casas-Nueve. *LSDE: April 3, 10 & 17, 2021*

Republic of the Philippines OFFICE OF THE CIVIL REGISTRAR Tacloban City

NOTICE FOR PUBLICATION

In compliance to Section 5 of R.A. 9048, a notice is hereby served to the public that

GUNDELINA E. MARTINEZ has filed with this (Complete name of petitioner)

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

Certificate of Bb. GUNDELINA ESTOYA who was born on MARCH 28, 1968 at Tacloban City and whose parents are LOURDES QUINTANA and ARTURO ESTOYA.

Any person adversely affected by said petition may file his written opposition with this Office not later than April 23, 2021.

(Sgd.) IMELDA A. ROA City Civil Registrar

LSDE: April 10 & 17, 2021

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE OF AMONG THE HEIRS WITH DEED OF ABSOLUTE SALE OF A PORTION OF LAND

NOTICE is hereby given that heirs of the late LEON P. PABUNAN extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land situated at Brgy. Pequit, Paranas, Western Samar denominated as Lot No. 1951, Pls 658-D containing an area of 56,636sq.m., more or less under OCT No. 9919, ARP No. 22-034-00089 PIN No. 036-22-034-02-020. A Deed of Sale was executed in favor of HILDA TERADO as vendee of a portion over said land consisting an area of 15x20sq.m., in pro indiviso equal share. Per Doc No. 150, Page No. 96, Book No. XX, Series of 2021. Notary Public Alfred M. Aquino. *LSDE: April 10, 17 & 24, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT WITH SALE

NOTICE is hereby given that heirs of the late PRIMITIVO TARRAYO extrajudicially settled, partitioned and adjudicated over a parcel of land denominated as Lot No. 5512 located at Brgy. Trinidad, Calbayog City, Samar covered with TD No. 99-01020-00763 containing an area of 485sq.m., A Deed of Sale was executed in favor of JOEY DAN A. CAMARINES AND MARILLE A. APETIN as vendees of a portion of 169sq.m., from the above-described parcel of land, together with all the improvements found thereon. Per Doc No. 2355, Page No. 71, Book No. 2021. Notary Public Ma. Rowena L. Urot. *LSDE: April 3, 10 & 17, 2021*

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH PARTITION WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of decedent CATALINA ALMIROL who died on January 27, 1999 in Hindang, Leyte and Bruno Almirol who died on June 8, 2004 in Hindang, Leyte extrajudicially settled, partitioned and adjudicated over a parcel of land identified as Cad Lot No. 213 located at Brgy. Ma-asin Hindang, Leyte under Tax Dec. No. 08-15015-00195 with total area of 2,603.50 square meters. A Deed of Sale was executed in favor of MAREBEL N. ALMEROL of legal age, single with residence and postal address at Brgy. Maasin, Hindang, Leyte for the above-described of land; per Doc. No. 421, Page No. 85, Book No. LVII, Series of 2019 of Atty. Rosarie A. Peteros-Phua. *LSDE: April 3, 10 & 17, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late ESCOLASTICO JUDILLA AND LEONOR LAPARA JUDILLA extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot 3563-E, Psd-08-001797 situated at Brgy. Hamorrawon, Calbayog City containing an area of 276sq.m., under TCT No. 927. A Deed of Absolute Sale was executed in favor of SPS. GREGORIO G. DIONGZON, JR. AND RUBY MONTIMAN DIONGZON as vendees of the above-described property, free from all liens and encumbrances. Per Doc No. 3647, Page No. 30, Book No. 379, Series of 2021. Notary Public Ma. Rowena L. Urot. *LSDE: April 3, 10 & 17, 2021*

EXTRAJUDICIAL PARTITION WITH SALE (PORTION)

NOTICE is hereby given that heirs of the late BRAULIO ANDRESOCO extrajudicially settled, partitioned and adjudicated over a parcel of land categorized as residential land, situated at Brgy. Poblacion, Albueria, Leyte, designated as cad/Survey 655 Lot 6502 with PIN 044-03-001-20-016, containing an area of 139 square meters. A Deed of sale was executed in favor of MARLENE A. REFORZADO as vendee for the above-described property; per Doc. No. 692, Page No. 139, Book No. LVIII, Series of 2020 of Notary Public Atty. Rene Allan G. Jervoso. *LSDE: April 3, 10 & 17, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that heirs of the late SPS. LUCILA M. TIUNAYAN AND ESTEBAN C. TIUNAYAN exreajudicially settled, partitioned and adjudicated over 3 parcels of land particularly described as; 1) A parcel of land identified as Lot No. 3721, Cad 1085-D, Case No. 3 situated at Brgy. 3, Taft, Eastern Samar under OCT 2014000195 containing an area of 227sq.m.,; 2) A parcel of agricultural land situated at Balud, Polangi, Taft, Eastern Samar under TD No. 23021-00249 containing an area of 8,577sq.m., with a market value of Php7,225.00; 3) A parcel of agricultural land situated at Calasag, Polangi, Taft, Eastern Samar under TD No. 02-23021-00124 containing an area of 13,170sq.m., with a market value of Php12,530.00; Per Doc No. 230, Page No. 47, Book No. II, Series of 2021. Notary Public Maria Flora D. Achay. *LSDE: April 10, 17 & 24, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE OF A DECEASED PERSON WITH SALE

NOTICE is hereby given that heirs of the late RUFINO BALASBAS GANAS extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land located at Brgy. 09, Poblacion, Lawaan, Eastern Samar covered by TD ARP No. 11-12010-0078 designated as Cad Lot No. 348-CAD 418-D containing an area of 725sq.m., more or less. A Deed of Sale was executed in favor of JOSE ALLAN GAYDA as vendee of the share of LYDIA GANAS-TIOZON AND EDGARDO ABE GANAS from the above-described property free from all liens and encumbrances. Per Doc No. 937, Page No. 47, Book No. XXI, Series of 2020. Notary Public Diogenes D. Inciso, Sr. *LSDE: April 10, 17 & 24, 2021*

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH SALE OF REAL PROPERTY

NOTICE is hereby given that heirs of the late CRESENCIA B. ACOSTA extrajudicially settled, partitioned and adjudicated over a parcel of commercial land located at San Nicolas St., Brgy. 06, Guiuan, Eastern Samar embraced by ARP No. 11-090007-00005 PIN: 037-09-0007001-03 designated as Cad No. 60 containing an area of 28sq.m., A Deed of Sale was executed in favor of GORGONIO B. CABACABA married to ANTONIA CABACABA as vendees of the above-described land including the improvements thereon Per Doc No. 472, Page No. 96, Book No. XXII, Series of 2020. Notary Public Charles B Culo, CPA. *LSDE: April 10, 17 & 24, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH DEED OF DONATION

NOTICE is hereby given that heirs of the late THERESE RACHELLE D. JADLOC extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot 706-E-4, Psd 08-004575, being a portion of Lot 706-E situated at Poblacion, Tacloban City, Leyte embraced by TCT No. T-30605 containing an area of 516sq.m., more or less and heir SALVADOR BAGUIS JADLOC JR. hereby donate his share of Lot 706-E-4 to JOANNE SOFIA JADLOC CRUZ, PHILLINE ADELAIDE DIAZ JADLOC, SELENE KERSTIN DIAZ JADLOC, ADRIENNE MAE DIAZ JADLOC, THERESE RACHELLE DIAZ JADLOC JR., MARTINNE CLARE DIAZ JADLOC AND GIL SALVADOR DIAZ JADLOC in equal portion. Per Doc No. 470, Page No. 95, Book No. XIII, Series of 2020. Notary Public Giovanne C. Taboada. *LSDE: April 10, 17 & 24, 2021*

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late SPS. VICTORIA TOGONON ESPARES AND BALBINO ESPARES extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 424, Cas-247 situated at Barrio of Rizal, Babatngon, Leyte containing an area of 61,924sq.m, more or less covered by OCT No. P-5496. A Deed of Absolute Sale was executed in favor of STEVE A. UY AND TIMOTHY JAYSON O. ANG as vendees of the above-described property. Per Doc No. 261, Page No. 54, Book No. LXXV, Series of 2021. Notary Public Cesar E. Lee. *LSDE: April 10, 17 & 24, 2021*

EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH ABSOLUTE SALE OF REAL PROPERTY

NOTICE is hereby given that heirs of the late PEDRO B. BUSA extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land containing an area of 2,933sq.m., located at Brgy. Locso-on, Borongan, Eastern Samar covered by TD of Real Property ARP No. 08-033-00798, Property Identification No. 037-230-033-21-007, Survey No. 7247, Lot No. 007, Block No. 021. A Deed of Absolute Sale was executed in favor of SPS. EDUARDO GADIANE FERRER AND FLORA PAANO FERRER as vendees of the above-described property free from all liens and encumbrances. Per Doc No. 129, Page No. 27, Book No. XXXII, Series of 2021. Notary Public Rhoda Montes Cebrius. *LSDE: April 10, 17 & 24, 2021*

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that heirs of the late ALITA ESIDERA ROSALES extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot No. 453-B-2 of the subdivision plan, Psd-08-009190-D, being a portion of Lot 453-B, Psd 08-004484 situated at Brgy. Macagtas, Catarman, Northern Samar containing an area of 23,272sq.m., more or less covered by TCT No.T-7595. Per Doc No. 459, Page No. 88, Book No. I, Series of 2020. Notary Public Noriel D. Diaz, CPA *LSDE: April 10, 17 & 24, 2021*



Republic of the Philippines DEPARTMENT OF AGRARIAN REFORM ADJUDICATION BOARD Office of the Provincial Adjudicator Sto. Niño Extension, Tacloban City Tel No. 888-5585 Email Address: [darableyte@yahoo.com](mailto:darableyte@yahoo.com)

RELEASED DATE: 29 MAR 2021 TIME: 2:25 BY: DARAB-LEYTE

RITA H. BLANCO married to CESAR J. BLANCO Landowners, FOR: FIXING OF JUST x-----x COMPENSATION

SUMMONS AND NOTICE OF HEARING

To: RITA H. BLANCO married to CESAR J. BLANCO Marag-ing, Lemon, Capoocan, Leyte FIEL M. PEDROSA Head Agrarian Operations Center- LANDBANK Real St., Sagkahan District Tacloban City RENATO G. BADILLA PARPO II DAR Prov'l., Office Avenida Veteranos, Tacloban City

Greetings,

Please take NOTICE that this Office, pursuant to the provisions of Section 16 of R.A 6657, as amended and its implementing rules and regulation, will conduct a summary administrative proceedings on May 12, 2021 at 10:00 o'clock in the morningat DARAB, Office of the Provincial Adjudicator, Sto. Niño Extension, Tacloban City, to determine the just compensation of the property of RITA H. BLANCO, married to CESAR J. BLANCOunder Transfer Certificate of Title No. T-2350, Lot No. 533-A, C, D, E & F, with an area of 9.8501 has., area acquired is 7.2310 hectare/s and located at Brgy. Tapol, Leyte, Leyte,subject of Compulsory Acquisition scheme of R.A. 6657.

The proceeding being summary in nature, you are directed to submit within thirty (30) days from receipt hereof your respective memorandum/position paper and affidavits, supported with pertinent documents and evidence as to just compensation of said property. Parties may examine the claim folder in the Adjudicator's Office.

Attached please find 1.) Memorandum of Valuation; 2.) Field Investigation Report; 3.) Land Valuation Worksheet and 4.) Advise to DARAB/Adjudicator to Conduct Administrative Proceedings, for your ready reference

DAR, Prov'l. Office, Sto. Niño Extension, Tacloban City, 25 March 2021.

FOR THE ADJUDICATOR MESALINA M. PAMAT Clerk of the Adjudicator

LSDE: April 10, 17 & 24, 2021



# Struggle of education amidst COVID-19 pandemic

BY: JEFFREY A.PONTILLAS

Learners, educators and learning institutions are considered as building blocks of learning. It composed of diverse learners, passionate teachers and strong DepEd (Department of Education) institution.

Over the years, DepEd has provided technical assistance to learners and field teachers in fulfilling its vision and mission.

DepEd announced last March 2020 the suspension of classes due to the increasing registered number of Covid cases in the Philippines.

Education sector are considered as one of the most affected institutions were students and teachers paused and think for necessary precautions and health are considered priority in day to day living.

Students from private and public schools are instructed to be at home for days, weeks and became months while waiting what to do, if learning would still continue while teachers are worried with students' welfare, monthly compensation, if education would still continue?

Challenges comes out every day on how to survive this pandemic.

DepEd Secretary Leonor Briones announced the school year 2020-2021,

October 2020.

The said opening of classes were consulted first from stakeholders and other concerned government officials/agencies.

It was indeed a successful opening of school year but the threat of Covid -19 always at present risk. The old days were students can enjoy the school facilities and physical participation were cancelled following guidelines from IATF and implement limited access to education through Distance learning delivery.

Based on survey and research conducted, students are incapacity to study and learn from particular competencies especially those learners belong to lower class due to lack of family support to provide internet connectivity, gadgets, and other resources needed for the continuous learning, lucky for those who can afford and can easy access to

internet, in addition, some students are copying answers and pay their classmates in return.

Teachers are having hard time in assessing students' performance in this "pandemic education" setup, checking and monitoring learners and parents through home visitation. It is really a matter of creative and initiative way on how to combat this current problem in our education department.

Covid-19 pandemic tested the educators' capability on how to handle and deliver competencies in different learning delivery such as modular, online classes with the absence of the school facilities and actual face to face learning interaction.

(Note: The author is a teacher of the Hampipila National High School in Abuyog, Leyte)

## Northern Samar town passes ordinance against cash card pawning

LAOANG, Northern Samar - The local government unit (LGU) of Laoang in Northern Samar led by Mayor Harris Christopher Ongchuan recently passed Municipal Ordinance 392

or "Cash Card Ordinance," prohibiting lenders/financiers, Pantawid Pamilya, and social pension beneficiaries from engaging in cash card pawning, loan collaterals, misbehavior, and false representation.

The ordinance was created in response to the increasing cases of cash card pawning in the municipality among 4Ps (Pantawid Pamilyang Pilipino Program) beneficiaries.

Based on the 2020 report presented by Pantawid Pamilya Provincial Grievance Officer Alden Morales to the Municipal Inter-agency Committee, there were a total of 44 re-

see Northern /page 19...

## SMC...

...from Page 5

Tony Lopez of Business News & Manila Standard interviewe Mr. Ramon C. Ang a few days ago.

AND THAT will be this Columnist's topic in the next issue of the Leyte - Samar Daily Express on April 20, 2021.

So, as I usually end my Columns, *Abangan ang Susunod na Kabanata!*

# Flood control structure installed in the coast of Sulat, Eastern Samar

The Department of Public Works and Highways-Eastern Samar District Engineering Office (DPWH ESDEO) based in Borongan City has completed a 681.20-meter flood control structure in Barangay San Isidro, Sulat, Eastern Samar in the prior years and also expected to complete another 144.38 meters this year.



This 825.58-meter flood control is projected to protect the coastal barangay of San Isidro.

The first 681.20-meter flood control structure is composed of three project contracts of which two contracts were implemented in the year 2018 having length of 88.9 meters and 500.3 meters amounting to P9.3-million and P46.5-million, respectively, while the third contract was constructed on year 2020 with a length of 92 meters amounting to P11.16-million.

The other 144.38 meter of the flood control with a project cost of P 18,617,443 is still on-going and slated to be completed on May 20, 2021.

In an interview with Ma. Lourdes Dela Cruz, resident of Brgy. San Isidro, she said that in the absence of the flood control, some of their properties were destroyed by

## Campaign...

...from Page 5

prompt and no non-sense INFORMATION VACCINATION campaign by involving Media like the KBP to allot 3-5 minutes of all programs, commentators, columnists, school activities to tackle the advantages of having human bodies enhance its immune system through enlightened understanding about the C-19 vaccines meant for all ages medically cleared! Academic Fora should invite knowledge-



Cruz added.

Meanwhile, District Engineer Ma. Margarita C. Junia of DPWH ESDEO said in an interview that more than two 200 from San Isidro will benefit the flood control structure which serve as barrier that will protect their lives and properties against strong waves of water during calamities like storm surge and tidal waves.

DE Junia also disclosed that one of the main purposes of the construction is also to protect the national road to avoid road closure during calamities.

Brgy. San Isidro is one of the coastal villages in Eastern Samar that faces the Pacific Ocean. During the onslaught of typhoon Ruby, most of the houses located near the seashore were totally destroyed.

"With the construction of this 825.58 meters flood control structure, damage to lives and properties during calamities will now be mitigated," DE Junia said. (IRMA BALLETE,DPWH ESDEO PIO Staff)

## DEED OF EXTRAJUDICIAL PARTITION

NOTICE is hereby given that heirs of the late Sps. ISIDORO D. CABILIN and MATILDE PARAC extrajudicially settled, partitioned and adjudicated over 2 parcels of land both situated at Caray-caray, Naval, Biliran; 1) Agricultural land , consisting an area of 4.1574 has. with Tax Dec. No. 001921; Lot 2, another agricultural land, consisting an area of 1.2052 has. more or less with Tax Dec. No. 01446 and adjudicated and partitioned into Lot 1-A to Lot 1-G and Lot 2-A to Lot 2-B; per Doc. No. 918, 188, Book No. I, Series of 2021 of Notary Public Atty. Lolita G. Casas-Nueve. LSDE: April 17, 24 & May 1, 2021

## DEED OF SELF ADJUDICATION

NOTICE is hereby given that RONELL IAN POE OCHEA heir of the late EMILIA OCHEA executed an affidavit of adjudication over 2 parcels of land, both situated at Brgy. Salawad, Cebu, Biliran, more described as: 1) Lot 1, parcel of land consisting an area of 10,381 square meters with OCT No. P-520 and Tax Dec. No. 00124, Lot 2, another parcel of land, consisting an approximate area of 12,196 sq. m., with OCT No. P-521 and Tax Dec. No. 00123; per Doc. No. 641, Page No. 128, Book No. I, Series of 2019 of Notary Public Atty. Lolita G. Casas-Nueve. LSDE: April 17, 24 & May 1, 2021

## ERRATUM

The Extrajudicial Settlement of late Domingo Abut, it should read as **Tax Dec No.11-090010-00227** not **11-099010-00227**, **PIN No. 037-09-0019-008-06** not **037-09-0019-008** and vendee **SUSANA Q. ABUL** not **SUSANA Q. ABIOL**, that was published last April 13, 2021 issue.

We regret the errors. ED

## True...

...from Page 5

at least have an anticipated taste of it.

But while here on earth, our love cannot avoid suffering. In fact, our love would be proven genuine when lived in the crucible of all kinds of suffering here on earth. This truth about love should be more highlighted these days.

This is what Christ has shown us with his passion and death. That is why he once said that "greater love has no man than this, that a man lays down his life for his friends." (Jn 15,13)

Let us hope that we can hear less and less complaints and lamentations whenever some difficulty and suffering would come our way in carrying out our duties and living out our commitments and vocation. Rather, let us hope that more and more of us would welcome these difficulties and suffering, seeing in them opportunities to grow and develop a greater love.

Let us remember that love by definition has no limits. It is given without measure, without calculation. With Christ, we can learn to have this kind of love.



<p>Republic of the Philippines Department of Transportation and Communication <b>LAND TRANSPORTATION FRANCHISING AND REGULATORY BOARD</b> Regional Office No. VIII Palo, Leyte</p> <p>R8-CC/MR/EV/PA/FC-2021-03-0026 Case No. VIII-2021-0026</p> <p>Application for <b>Consolidation of Cases with Extension of Validity and Modification of Route</b> of a Certificate of Public Convenience to operate a <b>FILCAB</b> Service</p> <p><b>MOUNTAIN VIEW TRANSPORT COOPERATIVE,</b> Applicant/s</p> <p>x-----x</p> <p><b>NOTICE OF HEARING</b> Applicant-Cooperative is a grantee of <b>THREE (3)</b> Certificate of Public Convenience namely: <b>Case Nos. VIII-2014-4044, 2014-1509 and 2014-3031</b> to operate a <b>FILCAB</b> service for the transportation of passengers and freights</p>	<p>along the line: <b>ORMOC CITY-TONGONAN &amp; VICE VERSA</b> with the use of <b>THREE (3)</b> unit/s for each Certificate which Certificates are valid and subsisting until <b>March 8, 2022</b>, respectively.</p> <p>In the present application, applicant-Co-operative request authority for Consolidation of Cases with Extension of Validity and Modification of Route for the said certificates using the same number of unit/s.</p> <p><b>NOTICE</b> is hereby given that this application will be heard by this Board on <b>APRIL 27, 2021 at 10:00 a.m.</b> at its office of the above address.</p> <p>At least <b>TEN (10)</b> days prior to the above date, applicant/s shall cause the publication of this Notice of Hearing once in a newspaper of local circulation.</p> <p>This application will be acted upon by this Board on the basis of its records and documentary evidence submitted by the parties, unless the Board deems it necessary to receive additional documentary and/or oral evidence.</p> <p>WITNESS the Honorable <b>GUALBERTO N. GUALBERTO</b>, Regional Director, this <b>7<sup>th</sup></b> day of <b>APRIL, 2021</b>.</p> <p>(Sgd.) <b>ATTY. GIL D. MENGULLO</b> Attorney IV</p>
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<p>Republic of the Philippines Department of Transportation <b>MARITIME INDUSTRY AUTHORITY</b> REGIONAL OFFICE NO. VIII G/F Uytinkoc Building Senator Enage St., Tacloban City</p>	
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RE: Application for Issuance of Certificate of Public Convenience (CPC) pursuant to the 2014 Amendments to the Revised Rules and Regulations Implementing R.A. No. 9295 or the IRR of 2014

<p><b>JOVINA P. MAGALLANES,</b> Applicant</p> <p>x-----x</p> <p><b>ORDER</b> Before us is the above-entitled case which was filed with the Calbayog Satellite Unit (CSU) on <b>25 March 2021</b> and received by this office on 26 March 2021, to wit:</p> <p><b>NAME OF SHIP'S OWNED</b> <i>MBca "JAKE &amp; JONATHAN 2"</i></p> <p><b>SERVICE TO BE OFFERED</b> <i>For the carriage of Cargoes Only</i></p> <p><b>ROUTES TO BE SERVED</b> <i>Biri-Lavezares (all of Northern Samar)-Matnog, Sorsogon and vice versa</i></p> <p><b>SCHEDULE OF TRIPS</b> <i>Non-scheduled/Chartered trips or depending on the availability of cargoes (Daytime Navigation only or from 4:30 AM - 5:30 PM)</i></p> <p><b>SCHEDULE OF CARGO RATES</b></p> <table> <tr> <th>Items</th><th>Rate/Unit</th></tr> <tr> <td><i>Rice/Feeds/Cement/Flour</i></td><td><i>P30.00/sack</i></td></tr> <tr> <td><i>Drinks (Beer/Coke)</i></td><td><i>P15.00/case</i></td></tr> <tr> <td><i>Steel Bar (10mm-12mm)</i></td><td><i>P5.00/piece</i></td></tr> <tr> <td><i>G.I. Sheet (Yero)/Plywood</i></td><td><i>P15.00/piece</i></td></tr> <tr> <td><i>Assorted Groceries</i></td><td><i>P15.00/box</i></td></tr> </table> <p>Notice is hereby given that Applicant shall present the jurisdictional, qualification, and documentary requirements in a hearing to be conducted on <b>23 April 2021, Friday, at 10:00 o'clock in the morning</b> at this Office, G/F Uytinkoc Bldg., Senator Enage Street, Tacloban City.</p> <p>The applicant shall publish this Order once in any newspaper of general or regional circulation in the Philippines at least <b>five (5) days</b> before the hearing.</p> <p>The applicant shall submit a written Formal Offer of Evidence (FOE) during the hearing or <b>five (5) days</b> thereafter.</p> <p><b>WITNESS</b>, the Honorable Administrator, this <b>12<sup>th</sup> day of April 2021</b> at Tacloban City, Philippines.</p> <p>(Sgd.) <b>ENGR. RODULFO P. PANER</b> Officer-in-Charge</p> <p><i>COPY FURNISHED:</i> Applicant, Jovina P. Magallanes, Brgy. Poblacion, Biri, N. Samar Office of the Solicitor General, 134 Amorsolo St., Legaspi Vill., Makati, MM File CMB/MMC SFSU Issuance No. O-NOH-1-2021-029 Reference No. TMRO-2021-_____</p>	Items	Rate/Unit	<i>Rice/Feeds/Cement/Flour</i>	<i>P30.00/sack</i>	<i>Drinks (Beer/Coke)</i>	<i>P15.00/case</i>	<i>Steel Bar (10mm-12mm)</i>	<i>P5.00/piece</i>	<i>G.I. Sheet (Yero)/Plywood</i>	<i>P15.00/piece</i>	<i>Assorted Groceries</i>	<i>P15.00/box</i>	<p>CASE NO. <b>MRO8 21-022</b></p>
Items	Rate/Unit												
<i>Rice/Feeds/Cement/Flour</i>	<i>P30.00/sack</i>												
<i>Drinks (Beer/Coke)</i>	<i>P15.00/case</i>												
<i>Steel Bar (10mm-12mm)</i>	<i>P5.00/piece</i>												
<i>G.I. Sheet (Yero)/Plywood</i>	<i>P15.00/piece</i>												
<i>Assorted Groceries</i>	<i>P15.00/box</i>												

