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DOTr: Right-of-way acquisition for LRT-1 Cavite extension nearly complete

The Department of Transportation said last Oct. 8 that it was nearing full acquisition of right-of-way for the long-delayed LRT-1 Cavite extension project.

Right-of-way re-

Turn to page 2

Cavite aims for SG's Changi in $10-B airport dream

The Cavite government wants to transform the Sangley Airport into a world-class gateway that will compete with the best in the region.

The local government unit kicked off the bidding process for the Sangley Point International Airport as it called on qualified companies to submit joint venture proposals until Nov. 25 this year.

The goal is to reclaim land and transform the former Air Force Base in Sangley Point, Cavite into a 1,500 hectare airport complex with multiple runways and a capacity of about 130 million passengers annually in a

Turn to page 2

2019 Miss Earth delegates sign a manifesto of support in developing the marine and aquatic resources in Southern Luzon.

Miss Earth beauties support marine conservation efforts in Cavite

MARAGONDON, Cavite—The 2019 Miss Earth pageant threw its support to a private farm's initiative in developing the marine and aquatic resources in Southern Luzon.

A group of 26 international delegates to the global tilt witnessed the deployment of artificial corals at Patungan Cove in the town of Maragondon in the province of Cavite on Oct. 8. The measure seeks to establish a man-made coral garden to attract more fish to the coastal area and generate livelihood for the town's fisherfolk.

The project is the second phase of the "Oplan Pamamalakaya"

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Peza gives up, supports revamp of tax incentives

The Philippine Economic Zone Authority (Peza) has given up on its fight to exempt thousands of companies in economic zones from a controversial tax package that will rationalize tax incentives.

Last Oct. 9