<p>Republic of the Philippines Department of Transportation <b>MARITIME INDUSTRY AUTHORITY</b> REGIONAL OFFICE NO. VIII G/F Uytinkoc Building Senator Enage St., Tacloban City</p>	
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RE: Application for Approval/Confirmation/Transfer and Conveyance of Ship pursuant to R.A. No. 9295 and its IRR of 2014

<p><b>EDGAR D. ESPINOSA,</b> Applicant-Vendor</p> <p>x-----x</p> <p><b>ORDER</b> Before us is the above-entitled case which was filed with the Maasin Satellite Unit (MSU) on <b>05 April 2021</b> and received by this Office on <b>06 April 2021</b>, to wit:</p> <p><b>APPLICANT-VENDOR</b> <i>EDGAR D. ESPINOSA</i></p> <p><b>VENDEE</b> <i>LLOYD TRIA</i></p> <p><b>NAME OF SHIP</b> <i>MBca "EDGE 2"</i></p> <p>Notice is hereby given that Applicant shall present the jurisdictional, qualification, and documentary requirements in a hearing to be conducted on <b>23 April 2021, Friday, at 10:00 o'clock in the morning</b> at this Office, G/F Uytinkoc Bldg., Senator Enage Street, Tacloban City.</p> <p>The applicant shall publish this Order once in any newspaper of general or regional circulation in the Philippines at least <b>five (5) days</b> before the hearing.</p> <p>The applicant shall submit a written Formal Offer of Evidence (FOE) during the hearing or <b>five (5) days</b> thereafter.</p> <p><b>WITNESS</b>, the Honorable Administrator, this <b>12<sup>th</sup> day of April 2021</b> at Tacloban City, Philippines.</p> <p>(Sgd.) <b>ENGR. RODULFO P. PANER</b> Officer-in-Charge</p> <p><i>COPY FURNISHED:</i> Applicant-Vendor, Edgar D. Espinosa, Brgy. Poblacion, Inopacan, Leyte Vendee, Lloyd Tria, Abgao, Maasin City, So. Leyte Office of the Solicitor General, 134 Amorsolo St., Legaspi Vill., Makati, MM File CMB/MMC SFSU Issuance No. O-NOH-1-2021-030 Reference No. TMRO-_____</p>	<p>CASE NO. <b>MRO8 21-024</b></p>
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<p><b>SELF-ADJUDICATION OF ESTATE WITH ABSOLUTE SALE</b> NOTICE is hereby given that JOSELITO VALERA, heir of the late VICTORIO MACARIOLA AND ALEJO MACARIOLA, being the heirs of DAMASO MACARIOLA executed an Affidavit of Self-Adjudication over a parcel of land situated at Barrio of Poblacion, Sta. Rita, Samar covered by OCT with number 8216 designated as Lot 1424, Pls 415-D (Philcuns-FOA) with an area of 50,494sq.m., A Deed of Absolute Sale was executed in favor of MARITES T. ESQUIERDO as vendee of a portion of the above-described real property consisting of 1,064sq.m., Per Doc No. 198, Page No. 41, Book No. XXV, Series of 2019. Notary Public Aldrin Jude M. Quebec. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>AFFIDAVIT OF SELF-ADJUDICATION</b> NOTICE is hereby given that EUSEBIO F. PADRIQUE, heir of the late AVELINA PADRIQUE executed an Affidavit of Self-Adjudication over 2 parcels of land particularly described as; 1) A parcel of land particularly Lot No. 1651, Case 8, Cad 566-D situated at Brgy. Liberty, Hilongos, Leyte covered by Katibayan ng Orihinal na Titulo Blg. P-70822 containing an area of 6,484sq.m.,; 2) A parcel of land particularly Lot No. 1681, Case 8, Cad 566-D situated at Brgy. Liberty, Hilongos, Leyte covered by OCT No. P-35571 containing an area of 434sq.m., Per Doc No. 196, Page No. 41, Book No. LVIII, Series of 2020. Notary Public Ma. Lourdes Madula-Vilbar. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>EXTRAJUDICIAL SETTLEMENT OF THE ESTATE HEIRS OF THE LATE SPS. PLACIDO CORTES AND CATALINA NAPOLES</b> NOTICE is hereby given that heirs of the late SPS. PLACIDO CORTES AND CATALINA NAPOLES extrajudicially settled, partitioned and adjudicated over a parcel of land known as Lot No. 7905-A of the Cad Survey of Baybay covered by OCT No. 15632 situated at Tugas I, Brgy. Hilapnitian, Baybay, Leyte containing an area of 9,267sq.m., more or less. Per Doc No. 194, Page No. 39, Book No. LXXXIII, Series of 2019. Notary Public Joseph Carnel M. Bandalan. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>EXTRAJUDICIAL SETTLEMENT OF THE ESTATE WITH SALE</b> NOTICE is hereby given that heirs of the late LEOVEGILDO SEPTIMO AND RE-BECCA S. MONTAÑO extrajudicially settled, partitioned and adjudicated over a parcel of land (Lot 2 of the subdivision plan (LRC) Psd 122553 being a portion of land described on plan H-35041, LRC Rec No. H Patent) situated Brgy. Palale, Abuyog, Leyte (now Brgy. Malitbogay, Javier, Leyte) covered by TCT No. T-2721 and TD No. 08-19017-00349 containing an area of 18,465sq.m., A Deed of Sale was executed in favor of CHRISTINE JOY A. ALMEDILLA as vendee of the above-described property together with all the improvements found thereon. Per Doc No. 457, Page No. 93, Book No. LXV, Series of 2020. Notary Public Joy Estolano-Cerro, CPA. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p>Publication Notice R.A. No. 10172</p> <p>Republic of the Philippines <b>MUNICIPALITY OF LEYTE</b> <b>LEYTE</b> Office of the Municipal Civil Registrar</p> <p><b>NOTICE FOR PUBLICATION</b></p> <p>In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1 Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that <b><u>JULIUS MAPA SILAWAN</u></b> has filed with this Office, a petition for correction of entry of the child’s SEX from <b>“F”</b> to <b>“MALE”</b> in the Certificate of Live Birth of <b><u>JULIUS MAPA SILAWAN</u></b> of <b><u>Leyte, Leyte</u></b> and whose parents are <b><u>JULIAN AGOSTO SILAWAN</u></b> and <b><u>VISITACION GATO MAPA.</u></b></p> <p>Any person adversely affected by said petition may file his written opposition with this Office.</p> <p>(Sgd.) <b>IMELDA R. ABILAR</b> Municipal Civil Registrar</p> <p><i>LSDE: April 17 &amp; 24, 2021</i></p>
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<p>R.A. Form No. 10.1 (LCRO)</p> <p>Republic of the Philippines <b>Local Civil Registry Office</b> Province: <b><u>NORTHERN SAMAR</u></b> City/Municipality: <b><u>Laoang</u></b></p> <p><b>NOTICE FOR PUBLICATION</b></p> <p>In Compliance with Section 5 of R.A. No. 9048, a notice is hereby served to the public that <b><u>MARIFE C. NARCA</u></b> has filed with this Office a <i>(complete name of the petitioner)</i></p> <p>petition for Change of First Name from <b>“<u>MA. FE</u>”</b> to <i>(first name to be changed)</i></p> <p><b>“MARIFE”</b> in the birth certificate of <i>(new first name to be adopted)</i></p> <p><b><u>MARIA FE ARANDIA CABONEGRO</u></b> who was born on <i>(complete name of document owner)</i></p> <p><b><u>JANUARY 22, 1979</u></b> at <b><u>LAOANG, NORTHERN SAMAR</u></b> <i>(complete date of birth)</i> <i>(place of birth)</i></p> <p>and whose parents are <b><u>REYNALDO CABONEGRO</u></b> and <b><u>FELIZA ARANDIA</u></b> <i>(name of father)</i> <i>(name of mother)</i></p> <p>Any person claiming interest or may be adversely affected by said petition may file his written opposition with this office not later than <b><u>05 May, 2021.</u></b></p> <p>(Sgd.) <b>MANUEL D. ATENCIO</b> City/Municipal Civil Registrar</p> <p><i>LSDE: April 17 &amp; 24, 2021</i></p>
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<p><b>DEED OF ADJUDICATION</b> NOTICE is hereby given that RONELL IAN POE OCHEA heir of the late Ronillo Ochea executed a Deed of Adjudication over a parcel of land located at Agpangi, Naval, Biliran, containing an area of 0.091812 has. with Tax Dec. No. 00366; per Doc. No. 642, Page No. 128, Book No. I, Series of 2019 of Notary Public Atty. Lolita G. Casas-Nueva. <i>LSDE: April 17, 24 &amp; May 1, 2021</i></p>
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<p><b>DEED OF SELF ADJUDICATION WITH ABSOLUTE SALE</b> NOTICE is hereby given that MERCEDITA DE LA CRUZ OCHEA heir of the late Sps. Leodegario de la Cruz and Guadalupe de la Cruz located at Caraycaray, Naval, Biliran, containing an area of 7,628 square meters, with Tax Dec. No. 00331, with OCT No.P-1654. A Deed of Sale was executed in favor of RONELL IAN POE OCHEA as vendee for the above-described property; per Doc. No. 640, Page No. 128, Book No. I, Series of 2019 of Notary Public Atty. Lolita G. Casas-Nueva. <i>LSDE: April 17, 24 &amp; May 1, 2021</i></p>
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<p><b>EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE</b> NOTICE is hereby given that heirs of the late BERNARDO ZAMORA, namely Letecia P. Zamora and Bryan Bernard P. Zamora extrajudicially settled, partitioned and adjudicated over 2 parcels of land, 1) A residential land, located at P.Inocentes, Naval, Biliran containing an area of 153 square meters, with Tax Dec. No. 01435, 2) Another residential land, also located at P.Inocentes, Naval, Biliran, consisting an area of 152 square meters with Tax Dec No. 01435. A Deed of sale was executed by Letecia P. Zamora as vendee for a portion of 63 square meters from Lot 2 for the above-described Lot 1; per Doc. No. 12, Page No. 3, Book No. I, Series of 2021 of Notary Public Atty. Lolita G. Casas-Nueva. <i>LSDE: April 17, 24 &amp; May 1, 2021</i></p>
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<p><b>DEED OF EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE</b> NOTICE is hereby given that heirs of the late SEVERINA MALAYAO extrajudicially settled, partitioned and adjudicated over a parcel of residential land, located at P.I. Garcia, Naval, Biliran consisting an approximate area of 412 square meters with Tax Dec. No. 00560. A Deed of sale was executed in favor of VERGIL L. CORSO as vendee for a portion of 321 square meters and the remaining has been sold a portion of 100 square meters in favor of ANTONIO T, SAMBITAN as vendee both from the above-described property; per Doc. No. No. 932, Page No. 191, Book No.I, Series of 2021 of Notary Public Atty. Lolita G. Casas-Nueva. <i>LSDE: April 17, 24 &amp; May 1, 2021</i></p>
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<p><b>EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH DEED OF ABSOLUTE SALE</b> NOTICE is hereby given that heirs of the late VICENTE Y. OLMIDA extrajudicially settled, partitioned and adjudicated over a 1/2 portion of conjugal share designated as Lot No. 10816 located at Candahug, Palo, Leyte with a total area of 2,368sq.m., under OCT No. P-43690. A Deed of Absolute Sale was executed in favor of NORMAN O. CONSE-BIDO as vendee of the above-described property free from liens and encumbrances. Per Doc No. 96, Page No. 20, Book No. XII, Series of 2016. Notary Public Tyrone B. Tutaan. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>EXTRAJUDICIAL PARTITION AMONG HEIRS</b> NOTICE is hereby given that heirs of the late PERFECTO CASINILLO extrajudicially settled, partitioned and adjudicated over a parcel of land located at Brgy. Anahawan, Bato, Leyte under TD No. 06000900089 with Lot No. 7300 containing an area of 446sq.m., Per Doc No. 334, Page No. 66, Book No. 48, Series of 2018. Notary Public Rico E. Aureo. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>EXTRAJUDICIAL SETTLEMENT/PARTITION OF THE ESTATE WITH PARTITION OF AGREEMENT</b> NOTICE is hereby given that heirs of the late SPS. ELISEO DE LOS REYES AND ESPERANZA HONORIO DE LOS REYES extrajudicially settled, partitioned and adjudicated over a parcel of land known as Lot No. 7418 of the Cad Survey of Baybay with the improvements thereon situated at Baybay, Leyte containing the whole area of 6,373sq.m., more or less covered and embraced by TCT No. 11444. Per Doc No. 338, Page No. 68, Book No. XLVI, Series of 2019. Notary Public Eden B. Chavez-Butawan. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH ABSOLUTE SALE</b> NOTICE is hereby given that heirs of the late MIGUEL VACAL TIAUSAS AND CARLITO CONSTANTINO TIAUSAS extrajudicially settled, partitioned and adjudicated over 6 parcels of land described as: <b>1)</b> A parcel of land designated as Lot 4798 containing an area of 7,901sq.m., situated at Dulag, Leyte covered by TCT No. T-5496; <b>2)</b> A parcel of land designated as Lot 4710 containing an area of 14,138sq.m., situated at Dulag, Leyte covered by TCT No. T-5497; <b>3)</b> A parcel of land designated as Lot 4694 containing an area of 9,434sq.m., situated at Dulag, Leyte covered by TCT No. T-5498; <b>4)</b> A parcel of agricultural land designated as Lot 1551 containing an area of 2,334sq.m., situated at Barrio Cabacungan, Dulag, Leyte covered by OCT No. T-22267; <b>5)</b> A parcel of residential land designated as Cad Lot No. 1627 containing an area of 182sq.m., situated at Barrio Cabacungan, Dulag, Leyte covered by TD No. 08-13-0017-00360 with Technical Description issued by the Department of Environment and Natural Resources; <b>6)</b> A parcel of agricultural land designated as Lot 2053 containing an area of 4,202sq.m., situated at Barrio Cabacungan, Dulag, Leyte covered by OCT No. T-22268; A Deed of Absolute Sale was executed in favor of MANILYN G. CENTINO as vendee of Parcel 6 from the above-described properties. Per No. 168, Page No. 35, Book No. I, Series of 2021. Notary Public Jann Claudine M. Amago. <i>LSDE: April 17, 24 &amp; May 1, 2021</i></p>
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<p><b>AFFIDAVIT OF SELF-ADJUDICATION WITH DONATION</b> NOTICE is hereby given that EMELIANA MARTINEZ-SOLVERA, sole heir of the late LINO MARTINEZ, SEBASTIANA MARTINEZ AND MAGDALINO MARTINEZ executed an Affidavit of Self-Adjudication over a parcel of land designated as Lot 2574, Case 7, Cad 220 located at Brgy. Apitong, Tacloban City covered by Katibayan ng Orihinal na Titulo Blg. P-742 with an area of 19,935sq.m., A Deed of Donation was executed in favor of EMILIANA MARTINEZ SOLVERA as donee of the above-described property. Per Doc No. 319, Page No. 63, Book No. 2, Series of 2021. Notary Public Adonis A. Ofanda. <i>LSDE: April 17, 24 &amp; May 1, 2021</i></p>
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<p><b>SELF-ADJUDICATION WITH CONFIRMATION OF SALE</b> NOTICE is hereby given that AARON JAMES P. ALMADRO, heir of the late FERNANDO ALMADRO, JR. executed a Deed of Self-Adjudication over a parcel of land designated as Cad Lot No. 6898 situated at Brgy. San Jose, Palo, Leyte covered by OCT No. 115-P-36494 (formerly OCT No. 36494) with TD No. 08-30-0013-00022 with an area of 2,274sq.m., and heir hereby CONFIRMED the sale of the above-described property in favor of SPS. DIOSDADO K. MORON AND DELIA A. MORON. Per Doc No. 451, Page No. 92, Book No. XXXVII, Series of 2021. Notary Public Jessica Joy U. Bendoy. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>DEED OF EXTRAJUDICIAL PARTITION OF REAL ESTATE</b> NOTICE is hereby given that heirs of the late FAUSTA R. BELTRAN extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land situated at Brgy. Sabang, Palompon, Leyte embraced in TD No. 1490 R06 containing an area of 0.4688 hectares more or less with assessed value of Php1,000.00. Per Doc No. 34, Page No. 07, Book No. LXVII, Series of 2018. Notary Public Donna Villa M. Gaspan-Cerna. <i>LSDE: April 3, 10 &amp; 17, 2021</i></p>
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<p><b>DEED OF ABSOLUTE SALE OF A CARGO SHIP</b> NOTICE is hereby given that LUCER B. DY of legal age, married and a resident of Brgy. Garden, Arteche, Eastern Samar executed a Deed of Absolute Sale in favor of JOSEPH CONSTANTINE A. PALANCA of legal age, married and a resident of Brgy. 01, Coron, Palawan over a cargo ship registered with Maritime Industry Authority (MARINA), Regional Office No. VIII described as; NAME OF SHIP: M/V LIMDY; OFFICIAL NO: 08-0000158; TYPE OF SHIP: Cargo Ship; TRADING AREA: Coastwise; BUILDER: Michael Shipyard; PLACE OF BUILT: Cebu; YEAR BUILT: 1990; REGISTERED LENGTH: 33.53; GROSS TONS: 145.27; NUMBER OF SCREW: 1; NUMBER OF MAST: 1; BREADTH: 6.10m.; NET TONS: 77.24; ENGINE NO: 1; NUMBER OF DECKS: 1; DEPTH: 3.12m; HULL MATERIAL: Steel; TYPE OF STEM: Rake; TYPE OF STERN: Transform; ENGINE MAKER: Isuzu; KW: 27.00; SERIAL NO: 360; NO. OF CYLINDER: 12; CYCLE: 4. Per Doc No. 168, Page No. 35, Book No. XXXV, Series of 2021. Notary Public Charles B. Culo, CPA.</p>
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## DOLE awards P500,000 livelihood project to Leyte fisherfolks

TACLOBAN CITY – The Department of Labor and Employment regional office (DOLE-8) has extended livelihood project to Leyte fisherfolks.

DOLE-8 Regional Director Henry John Jalbuena said that his office has awarded a total of P573,980 worth of livelihood assistance to the Kalanggaman Fisherfolks Association (KFA) of Palompon, Leyte.

Jalbuena said that the recipient association received glass bottom kayaks to boost their livelihood in Kalanggaman Island, one of the famous tourist destinations in Eastern Visayas.

DOLE likewise awarded tables, chairs and other gears for their equipment-for-rent business of the 27-members group.

Jalbuena is optimistic that the assistance extended to the association will boost their new business amid coronavirus disease

(COVID-19) pandemic and encouraged them to be good stewards of the government assistance.

"I am confident that the assistance will boost the livelihood of the association and will inspire the members to be more hard-working so that these help from our government will go a long way," he said.

KFA president, Rolando Urboda, has expressed his gratitude for the assistance received from DOLE and from the municipal government of Palompon, saying it will bring them new hope and to remain hopeful amidst the pandemic.

"In behalf of our association, we would like to thank the DOLE and the LGU for helping us fisherfolks here in Palompon. We are hopeful that these things we received will help us and our families to survive the effects of the pandemic," Urboda said.

**(RESTITUTO A. CAYUBIT)**

## Man in watch list for drugs nabbed in Tacloban City

TACLOBAN CITY-Police arrested a 27-year-old man on drug watch list for alleged selling and possession of marijuana in Tacloban City last April 8.

The suspect was identified as Roden Estojero, single, unemployed, and a resident of the city.

Elements of Tacloban City Police Office-Police Station 2, in coordination with Philippine Drug Enforcement Agency, confiscated during the operation two heat-sealed sachet of suspected marijuana, which was bought from the

suspect, and P500 buy-bust money with serial number AW614539.

Also recovered from the suspect's possession were four sachets believed to be containing marijuana, according to the police.

The recovered suspected marijuana has an estimated weight of 6 grams with an estimated total market value of P1,500.

The suspect will face charges for violation of Republic Act 9165, or the Comprehensive Dangerous Drugs Act of 2002.

**(RONALD O. REYES)**

## Modern...

...from Page 2

Transportation and Franchising Board (LFRB) to ply the Tacloban-Tanauan route with a fare of P33.

"Hope we can also operate in other areas to also help the commuters from these areas," Licopit said.

Mayor Pelagio Tecson said that they welcome the operation of the Jeepko to their town, adding that their town has a shortage of PUVs for the past years now.

"This is a great milestone for Tanauan as this

will answer the insufficient number of public utility vehicle in Tanauan," he said.

"Their operation is also a testament on the development of Tanauan and will complement on our plan to construct our own public terminal which we plan to construct near the public market," Tecson said.

For his part, LTFRB Regional Director Gualberto Gualberto also hailed the operation of Jeepko to Tanauan saying this will help the commuting public. **(JOEY A. GABIETA/LIZ-BETH ANN A.ABELA))**

# NSSDEO DPAIO conducts seminar on written communications



LAOANG, Northern Samar – With the initiative of District Engineer David P. Adongay, Jr., the Northern Samar Second District Engineering Office-District Public Affairs and Information Office conducted a one-day face-to-face seminar/workshop on written communications for personnel advancement held at the Function Hall, NSSDEO Multipurpose Building on March 25, 2021.

All DPAIO staff writers as well as the engineers under the "Build, Build, Build" program participated in the said seminar.

District Engineer David Adongay, Jr., Administrative Section Chief Elvira Dones, Finance Section Chief Michelle Suan, Human Resource Officer Ma.

and closing program of the activity.

Ms. Rhodora A. Borja, Principal of Catarman Special Education (SPED) Center is the resource person and shared her technical know-hows and profound expertise on the aforementioned course.

The workshop started with a grouping activity on the topic, "Let's do it

"write", where participants were given tasks to do the following: a) set house rules for the workshop; b) what are the expectations on the workshop; and c) what will you commit after this workshop. After which, Ms. Borja recalls the subject-verb agreement which is fundamental in written communications.

The second topic was titled, "Letters: Reaching Out", wherein, the participants were tasked to rephrase and edit a business letter given by the resource speaker. Before the 2nd activity, the latter discussed the rules in composing business letters such as the proper spacing and proper format.

Session #3 was "We've Got Mails", where Ms. Borja discussed simple rules to get the emails noticed and acted upon, tips in writing effective email and how to write a formal email.

Last topic was titled,



Amparo Mariam Dapug, Procurement Unit Head Engr. Joseph Romance and DPAIO Rey Orsua were present during the opening

"May We Report?". Ms. Borja focused on the responsible use of social media such as Facebook, Twitter and Instagram. She told the

## Town mayor issues guidelines for tourists visiting the historic town of Guiuan

TACLOBAN CITY–The mayor of Guiuan town in Eastern Samar, Annaliza Gonzales-Kwan, has issued an order detailing the requirements and protocols to be followed by tourists who will visit their place during this time of pandemic.

By doing so, the people of Guiuan will be protected from any possible further spread of coronavirus disease (COVID-19), Gonzales-Kwan said.

Tourists and visitors coming from areas within Region 8 needs to present the Safe Guiuan QR Code which can be downloaded at [www.safeguiuan.com](http://www.safeguiuan.com), and valid identification

card(ID).

For those coming from low-risk areas outside the region, requirements includes barangay certification, Safe Guiuan QR Code, valid ID, and tourist pass to be secured from the Municipal Investment and Tourism Office (MITO).

Tourists who comes from high-risk areas outside the region, or places under the Modified General Community Quarantine and General Community Quarantine such as National Capital Region (NCR) Plus, Cebu, and Davao, requirements includes QR Code, valid ID, negative RT-PCR taken

three-days before arrival, and tourist pass secured from MITO.

For tourists who want to visit the historic islands of Suluan and Homonhon, they need to register at the MITO and secure a tourist pass, otherwise, they will be barred entry.

They are also mandated to strictly observe all the health protocols like the wearing of face mask and face shield, proper hand washing, and social distancing.

Tourists are only to embark from the designated ports of the Philippine Coast Guard who will check their documents see *Town/page 17* ...

participants not to post the whereabouts and to think twice before posting in an emotional state. She also shared on how to make an effective caption for pictures to be posted on any social media platform.

To end, Ms. Rhodora Borja gave a message for the DPAIOs where she thanked DE Adongay for trusting her capacity and to all the participants for giving her much inspiration.

"And with that, I am committing myself whenever you will be needing my help, you will always be having my hand for you," Ms. Borja said.

Glea Gloton from the DPAIO-BAC and Engr. Jerome Palma from the DPAIO-BBB presented their impressions on the training/workshop as well as the resource speaker followed by an inspirational message by District Engineer David P. Adongay, Jr.

"Communication is very important here in our office para maintindihan natin ang gusto nating i-convey sa top management and thus, objective of management cannot be achieved unless there is an action in the pursue of common purpose and handling of reports. It binds the people together and facilitate coordination," DE Adongay said.


Next part was the presentation of plaque of appreciation to the resource speaker for sharing her profound expertise on the said course followed by the distribution of certificates of PIOs for actively participating in the training/workshop.

In the closing remarks, Ms. Elvira Dones, Chief of Administrative Section expressed her gratitude to the DPAIO in initiating such workshop and for the collaborative efforts in the production of CDP Reports monthly submission as well as to the constant support of DE Adongay to DPAIO.

The training/workshop formally ended up with a photo opportunity with the resource speaker and the NSSDEO top management.

**(LYCA MAE T.QUILICOL, PIO Alternate)**





Republic of the Philippines  
Province of Northern Samar  
MUNICIPALITY OF LOPE DE VEGA  
-oo0oo

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE JOURNAL OF REGULAR SESSION OF THE 13th SANGGUNIANG BAYAN OF LOPE DE VEGA, NORTHERN SAMAR, HELD ON THE 4TH DAY OF MAY 2020, AT 9:00 O'CLOCK IN THE MORNING AT THE MUNICIPAL SESSION HALL.

Present:  
HON. BOBBY C. SALUDARIO, Vice Mayor/Presiding Officer  
HON. KATHLEEN C. BANDAL, Member, Sangguniang Bayan  
HON. GREGORIO M. CARPIO, Member, Sangguniang Bayan  
HON. FERDINAND C. SALVA CRUZ, Member, Sangguniang Bayan  
HON. RODELLIA A. ESPEDILLA, Member, Sangguniang Bayan  
HON. OSCAR L. JUSTAN, Member, Sangguniang Bayan  
HON. ELITO O. TONOG, Member, Sangguniang Bayan  
HON. ERLINDA P. CINCO, President, Liga ng mga Barangay  
HON. MICHELLE A. PALLOC, SK-Federation President

Absent:  
HON. ROGELIO V. JUSTAN, Member, Sangguniang Bayan  
HON. HONEYBELLE EDEN L. BATION, Member, Sangguniang Bayan

PROCEEDINGS:  
  
Session was called to order at 9:00 O'clock in the morning after quorum was declared.

REVISED MUNICIPAL REVEUE CODE OF 2020  
  
Municipal Ordinance No. 02 Series of 2020

“AN ORDINANCE ENACTING THE REVISED REVENUE CODE OF 2020 OF THE MUNICIPAL-ITY OF LOPE DE VEGA, PROVINCE OF NORTHERN SAMAR.”

Be it ordained by the Sangguniang Bayan of the Municipality of Lope de Vega, N. Samar for in session assembled that:

CHAPTER 1. GENERAL PROVISIONS  
ARTICLE A. Short Title and Scope

Section 1.) Short Title. THIS ORDINANCE SHALL BE KNOWN AS THE MUNICIPAL REVISED REVENUE CODE OF 2020 OF THE MUNICIPALITY OF LOPE DE VEGA NORTHERN SAMAR.

Section 2.) Scope and application. This Revenue Code shall govern the levy, assess-ment and collection of taxes, fees, charges and other imposition within the territorial jurisdiction of this Municipality.

ARTICLE B. CONSTRUCTION OF PROVISIONS

Section 3.) Words and Phrases not expressly defined. Words and phrases embod-ied in the code not herein specifically defined shall have the same definition as found in R. 7160, otherwise known as the Local Government code of 1991.

Section 4.) Rules of Construction. In construing the provisions of this code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

(a.) General Rules. All words and phrases shall be construed and understood ac-cording to the common and approved usage of the language, but the technical words and phrases and such words in this code which may have acquired a peculiar or ap-propriate meaning shall be construed and understood according to such technical peculiar or appropriate meaning.

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

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

(d.) Computation of Time. The time within which an act is to be done as provide this Code, or in any the rule or regulation issued pursuant to the provisions thereof, when or any rule or regulation issued pursuant to the provisions thereof, expressed in days, shall be computed by excluding the first day and including the last day except the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the business day following shall be considered the last day.

(e.) References. All references to chapters. Articles, or Sections in are to the chap-ters this code unless otherwise specified.

(f.) Conflicting Provisions of Chapter. If the provisions of different chapters with contravene each other the provisions of each chapter shall prevail as to specific matter and questions involved therein.

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

Article C. DEFINITION OF TERMS

Section 5. Definition when used in this Code.

a.) Business - means trade or commerce activity regularly engaged in as a means of livelihood or with a view to profit.

b.) Charges - refer to pecuniary liability, as rents or fees against persons or property.

c.) Cooperative – is a duly registered association of persons, with a common bond of interest, who have voluntary joined together to achieve a lawful, common, social or economic end making equitable contributions to the capital required and accepting a fair share of the risk and benefits of the understanding in accordance with universally accepted cooperative principles.

d.) Corporations - includes partnership no matter how created or organized joint stock companies, joint accounts (Cuentas en participation), association or insurance companies but does not include general professional partnership and a joint ventures or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal geothermal, and other energy operations or consortium agreement under a service contract with the government. General professional partnerships are partnership formed by person for the sole purpose of exercising their common profes-sion, no part of the income of which is derived from engaging in any trade or business.

The term “resident foreign” when applied to a corporation means a foreign corpo-ration not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines.

e.) Country Side and Barangay Business Enterprises – refers to any business en-tity, association, or cooperative registered under the provisions of RA 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

f.) Fee – means a charge fixed by law or ordinance for the regulation or security and inspection of a business or activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.

g.) Franchise- is a privilege, affected with public interest that is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may imposed in the interest of public welfare security and safety.

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

i.) Levy – means as imposition or collections of an assessment, tax charge, or fine;

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

k.) Municipal Waters – include not only streams, lakes and tidal waters within the municipality, not being the subject of private ownership and not comprises within the national parks, public forest, timber lands, forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coast-line 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) kilometres from it. Where two (2) municipalities are also situated on the opposite shores that there is less than fifteen (15) kilometres of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities;

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

m.) Privilege – means a right or immunity granted as a peculiar benefits, advantage or favour;

n.) Persons – means every natural or juridical being, susceptible of rights and obliga-tions or of being the subject of legal relations;

o.) Rentals – means the value of the consideration, whether money or otherwise given for the enjoyment or use of a thing;

p.) Residents – refer to a natural person who have their habitual residence in the province, city, or Municipality where they exercise their civil rights and fulfil their civil obli-gations, and to juridical persons for whom the law or any other provision creating or recog-nizing them fixes their residence in a particular province, city or municipality where have their legal residence or principal place of business or where they conduct their principal business or occupation;

r.) Revenue – include taxes, taxes, fees and charges that a state or its political subdivi-sion collects and receives into the treasury for public purposes;

s.) Service – means the outlets, works or functions performed or discharged by a gov-ernment officer, or by a private person contracted by the government, as the case may be;

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

u.) Vessels – include every type of boat, craft or other artificial contrivance, capable of being used, as a means of transportation on water;

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

Section 6. Definitions. When used in this Article.

a.) Advertising Agency – include all persons who are engaged in the business of ad-vertising for other by means of billboards, posters, placards, notices, signs, directories, pamphlets, leaflets, handbills, electric or neon lights, airplane, balloons or other media, whether in pictorial or reading form;

b.) Agricultural products – include the yield of the soil, such as corn, rice, wheat, rye, hay, coconut, sugarcane, tobacco, root crops, vegetables, fruits, flowers, and their by- prod-ucts, ordinary salt, all kinds of fish poultry, and livestock and animal products whether in their original forms or not;

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

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

The term by-products shall mean those materials which in cultivation on processing of an article remain over, and which are still of value and marketable, like copra cake form copra or molasses from sugar cane;

c.) Amusement – is a pleasurable diversion and entertainment; it is synonymous to relaxation, avocation, pastime or fun;

d.) Amusement Places - include theatres, cinemas, concerts hall, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show for performance;

e.) Banks and other Financial Institution – include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under;

f.) Brewer – includes all person who manufacture fermented liquor of any descrip-tion for sale or delivery to other but does not include manufactures of tuba, basi, tapuy, or similar domestic fermented liquor, whose daily productions does not exceed two hun-dred-gauge liters;

g.) Business Agent – includes all peoples who act as agent of other in the transaction of business with any public officer, or private detective agencies.

h.) Cabaret/Dance hall – includes any places or establishment where dancing is per-mitted to the public in consideration of any admission, entrance, or any other fee paid on or before, or after the dancing and where professional hostesses or dancers are employed;

i.) Capital Investment – is the capital that a person employs in any undertaking or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction.

j.) Carinderia - refers to any public eating place where foods already cooked are served at a price.

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

l.) Contractor – includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local government Code of 1991, whose activity consists essen-tially of the scale of all kinds of services for a fee, regardless of whether or not the perfor-mance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees;

As used in this article the term “contractor” shall include general Engineering, general building and specially contraction as defined under applicable laws, filling, demolition and salvage works contractors or operators of mine drilling apparatus, proprietors or operators of dockyard; persons engaged in the installation of water system, and gas or electric light, heat or establishments; proprietors or operators of smelting plants, engraving planting and plastic lamination establishment; proprietors or operators of establishment for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shop and establish-ment for planting or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors and operators of dyeing establishments, steam laundries, and using washing machines; proprietors or owners for the repair of any kind of mechanical and electrical devices; instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors and operators of estab-lishments or lots for parking purposes; proprietors and operators of tailor shops, dress, mil-liners and hatters, beauty parlors, barbershop, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body building, saloon and similar establishments, photographic studios; funeral parlors; proprietors and operators of hotels, motels, and lodging houses, proprietors or operators of arrastre and stevedoring, warehousing establishments; muster plumbers, smiths and house or sign painters, bookbinders, lithographers, publisher except those engaged in the publication or painting of any newspaper, magazine, review or bulle-tin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies; commercial and immigration brokers; cinematographic film owners, lessors and distributors.

The term “contractors” shall also include, but shall not be limited to tax subjects enu-meration of “contractor” under section 131 of Republic Act of 7160, viz; welding shops, ser-vice stations, white/blue, printing, recopying, or photocopying services, assaying laborato-ries, advertising agencies, shops for shearing animals, vaciador shops, stables, construction or motor vehicles, animal drawn vehicles, and/or tricycles, lathe machine shops, furniture shops, and proprietors of bulldozers and other heavy equipment available to others for considerations.

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

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

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

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

q.) Motor Vehicle- means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers cars, street sweepers, sprinkles, lawn mowers, bulldozers, grades, forklifts, amphibian trucks, and cranes if not used on pub-

lic roads, vehicle that run only on rails or trucks, tractors, trailers, traction engines of all kind used exclusively for agricultural purposes;

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

s.) Public Market- refers to any place, building, or structure or any kind designated as such by the local board or council, except public streets, plaza, parks, and the like;

t.) Rectifier- comprises every person who rectifiers, purifies, or refines distilled spir-its or wines by any process other than by original or continuous distillation from mash, wort, wash, sap or syrup through continuous closed vessels and pipes until the manufac-ture therefore is complete. Every wholesale or retail liquor dealer who has in his posses-sion any still or mush tub, or who keeps any apparatus for the purpose of distilling spirits, or in any manner refining distilled spirit, shall also be regarded as a rectifier and as being engaged in the business of rectifying;

u.) Restaurant- refers to any place, which provides food to the public and accepts order from them at price. This term includes caterers;

v.) Retail- means a sale where the purchaser buys the commodity for his consump-tion, irrespective of the quantity of the commodity sold;

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

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

y.) Wholesale- means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transac-tion;

Section 7. Imposition of Tax. There is hereby imposed on the following persons who established, operate, conduct or maintain their respective business within the mu-nicipality a graduated business tax in the amount hereafter prescribed;

a. On manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifi-ers, and compounders or liquors, distilled spirits, and wines or manufacturer of any arti-cle of commerce of whatever kind or nature. In accordance with the following schedule;

Amount of gross sales/receipts For the Preceding Calendar Year: of Tax Per Annum	Amount
Less than 10,000.00	321.00
10,000 or more but less than 15,000.00	440.00
15,000.00 or more but less than 20,000.00	644.00
20,000.00 or more but less than 30,000.00	965.00
30,000.00 or more but less than 40,000.00	1,206.00
40,000.00 or more but less than 50,000.00	1,905.00
50,000.00 or more but less than 75,000.00	1,536.00
75,000.00 or more but less than 100,000.00	2,981.00
100,000.00 or more but less than 150,000.00	4,026.00
150,000.00 or more but less than 200,000.00	5,755.00
200,000.00 or more but less than 300,000.00	8,052.00
300,000.00 or more but less than 500,000.00	11,713.00
500,000.00 or more but less than 750,000.00	14,702.00
750,000.00 or more but less than 1,000,000.00	20,130.00
1,000,000.00 or more but less than 2,000,000.00	23,502.00
2,000,000.00 or more but less than 3,000,000.00	28,988.00
3,000,000.00 or more but less than 4,000,000.00	33,820.00
4,000,000.00 or more but less than 5,000,000.00	37,202.00
5,000,000.00 or more but less than 6,500,000.00	40,922.00
6,500,000.00 or more	At a rate not exceeding thirty
seven and a half	percent (37 – ½%) of one percent
(1%)	

The preceding rates shall apply only to the amount of domestic sales of manufactur-ers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquor, distilled spirits, and wines or manufacturers of any article of commerce of what-ever kind or nature other those enumerated under paragraph (C) of this section;

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

Amount of Gross sales/Receipts num for the Preceding Calendar Year	Amount of Tax Per An-
Less than 1,000.00	28.00
1,000.00 or more but less than 2,000.00	47.00
2,000.00 or more but less than 3,000.00	70.00
3,000.00 or more but less than 4,000.00	
105.00	
4,000.00 or more but less than 5,000.00	146.00
5,000.00 or more but less than 6,000.00	176.00
6,000.00 or more but less than 7,000.00	209.00
7,000.00 or more but less than 8,000.00	240.00
8,000.00 or more but less than 10,000.00	277.00
10,000.00 or more but less than 15,000.00	319.00
15,000.00 or more but less than 20,000.00	402.00
20,000.00 or more but less than 30,000.00	482.00
30,000.00 or more but less than 40,000.00	643.00
40,000.00 or more but less than 50,000.00	965.00
50,000.00 or more but less than 75,000.00	1,448.00
75,000.00 or more but less than 100,000.00	1,932.00
100,000.00 or more but less than 150,000.00	2,737.00
150,000.00 or more but less than 200,000.00	3,543.00
200,000.00 or more but less than 300,000.00	4,831.00
300,000.00 or more but less than 500,000.00	5,962.00
500,000.00 or more but less than 750,000.00	9,662.00
750,000.00 or more but less than 1,000,000.00	12,883.00
1,000,000.00 or more but less than 2,000,000.00	14,641.00
2,000,000.00 or more	At a rate not exceeding fifty percent
	(50%) of one percent (1%)

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

c. On exporters, and on manufacturers, millers, producers, wholesalers, distribu-tors, dealers or retainers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subscription (a), (b), and (d) of this Article.

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

Amount of Gross sales/Receipts num for the preceding Calendar Year	Amount of Tax Per An-
Less than 10,000.00	175.75
10,000 or more than but less than 15,000	165.00
15,000 or more than but less than 20,000	226.50
20,000 or more than but less than 30,000	330.50
30,000 or more than but less than 40,000	495.00
40,000 or more than but less than 50,000	618.75
50,000 or more than but less than 75,000	990.00
75,000 or more than but less than 100,000	1,237.50
100,000 or more than but less than 150,000	1,650.00
150,000 or more than but less than 200,000	2,062.50
200,000 or more than but less than 300,000	2,887.50
300,000 or more than but less than 500,000	4,125.00
500,000 or more than but less than 750,000	6,000.00
750,000 or more than but less than 1,000,000	7,500.00
1,000,000 or more than but less than 2,000,000	10,312.50
2,000,000 or more than but less than 3,000,000	12,375.00
3,000,000 or more than but less than 4,000,000	14,375.00
4,000,000 or more than but less than 5,000,000	17,325.00
5,000,000 or more than but less than 6,500,000	18,281.25
6,500,000 or more	P18,281.25 + 18 ¾, or 1% in excess of 6,500,000



For the purposes of this provision the term exporters shall refer to those who are principally engaged in the businesses 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 rates prescribed under paragraphs (a), (b), and (d) of this Article.

**d.) On Retailer** of essential commodities enumerated under Sec. 7 item C, the rate of Tax shall be in accordance with the ff. schedule

Gross Sales/Receipts for the Preceeding Year num	Rate of Tax Per An- num
More than 50,000 but over 400,000	1 1/2%
More than 400,000	3/4 %

However, barangays shall have the exclusive power to levy taxes on store whose gross sales or receipts of the preceding calenday year does not exceed fifty thousand pesos (P50,000.00) subject to existing laws & regulation.

The rate of two percent (1/2%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (3/4%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

e.) On contractors and other independent contractors in accordance with the fol-  
lowing schedule.

Gross Sales/Receipts for the Preceding Year	Rate of Tax per Annum
Less than 5,000.00	P 15.00
5,000.00 or more but less than 10,000.00	90.00
10,000.00 or more but less than 15,000.00	152.00
15,000.00 or more but less than 20,000.00	240.00
20,000.00 or more but less than 30,000.00	402.00
30,000.00 or more but less than 40,000.00	562.00
40,000.00 or more but less than 50,000.00	804.00
50,000.00 or more but less than 60,000.00	1,020.00
75,000.00 or more but less than 100,000.00	1,424.00
100,000.00 or more but less than 150,000.00	1,756.00
150,000.00 or more but less than 200,000.00	3,864.00
200,000.00 or more but less than 250,000.00	5,314.00
250,000.00 or more but less than 300,000.00	6,764.00
300,000.00 or more but less than 400,000.00	9,018.00
400,000.00 or more but less than 500,000.00	12,078.00
500,000.00 or more but less than 750,000.00	13,542.00
750,000.00 or more but less than 1,000,000.00	15,006.00
1,000,000.00 or more but less than 2,000,000.00	16,836.00
2,000,000.00 or more	At the rate not exceeding fifty per- cents  (50%) of one percent (1%)

For the purpose in this section, the multi-year projects undertaken general engi-  
neering, general building and contractors shall initially be based on the total contract  
price, payable in equal annual instalments within the project term.

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

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

g.) On the business hereunder enumerated:

1.) Cafes, cafeterias, ice cream and other refreshment parlors, restaurants soda  
fountain bars, cenderias or food caterers;

2.) Amusement places wherein customers thereof actively participate without mak-  
ing bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges,  
cabarets dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive  
clubs such as country and sports clubs, resorts and similar places, billiards and pool ta-  
bles, bowling alleys, circuses, carnivals, merry-go-round, roller coasters, Ferris wheels,  
swings, shooting galleries, and other similar contrivances, theaters and cinema houses,  
boxing stadium, race tracks, cockpit and other similar establishments;

3.) Commission Agents;

4.) Lessors, dealers, brokers, of real state;

5.) On travel agencies and travel agents;

6.) On boarding houses, pension houses, motels, apartments, apartells, and condo-  
miniums;

7.) Subdivision owners/Private Cemeteries and Memorial Parks;

8.) Private-owned Markets;

9.) Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories,  
dental laboratories;

10.) Operators of Cable Network System;

11.) Operators of computer services establishment;

12.) General consultancy services;

13.) All other similar activities consisting essentially of the sales of services for a fee

Gross Sales/Receipts for the Preceding Year	Rate of Tax per Annum
Less than 5,000.00	40.00
5,000.00 or more but less than 10,000.00	89.00
10,000.00 or more but less than 15,000.00	152.00
15,000.00 or more but less than 20,000.00	240.00
20,000.00 or more but less than 30,000.00	402.00
30,000.00 or more but less than 40,000.00	563.00
40,000.00 or more but less than 50,000.00	805.00
50,000.00 or more but less than 75,000.00	1,287.00
75,000.00 or more but less than 100,000.00	1,932.00
100,000.00 or more but less than 150,000.00	2,899.00
150,000.00 or more but less than 200,000.00	3,985.00
200,000.00 or more but less than 250,000.00	5,384.00
250,000.00 or more but less than 300,000.00	6,764.00
300,000.00 or more but less than 400,000.00	9,018.00
400,000.00 or more but less than 500,000.00	12,078.00
500,000.00 or more but less than 750,000.00	12,542.00
750,000.00 or more but less than 1,000,000.00	15,006.00
1,000,000.00 or more but less than 2,000,000.00	16,837.00
2,000,000.00 or more	At a rate not exceeding fifty percent (50%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be  
less than P15,306.00

h.) On Peddlers engaged in the sale of any merchandise or articles of commerce, at  
the rate of (not exceeding P60.00) per peddlers' quarter.

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

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

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

Air-conditioned buses	P 2 5 . 0 0 / unit/trip
Buses without air conditioning	P25.00/unit/trip
“Mini” buses	P25.00/unit/trip
Jeepneys/Fieras/Tamaraws	P15.00/unit/trip
Taxis	P15.00/unit/trip

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

**Section 8. Presumption Income Level.** For every tax period, the Treasurer's Office  
shall prepare a stratified schedule of "presumptive income level" to approximate the  
gross receipt of each business clarification.

**Section 9. 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 10. Tax on Newly Started Business.** In the case of a newly started business  
under this Section, the tax shall be one twentieth of one percent (1/20 of 1%) of the cap-  
ital investment. In the succeeding calendar year, regardless of when the business started  
to operate, the tax shall be based on the gross receipts for the preceding calendar year or  
any fraction thereof, as provided in the pertinent schedules in this Article.

Article 5. SITUS OF TAX

Section 11. Situs of the Tax

a.) For purposes of collection of the business tax under the “situs” of the law, the following definition of terms and guidelines shall be strictly observed;

1.) **Principal office** – the head or main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies as the case may be.

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

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

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

3.) **Warehouse**- a building utilize for the storage of products for sale and from which goods or merchandise is withdrawn for delivery to costumers or dealers, or by persons act- ing on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

4.) **Plantation** – a tract of agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast method or normally arranged to allow highest production. For purpose of this Article, inland fishing ground shall be consid- ered as plantation.

**Experimental Farms** – agricultural lands utilized by a business or corporation to con- duct studied, tests, researches or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, diary and other similar products for the purpose of improving the quality and quantity of goods and products.

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

**b.) Sales Allocation**

1.) All sales made in locality where there is branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.

2.) In case where there is a factory is no branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and tax shall accrue to the city or municipality where said principal office is located.

3.) In case where there is a factory, project office, plant or plantation in pursuit of busi- ness, thirty percent (30%) if shall sales recorded in the principal office shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of shall sales recorded in the principal office shall be taxable by the city or municipality where the factory, project office, plant or plantation is located.

The sales allocation in (a) and (b) above shall not apply experimental farms LGU's where only experimental farms are located shall not be entitled to the sales allocations herein pro- vided for.

4.) In case of plantation located in the locality other than that where the factory is located said seventy percent (70%) sales allocation shall be divide as follows:

Sixty percent **(60%)** to the city or municipality where the factory is located;

Forty percent **(40%)** to the city or municipality where the plantation is located.

5.) In cases where there are two (2) or more factories, project offices, plants or plan- tations located in different localities, the seventy percent (70%) sales allocation shall be pro-rated among the localities where such factories, project offices, plants and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

In case of project offices of services and other independent contractors, the term pro- duction shall refer to the cost of projects actually undertaken during the tax period.

6.) The foregoing sales allocation under par. (3) Hereof shall be applied irrespective of whether or not sales are made in the locality where the factory. Project office, plant or plantation is located, in case of sales made by the factory, project office, plant or plantation; the safe shall be covered by paragraph (1) or (2) above.

7.) In case of manufacturers or producers which engage the services of an indepen- dent contractors to produce or manufacture some of their products, the rule on situs of taxation provided in this article as clarified in the paragraph above shall apply except that the factory or plant or warehouse of the contractor utilized for the production or storage of the manufacturer's products shall be considered as the factory or plant and warehouse of the manufacturer.

8.) All sales made by the factory, project office, plant or plantation located in this municipality shall be recorded in the branch of sales office which is similarly located here- in, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sale made in the dais factory shall be taxable by this municipality along with the sales made in the principal office.

c.) **Port of Loading** – the city or municipality where the port of loading is located shall not levy and collect the tax imposable under Article A, Chapter 2 of this Ordinance unless the exporter maintain in said city or municipality its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

d.) **Route Sales** – sales made by route trucks, vans or vehicles in this municipality where a manufacturer, producer, wholesaler, maintains a branch or sales office or ware- house shall be recorded in the branch or sales office or warehouse and shall be taxed here- in.

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

Article 6. PAYMENT OF BUSINESS TAXES

**Section 12. Payment of Business Taxes**

a.) The taxes imposed under Section 2A.01 and Section 2B.01 of this Ordinance shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conduct- ed with some other business for which such tax has been paid. The tax on a business must be paid by the person conducting the same.

The conduct or operation of two or more related business provided for under Section 2A.01 and Section 2B.01 of this Code any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

b.) In case where person conducts or operates two (2) or more of the businesses men- tioned in Section 2A.01 of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipt of the said two (2) or more related businesses.

c.) In case where a person conducts or operates two (2) or more businesses men- tioned in Section 2A.01 of this Ordinance which are subject to different rate of imposition, the taxable sales or receipts of each business shall be reported independently and thereon shall be computed on the basis of the pertinent schedule.

**Section 13 . 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 14. Time of Payment.** The tax shall be paid once within first twenty (20) days of January or in quarterly instalments within the first twenty (20) days of January, April, July, and October of each year. The Sangguniang Bayan may for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

**Section15. Administrative Provisions.**

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

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

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

c.) **Invoices or Receipt.** All persons subject to the taxes on business shall, for each sale or transfer of merchandise or goods, or for services rendered, valued at Twenty-Five Pesos (P25.00) or more at any one time, prepare and issue sales or commercial invoices and receipt serially numbered in duplicate, showing among others, their names or styles, if any purchaser or costumer and the duplicate to be kept and preserved by the person subject to the said tax, in this place of business for a period of (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Code.

d.) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes on business shall submit a sworn statement of the capital investment before the start of their business operations and upon application for a Mayor's permit to pre- pare the business. Upon payment of the tax levied in this Chapter, any person engaged in business subject to the business tax paid base on gross sales and/or receipts shall submit a sworn statement of his gross sales/receipts for the preceding calendar year or quarter in such manner and form as may be prescribed by the Municipal Treasurer. Should the taxpayer fail to submit a sworn statement of gross sales receipts, due among others to his failure to have a book of accounts, records or subsidiaries for his business, the Municipal Treasurer or his authorized representatives may verify or assess the gross sales or receipts of the taxpayers under the best available evidence upon which the tax may be based.

e.) **Submission of Certified Income tax Return Copy.** All persons who are granted permit to conduct an activity or business and who are liable to pay the business tax pro- vided in this Code shall submit a certified photocopy of their Income Tax Return (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the differ- ence in gross receipts or sales declared in the application for Mayors' Permit/Declaration of gross sales or receipts declared in the ITR shall be payable on or May 20 of the same year with interest at the rate of ten percent (10%) corresponding to two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to **Ten percent (10%)** surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

f.) **Issuance of Certification.** The Municipal Treasurer may, upon presentation or sat- isfactory proof that the original receipt has been lost, stolen or destroyed, issue a certifi- cation to the effect that the business tax has been paid, indicating therein, the numbered of the official receipt issued, upon payment of a fee of **One Hundred Ten Pesos (P110.00).**

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

h.) **Retirement of Business.**

1.) Any person natural or juridical, subject to the tax on business under Article A, Chapter 11 of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure. Any tax due shall first be paid before any business or under- taking is fully terminated.

For the 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 herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGU concerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

a.) The Municipal Treasurer shall assign every application for the termination or re- tirement of the business to an inspector in his office who goes to address of the business on record to verify if it is really not operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application of the termi- nation or retirement of said business;

b.) According, the business continues to became liable for the payment of all taxes, fees, and charges imposed thereon under existing local tax ordinance;

c.) In addition, in the case of a new owner to whom the business was transferred by sale or other form of conveyance, said new owner shall be liable to pay the tax or fees for the business and shall secure a new Mayor's Permit thereof.

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

3.) The permit issued to a business retiring or terminating its operation shall be sur- rendered to the Local Treasurer who shall for with cancel the same and record such can- cellation on his books.

**Death of License.** When any individual paying a business tax dies, and the business is continued by a person interested in his state, no additional payments shall be required for the residue of the term for which the tax was paid.

ARTICLE 7. TAX ON AMBULANT AND ITINERANT AMUSEMENT OPERATORS

**Section 16. Imposition of Tax.** There is hereby imposed a tax on ambulant and itiner- ant amusement operators during fiestas and fairs at the following rates:

Circus, Carnivals, or the like per day	P 2 2 0 . 0 0 / day
Merry-Go-Round, roller coaster, Ferris wheel, Swing, Shooting Gallery and other similar vances per day	P220.00/day
Sports contest/exhibitions per day	P 2 2 0 . 0 0 / day

**Section 17. Time of Payment.** The tax herein imposed shall be payable before en- gaging in such activity.

ARTICLE 8. TAX ON MINING OPERATION

**Section 18. Definitions when used in the Article.**

a.) **Minerals** - refer to naturally occurring inorganic substance (found in nature) whether in solid, liquid, gaseous, or any intermediated state.

b.) **Mineral Products** shall mean things produced and prepared in a workable state by simple treatment process such as washing or drying but without undergoing any chem- ical 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 substanc- es such as but not restricted to marble, granite, volcanic cinders, basalt, tuff, and rock phosphate.

**Section 19. Imposition of Tax.** There is hereby levied an annual tax at the rate of one percent (1%) based on the gross receipt for the preceding year of mining operations.

**Section 20. Situs of the Tax.** Payment of the tax shall be made to this municipality, which has jurisdiction over the mining area. In case the area transcends two (2) or more Local Government Units, payments shall be made to the municipality having the large area.

**Section 21. Exclusion.** Extractions of the following are excluded from the coverage of the tax levied herein.

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

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

**Section 22. Time of Payment.** The tax shall be paid once within the first twenty (20) days of January or in quarterly instalments within the first twenty (20) days of January, April, July, October of each year.

**Section 23. Administrative Provisions.**

a.) The Municipal Treasurer shall keep a registry of mining operators on which all in- struments concerning mining rights such as acquisition, sub-lease, operating agreements, transfers assignments, condonments, cancellation or others, are recorded.

b.) It shall be the duties of every lessee, owner, or operator to make a true and complete return setting forth the quantity and the actual market value of the minerals or mineral products or quarry resources to be removed.

ARTICLE 9. TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS

**Section 24. Definitions.** When used in the 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, beeswax, nipa, rattan, or other forest growth such as grass, shrubs, and flowering plants, the asso- ciated water, fish, scenic, historical, recreational, and geologic resources in forest lands.

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

CHAPTER III. PERMIT AND REGULATORY FEE

ARTICLE 10 . MAYOR'S PERMIT FEES ON BUSINESS

**Section 25. Imposition of Fee**

There shall be collected an annual fee for the issuance of a Mayor's Permit to op- erate a business, pursue as consumption or calling, or undertake an activity, within the Municipality as follows:

1.) On business subject to the tax imposed in Article A, Chapter II, of this Ordinance.

With Gross Sales or Receipts of	Permit Fee
P 30,000.00 and below	P 293.00



30,000.00 to 60,000.00	365.00
60,000.00 to 90,000.00	439.00
90,000.00 to 120,000.00	512.00
120,000.00 to 150,000.00	585.00
150,000.00 to 180,000.00	608.00
180,000.00 to 210,000.00	732.00
210,000.00 to 240,000.00	804.00
240,000.00 to 270,000.00	878.00
270,000.00 to 300,000.00	952.00
300,000.00 to 330,000.00	1,025.00
330,000.00 to 360,000.00	1,097.00
360,000.00 to 390,000.00	1,172.00
390,000.00 to 420,000.00	1,243.00
420,000.00 to 450,000.00	1,208.00
450,000.00 to 480,000.00	1,390.00
480,000.00 to 510,000.00	1,464.00

An additional Sixty Five Pesos (P65.00) Mayor’s Permit regulatory fee shall be collected per every Thirty Thousand Pesos (P30,000.00) increase in the gross sales or receipts in the amount exceeding Five Hundred Thousand Pesos (P500,000.00) of the above graduated rates.

In case of new business, the fee payable shall be based on the same amount of capital invested.

Capitalization	Regulatory Permit Fee
P 10,000.00 and below	P 146.00
10,000.00 to 30,000.00	219.00
30,000.00 to 60,000.00	295.00
60,000.00 to 90,000.00	365.00
90,000.00 to 120,000.00	439.00
120,000.00 to 150,000.00	512.00
150,000.00 to 180,000.00	585.00
180,000.00 to 210,000.00	658.00
210,000.00 to 240,000.00	733.00

An additional **Sixty Five Pesos (P65,000.00)** Mayor’s Permit Regulatory Fee shall be collected per every **Thirty Thousand Pesos (P30,000.00)** increase in capitalization in excess of the above graduated rates.

The annual license fee, which may be paid on a quarterly basis, and shall fees referred to in this section shall be paid in full before a Mayor’s Permit may be issued to any person. Provided, that a fire inspection fee of twelve percent (12%) of the total fees collectible by the Municipal Government shall likewise be paid in full as provided under the Fire Code of the Philippines.

2.) <b>Tobacco, Cigar and Cigarette Dealers</b>	
Wholesalers	P 295.00
Retailer	146.00
3.) <b>Dealer in Fermented Liquors, Distilled Spirit and or Wine</b>	
Wholesaler	293.00
Retailer	146.00
4.) Amusement Place	
a.) Night and Day Club or Night Club and Day Club	585.00
b.) Cocktail Lounge or bar cabaret or Dance hall or beer house or sing-along joint or folk house	585.00
c.) Sauna bath, Turkish bath or Swedish bath, Massage Parlors, etc.	585.00
d.) Bath house and/or Swimming pool, Resort or other similar places	585.00
e.) Boxing stadium, skating rink similar places of recreation with charged admission fees	532.00
f.) Billiard hall or Pool hall and pooling places	532.00
g.) Beta max or Video-house operators for public viewing with charged admission	439.00
h.) Parlor Games:	
1.) Mah-jong per set	295.00
2.) Bingo per set	295.00
3.) Other ( Peria Stand, etc.)	295.00

Those parlor games shall be subject to regulations and conditions that the Sangguniang Bayan may adopt and the Municipal Mayor may order as deemed necessary for the maintenance of peace and order.

5.) **Lending investors**, Banks, Finance and investment companies, Insurance Companies, Money Shop and pawnshop.

The annual regulatory fee of these establishments shall be determined in the basis of their gross sales or receipts and other income of the preceding calendar year as provided for in subsection 1, of this Code Sec. 3A.01, Chapter III of this ordinance. This license fee shall be paid in full in addition to the fifty percent (50%) of one percent (1%) of gross receipts disposed in Article A Chapter II of this ordinance and all fees referred to in this and other sections

6.) <b>Rice and Corn Mills:</b>	
a.) Kiskisan type	P 295.00
b.) Baby kono type	439.00
c.) Kono type	

585.00	7.) Boarding house, lodging house, hotels, hotels taveras, drive inn, and common
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585.00	8.) Restaurant, carenderia or food caterers, snack inn, soda fountain, bars, cafeterias, ice cream house, refreshments parlors
	585.00
	9.) Apartments, Houses or lots for rents and others.
	585.00

10.) **Cockpit Arena-** All private cockpit arena shall pay an annual license fee of Four Thousand Eight Forty Pesos (P4,480.00) in addition to the business tax imposed in Article A, Chapter II of this ordinance and other Municipal and barangay ordinances regarding this subject matter.

11.) **Private Satellite or Cable TV Series Contractors-** All private or Cable TV service contractors shall pay an annual Mayor’s Permit fee of One Thousand Four Hundred Sixty Four Pesos (P1,464.00) in addition to business tax imposed in Article A Chapter II Section 2A.02 No. 13 of this ordinance of total gross receipts of the preceding calendar year.

12.) **Private Contractors, Sub-Contractor and Independent Contractor-** All private Independent contractors, Sub- contractor and Independent Contractor, shall pay a Mayor’s Permit fee to undertake or business in the municipality of Lope de Vega the amount of One Thousand Nine Hundred Ninety Seven Pesos (P1,997.00) in addition to the payment of business tax imposed in Article A Chapter II of this ordinance.

13.) **Circus, Carnivals Shows, Menagerie Parade, Roller Coaster, Ferris wheel** and other shows for the entertainment for the general public with charged of admission.

The operator Manager of these above-mentioned shall pay a regulatory fee of Five Hundred Thirty Two Pesos (P532.00) for every unit or set of these shows in addition to other fees and charges imposed in this ordinance.

14.) Other Business or Undertaking:	
a.) Regulatory fees	
1.) Video-photo Coverage and Photography shop	P 439.00
2. ) Video-tapes Rental shop	439.00
3.) Radio, TV, and Appliances Repair Shop	439.00
4.) Battery Repair & Rewinding Shop	439.00
5.) Vulcanizing and Auto Repair Shop	295.00
6.) Watch Repair shop	295.00
7.) Metal works, Welding and Machine shop	585.00
8.) Tire Supply shop	585.00
9.) Furniture shop	1,464.00
10.) Jalousies, Windows and Door shop	439.00
11.) Upholstery shop	439.00
12.) Carpenter shop	439.00
13.) Blacksmith/silversmith/Goldsmith shop	295.00
14.) Barber shop	295.00
15.) Beauty Parlor and Hair shop	439.00
16.) Tailoring and Dress shop	439.00
17.) Funeral Parlors and Funeral Services Contractors	439.00

15.) Ice cream Stands, Barber stand Halo-halo and Gulaman stand Popcorn stand and other similar business.	100.00
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16.) All other business establishments or undertaking subject to the business tax imposed in Article A, Chapter II of this ordinance nor specifically enumerated above shall pay the Mayor’s Permit fee for regulation at the rate prescribed in subsection 1 of Sec. 3A.01 of Chapter III of this ordinance aside from the other fees and charges imposed in this ordinance and appropriate municipal and barangay ordinance.

17.) Sari-sari stores or General variety stores or retail store in Barangay Sari-sari store, or general variety stores, retail stores in the barangay subject to the barangay tax on business as provided in section 6 Chapter II of this ordinance shall secure a Mayor permit to operate after payment of **Three Hundred Pesos (P300.00)** regulatory fee to the Municipal Treasurer. **Thirty Three Pesos (P33.00)** of such fee shall accrue to the barangay general fund where such store is situated. All other fees and charges imposed in this ordinance shall likewise be paid in full or quarterly installment basis for a Mayor’s

Permit to operate is issued.

18.) For each duplicate of Permit issued	P 20.00
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**Section 26. Time and Manner of Payment.** The fee for the issuance of a Mayor Permit shall be paid to the Municipal Treasurer upon application before any business or under taking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

#### Section 27. Administrative Provision.

a.) **Supervision and control over establishments places.** The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall be prescribed rules and regulation as to the mode or manner on which they shall be conducted in so far as may be necessary to maintain peaceful and sanitary conditions in the municipality.

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

- 1.) For a newly-started business:
  - a.) Location sketch of the new business;
  - b.) Paid-up capital of the business as shown in the Article of Incorporation, if a Corporation or partnership, or a sworn statement of the capital invested by the Owner or operator if sole proprietorship;
  - c.) A certificate attesting to the tax exemption if the business is tax exempt;
  - d.) Certification from the office in charge of zoning that the location of the business is in accordance with zoning regulation;
  - e.) Tax clearance showing that the operator has paid all tax obligations in the Municipality;
- f.) Barangay clearance;
- g.) Three (3) passport size pictures of the owner or operator or in cases of a partnership or corporation the picture of the senior or managing partners and that of the president or general manager;
- h.) Health certificate for all food handlers, and those required under chapter IV, Article D. of this revenue code.

#### 2.) For Renewal of existing business permits:

- a.) Previous years Mayor’s permit;
- b.) ..... (1) Copies of the annual or quarterly tax payments;
- c.) ..... (1) Copies of all receipts showing payments of all regulatory fees

as provided for in this code;

d.) Certificate of tax exemption form local taxes or fees, if exempt.  
Upon submission of the application, it shall be the duty of the proper authorities to verify if other municipal requirements regarding the operations of the business or activity such as sanitary requirements, installation of power and light requirements as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirement and after the payment of the corresponding inspection fees and other impositions required by this revenue code and other Municipal tax ordinance.

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

A mayor’s permit shall be refused to (1) any person who previously violated any ordinance or regulations governing permits granted; (2) whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality; (3) who has unsettled tax obligation, debt or other liability to the government; (4) who is disqualified under any provision of law or ordinances to establish or operate the business applied for;

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

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

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

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

The Municipality shall, upon presenting of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of **One Hundred Pesos (P100.00)**.

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

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

f. **Revocation of Permit.** When a person doing business under the provisions of this Code violates any provision of this Article, refuses to pay an indebtedness or liability to the municipality or abuses his privilege to do business to the injury of the public moral 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 characters, criminals or women of ill-repute, the Municipal Mayor may, after investigation, revoke the Mayor’s permit, such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the Court for violation of any provisions of this Ordinance governing the establishment and maintenance of business and to prohibit the exercise thereof by the person whose privilege is revoked, until restores by the Sangguniang Bayan.

#### Section 28. Rules and Regulations on Certain Establishments.

a.) On Cafes, Cafeterias, Ice cream and other refreshment parlors, restaurant, soda fountain bars, corinderia or food caterers. No owner of said establishment shall employ any cook or food dispenser without Food Handler’s Certificate from the Municipal Health Officer renewable every 3 months.

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

c.) Sauna Bath, message, barber and beauty shops. Said shops shall not allowed to operate with masseurs, barbers and beauticians without having secured the necessary corresponding medical certificate from the Municipal Health Office.

#### ARTICLE 11. PERMIT FEE FOR COCKPITS OWNERS OPERATIONAL/ LICENSEES/PROMOTERS AND COCKPIT PERSONNEL

##### Section 29. Definitions. When used in this Article.

a.) Cockpit includes any places; Compound, building or portion thereof, where cockfights are held, whether or not money bets are made on the results of such cockfights.

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

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

d.) Referee (Sentenciador) refers to a person who watch and oversees the proper gaffing of fighting cocks; determines the physical condition of gamecocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting and decides and makes known his decisions either by word or gesture the result of the cock-fighting by announcing the winner or deciding a tie in a contest game.

**Section 30. Imposition of fees.** There shall be collected the following Mayor’s Fees from cockpit operators/owners/licenses/ and cockpit personnel:

<b>Tax on operators of cockpit</b>	
1.) Annual fixed tax for the operation of the cockpit	- P4,480.00
2.) From cockpit Promoter/host	250.00
3.) Bet Taker “kristo/Llamador	165.00
4.) Bet Manager “Maciador/kasador	165.00

5) Gaffer “Mananari”	165.00
6. Cashier	165.00
7. Derby (Matchmaker)	165.00

##### Section 31. Time and Manner of Payment.

a.) The application filing fee is payable to the Municipal treasurer upon application for a permit or license to operate and maintain cockpits.

b.) The annual cockpit permit fee is payable upon application for a permit before a cockpit shall be allowed to operate and within the first twenty days of January of each year in case of renewal thereof.

c.) The permit fees on cockpit personnel shall be paid before they participate in cockfighting and shall be paid annually upon renewal of the permit on the permit birth month of the permittee.

##### Section 32 . Administrative Provision.

a.) Ownership operation and management of cockpit. Only Filipino citizens not otherwise inhibited by existing ordinance or laws shall be allowed to own, manage and operate cockpit. Cooperative capitalization is encouraged.

b.) Established of cockpit. The Sangguniang Bayan shall be determine the number of cockpit to be allowed in this municipality.

c.) Cockpit-size and construction. Cockpit shall be constructed and operate within the appropriate areas as prescribed in the Zoning law or ordinance. In the absence of such law or ordinance, the Municipal Mayor shall see to it that no cockpit is constructed within or near existing residential commercial areas, hospitals, school buildings, churches, or other public buildings. Owners, lessees, or operators of cockpit which are now in existence and do not conform to this requirement are required to comply with these provisions within a period to be specified by the by the Municipal Mayor. Approval or issuance of building permits for the construction of the cockpit shall be made by the Municipal Engineer in accordance with existing ordinance laws and practices.

d.) Only duly registered and licensed promoters, referees, cashiers, bet managers, pit referees, bet makers, or gaffers shall take part in all kinds of cockfights held in this Municipality. No operator or owner of cockpit shall employ or allow to participate in a cockfight any of the above-mentioned personnel unless he has registered and paid the fee herein required.

e.) Upon payment of the fees herein imposed, the corresponding Mayor’s permit shall be issued.

**Section 33. Applicability Clause.** The provision of PD 449, otherwise known as the cockfighting law of 1974, PD 1802 (creating the Philippines game fowl commission). And such other pertinent laws shall apply to all matters regarding the operation of cockfights and the holding of cockfights in this municipality.

#### ARTICLE 12. PERMIT FEE FOR COCKFIGHTING

##### Section 34. Definition. When used in this article.

a.) Cockfighting is the sport of pitting or evenly matching gamecock to engage in an actual fight where bets on either side are laid. Cockfighting may also be formed as cock-fighting derby “pintakasi” or “tupada” or its equivalent in different Philippines localities.

b.) Local derby is an invitational cockfight participated in by game cockers or cock-fighting “aficionados” of the Philippine with “pot money” awarded to the proclaimed winning entry.

c.) International derby refers to an individual cockfight participate in by local and foreign game cockers or cockfighting “aficionados with “pot money” awarded to the proclaimed winning entry.

**Section 35. Imposition of Fees.** There shall be collected Mayor’s Permit per special cockfighting’s the following fees.

	P 660.00
(b) Special Derby Assessment from Promoters of	
Two-Cock Derby	932.00
Three-Cock Derby	1,331.00
Four-Cock Derby	1,997.00
Five-Cock Derby	2,662.00
(c) Ordinary Cockfight	9.00/sultada
(d) Derby	20.00/sultada

**Section 36. Time and Manner of Payment.** The fees herein imposed shall be payable to the Municipal Treasurer before the special cockfight’s derbies can be lawfully held.

##### Section 37. Administrative provisions.

a.) Holding of cockfights. Except are provided in this Article, cockfighting shall be allowed in this Municipality only in licensed cockpits during Sundays and legal holidays and during local fiestas for not more than three (3) days. It may also be held during municipal Agricultural, or industrial fairs, carnival, or exposition for a familiar period of three (3) days upon resolution of the sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be allowed within the month if a local fiesta or for more than two (2) occasions a year. No cockfighting shall be held on December 30 (Rizal Day). June 12 (Philippine Independence Day). November 30 (National Heroes Day). Holy Thursday, Good Friday, Election or referendum Day and during Registration Days for such election or referendum.

b.) Cockfighting for entertainment of tourist or for charitable purposes. Subject to the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainment of foreign dignitaries or for returning Filipinos, commonly known as “Balikbayans” or for the support of national fund-raising campaigns for charitable purposes as may be authorized upon resolution of the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extended for only one (1) time for a period not exceeding three (3) days within a year.

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

#### ARTICLE 13. PERMIT FEE ON PEDAELED TRICYCLE [The yield from this imposition is low. Its transfer to the barangay should be considered.]

**Section 38. Imposition of Fee.** There shall be collected from the owner of pedalled tricycle operated within the municipality, a permit of P 495.00 per annum.

**Section 39. Time of Payment.** The imposed herein be due on the first day January and payable to the Municipal Treasurer within the first twenty (20) days of January of every year for pedalled tricycle acquired after the first twenty (20) days of January, the permit fee shall be paid without the penalty within the first twenty (20) days of the quarter following the date of purchase.

##### Section 40. Administrative Provisions.

a.) A Pedal tricycle metal plate or sticker shall be provided by the owner of the pedated tricycle granted a permit.

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

#### ARTICLE. E. FEES ON IMPOUNDING OF ASTRAY ANIMALS

##### Section 41. Definitions. When used in this Article.

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

b.) Public Place includes national, provincial, municipal, or barangay streets, parts, plazas, and such other places open to the public.

c.) Private Place includes private owned streets or yards, rice fields or farmlands or lots owned by a individual other than the owner of the animal.

d.) Large Cattle includes horses, mules, assess. carabaos, cow, cows, and other domestic member of the bovine family.

**Section 42. Imposition of Fees.** There shall be Imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places:

a.) Cattle	P 66.00
b.) Swine	34.00
c.) Dogs	34.00
d) All others stray animals	34.00/day

**Section 43. Time of Payment.** The impounding fee shall be paid to the Municipal Treasurer prior to release of the impounded to its owner.

##### Section 44. Administrative Provisions.

a.) For purposes of this, the Barangay Tanods of the Municipality are hereby authorized to apprehend and impound astray animals in the municipal corral or a place duly designated for such purpose. He shall also cause the posting of notice of the impound astray animal in the Municipal Hall for 5 days (state number) consecutive days, starting one day after the animal id impounded, within which the owner is required to claim and establish ownership of the impounded animal. The Municipal Mayor and Municipal Treasurer shall be informed of the impounding.

b.) Impounded animals not claimed within five (5) days after the date of impounding shall be sold at public auction under the following procedures:







4.) Extension of time to develop - Inspection Fee (affected areas only)	P 385.00 P 3.00/sq. f. area
5.) Certificate of Completion a.) Certificate Fee b.)Processing Fee	P 182.00 P 4.00/sq. m. of GAF
<b>D. Approval of Industrial/Commercial Subdivision</b>	
1.) Preliminary Approval and Location Clearance - Inspection Fee	P 363.00 P 1,210.00/ha. Regardless of Location
2.) Final Approval and Development Permit  - Inspection Fee	P 6,050.00/ha. Regardless of Location P 1,210.00/ha. Regardless of Location
(Projects already inspected for PALC application may not be charged inspection fee)	
3.) Alteration of Plan (affected areas only) same as final approval and Development Permit	
4.) Certificate of Registration 4.) License to sell  - Inspection Fee	P 2,400.00 P 3.00/sq. m. of the land P 1,21000/regardless Of location
5.) Extension of Time to Develop - Inspection fee (Affected areas only)	P 424.00 P 1,210.00
6.) Inspection of Completion a.) Certificate fee b.) Processing fee	P 424.00 P 605.00
<b>E. Approval of Farm Lot Subdivision</b>	
1.) Preliminary Approval and local clearance - Inspection Fee	P 242.00/ha P 605.00ha
2.) Final Approval & development Permit - Inspection Fee	P 1,210.00 P 605.00/ha
(Projects already inspected for PALC application may not be charged inspection fee)	
3.) Alteration of Plan (affected areas only) same as final approval and Development Permit	
4.) Certificate of Registration 5.) License to sell - Inspection Fee	P 2,40.00 P 605.00/lot P 1,210.00/lot
6.) Extension of Time to Develop - Inspection fee (Affected/unfinished areas)	P 424.00 P 1.100.00 ha
7.) Certificate of Completion - Certificate fee - Processing fee	P 182.00 P 1,210.00/ha
<b>F. Approval of Memorial park/Cemetery Project/Columbarium</b>	
1.) Preliminary Approval and Locational Clearance a.) Memorial Projects b.) Cemeteries c.) Columbarium - Inspection Fee a.) Memorial Projects b.) Cemeteries c.) Columbarium	P 605.00/ha P 242.00/ha P 3,025.00/ha  P 1,210.00/ha P 605.00ha P 242.00/floor
(Projects already inspected for PALC application may not be charged for inspection fee)	
a.) Memorial Projects b.) Cemeteries c.) Columbarium	P 1,210.00/ha P 605.00/ha P 15.00/sq. m. of GFA
3.) Alteration Fee	Same as final Approval & Dev't Permit
4.) Certificate of Registration 5.) License to Sell a.) Memorial Projects - Apartment Type b.) Cemeteries c.) Columbarium - Inspection Fee a.) Memorial Projects b.) Cemeteries c.) Columbarium	P 61.00/2.5 sq.m P 24.00/unit P 24.00/tomb P 61.00/vault  P 1,210./ha P 605./ ha P 424/floor
6.) Extension of time to develop - Inspection Fee (affected/unfinished areas only) - Inspection Fee (affected/unfinished areas only)	P 424.00
a.) Memorial Projects b.) Cemeteries c.) Columbarium	P 1,210.00/ha P 605.00/ha P 16.00/sq.m of remaining GFA
7.) Certificate of Completion - Certificate Fee - Processing Fee a.) Memorial projects b.) Cemeteries c.) Columbarium	P 182.00 P 1,210.00/ha P 1,210.00/ha P 605.00/ha P 6.00 sq.m of GFA
<b>G.) Other Transaction/Certifications</b>	
A. Application Request for:	
1.) Advertisement approval 2.) Cancellation/Reduction of Performance bond 3.) Lifting of suspended License to sell 4.) Exemption from cease and Desist Order 5.) Clearance to mortgage 6.) Lifting of Cease and Desist Order 7.) Change of name Ownership 8.) Voluntary cancellation of CR/LS 9. Revalidation/Renewal of Permit (Condo)	P 605.00 P 2,420.00 P 2,420.00 P 182.00 P 1,100.00 P 2,420.00 P 1,210.00 P 1,200.00 50% of assessed
Current processing fees including fee	
<b>B.) Other Certification</b>	
1.) Zoning Certification 2.) Certification of Town Plan/Zoning ordinance approval 3.) Certification of new Rights/Sales 4.) Certificate of Registration (form) 5.) License to Sell (form) 6.) Certificate of creditable withholding Tax 7.) Other, to include: a.) Availability to records/public request b.) Certificate of no records on file c.) Certification of with or without CR/LS d.) Certified Xerox copy of documents (report size) - Documents five (5) pages or less - Every additional page e.) Photo copy of documents	P 605.00/ha P 182.00 P 182.00 P 182.00 P 182.00 P 182.00  242.00 242.00 242.00 36.00 4.00
<b>H. Registration of Dealers/Brokers/Salesmen</b>	
a.) Dealers/Brokers b.) Salesmen/Agent	P 605.00 242.00
<b>I. Homeowner Associations</b>	
1.) Registration of HOA Examination/Registration • Article of Incorporation • By-laws • Books	P 787.00 787.00 787.00
2.) Amendments • Article of Incorporation • By-laws	787.00 787.00
3.) Dissolution of Homeowners Association 4.) Certification of the new set of officers 5.) Other Certifications • Inspection fee (CMP Projects)	605.00 424.00 182.00 605.00/ha
<b>J.) Legal Fees</b>	
A.) Filing Fees	
B.) Additional fee for claims (for refund, damages, attorney's fees, etc.)	
1.) Not more than P 20,000.00 2.) More than P 20,000.00 but less than P 80,000.00 3.) More than 80,000.00 but less than P 100,000.00 4.) P 100,000.00 or more but less than 150,000.00	P 145.00 P 484.00 726.00 1,210.00

5.) For each P 1,000 in excess of P 150, 000.00	7.00
C.) Petition for Review	P 2,420.00
D.) Pauper-litigants are exempt from payment of legal fees	
1.) Those whose gross income is not more than P 6,000 per month and residing within Metro Manila.	
2.) Those whose gross income is not more than P 4,000.00 per month and residing outside in M.M.	
E.) Government agencies and its instrument are exempted from paying legal fees.	
F.) Local Government & government owned or controlled corporation with or without Independent character are not exempted paying legal fees.	
<b>K. UPLC Legal Research Fee</b>	
Computation of legal Research Fee for the University of the Philippines Law Center (UPLR) remains at 1% of every fee charged but shall in no Case be lower than P 10.00	
<b>L. Research/Service Fee (50% discount for students</b>	
A.)	
1.) Photocopy (Maps: Subd./Condo.Plans; Presentation Size)	P 121.00
2.) Hard Copy from diskettes (License to sell data)	P 36.00 1 <sup>st</sup> 5 page in excess of 5
3.) Electronic File (License to Sell Available data)	P 500/diskette Additional P 50.00 For rush job
4.) Electronic File (Land Used Maps Available)	P 11,000.
5.) Certified True Copy-Map (Land Use plan	P 110.00
B. Sales of Forms, Publication, etc.	
1.) Proforma-Articles of Incorporation and By-laws 165.	
2.) Books and other HLURD publications165	
a.) CLUP Guidelines:	
Volume I-Demography	145.00
II-Social Sector	460.00
III-Economic Sector	460.00
IV-Infrastructure & Utilities Sector	303.00
V-Land Use	363.00
VI-Local administration	121.00
VII-Mapping	303.00
VIII-Report Writing	83.00
IX-Plan Review, Adoption & approval Process	278.00
X-Model Zoning Ordinance 165.	
b. PD. 957	242.00
c. BP 220	242.00
d. Planning Strategically Guidelines	242.00
<b>ARTICLE 20. LOCAL CIVIL REGISTRY FEES</b>	
<b>Section 65. Imposition of Fees.</b> There shall be collected for services rendered by the Municipality the following fees:	
<b>A.) Per Registration of the Following:</b>	
1.) Legitimation	110.00
2.) Adoption	110.00
3.) Annulment of marriage	396.00
4.) Legal Separation or Divorce	396.00
5.) Naturalization	880.00
6.) Other Legal Doc. For record purposes	110.00
<b>B.) Marriage Fees:</b>	
1.) Secretary's fee	110.00
2.) Application fee	264.00
3.) License fee	110.00
4.) Solemnization fee (Mun. Mayor)	264.00
5.) Cert. of Pre-Marriage Counseling	264.00
6.) Cert5. Of Family Planning	110.00
7.) Registration of Cert. of marriage	Proc. NO. 326 Free
<b>C. Other Fees:</b>	
1.) Registration of Cert. of Live Birth	Proc. No. 326 Free
2.) Registration of Cert. of Deaths	Proc. No. 326 Free
3.) Voluntary emancipation of minor	363.00
4.) Court Order	440.00
5.) Judicial determination of paternity affiliation	484.00
6.) Repatriation or Voluntary renunciation of Citizenship	484.00
7.) Filing of supplemental Births, Deaths, and Marriage Certs	182.00
8.) Certified Xerox of CR Docs. (per page)	28.00
9.) True Copy	110.00
10.) Verification Fee	110.00
11.) Annotation	110.00
12.) Endorsement Fee	110.00
13.) Publication Fee	110.00
14.) Archival Fee	10.00
<b>D.) Permit for Cadaver Disposition</b>	
1.) Burial Permit Fee	55.00
2.) For Removal of Cadaver	110.00
3.) For Cremation	242.00
4.) Entrance from other Municipality	110.00
5.) Transfer to other Municipality	110.00
6.) For excavation of Cadaver	110.00
<b>E.) RA 9048 Fees:</b>	
1.) Change of Name	3,300.00
2.) Correction of Clerical Error	1,100.00
3.) RA 9255 Legitimate Children can used Father Surname	336.00
<b>F.) RA 10172 Fees:</b>	
1. Change of Sex, Date, and month of Birth	3,300.00
A Migrant Petitioner shall pay the following additional to the PRCR. This service fee shall accrue to the local treasury of the PRCR.	
1.) P 605.00 for correction of clerical or typographical error.	
2.) P 1,210.00 for change of first name.	
Note: The amount of filing fee for (RA 9048 and RA 10172) is uniform for all LCRO's	
<b>Section 66. Exemptions.</b> The fee imposed in this article shall not be collected in the following cases.	
a.) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.	
b.) Issuance of birth certificates of children reaching school age when certificates are required for admission to the primary grades in public school.	
c.) Burial permit of a pauper, per recommendation of the Municipal Mayor.	
<b>Section 67. Time of Payment.</b> The fees shall be paid to the Municipal Treasure before registration of issuance of the permit, license or certified copy of local registry records or documents.	
<b>Section 68. Administrative of Fee.</b> A marriage license shall be issued unless a certification is issued by the Family Planning Coordinating Council that the applicants have undergone lectures on family planning.	
<b>ARTICLE 21. POLICE CLEARANCE FEE</b>	
<b>Section 69. Imposition of Fee.</b> There shall be collected fees to paid for each Police Clearance certificate obtained from the Station Commander of the Philippine National Police of this municipality the following fees:	
1.) For employment, Scholarship, Study grant and other Purposes not hereunder specified.	110.00
2.) For change of name	165.00
3.) For application for Filipino citizenship	484.00
4.) For Passport or Visa application	330.00
5.) For firearms permit application	330.00
6.) For PLEB Clearance	330.00
7.) For excerpt of the police blotter	330.00
<b>Section 70. Time of Payment.</b> The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate	
<b>ARTICLE 22. SANITARY INSPECTION FEES</b>	
<b>Section 71. Imposition of Fee.</b> There shall be collected the following annual fees from each business establishments in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in according with the following schedule:	
<b>Amount Fee</b>	
a.) For house for rent	110.00
b.) For each business, industrial, or agricultural establishment:	
b.1. With an area of 25 sq. m. or more but less than 50sqm.	110.00
b.2. With an area of 50sqm. Or more but less than 100sqm.	165.00
b.3. With an area of 100sqm. But less than 200sqm	187.00

b.4. With an area of 200sqm. Or more but less than 500sqm.	330.00
b.5. With an area of 500sqm. Or more but less than 1,000sqm.	484.00
b.6. With an area of 1,000sqm, or more	1,375.00
<b>Section 72. Time of Payment.</b> The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days f January.	
<b>Section 73. Administrative Provisions.</b>	
a.) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and building, and accessories and house for rent, in order to determine their adequacy of ventilation, general sanitary condition and propriety for habitation.	
b.) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.	
<b>ARTICLE 23. SERVICE FEES FOR HEALTH EXAMINATION</b>	
<b>Section 74. Imposition of Fee.</b> There will be collected a fee of One Hundred Pesos P 100.00 from any person who is given a physical examination by the Municipal Health Officer his duly authorized representative as required by existing ordinances.	
A free of Twenty Five Pesos (P25.00) shall be collected for each additional copy of subsequent issuance of copy of the initial medical certificate issued by the Municipal Health Officer.	
A fee of Two Hundred Pesos (P200.00) shall be collected for medico legal examination/ or certification.	
<b>Section 75. Time of Payment the fee shall be paid to the Municipal Treasurer before the physical examination</b> is made and the medical certificate is issued.	
2-1 Stool Examination	55.00
2-2 Immunization	free
2-3 Sputum AFB	50.00
2-4 Dental (tooth Extraction)	110.00
2-5 Circumcision	110.00
2-6 Birth Delivery(non-Philhealth/not-indigent	550.00
2-7 Urinarylises Examination	50.00
2-8 Medico Legal Certificate:	
2-8a-Slight Physical Injury	100.00
2-8b- Less Serious Physical Injury	100.00
2-8c- Post mortem	500.00
2-8d-Medical Certificate:	
1. For employment	110.00
2. Student	55.00
3. Fidelity bond	100.00
<b>Section 76. Administrative</b>	
a.) Individual engaged in an occupation or working in the following establishments are hereby required to undergo physical and medical examination before they can be employed and once every six months (6) thereafter.	
1.) <b>Food Establishments</b> – establishments where food or drinks are manufacture Proceed, stored, sold and served.	
2.) <b>Public Swimming or bathing places.</b>	
3.) <b>Dance schools, dance hall and nightclub</b> – include dance instructors, hostess, Cooks, bartenders, waitress, and etc.	
4.) <b>Tonsorial and beauty establishments</b> – include employees of barber shops, Beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slandering saloons, facial canters, aromatherapy establishment etc.	
5.) <b>Massage clinics and sauna bath establishments</b> – include masseurs, massage Clinic/sauna bath attendants, etc.	
6.) <b>Hotels, motels and apartments, lodging, boarding, or tenement houses, and Condominiums.</b>	
b.) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.	
c.) The Municipal Health Officer shall keep a record of physical and other health examination conducted, and the copies of medical certificates issued indicating the name of the applicant the date purpose for which the examination was made.	
<b>Section 77. Penalty.</b> A fine of One Hundred Ten Pesos (P110.00) shall be paid by the owner, manager, or operators of the establishment for each employee found to be without the necessary medical certificates.	
<b>ARTICLE 24. SERVICE CHARGE FOR GARBAGE COLLECTION</b>	
<b>Section78. Imposition of Fee.</b> There shall be collected from every owner or operator of a business establishment an annual garbage fee in according with the following schedule:	
Manufacturer, Milers. Assemblers, Processors, and similar Business	
a.) Not more than 100 sq. m.	P 660.00/annum
b.) More than 100 sq. m.	660.00/annum
<b>Hotels, Apartment, Motels and Lodging Houses</b>	
a.) Not more than 100 sq. m.	P 550.00/annum
b.) More than 100 sq. m.	440.00/annum
<b>Restaurants, Day and Night Clubs, Cafes and Eateries</b>	
a.) Not more than 50 sq. m.	P 440.00/annum
b.) More than 50 sq. m.	340.00/annum
<b>Hospital, Clinics, Laboratories and similar business</b>	
a.) Not more than 10 sq. m.	P 440.00/annum
b.) More than 10 sq. m.	P 220.00/annum
<b>Movies Houses ND Retailers</b>	
a.) Not more than 10 sq. m.	P 400.00/annum
b.) More than 10 sq. m.	300.00/annum
<b>Other business not mentioned above</b>	
a.) Not more than 10 sq. m.	P 400.00/annum
b.) More than 10 sq. m.	300.00/annum
<b>Section 79. Time of Payment.</b> The fees prescribed in this article shall be paid to the Municipal Treasurer on before the tenth (10th) day every monthly or the authorized representative who shall collect the said fee from the establishment.	
<b>Section 80. Administrative Provisions.</b>	
a.) For purposes of the imposition, the area of garbage collection shall be the business area of the town proper and Public Market.	
b.) The owner or operator of the aforementioned business establishments shall provide for his premises the required garbage can or receptacle, which shall place in front of his establishment before the time of garbage collection.	
c.) The Sanitary Inspector (for the Municipal Health Officer) shall inspect once every month of the said business establishment to find out whether the garbage is property disposed of within the premises.	
d.) This Article shall not apply to business operators or establishment which provides their own system of garbage disposal.	
<b>ARTICLE 25. LOPE DE VEGA PUBLIC CEMETERY CHARGES</b>	
<b>Section 81. Division of Lope de Vega public Cemetery, and Imposition of Fees.</b> The whole area of Lope de Vega Public Cemetery is hereby divided into three (3) Sections, to be named as follows:	
<b>1.) St. Isidro Individual lots 5x 5(25 sqm)</b>	
a.) Additional charges for corner lot	15%
b.) Interment service, per burial	5,500.00
c.) Burial Permit fee	550.00
<b>2.) St. Anthony de Padua 5 × 5 (25 sqm)</b>	
a.) Additional charge lots situated near main roadways, pathways, and corners	15%
b.) Internet service/burial	3,850.00
c.) Burial Permit Fee	550.00
<b>3.) St. Joseph-layer tombs/individual grave lots (renewal within 5 years)</b>	
a.) Burial Permit Fee	4,400.00
Cemeteries or burial grounds.	330.00
d.) In addition to the burial permit, a certificate of death issued by the attending physicians or Municipal Health Office; or if no medical officer is available, by the Municipal Mayor, Municipal Administrator, or any member of Sangguniang Bayan shall be required.	
e.) Any construction of whatever kind or nature in the public cemetery whether for temporary or perpetual use, shall only be allowed after the approval of a permit issued by the Municipal Mayor, upon recommendation of the Municipal Health Officer.	
f.) In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before the expiry date of the lease, and shall pay the corresponding fees thereof.	
g.) It shall be the duty of the Municipal treasurer to prepare to operate and submit to the Municipal Mayor a list of the leases that are to expire five (5) days prior to the	



expiration date. The Municipal Treasurer shall send a reminder to the lessee of the expi-  
ration of this lease, two (2) weeks prior to the expiration date of the lease.  
h.) The planning and development of lope de Vega Public Cemetery is hereby in  
charged to the Municipal Engineer of this Municipality.  
i.) The Municipal Treasurer shall keep a register in account of the cemetery, to-  
gether with such additional information as may be required by the Sangguniang Bayan.

ARTICLE 26. SECRETARY’S FEES

**Section 82.** There shall be fees collected for the following;  
a.) Administered of Assets and Liabilities 55.00  
b.) Certification Fees 110.00  
c.) Other/Miscellaneous fees 55.00  
**Section 83. Payments** – shall be paid to the office of the Municipal Treasurer, Lope  
de Vega, Northern Samar.

ARTICLE 27. RENTAL FEE ON MINERAL LAND

**Section 84. Definitions. When used in this Article.**  
a.) **Minerals** – mean all naturally occurring inorganic substance in solid, liquid, or  
any intermediate state including coal. Soil which support organic life, sand and gravel  
guano, petroleum 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 justify the necessary expenditures in extracting and utilizing such minerals.  
**Section 85. Collection Fee.** There shall be collected an annual rental fee from the  
lessee of mineral lands in this municipality for the exploration, development and explo-  
ration and disposition of minerals from said lands covered by lease in accordance with  
the following rates:  
a.) On coal-bearing public lands  
**Seven Pesos (P7.00)** per hectare thereof for each and every year for the first ten  
(10) years;  
**Twelve Pesos (P12.00)** per hectare or fraction thereof for each and every year  
thereafter during the lease period.  
b.) On public lands bearing quarry resources  
**Sixty One Pesos (P61.00)** per hectare thereof for each and every year during the  
lease period.  
c.) On all other mineral lands containing metallic or non-metallic minerals under  
existing Mining Laws and Decrees.  
**Twelve Pesos (P12.00)** per hectare, or fraction thereof for each and every year  
during the lease period.  
**Section 86. Time of Payment.** The rental fee shall be paid in advance to the Mu-  
nicipal 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

ARTICLE 28. OCCUPATION FEE FOR MINING CLAIMS

**Section 87. Definition.** When used this Article occupation fee is a fee payable by  
any locator or occupant of any mining claim.  
**Section 88. Collection of Fee.** There shall be collected an annual occupation fee  
on locator, holder or occupant of mining claim in the amount of Twenty Eight Pesos  
(P28.00) per hectare or fraction thereof, until the lease covering the mining claim shall  
have been granted.  
**Section 89. 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 thereaf-  
ter, until the lease covering the mining claim shall have been granted.  
**Section 90 Administrative Provisions.** The Municipal Treasurer shall keep the list  
of all registered mining claim indicating there in the name of locators, area in hectares,  
and the date of registration.

ARTICLE29. CHARGES FOR USE OF WATER WORKS SYSTEM

**Section 91. Imposition of Charges.** The fees and charges provided herein shall be  
collected for the water service rendered by Lope de Vega Water District of this Munic-  
pality’s waterworks system.  
a.) Application fee for connection with waterworks system P 4,000.00  
b.) Guarantee deposit for every application P 220.00  
c.) Installation for the first lineal feet of pipe 30.00/meter  
1.) Earth and gravel excavation 150.00/cu. m.  
2.) Asphalted road 130.00/cu. m.  
3.) Cemented road 150.00/cu. m.  
For every additional pipe of \_\_\_\_lineal feet long or fraction thereof will be  
charged.  
d.) For metered services  
1.) Minimum charge for not more than 10 cu. m. per month  
a.) Residential service P 175.00  
b.) Commercial service 190.00  
c.) Industrial service 220.00  
2.) For every cubic meter in excess of 10 cu. m. per month:  
a.) Residential service P 15.00  
b.) Commercial service 25.00  
c.) Industrial service 30.00  
e.) For un-metered service  
1.) Flat rate consisting of one (1) faucet only:  
a.) Commercial service 220.00  
b.) Industrial service 275.00  
f.) Re-installation fee 110.00  
g.) Tapping fees:  
a.) for one half inch 91/2) diameter P110.00  
b.) for three fourth (3/4) diameter 110.00  
c.) for one inch (10 diameters) 110.00

**Section92 . Administrative Provisions.**  
a.) A written application/contract filed with the office of Lope de Vega Water Dis-  
trict shall be required for any of the aforementioned services.  
b.) A cash deposit of **Five Hundred Pesos (P500.00)** shall be required of every cus-  
tomer/applicant before the initial services is rendered. It shall answer for any unpaid  
due and demandable water charges rendered in accordance with the foregoing rates  
which shall automatically be charged off against the cash deposit after failure to pay the  
monthly fee within Five (5) days of the succeeding month.  
In case cash deposit shall no longer be sufficient to cover water fees and surcharg-  
es, the water connection shall be connected after failure by the customer to settle the  
difference after the period of twenty (20) days from receipt of notice of disconnection.  
The cash deposit shall be refunded by the system if the customer desire to with-  
draw the service of the system and all his water bills shall have been fully paid.  
c.) For billing purposes, a water meter shall be read one (1) month after its con-  
nection and every month thereafter. The meter shall be sealed and the seal shall be  
broken only when the meter is too inspected, tested, or adjusted by the system. It shall  
be tested at any reasonable time by the duly authorized representative /inspector of the  
system or upon the request of the customer and to be witnessed by him if he so desires.  
If the testing of the meter is upon the request of the customer and the test disclose  
that the water meter is defective, corresponding adjustments shall be made and no fee  
shall be charge to the customer. If no defect is found in the meter, then the customer  
shall pay to the system One Hundred Sixty Five Pesos (165.00) for every five-eight (5/8)  
inches and the three- fourth inch (3/4) of water meter One Hundred Sixty Five Pesos  
(P165.00) for every meter bigger than the above.  
d.) For re-opening of service upon the request of the customer after it has been  
closed for delinquency, Two Hundred Ten Pesos (P200.00) shall be charged if the service  
is closed at the metering point. If it is closed at the water main or main pipe, the cost of  
street repair shall be paid by the customer.  
e.) Services connection for domestic or residential use shall not use pipes bigger  
than on-half (1/2) in diameter.  
f.) Services connection using pipes bigger than one –half inch (1/2) in diameter  
may be allowed for commercial and/or industrial use only, provided that the applicant  
thereof shall satisfy in his applicant the need of a bigger size which in all cases be subject  
to the approval of the Local Water Administrator.

ARTICLE 30  
REGULATING THE USE OF MOTORIZE VEHICLE AND IMPOSING PENALTY FOR EVERY  
TRAFFIC VIOLATIONS WITHIN JURISDICTION OF THE MUNICIPALITY AND FOR OTHER  
PURPOSE OR PURPOSES THEREOF.

**Section 93. Definitions. As used in this Article.**  
a.) **Motorize Vehicle-** refers to any vehicle propelled by any power other plan mus-  
cular Power using the Municipal Streets and high ways which include tricycle and motor-  
cycle, excepting buses, deepness, road rollers, trolley cars, street sweepers, sprinklers,  
lawn mowers, bulldozers, graders, forklifts, amphibian trucks, cranes and vehicles which  
run only rails or tracks, tractors, trailers and traction engines of all kinds use exclusively  
for agricultural purposes.

b.) **Minors-** Any person below 18 years of ages.  
c.) **Tricycle-**Tree (3) wheels motorist vehicle use to pick-up passengers for a pay.  
d.) **Habal-Habal-** A motorcycle use for hire.  
e.) **Driver-** Means a person duly licensed to drive a motorize vehicle.  
f.) **Student permit-** a provisional permit to drive a motorize vehicle.  
g.) **Parking-**means that a motor vehicle has been brought to stop on the shoulder of  
proper edge of the road.  
**Section 94.** No persons shall use any motorize vehicle whether for private or business  
purposes without securing a certificate of registration issued by the land transportation  
Office (LTO).  
**Section 95.** Tricycle and habal-habal operators shall secure a Mayor’s permit, provi-  
sional authority to operate at the National High Way and a franchise to operate.  
**Section 96.** Driver must possess driver’s License:  
a.) For private motorize vehicle- Non Professional or professional driver License.  
b.) For hire motorize Vehicle- Professional Driver’s License.  
**Section 97. Minors-** Any person below eighteen (18) years of age is strictly prohibited  
to drive any motorize vehicles except with the consent of the parents and a student permit  
issued by the Land Transportation Office (LTO).  
**Section 98.** The following acts are punishable under this article with corresponding  
penalty:

1.) Arrogant driver's	55.00
2.) Overloading with cargoes and passengers	55.00
3.) Reckless driving	55.00
4.) Parking in prohibited areas or space	55.00
5.) Obstruction to traffic	55.00
6.) Driving/Operating without franchise or parking (for tricycle and Habal-Habal)	110.00
7.) Ignoring traffic signs	55.00
8.) Driving under influence of liquors	550.00
9.) Refusal to convey passengers to destination	55.00
10.) Involved in accident	110.00
11.) Out of line operation (tricycle and habal-habal)	110.00
12.) Selective in picking passengers	55.00
13.) Without Provisionary Authority to operate for Habal-habal	55.00
14.) Loading & Unloading in prohibited areas or space	55.00

**Section 99.** A “No Parking, No Loading and Unloading signs shall be put at designated  
areas. (Parking Areas: Setio Calangca- an, Setio Geodian (Tulay) and Public Market.  
**Section 100.** The Municipal traffic Apprehension Committee/Council shall deputize  
the Local police force which shall issue tickets to traffic violators payable to the Municipal  
Treasurer, or his duly authorized representative.  
**Section 101.** Separability Clause. If for any reason, any provision, section or part of  
this Article is declared not valid by a court of competent jurisdiction or suspended or re-  
voked by the authorities concerned, such judgment shall not affect or impair the remaining  
provision, section or part which shall continue to be in force and effect.  
**Section 102.** Applicability Clause. All other related matters not specifically provided  
on this Article shall be governed by the competent provision of existing applicable laws  
or Article.  
**Section 103.** All ordinance, rules and regulations or parts thereof, in conflict with or  
inconsistent with any provisions of this article are hereby repealed or modified accordingly.

ARTICLE 31  
REGULATING ON THE OPERATIONS OF VIDEO-OKE, PARLORS AND SIMILAR ESTABLISH-  
MENTS AND PRESCRIBING PENALTIES THEREOF.

**Section 104. Purpose and Objectives.** To promote health, public normal, maintain  
peace and order and to minimize disturbances to public tranquility especially during night  
time.  
**Section 105. Issuance of Mayor’s Permit. Payment of Regulatory and Sanitary Fees -**  
no person, natural or juridical shall operate a video-oke parlors and similar establishments  
without firs securing a mayor’s permit and to pay sanitary and regulatory fees which shall  
be determined by the office of the Municipal Treasurer.  
**Section 106. Prohibition of the Construction of the Establishments -** No video-oke  
parlor or similar establishments shall be established/constructed with in the Two Hundred  
(200) meters radius from any educational, religious or public institution such as schools,  
hospitals or clinics, church or government office.  
**Section 107. Minors and Sex Workers** – are not allowed to work and no lowed shows  
shall be performed inside the video- oke parlors and similar establishments.  
**Section108. Time Limit.** Video-oke parlors and such other similar establishments  
shall be opened to the public only from Eight (8:00) o’clock in the morning to Twelve (12:00)  
o’clock in the evening daily, however, special occasions such as holidays and Town fiesta’s  
shall be opened until midnight.  
**Section 109.** Owners/Operators are required to provide rest room/toilet or lavatory  
within the establishments.  
**Section 110. Penalty.** Operators/Owners who shall violate any of this Article shall be  
punished by:  
a.) **First Offense** – Three Hundred Thirty Pesos (P330.00);  
b.) **Second Offense** – Five Hundred Fifty Pesos (P550.00); and  
c.) **Third Offense** – One Thousand One Hundred Pesos (P1,100.00) or imprisonment of  
not more than Three (3) months or both fine imprisonment at the discretion of the ordinary  
courts and automatic/immediate closure of the establishment.  
**Section 111. Repealing Clause.** Any law or ordinances inconsistent herewith are here-  
by repealed, modified or otherwise suppletory to this article.

ARTICLE 32.  
COLLECTION OF FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

**Section 112. Imposition of Fees.** There shall be fees collected of the following weights  
and measures:  
a.) Weighing (for rice/fish 5klo gram-10 kilo gram P 66.00/annum  
b.) Digital measure 110.00/annum  
c.) Linear measures (100kilos-500kilos) 138.00/annum  
d.) Vascular measures:  
1.) 100 kilos – 500 kilos 165.00/annum  
2.) 501 kilos - 1000 kilos 220.00/annum  
3.) 1000 kilos and above 275.00/annum

**Section 113. Time and Manner of Payment.** The fees imposed in this Article N. shall  
be paid to the municipal treasurer together before issuing business permit/License.  
**Section 114. Administrative Provision.** Any person/persons or business owners who  
violates this Article shall be liable to a fine of Five Hundred Pesos (P500.00) or an imprison-  
ment of one (1) month to sex (6) month or both at the discretion of the court.

CHAPTER IV  
ARTICLE 33 ENVIRONMENTAL MANAGEMENT FEES

**Section 115. Imposition of Fee.** There shall be fees collected from every commercial,  
agro-industrial for institutional establishment located within the municipality the amount  
of fees to be collected are as follows;

a.) Commecial Establishment	Amount Fees
1) Groceries	50.00
2) Dry goods	50.00
3) Fish, meat & chicken vendors	50.00
4.) Vegetable & fruit vendors	50.00
5.) Carinderia & caterer	50.00
6.) Bakery & bakeshop store	50.00
7.) Dress & tailoring shop	50.00
8.) Barber & beauty shop	50.00
9.) Copying machine, wood frame shop	50.00
10.) LPG Stores	50.00
11.) Auto supplies	50.00
b.) Financial Institution	
1. Financing & credit Loan	50.00
2. Pawnshop & jewelry shop	50.00
c.) Education Institution	
1.) Booklets & school supplies	50.00
d.) Energy, transport & communicaiton firm	
1.) Telephone & communications	50.00
2.) Water service companies	50.00
3.) TV & radio Station	50.00
e.) Entertainment Firms	
1.) Cockpit Arenas	50.00
2.) Night club & Karaoke bars	50.00
3.) Bill cards	50.00
4.) Video game shop	50.00
f.) Poultry & Livestock	
1.) Small scale pigging with 11-49 son level, poultry with more than 1000 but less than 10,000-	500.00
2.) Backyard raisers	10.00

3.) Poultry, Agricultural farm store	50.00
g.) Repair shop	
1.) Motor vehicle repair shop	50.00
h.) Wholesaler & Dealers	
1.) Chicken dealer	50.00
2.) Beer & soft drinks dealer	50.00
3.) Meat dealer	50.00
4.) Fruit & Vegetable dealer	50.00
i.) Others	
1.) Vulcanizing	20.00
2.) Junk Shop	50.00
3.) Gravel & Sand	50.00
4.) Small Sari-Sari store	20.00

**Section 116.) Time of payment** - the all imposed in this Article shall be paid to the  
Municipal Treasurer or his/her authorized representative annually within the first twenty  
(20) days of January of every year.

**Section 117. Administrative Provisions.**  
a.) For the purpose of the imposition the solid waste be segregated, there shall be  
separate containers for biodegradable & non-biodegradable the containers shall be prop-  
erly marked according to the type of solid waste stored therein.  
b.) The owner or Operator of the afore-mentioned business establishments shall  
provide for his promises. The required enclosed commercial repackers, which shall be  
located along the collection route where the generated waste shall be brought to stored  
by the said lessee.

CHAPTER V - COMMUNITY TAX

**Section 118. Imposition of tax.** There shall be imposed a community tax in persons,  
natural or juridical, residing in the municipality.  
**Section 119. Individuals Liable to Community Tax.** Inhabitants of the Philippines  
who is resident of this municipality. Eighteen (18) of age or over who has been regularly  
employed on wage salary basis for at least thirty (30) consecutive working days during  
any calendar year, or who is engaged in business or corporation, or who owns real prop-  
erty with an aggregate assessed valued of **One Thousand (P1,000.00) Pesos** or more,  
who is required by law to file an income tax return shall pay an annual **community tax of  
Five (P5.00) pesos** and an annual additional tax of **One Peso (P1.00)** for every **One Thou-  
sand pesos (P1,000.00)** of income regardless of whether from business exercise of pro-  
fession or from property which in no case shall exceed **Five Thousand Pesos (P5,000.00).**  
In case of husband and wife, the additional tax herein imposed shall be based upon  
the total property owned by them and the total gross receipts or earnings derived by them.

**Section 120. Juridical Persons Liable to Community Tax.** Every corporation no mat-  
ter how created or organized, whether domestic or resident-foreign, engage in or doing  
business in the Philippines whose principal office is located in this Municipality shall pay  
an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which  
in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the follow-  
ing schedule:  
a.) For every **Five Thousand Pesos (P5,000.00)** worth of real property in the Philip-  
pines owned by it during the preceding year based on the valuation used in the payment  
of real property tax under existing laws, fund in the assessment rolls of this municipality  
where the real property is situated- Two (P2.00) Pesos; and  
b.) For every **Five Thousand (P5,000.00) Pesos** of gross receipts or earnings derived  
by it from its business in the Philippines during the preceeding year Two (P2.00) Pesos.  
The dividends received by a corporation from another corporation shall, for the pur-  
pose of the additional tax, be considered as part of the gross receipts or earnings of said  
corporation.

**Section 121. Exemptions.** The following are exempted from the Community Tax:  
a.) Diplomatic and consular representatives; and  
b.) Transient visitors when their stay in the Philippines does not exceed three (3)  
months.

**Section 122. Place of Payment.** The community Tax shall be paid in the office of the  
Municipal Treasurer or the deputized Barangay Treasurer.

**Section 123. Time of Payment; Penalties for Delinquency.**  
a.) The community tax shall accrue on the first (1st) day of January each year which  
shall paid not later than the last date of February of each year.  
b.) If a person reaches the age of eighteen (18) years of otherwise loses the benefit  
of exemption on or before the last day of June, he shall be liable for the community tax  
on the day he reaches such age or upon the day exemption ends. However, if a person  
reaches the age of eighteen (18) years of loses the benefit of exemption on or before  
the last day of March, he shall have twenty (20) days to pay Community Tax without  
becoming delinquent.  
c.) Person who come to reside in the Philippines or reach the age of eighteen (18)  
years on or after the first (1st) day of July of any year, or who cease to belong to an  
exempt class on or after the same dear, shall not be subject to the Community Tax for  
that year.  
d.) Corporations established and organized on or before the last day of June shall be  
liable for the community Tax for that year. But corporations established and  
e.) If the tax is not paid within the time prescribed above, there shall be added to  
the unpaid amount an interest of twenty-four (24%) percent per annum from the due  
date until it is paid.

**Section 124. Community Tax Certificate.** A community Tax Certificate shall be is-  
sued to every person corporation upon payment of the community tax. A Community Tax  
Certificate may be also issued to any person or corporation not subject to the Community  
Tax upon payment of One Peso (P1.00).

**Section 125. Presentation of Community Tax Certificate on Certain Occasions.**  
a.) When an individual subject to the Community Tax acknowledges any documents  
before a notary public, takes the oath of office upon election or appointment to any  
position in the government services any license, certificate, or permit from any public  
authority; pays any tax or fee, receive any money from public funds, transactions any offi-  
cial business , or receive any salary 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 wages is received to required such individual to exhibit the  
Community Tax Certificate.

The presentation of Community Tax Certificate shall not be required in connection  
with registration of a voter.  
b.) When through its authorized officers, any corporation subject to the Community  
Tax receives any license, certificate, or permit from any public authority, pays any tax or  
fee, receives money from public funds, or transacts other official business it shall be the  
duty of the public official with whom such transaction or business is made or done, to  
require such corporation exhibit the community tax certificate.  
c.) The Community Tax Certificate is required in the two preceding paragraphs shall  
be the one issued for the current year except for the period from January until the fif-  
teenth (15) of April each year, in which case, the certificate issued for the preceeding year  
shall suffice.

**Section 126. Collection and Allocation of Proceeds of the Community Tax**  
a.) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to exist-  
ing laws and regulations, to collect the community tax payable by individual taxpayers  
in their respective jurisdictions; Provided, however that said barangay treasurer shall be  
bonded in accordance with existing laws.  
b.) One Hundred Percent (100%) of the proceeds of the community tax actually and  
directly collected by the Municipal Treasurer shall accrue entirely to general funds of this  
Municipality.  
In case, where the community Tax were secured or requisitioned from the Provincial  
Treasurer, the Municipal Treasurer shall remit payments to the Provincial Treasurer.  
The proceeds of this Community Tax collected through the Barangay Treasurer shall  
be apportioned as follows:  
1.) Fifty (50%) percent shall accrue to the general fund of the Municipality.  
2.) Fifty (50%) percent shall accrue to the Barangay where the tax collected.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE 33.  
COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS.

**Section 127. Tax Period.** Unless otherwise provided in this ordinance, the tax period  
for all local taxes, fees, and charges imposed under this ordinance shall be the Calendar  
year.

**Section 128. Accrual of Tax.** Unless provided in this ordinance, all taxes and charges  
imposed herein shall accrue in the first (1<sup>st</sup>) day of January of each year. However, new  
taxes, fees or charges in the rate of existing taxes, fees, or charges, shall accrue on the  
first (1<sup>st</sup>) day of the quarter next following the affectivity of the ordinance imposing such  
new levies or taxes.

**Section 129. Time of Payment.** Unless specifically provided herein, all taxes, fees,  
and charges impose in this ordinance shall be paid within the first twenty (20) days of  
January or each subsequent quarters as the case may be.

**Section 130. Surcharge for Late Payment.** Failure to pay the tax described in this  
Article within the time required shall be subject the taxpayers to a surcharge of twenty  
five percent (25%) of the original amount of tax due, such surcharge to be paid at the  
same time and in the same manner as the tax due.



**Section 131. Interest on Unpaid Tax.** In addition to be surcharge imposed herein, where the amount of any other revenue due to the municipality except voluntary contributions or donation, is not paid on the fixed in the accordance, or in the contract, expressed or implied, or upon the concurrence, of the event which has given rise to it collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

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

**Section 132. Collection.** Unless otherwise specified, all taxes, fees and charges due to this municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this ordinance or under existing laws and ordinances, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees charges herein, levied and imposed.

**Section 133. Issuance of Receipts.** It shall be the duty of the Municipal Treasurer or his authorized representatives to issue the required official to the person paying the tax, fee or charges wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

The ordinance Number and the specific section thereof upon which collections are based shall invariably be indicated on the face of all official receipt, of the acknowledging payment of taxes, fees, or charges.

**Section 134. Record of Person Paying Revenue.** It shall be the duty of the Municipal Treasurer to keep record, alphabetically arranged and open to the public inspection during office hours, of the names of all person's paying municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this ordinance.

**Section 135. Accounting of Collections.** Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this ordinance shall be accounted for in accordance with provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality

**Section 136. Examining of Book of Accounts.** The Municipal Treasurer shall by himself or through any of his deputies duly authorized in writing, examine the books of account and other pertinent records of the business establishments doing business within the municipality, and subject to municipal taxes, to certain, assess, and collect the true and correct amount of the tax due from the tax payer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination conducted pursuant to the provisions of this section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

In case the examination herein authorized is to be made by a duly deputy of the Municipal Treasurer, there shall be written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examining, the date and place of such examination, and the procedure be followed in conducting the same.

For the purpose, the records of the revenue district office of the Bureau of internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly authorized representative.

The forms and the guidelines to be observed for the proper and effective implementation of this section shall be prescribed by the Department of Finance.

**Section 137. Accrual to the General Fund of Fines, Costs, and Forfeitures.** Unless otherwise provided by law or ordinance, fine, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any ordinances shall accrue to the General Fund of the Municipality.

**Section 138. Automatic Adjustment of Fees.** Fees collected by the Municipal Treasurer shall be automatically increased at the rate of Ten Percent (10%) every Five (5) years.

ARTICLE 34. CIVIL REMEDIES FOR COLLECTION OF REVENUES

**Section 139. Local Government's Lien.** Local taxes, fees, charges and other revenues herein provided constitute a lien, superior to all liens, charges or encumbrances in favor of any person, enforceable by appropriate administrative or judicial action, not only upon any property or rights therein which may be subject to lien but upon also property used in business, occupation, practice, of profession or calling, or exercise of privilege with respect to which the lien is imposed. The lien may only be extinguished upon full payment of the delinquent local taxes, fees, and charges including related surcharges and interest.

**Section 140. Civil Remedies.** The civil remedies for the collection of local taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be.

a.) by administrative action through restraint of good, chattels or effects, and other personal property of whatever character, including stocks and other securities. Debts, credits, bank accounts, and interest in and rights to personal property, and to levy upon real property and interest in or rights to real property; and

b.) by judicial action. Either of these remedies or all may be pursued concurrently or simultaneously at the discretion of the Municipal Treasurer.

**Section 141. Detrain of Personal Property.** The remedy by detrain shall proceed as follows:

a.) **Seizure.** Upon failure of the person owning any local tax, fee or charge to pay the same at the time require, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal any property belonging to the person or any personal property subject to lien, in sufficient quantity to satisfy the tax, fee, or charge in question, together with any increment thereto incident to delinquency and the expenses of the seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate base the records of his office showing the fact of delinquency and the amount of the tax fee or charge and penalty due. Such certificate shall serve as sufficient warrant for the distraint of personal aforementioned, subject to the taxpayer's right to claim exemption under provisions of existing laws. Distraint personal property shall be sold at public auction in the manner herein provided for.

b.) **Accounting of Distraint Goods.** The officer executing the distraint shall make or cause to be made an account of the goods, chattels or effects disdained, a copy of which signed by himself shall be left either with the owner or person from whom possession the goods, chattels, or effects are taken, or at the dwelling or place of business of that person and with someone of suitable age and discretion, to which list shall be added a statement of the sum demanded and a note of the time and place of sale.

c.) **Publication.** The officer shall forthwith cause a notification to be exhibited in not less than three (3) conspicuous places in the territory of the local government units where the distraint is made; specifying the time and place of sale, and the articles distrainted. The time of sale shall be less than twenty (20) days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice. One place for the posting of the notice shall be at the Office of the Municipal Mayor.

d.) **Release of Distrainted Property Upon Payment Prior to Sale.** If not any time prior to the consummation of the sale, all proper charges are paid the officer conducting the same, the goods or effects distrainted be restored to the owner.

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

Should the property distrainted be not disposed of within one hundred twenty (120) days from the date of distraint, the same shall be considered as sold to the local government unit concerned for the amount of the assessment made thereon by the committee on appraisal and to extent of the same amount, the tax delinquencies shall be cancelled.

Said committee on appraisal shall be composed of the Municipal Treasure as Chairman, with a representative of the commission on audit and the municipal assessor as members.

f.) **Deposition of Proceeds.** The proceed of the sale shall be applied to satisfy the tax including the surcharges, interest, and other penalties incident to delinquency and the expenses of the distraint of sale. The balance over and above what is required to pay the entire claim shall be returned to the owner of the property sold. The expenses chargeable upon the seizure and the sale shall embrace only the actual expenses of the seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the local officer or his representative where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses, is collected.

g.) **Levy on Real Property.** After the expiration of the time required to pay the delinquency tax, fee, or charge, real property may live on before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer, shall prepare a duly authenticated certificate showing the name of the taxpayer sand the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate the force of a legal executive throughout the Philip-

pires. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the assessor and register of deeds of the municipality who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the municipality, to his agent manager of the business in respect to which the liability arose, or if there be none to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the municipal treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property. A report on any levy shall within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

h.) **Penalty for Failure to Issue and Execute Warrant.** Without prejudice to criminal prosecution under the revised Penal Code and other applicable laws. The Municipal Treasurer, if he fails to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or of he found guilty of abusing the exercise thereof by competent authority, shall be automatically be dismissed from the service after due notice and hearing.

i.) **Advertisement and Sale.** Within thirty (30) days after levy, the Municipal Treasurer shall proceed to public advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale' and such advertisement shall cover a period of at least thirty (30) days. It shall effect by posting a notice at the main entrance of the Municipal Hall, and in public conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) consecutive in the newspaper of general circulation in the municipality.

The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of the sale. The name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interest. If the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interest, or penalties: Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be returned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the cost of collection by means of the remedies provided for in these ordinances, including preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

j.) **Redemption of Property Sold.** Without one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the amount of the taxes, fees or charges, and related surcharges, interest or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of certificate or sale issued to the purchaser and the owner shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

The Municipal Treasurer or his deputy upon surrender by the purchaser of the certificate of sale previously issue to him, shall forthwith return to the latter the entire purchase price paid by him plus interest of not more than two percent (2%) per month herein provided for, the portion of the cost of sale and other legitimate expenses incurred by him, and said property thereafter shall be free from the lien of such taxes, fees or charges and other related surcharges, interest, and penalties.

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

k.) **Final Deed of Purchaser.** In case the taxpayer fails to redeem the property as provided herein, the Municipal Treasurer shall execute a deed of conveying to the purchaser so much of the property as has been sold, free from liens of any taxes, fees, charges, related surcharges, interest and penalties. The deed shall sufficiently recite all the proceedings upon which the validity of the sale depends.

l. **Purchase of Property by the Municipality for Want of Bidder.** In case there is no bidder for the real property advertised for sale as provide herein or if the highest bid is for an amount insufficient to pay the taxes, fees, surcharges, interest, penalties and cost, the Municipal Treasurer shall purchase the property on behalf of the municipality to satisfy the claim and within two (2) days thereafter shall make a report to his proceeding which be reflected upon records of his office. It shall be the duty of the register of deeds concerned upon the registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to his municipality without the necessity of \_\_\_\_\_ from a competent court.

Within one (1) year from date of such forfeiture the taxpayer or any of his representative, may redeem the property by paying to the Municipal Treasurer.

The full amount of the taxes, fees, charges, and related surcharges, interest or penalties, and the cost of sale. If the property is not redeem as provided herein, the ownership thereof shall be fully vested on the municipality.

m.) **Resale of Real Estate Take for Taxes.** The Sangguniang Bayan may, by a duly approved ordinance, and upon notice of not less than twenty (20) days, sell and dispose of the real property required the preceding paragraph at public auction. The proceeds of the sale shall accrue to the general fund of this municipality.

n.) **Collection of Delinquent Taxes, Fees, Charges or other Revenue Through Judicial Action.** The municipality may enforce the collection of delinquent taxes, fees, charges, or other revenues by civil action in any court of competent jurisdiction. The civil action shall be field by the municipal treasurer within the period prescribed in section 194 of the republic Act No. 7160, as implemented under article 284 of the implementing Rules and Regulations (IRR).

o.) **Further Distraint or Levy.** The remedies by distraint and levy may be separated, if necessary until the full amount due, including all expenses is collected.

p.) **Personal Property Exempt from Distraint of Levy.** The following property shall be exempt from distraint and the levy, attachment or execution thereof for delinquency in the payment of any local tax, fee, or charge including the related surcharge and interest.

- 1.) Tools and implements necessarily used by delinquent taxpayer in the trade or employment;
- 2.) One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his occupation;
- 3.) His necessary clothing, and that of all his family;
- 4.) Household furniture and utensils necessary for housekeeping and used for that purpose by the delinquent taxpayer, such as he may select of a value not exceeding Ten Thousand Pesos (P10,000.00);
- 5.) Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- 6.) The Professional libraries of doctors, engineers, lawyers and judges;
- 7.) One fishing boat and net, not exceeding the total value of Ten Thousand Pesos (P 10,000.00), day the lawful use of which a fisherman earns his livelihood: and
- 8.) Any material or article forming part of a house or improvement of any real property.

ARTICLE 35. TAXPAYER'S REMEDIES

**Section 142. Periods of Assessment and Collection.**

a.) Local taxes, fees, or charges shall be assessed within five (5) years from the date they became due. No action for the collection of such taxes, fees or charges, whether administrative or judicial, shall be instituted after the expiration of such period: provided, that taxes, fees or charges which have acquired before the effectivity of the local government Code of 1991 may be assessed within a period of five (5) years from the date the became due.

b.) In case of fraud or intent to evade the payment of taxes, fees or charges, the same may be assessed within ten (10) years from discovery of the fraud or intent to evade payment.

c.) Local taxes, fees or charges may be collected within five (5) years from the date of assessment by administrative or judicial action. No such action shall be instituted after the expiration of said period: provided, however, that taxes, fees, or charges assessed before the effectivity of the LGC of 1991 may be assessed within a period of three (3) years from the date of assessment.

d.) The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

- 1.) The treasurer is legally prevented from making the assessment of collection;
- 2.) The taxpayer request for a reinvestigation and executes a waiver in writing before expiration of the period within which to assess or collect; and
- 3.) The taxpayer is out of the country or otherwise cannot be located.

**Section 143. Protest of Assessment.** When the municipal treasurer or his duly authorized representatives 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 charges, 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 shall decide the protest within sixty (60) days from the time of its filing. In case where the protest is denied the taxpayer shall have thirty (30) days from receipt of denial or from 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 144. Claim for Refund of Tax Credit.** No case or preceding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee, or charge, or from the date the taxpayer in entitled to a refund or credit.

**Section 145. Legality of this Code.** Any question on the constitutionality or legality of this ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the secretary of justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this ordinance and the accrual and payment of the tax, fee, or charge levied herein: Provided, finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty- day period without the secretary of justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

ARTICLE 36. MISCELLANEOUS PROVISIONS.

**Section 146. Power to Levy other Taxes, Fees or Charges.** The municipality may exercise the power levy taxes, fees, or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provision of the national Internal Revenue Code, as amended, or other applicable laws: Provided that the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory, or contradictory to declared national policy.

Provided, further, that the ordinance levying such taxes, fees, or charges shall not be enacted without any prior public hearing conducted for the purpose.

**Section 147. Publication of the Revenue Code.** Within ten (10) days after its approval, a certified copy of this ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspaper of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

**Section 148. Public Dissemination of this Code.** Copies of this revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

**Section 149. Authority to Adjust Rates.** The Sangguniang Bayan shall have the sole authority to adjust tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this code.

**Section 150. Withdrawal of Tax Exemption Privileges.** Unless otherwise provided in this Revenue Code, tax exemptions, or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water district, cooperatives duly registered under RA 6938, non-stock and non-profit hospitals and educational institutes, business enterprises certified by the board of investment (BOI) as pioneer or non-pioneer for a period of six (6) and four(4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under RA 6810, and printer and/or publisher of books, or other reading materials prescribed by DECS as school texts or references, insofar as receipts from printing and/or publishing thereof are concerned are hereby withdrawn.

CHAPTER VII. GENERAL PENAL PROVISIONS

**Section 151. Penalties for Violation of Tax Ordinance.** Any person or persons, who violates any of the provisions of this ordinance/Revenue Code or the Rules and Regulations promulgated by authority of this ordinance shall, closed the establishments, and upon conviction, be punished by affine of not less than One Thousand Pesos (P1,000.00) nor more than **Five Thousand Pesos (P5,000.00)** or imprisonment of not less than One (1) month nor more than six (6) months, or both at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

Punishment by a fine or imprisonment as herein provided shall not relieve the offender from payment of the tax, fee or charge imposed under this ordinance.

CHAPTER VIII. FINAL PROVISIONS.

**Section 152. Separability Clause.** If for any reason, any section or provision of this ordinance shall be held to be unconstitutional or invalid by competent authority, such judgment or action shall not affect or impair the other sections or provisions thereof.

**Section 152. Applicability Clause.** All other matters relating to the imposition in this ordinance shall be governed by pertinent provisions of existing laws and other ordinances.

**Section 153. Repealing Clause.** All ordinances, rules and regulations, or part thereof, in conflict with, or inconsistent with any provisions of this ordinance are hereby repealed or modified accordingly.

**Section 154. Special Transitory Provisions.**

- a.) Pending enactment of a separate market code, existing provisions on markets and slaughterhouse fees of this code are retained and deemed to be in full force and effect. Similarly, provisions for fishery rentals and fees shall be in full force and effect; and
- b.) The tax on special levy shall be collected upon enactment by Sangguniang Bayan of an enabling ordinance.

**Section 155. Effectivity.** This ordinance shall take effect after posting at the Municipal Bulletin Board and to such other conspicuous places of the Municipality and after publication in a newspaper of General Circulation for a period of three (3) consecutive weeks.

**UNANIMOUSLY APPROVED** this 4th day of May 2020, Lope de Vega, Northern Samar.


XX

 <b>KATHLEEN C. BANDAL</b> Sangguniang Bayan Member	 <b>GREGORIO M. CARPIO</b> Sangguniang Bayan Member
 <b>FERDINAND C. SALVACRUZ</b> Sangguniang Bayan Member	 <b>RODELIA A. ESPEDILLA</b> Sangguniang Bayan Member

 <b>OSCAR L. JUSTAN</b> Sangguniang Bayan Member	 <b>ELITO O. TONOG</b> Sangguniang Bayan Member
 <b>ERLINDA P. CINCO</b> ABC – President Sangguniang Bayan Member	 <b>MICHELLE A. PALLOC</b> SK Federation President Sangguniang Bayan Member

 <b>BOBBY C. ALUDARIO</b> Vice Mayor/Presiding Officer	 <b>ALLAN M. ALFONSO</b> Secretary to the Sangguniang Bayan
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Approved:

 <b>ANA TAN PALLOC</b> Municipal Mayor
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# Town... ...from Page 9

and shipping manifest that are requirements for sea travel clearance. The documents presented to the Coast Guard personnel are also to be presented and checked by village officials in Homonhon and Suluan Islands.

Tourist establishments and providers which includes those who comes from the transport sector shall also require their visitors to present travel requirements stated in the executive order before transacting with them.

Those who will violate the order will be penalized.

(ROEL T.AMAZONA)

## EXTRAJUDICIAL SETTLEMENT with DEED OF SALE

NOTICE is hereby given that heirs of the late PATERNO VARGAS extrajudicially settled partitioned and adjudicated over a parcel of agricultural land designated as Lot No. 12668, under Tax Dec. No. 14009-0039 R-13, situated at Brgy. Bantigue, Hilongos, Leyte, containing an area of 586.95 square meters, more or less, assessed value of Php200.00 and with market value of Php500.00. A Deed of Sale was executed in favor of JULIO B. MONTEZO as vendee for the above-described property; per Doc. No.472, Page no. 96, Book No. III, Series of 2021 of Notary Public Atty. Lemuel Jan M. Nerves. *LSDE: April 17, 24 & May 1, 2021*

## EXTRAJUDICAIL SETTLEMENT WITH DEED OF SALE

NOTICE is hereby given that heirs of the late RICARDO B. BANTOLO extrajudicially settled, partitioned and adjudicated over a parcel of land identified as cad Lot No. 2705 located at Brgy. san Vicente, Hindang, Leyte under Tax Dec. No. 08-15018-00141, covered by Certificate of Title No. P-43588, containing an area of 1,929 square meters and residential house (Bungalow type) made of concrete materials under Tax Dec. No. 08-15018-00142, with an area of 201 square meters. A Deed of Sale was executed in favor of SPS. RHONDIE I. DESTAJO and AILEEN C. DESTAJO as vendee for the above described property; per Doc. No.19, Page No. 04, Book No. LXXI, Series of 2020 of Notary Public Atty. Rosarie Peteros Phua. *LSDE: April 17, 24 & May 1, 2021*

## EXTRAJUDICIAL SETTLEMENT WITH WAIVER OF RIGHTS

NOTICE is hereby given that heirs of the late VIRGINIO A. ASTILLA extrajudicially settled, partitioned and adjudicated over a remaining portion of a parcel of land, containing an area of 983 square meters from whole area of 5,901 square meters, under TCT No. T-28441, Lot No. 2417-B, Psd-08-002287, situated at Brgy. Tacloban City. That heir ESTRELLA D. ASTILLA hereby waive, renounce and forever quit whatever share, right, interest or participation the remaining 983 square meters of the above-described property in favor of co-heir Marlon D. Astilla married to Gladelia A. Astilla; per Doc. No. 66, Page No. 15, Book No. IV, Series of 2021 of Notary Public Atty. Vicente D. Cañas. *LSDE: April 17, 24 & May 1, 2021*

Republic of the Philippines  
REGIONAL TRIAL COURT  
8th Judicial Region,  
Branch 8  
Magsaysay Blvd.,  
Tacloban City  
IN RE: CHANGE OF  
NAME AND  
CORRECTION OF  
ENTRY IN THE  
CERTIFICATE OF  
BIRTH OF LIVE  
BIRTH OF ADOLFO  
ESPERAME FEVIDAL,  
ADOLFO ESPERAME  
FEVIDAL,  
Petitioner  
-versus-  
THE LOCAL CIVIL  
REGISTRAR OF THE  
CITY OF TACLOBAN,  
PHILIPPINE  
STATISTICS  
AUTHORITY,  
ANSELMO F. ANG,  
et. al.,  
Respondents  
SP. PROC. NO.  
R-TAC-20-01071-SP  
X- - - - -X  
AMENDED ORDER

Petitioner thru counsel filed on December 9, 2020, a verified Petition for Change of Name and Correction of Entry in the Certificate of Live Birth of ADOLFO ESPERAME FEVIDAL, praying that after due notice and hearing, an Order be issued Ordering the Civil Registrar of Tacloban City to make corrections in the Certificate of Live Birth of ADOLFO ESPERAME FEVIDAL, particularly in the entries (a) for middle name and (b) family name: from the registered name of ADOLFO ESPERAME FEVIDAL, instead be corrected and changed to ADOLFO FEVIDAL ANG and (c) date of birth, from

JULY 8, 1964 be corrected and changed to JULY 4, 1964. Petitioner, ADOLFO FEVIDAL ANG whose name appearing in his birth certificate as ADOLFO ESPERAME FEVIDAL was born out of wedlock to parents Ansing and Gorgonia Esperame Fevidal on July 4, 1964 at the Bethany Hospital, Tacloban City as evidenced of his Certificate of Live Birth attached to the records. Despite being born out of wedlock, his father openly recognized him, together with all his siblings, as his child. While there was no legal impediment to marry each other, his father and mother opted not to marry each other. It was only in 2017, when petitioner discovered that the entries of his certificate of live birth from the Philippine Statistics Authority, his first name was left blank and his middle name and family name were recorded therein as ESPERAME and FEVIDAL, which are the middle name and family name of his mother and the day of his birth was erroneously recorded as “8” instead of “4”. Fortunately, that same year 2017 his first name “ADOLFO” was supplied by Supplemental Report thru an Administrative Proceedings at the Local Civil Registrar of Tacloban City. Petitioner has been using the name ADOLFO FEVIDAL ANG and is known in the community as such. He has been using that name ever since, as evidenced thereof, he submitted documents to the court, copies of his school records from elementary school, secondary school to college, Philhealth Member Data Records, Social Security System Personal Data, Pag-Ibig ID, BIR Tin Card and even his Certificate of Baptism and Marriage Contract and copies of which are hereto attached as part of the records. In order to straighten his

birth record and to avoid confusion, petitioner, prays that corrections in his Certificate of Live Birth from ADOLFO ESPERAME FEVIDAL to ADOLFO FEVIDAL ANG and date of birth from JULY 8, 1964 to JULY 4, 1964 be allowed and considered by the Court. Finding the petition to be sufficient in form and substance let the initial hearing be held on MAY 28, 2021 at 8:30 in the morning, in this Court at the Bulwagan Ng Katarungan, Magsaysay Blvd., Tacloban City, on which date, time and place, anyone may file his/her opposition/intervention or any such person having interest thereto maybe heard. Such an oppositor is accordingly directed to submit his/her written opposition before the scheduled date of initial hearing, furnishing copy thereof to petitioner’s counsel who is given five (5) days from notice within which to file his reply, if there be any. Let a copy of this Order be published in a newspaper of general circulation in the Province of Leyte, once a week for three consecutive weeks at the expense of the petitioner. The Sheriff of the Court shall cause the posting of notices at the bulletin boards of Bulwagan Ng Katarungan, Leyte Provincial Capitol and the City Hall of Tacloban City. Furnish copy of this Order to the Petitioner and his counsel, the Local Civil Registrar of Tacloban City, Philippine Statistics Authority and the Office of the Solicitor General. SO ORDERED. DONE IN CHAMBERS, this 5th day of APRIL, 2021 at Tacloban City. (Sgd.) ALTONE M. MIRALLES Judge *LSDE: April 17, 24 & May 1, 2021*

RA Form No. 10.1 (LCRO)

Republic of the Philippines  
Local Civil Registry Office  
Province: Samar  
Municipality: Villareal

## NOTICE FOR PUBLICATION

In compliance with Section 5 of R.A. Act No. 9048, a notice is hereby served to the public that **BIMBO F. NEGADO** has filed with this office, a petition for change of first name from “**12**” to “**17**” in the Certificate of Live Birth of **BIMBO JOSELITO** to **BIMBO** in the birth certificate of **BIMBO JOSELITO F. NEGADO** who was born on 20 DECEMBER 1970 at **Villareal, Samar** and whose parents are **JOSE NEGADO** and **PETRA FABILANE**.

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

(Sgd.) LORENA P. LATORRE  
Municipal Civil Registrar

*LSDE: April 17 & 24, 2021*

## AMENDED EXTRAJUDICIAL SETTLEMENT WITH CONFIRMATION OF SALE

NOTICE is hereby given that heirs of the late PABLO RUIZ and ALFREDA PAREDES-RUIZ extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot 1829, Cad 566-D, situated at Brgy. Liberty, Hilongos, Leyte, covered by OCT No. P-35649 and Tax Dec. No. 14023-00011 R-13 and covering an area of 14,369 square meters and hereby affirm and confirm the sale infavor of JOHN DEXTER ROA CELESTIAL as vendee for a portion of Lot 1829, Cad. 566-D, with an area of 268 square meters from the above-described property; per Doc. No. 458, Page No. 92, Book No. LXIX, Series of 2021 of Notary Public Atty Exxon B. Mendoza. *LSDE: April 17, 24 & May 1, 2021*

## DEED OF EXTRAJUDICIAL PARTITION

NOTICE is hereby given that heirs of the late SOTERO MONTES extrajudicially settled, partitioned and adjudicated over a parcel of land one half portion as his conjugal share, located at Jamorawon, Almeria, Biliran, under Tax Dec. no. 00576, with an area of 3.000000 hectares, under cad Survey Lot No. 935-D, Assessors Lot No. 48, TCT TC-1419, assessed value of P64,460 and compulsory heirs hereby affirm that they have executed this instrument; per Doc. No. 2013, Page no. 406, Book No. VII, Series of 2015 of Notary Public Atty. Mario Lydinno R. Opena. *LSDE: April 17, 24 & May 1, 2021*

## AFFIDAVIT OF SELF-ADJUDICATION

NOTICE is hereby given that LUZ M. GARCIA, heir of the late RODOLFO C. GARCIA executed an Affidavit of Self-Adjudication over a financial benefit from Philippine National Police, such as salary differential. Per Doc No. 245, Page No. 50, Book No. 12, Series of 2021. Notary Public Vicente B. Cañas. *LSDE: April 17, 24 & May 1, 2021*

## AFFIDAVIT OF SELF ADJUDICATION WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late MINIEFEL C. ENGAO, heir of the late Sps. Felipe V. Angao and Milagros C. Engao executed an Affidavit of Adjudication over a parcel of land situated at Poblacion, Burauen, Leyte, with Lot No. 51-A, covered by TCT No. T-14610, containing an area of 244 square meters, more or less. A Deed of sale was executed in favor of IMELDA M. TAKEDA as vendee for the above-described property; per Doc. No. 471, Page No. 95, Book No. 50, Series of 2006 of Notary Public Atty. Generoso Casimpan. *LSDE: April 17, 24 & May 1, 2021*

## AFFIDAVIT OF SELF ADJUDICATION

NOTICE is hereby given that VALERIANO A. NOTARTE, heir of the late Eleuterio Notarte, Maria N. Rallos and Patrocinio Notarte executed an affidavit of Adjudication over a parcel of land, Lot No. 1750, Case 8, Cad 566-D, containing an area of 3,019 square meters, situated in Brgy. Liberty, Leyte, covered by OCT No. P-34098; per Doc. No.446, Page no. 91, Book No. LX, Series of 2021 of Notary Public Atty. Ma. Lourdes Madula-Vilbar. *LSDE: April 17, 24 & May 1, 2021*

## EXTRAJUDICIAL SETTLEMENT WITH ABSOLUTE SALE

NOTICE is hereby given that heirs of the late SILVERIO MANAG-BANAG and DIONESIA NUÑEZ / MUÑEZ extrajudicially settled, partitioned and adjudicated over a parcel of land Lot No. 13910, under Tax Dec. No. 14001-00072R-13, containing an area of 118.29 square meters, situated at Central Poblacion, Hilongos, Leyte. A Deed of Sale was executed in favor of DINGDANG REALTY CORPORATION, represented by its President, RICARDO K. OGARIO, JR. as vendee for the above-described property; per Doc. No. 249, Page No. 60, Book No. III, Series of 2020 of Notary Public Atty. Josenilo Marquez Reoma. *LSDE: April 17, 24 & May 1, 2021*

## DEED OF EXTRAJUDICIAL PARTITION WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late LUCADIA JACA extrajudicially settled, partitioned and adjudicated over a parcel of land located at Brgy. Camp Petik, Palo, Leyte, designated as Lot No. 9886, containing an area of 2,065 square meters, more or less, covered by Tax Dec. No. 00208. A Deed of Sale was executed in favor Sps. Florante J. Adaya and Erlinda Tendido-Adaya as vendee for the above-described property; per Doc. No. 140, Page No. 44, Book No. III, Series of 2000 of Notary Public Atty. Ma. Cielo S.Velasquez-Martinez. *LSDE: April 17, 24 & May 1, 2021*

Republic of the Philippines  
Province of Northern Samar  
Municipality of Mondragon

-oOo-

## OFFICE OF THE MUNICIPAL CIVIL REGISTRAR

Publication Notice  
R.A. 10172

## NOTICE FOR PUBLICATION

In Compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1 Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that **MILAGROS SIMAT ALCERA** has filed with this Office, a petition for correction of entry in the day of birth from “**12**” to “**17**” in the Certificate of Live Birth of **MILAGROS TOMENIO SIMAT** of **Mondragon, Northern Samar** and whose parents are **Teofilo P. Simat** and **Bienvenida M. Tomenio**.

Any person adversely affected by said petition may file his/her written opposition with this Office not later than May 5, 2021.

(Sgd.) MARIBEL A. PINANGAY  
Municipal Civil Registrar

*LSDE: April 17 & 24, 2021*

## EXTRAJUDICIAL SETTLEMENT WITH DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late SPS. APRONIANO ATIBULA and GABRIELA ATIBULA extrajudicially settled partitioned and adjudicated over a parcel of land situated at Pili, Almeria, Biliran, under Tax Dec. No. ARP 00018, Survey No. 1037, Lot No. 18, with an area of 2.429859 hectares, assessed value of Php28,660.00 and market value of Php195,824.41. A Deed of Sale was executed in favor of SPS. ANTONIO AGAJAN and LIZA M. AGAJAN as vendee for a portion of 7,262.83 square meters from the above-described parcel of land; per Doc. No. 2778, Page No. 355, Book No. XI, Series of 2019 of Notary Public Atty. Mario Lydinno R. Opena. *LSDE: April 17, 24 & May 1, 2021*

## EXTRAJUDICIAL SETTLEMENT WITH DEED OF QUITCLAIM

NOTICE is hereby given that heirs of the late WENCESLAO SOLOMON extrajudicially settled, partitioned and adjudicated over 2 parcels of land, both situated as Brgy. Calumpang, Naval, Biliran particularly described as: 1) Parcel of residential land denominated as Survey No. 1144-P under Tax Dec. No. 01491, containing an area of 1,553.73 square meters; 2) Parcel of agricultural land, denominated as Survey No. 1144-P, under Tac Dec. No. 01557, with an area of 0.3420 hectare and parties hereby WAIVE and FOREVER QUITCLAIM AND INTEREST over the above-described property in favor of co-heir ERWIN H. SALOMON; per Doc. No. 16, Page No. 4, Book No. 62, Series of 2021 of Notary Public Atty. Redentor C. Villordon. *LSDE: April 17, 24 & May 1, 2021*

## DEED OF ABSOLUTE SALE

NOTICE is hereby given that heirs of the late MERCEDES F. MALPAS and heirs of the Heirs of the late MERCEDES MALPAS DOSAL executed a Deed of Absolute sale over a parcel of land, Lot No. 5491-F, Plan No. PSD -08-040697, situated at Brgy. Poblacion, City of Tacloban, Province of leyte, containing an area of 123 square meters, more or less. A Deed of Sale was executed in favor of TACLOBAN OKEY DEVELOPMENT CORPORATION represented by its President, TEODORICO M. YANG as vendee, and Extrajudicial Settlement of Lot 5491-F was done and acknowledge the same before Notary Public Atty Jerry Uy dated May 28, 2020; per Doc. No. 272, Page No. 55, Book No. VI, Series of 2020 of Notary Public Atty. Angela A. Gaspay-Mauro. *LSDE: April 17, 24 & May 1, 2021*

## DEED OF EXTRAJUDICIAL PARTITION

NOTICE is hereby given that heirs of the late SOTERO MONTES extrajudicially settled, partitioned and adjudicated over a parcel of land one half portion as his conjugal share, located at Jamorawon, Almeria, Biliran, under Tax Dec. no. 00576, with an area of 3.000000 hectares, under cad Survey Lot No. 935-D, Assessors Lot No. 48, TCT TC-1419, assessed value of P64,460 and compulsory heirs hereby affirm that they have executed this instrument; per Doc. No. 2013, Page no. 406, Book No. VII, Series of 2015 of Notary Public Atty. Mario Lydinno R. Opena. *LSDE: April 17, 24 & May 1, 2021*

## EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH WAIVER AND SALE

NOTICE is hereby given that heirs of the late MIGUELA CALDA extrajudicially settled, partitioned and adjudicated over a parcel of agricultural land designated as Lot 2266, Case 9, Cad 822-D situated at Brgy. Telegrafo/Opong, Tolosa, Leyte containing an area of 16,203sq.m., more or less under Katibayan ng Orihinal na Titulo Blg. P-69783. A Deed of Sale was executed in favor of MARIA CRISTINA V. ARIAS married to BRIAN G. ARIAS as vendees of a portion measuring 6,000sq.m., more or less from the above-described property. Per Doc No. 236, Page No. 49, Book No. V, Series of 2019. Notary Public Yuko Carolyn C. Watanabe. *LSDE: April 3, 10 & 17, 2021*

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

NOTICE is hereby given that heirs of the late SPS. BERNABE SIPACO AND TRINIDAD O. SIPACO extrajudicially settled, partitioned and adjudicated over a parcel of land designated as Lot 5269, Cad 220 located at Brgy. Suhi, Tacloban City covered by OCT No. P-431 and heirs hereby CONFIRMED that our late mother TRINIDAD O. SIPACO, sold portions of the herein mentioned parcel of land to several vendees; 1) MERLE M. DIANO, A parcel of land identified as Lot 5269-L of the subdivision plan Psd 08-032271-D containing an area of 876sqm.; 2) SPS. RAMON S. UNAY AND JESSICA F. UNAY, A parcel of land identified as Lot 5269-M of the subdivision plan Psd 08-032271-D containing an area of 897sqm., and heirs hereby RELINQUISHED all rights over the aforesaid parcels of land. Per Doc No, 293, Page No. 60, Book No. \_\_\_\_ Series of 2019. Notary Public David G. Apostol. *LSDE: April 17, 23 & May 1, 2021*

## EXTRAJUDICIAL SETTLEMENT OF THE ESTATE

NOTICE is hereby given that heirs of the late ARNEL T. SORIANO extrajudicially settled, partitioned and adjudicated over a 1/8 share of a parcel of land situated at 66 Branches Extension, GSIS Village, Project 8, quezon City designated as Lot 1099-A-2 of the subdivision plan (LRC REC No. 5975) containing an area of 303sq.m., more or less covered by TCT No. 004-2016012770. Per Doc No. 487, Page No. 99, Book No. IV, Series of 2019. Notary Public Jerome Cordero-Avila. *LSDE: April 17, 23 & May 1, 2021*



# Southern Leyte town reopens its tourist destination but only from MGCQ areas will be allowed

TACLOBAN CITY – The municipal government of Hinunangan in Southern Leyte has reopened its tourism industry though it imposed a number for visitors.

In particular, the local government has open for tourists to visit the San Pablo island which is known for its white sand and pristine water.

Based on the regulation imposed by the local government, only tourists coming from areas classified under the modified general community quarantine (MGCQ) will be allowed to enter the famous islet.

The ban of tourists who originates from places under enhanced community quarantine (ECQ), modified ECQ, and general community quarantine will last until end of this month.

The decision to limit the number of visitors came after a surge of coronavirus disease (COVID-19) cases were recorded at the Nation-



*The town of Hinunangan in Southern Leyte where the tourists-known San Pablo islet is located will only allow tourists from areas falling under the modified general community quarantine, says its local government unit.*

(ROEL T. AMAZONA)

al Capital Region and its neighboring provinces.

Aside from banning tourists from ECQ, MECQ and GCQ to enter the islet, the local government also ban on the bringing of pork and any pork related products due to problem on African Swine Fever (ASF).

Tourists from MGCQ areas who want to visit the islet must bring and present documentary requirements like health certificate that is valid for three days, Southern Leyte QR code, and valid identification card.

Before heading to San Pablo, the local government encourages tourists to contact the municipal tourism office and make a reservation to control people who are visiting the islet.

San Pablo, known to the locals as 'Pong Gamay', is one of the two famous islets in Hinunangan town the other is San Pedro or 'Pong Daku' that is popular to tourists due to their white sand beaches, and crystal clear water.

The islet is about 15 minutes sea travel away

from the mainland.

Although there are several accommodation facilities in the island such as home stay, most tourists prefers to do camping along the beach shore.

Other than diving and swimming, tourists may also do snorkeling and stand-up paddle. Those who love fresh sea foods may also buy at vendors on the islet.

Nighttime in the islet is also perfect for night photography.

(ROEL T. AMAZONA)

## PCA Northern Samar chief calls on coconut farmers to register for them to avail trust fund act

CATARMAN, Northern Samar – Engr. Renato Dubongco, provincial director of the Philippine Coconut Authority (PCA) has called on all coconut farmers within the province to register at their office for them to avail of the benefits provided under Republic Act 11524 or the Coconut Farmer's Industry Trust Fund Act.

The announcement was made during PIA's Huruhimangraw sa Panginudto radio program over TJFM on April 14, 2021.

Engr. Dubongco said that a coconut farmer refers to an owner of a coconut farm of not more than five hectares who tills the land, a lease holder of not more than five hectares who tills and supervises the cultivation of the coconut farm, a farm worker or laborer, whether season-

al or itinerant, engaged in the harvesting of the nuts and processing of copra as a major means of livelihood.

He explained that the government is now consolidating the benefits due to coconut farmers, especially the poor and marginalized, under various statutes and to expedite the delivery thereof to attain increased incomes for coconut farmers, alleviate poverty, and achieve social equality.

PCA is targeting 46,000 coconut farmers or more to fill up the National Coconut Farmers' Registry System enrollment form for them to be included in the master list in preparation of the Coconut Farmers Industry Development Plan.

The coconut industry development plan will focus on increased productivity and income of coconut farmers, pover-

ty alleviation, education, social equity, and rehabilitation of the coconut industry towards farm productivity, Engr. Dubongco said.

He added that the plan is supportive of and consistent with the socio-economic development plans and oriented towards the achievement of explicit objectives and expected results, to ensure that the utilization of Coconut Levy Funds is conducted effectively and that the coconut farmers will benefit more.

He further said the identification of beneficiaries should be completed within 90 days until June 30, 2021 and the verification of the registry shall be conducted by the Local Government Units in coordination with PCA and the Department of Agriculture (DA) to ensure its veracity. (Idl/tbc/PIA Northern Samar)

## 1 dead, 3 elude arrest in Leyte police operation

TACLOBAN CITY – A suspect was killed and three others eluded arrest following a joint police anti-criminality operation in Calubian, Leyte on April 8, 2021.

The fatality was identified as Nicholas "Botoy" Ybañez, a resident of Ormoc City and named as a high-value individual on illegal drugs.

The three others who escaped during the operation were Marlon Mendoza, a resident of Calubian who was accused of frustrated murder; alias Toto Mahinay, of legal age; and Charlie Mahinay, of legal age, and a resident of Calubian.

Police said that while they were serving a warrant of arrest against Mendoza around 5:50 a.m. Thursday in Barangay Anislagan, Calubian, the suspects suddenly fired to the operating units using unknown caliber of firearms.

Authorities returned fire and hit Ybañez that caused his instantaneous death, according to the information released by the Police Regional Office-Eastern Visayas.

Police are conducting hot pursuit operation for the possible arrest of the fleeing suspects.

(RONALD O. REYES)

## DOT pours in funds for more tourism dev't projects in EV amid COVID-19 pandemic

NAVAL, Biliran – The Department of Tourism (DOT) poured in more funds for tourism development projects in Eastern Visayas amid the threat of the COVID-19 pandemic.

DOT Secretary Bernadette Romulo-Puyat disclosed several DOT-funded projects in Region 8 during the PIA 8 Panindu-

gan, a virtual press conference hosted by PIA 8 Regional Director Erlinda Olivia P. Tiu on April 9.

One of the tourism projects she mentioned is the on-going P80 million lighting project of the San Juanico Bridge where she wanted to visit during the final lighting of the project.

Another project she reported is the establishment of Tourism Information Center in Villaba, Leyte in the amount of P3.5 million.

She also reported the responsible tourism restart project for the branding and marketing from the Tourism and Promotions Board (TPB) in the amount of P9 million.

The DOT has also allocated some P8.6 million for the Quincentennial celebrations.

Also, part of the project funded by the DOT in Region 8 is the enhancing the brand value of the Secret Kitchens of Samar in the amount of P9.9 million, Puyat said during the interview aired over the Panindugan program.

Puyat said that had the P12 billion fund from the Tourism Infrastructure and Enterprise Zone Authority (TIEZA) not been realigned for the Bayanihan 1, Region 8 have more tourism projects to be implemented.

(Idl/rsv/PIA Biliran)

## The other...

...from Page 4

cordingly waited for 18 months before doing so, after which everybody would be required to get vaccinated. This vaccine is quantum dots. 18 months because 18=6+6+6 or 666, which is the Mark of the Beast. Those who will receive this mark will be given an identification called ID2020 contained in a microchip that keeps everything about one's personal information, and that will allow him to do any form of transaction. The ongoing vaccination right now could be a rehearsal for this event, to get the people used to it.

Through social distancing, crowds are being prepared for easy monitoring through 5G technology. With this distancing, moreover, the economy will quickly collapse since people could not work



## LGUs...

...from Page 1

ond jabs.

Those who received the second shots were from Leyte which includes Tacloban City, 3,020; Samar, 411; Biliran, 99; and Northern Samar with 77.

The provinces of Eastern Samar and Southern Leyte have yet to do their second doses though they have completed the first phase of inoculation.

Malibago said that during the first round on the vaccination, they have not received any report of wastage of the vaccines.

In Tacloban City, Mayor Alfred Romualdez has encouraged those who are qualified to be vaccinated to receive the vaccines.

So far, 5,349 individuals composed of health workers and frontliners have been inoculated of Sino-vac.

He also assuaged the people of their fears on the vaccine saying 'it's better than nothing.'

"But don't be complacent that because you have received the vaccine, you can no longer get COVID-19. You still have to observe all the health protocols like wearing of face mask and face shield (and observe) social distancing," the mayor, who was infected of the virus, said.

Balangkayan town Mayor Allan Contado, president of the municipal mayors' league in Eastern Samar, disclosed that while he could not give any figures, acceptance of the vaccine in the province remain to be low.

## Northern...

...from Page 7

ported cases. After they were validated, appropriate sanctions such as counseling and warning letters were issued.

The Provincial Link, Sandra Roca, said that their activities defeat the real purpose of DSWD in improving the quality of life of the marginalized and vulnerable people. She expressed her gratitude to the LGU for passing the ordinance and urged other municipalities to do the same.

Roca said it will greatly help the Pantawid Program in ensuring effective and proper uti-

"They are afraid of possible side effects. There are really some myths about this vaccination like they are afraid that they could no longer sleep (with their partners) if they receive the vaccine," he said.

He narrated that Governor Ben Evardone has initiated a survey regarding the vaccination and many have said to have expressed their apprehension, if not rejection to be vaccinated.

"There is still a lot to be done in so far as proper information dissemination on this vaccination by our government to dispel all these myths," Contado said.

Meantime, private sectors in the region have made their own initiatives by procuring their own supply of vaccine.

For one, the Philippine Chamber of Commerce and Industry-Eastern Visayas will procure Moderna enough to inoculate 2,000 doses of Moderna, Wilson Uy, the group's regional governor, said.

He, however, declined to mention the amount that they have put up on their procurement of Moderna which they expect to receive on the third quarter of this year.

Uy said that they have linked with their national chapter on this procurement and that those who will be given the vaccine are members of their families and their workers.

"This will be a voluntary basis. We will not force those who does not want to receive the vaccine," he said.

He explained that at the time of their plan to procure the vaccine, only Moderna was 'available.'

lization of cash grants, thereby helping address poverty and hunger in the municipality.

As stated in the National Advisory Committee Resolution 20, "misbehavior of program beneficiaries such as cash card pawning, vices, and misrepresentation are strictly prohibited."

Beneficiaries validated to have committed such offenses will be issued a First Warning Letter for the first offense, suspension of cash grants for one payment period (two months) for the second offense, and eventual delisting from the program for the third offense.

Also stated in the

## Facility...

...from Page 1

project of DepEd.

UNESCO Jakarta Office National Project Officer Remegio Alquitran said that those enrolled of the Alternative Learning System (ALS) in Tacloban and Palo are to benefit the facility which is equipped with computer rooms and laboratory.

At least 30 students can be accommodated in the facility after its construction that is expected to be completed before the year ends.

Alquitran said that funding of the construction of the building and equipment worth \$1 million (approximately around P48 million) is provided by KOICA while they provided technical assistance.

The facility is part of the Yolanda assistance of UNESCO and KOICA to the region and also part of the Better Life for Out-of-School Girls to Fight Against Poverty and Injustice in the Philippines program which was launched

"But I am willing to be vaccinated regardless of brand," Uy said.

Several private companies in Leyte have also plan to have their own supply of vaccine to be administered to their employees.

These include the Leyte II Electric Cooperative, a power utility based in this city, and the MacArthur Irons Sand Project Corp.

As of Friday (April 16), the region has logged 31 new COVID-19 cases, pushing its total cases since the start of the pandemic over a year ago to 17,226 with the DOH reporting of 457 active cases and 257 deaths.

ordinance is a penalty ranging from P1,000 to P2,500 per offense, and imprisonment of one to six months.

The Philippine National Police (PNP), Municipal Social Welfare and Development Officer (MSWDO), and the Pantawid Pamilya Municipal Links and other agencies, duly authorized by the municipal government, were identified as

in 2017.

The program components includes increasing the passing rate among out-of-school girls in the Accreditation and Equivalency Test, improve ALS girl-learners and ALS mobile teachers skills, and develop new teaching and learning materials.

"It's actually a learning resource that will provide capacity building to the ALS learners in particular. They will come here particularly, ALS learners from Tacloban and Palo, so they will come here because as you know ALS learners are only learning at the community learning center, and the community learning center are not complete in terms of the facility," Alquitran said.

He added that the facility focuses more on providing education assistance to girls who are mostly left behind as most family prefer to provide education with their male children.

But Alquitran said that based on studies, girls who are given better chance in education are more likely to finish a college degree.

"Because in terms of the situation, girls are more successful in terms of proceeding to higher from elementary up to high school and they are left also because most of the families would prioritize boys to proceed to further their education until college," Alquitran said when asked why the center only caters for girls.

"So girls are left out, they tend to stay at home because they want to help the mother, you know the household chores, boys are more priority to go to school that is why in order to have equality among boys and girls we focus on girls to give them opportunity," he lamented.

Although the center mainly focuses on helping

girls ALS learners, Alquitran said that DepEd may also expand the program to boys once it is turnover to them.

He added that if this will become successful, the education agency may also replicate the program to other regions in the country.

The facility can also be used by ALS mobile teachers are training site.

DepEd Regional Director Gemma Ledesma said that she is humbled that the program is implemented under her leadership.

"This will truly bring hope to the entire youth of Eastern Visayas, especially the disadvantage learners," Ledesma said.

"This endeavor is not only for the girl-recipients who will benefit the project, it is for everyone in Eastern Visayas to realize the value of having the right education and using it as a vehicle to uplift the life of every learner in the region," she added.

Governor Leopoldo Dominico Petilla and Palo Mayor Frances Ann Petilla, who also graced the groundbreaking ceremony, were both thankful to UNESCO and KOICA for con-

tinuing their support to the province even now that is almost eight years since super typhoon Yolanda devastated Tacloban and Palo, in particular.

"I commend UNESCO and KOICA for this very beautiful program. This is very important because if our women are less empowered, no education how can they teach their children to be a better Filipinos when they grow up. That is why I believe that empowerment of a country comes or starts with women especially from our mothers," Gov Petilla said.

Mayor Petilla, meantime, said her government supports any programs that provides access to education as many individuals were forced to stop their studies due to poverty.

"Not everyone has the capacity or has the luck or the chance to be educated. Some of them because of poverty failed to get education," Mayor Petilla said.

"That is why the government and DepEd are here to make sure that the least are given this benefit," she added.

(ROEL T. AMAZONA)

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# Students continue #TheBestYou journey with SWU PHINMA's RAD (Remote and Distance) Learning

While distance education is not a new concept, it has come into widespread use in the Philippines in 2020 due to the coronavirus pandemic.

## What is RAD Learning?

RAD Learning was first offered by Southwestern University PHINMA to its college students last year. RAD Learning enabled the students to continue their studies while still following the government's safety protocols for COVID-19.



"RAD Learning has its advantages and disadvantages. I have my fair share of difficulties, but I chose to embrace and deal with it, so I can continue my studies and pursue my dreams," said Karl William Saavedra, a Business Administration student from Ormoc City.

Princess Dulce Acain from Dinagat Island, BS Psychology student describes the school year as full of modules and cellphone screens, but with the support and kindness of her teachers she still feels very much connected. "Every day, there is a need to face different activities, which I believe will surely groom my knowledge, talents, and capabilities", she narrated.

Parents and teachers also have good things to say about the new learning modality. For Florence Rumbaoa, a parent, RAD Learning lessened her child's life struggles and allowed her to enjoy doing schoolwork at home. College of Nursing Faculty member Anthony Joseph Mercado feels that through RAD Learning, students are given the primary responsibility for their own learning, and allows them to realize the importance of the day's lessons on their own. Similarly, Senior High School Teacher Jason Tutor feels that his students are now more independent and have become more accountable for their learning activities.

## RAD Learning for #TheBestYou

Inspite of the upcoming vaccine roll-out, the new normal in education is here to stay. We anticipate that blended learning or a mix of both distance learning and face-to-face learning will be the new normal in the years to come. RAD Learning will enable SWU PHINMA students to continue with their studies without disruption.

A monthly 10GB data allocation is provided to help students get virtual coaching and teacher support. This particular benefit, only offered by SWU PHINMA and the other PHINMA Education schools nationwide will help students access additional educational resources on the web and will allow them to connect socially with their classmates and peers for their group performance tasks.

## What our students say about RAD Learning?

SWU PHIMA's RAD Learning has received positive feedback from the students.

Nursing student Neizl Angeli Hortado, from Dalaguete, Cebu, recounts "RAD Learning enabled students like me to continue learning in the comfort of our homes."

For Resha Soriano, who comes from Negros Oriental and is currently taking Hotel and Restaurant Management, RAD Learning encourages her to appreciate new learning discoveries. "The new set-up enables me to be optimistic in acquiring new knowledge," she said.

For Boholana, Deena Kelly, who is working on a degree in Veterinary Medicine, RAD Learning was the turning point in her life. Deena explains "When the pandemic hit, I was struggling and in the verge of giving up. But I realized that quitting is not and will never be an option for me. The RAD Learning of SWU inspired me to work harder."

With RAD Learning, education need not be constrained by extraneous factors and restricted to classroom learning. Whatever the distance or limitations, students' can continue with their learning journey towards becoming the best with SWU PHINMA's RAD Learning.

Onsite and online admission for School Year 2021 – 2022 is now ongoing. For enrollment related inquiries, contact SWU PHINMA through 0917 835 2881 or 0942 082 0539. Or follow the university's official Facebook page Southwestern University PHINMA for updates and important pieces of announcement.

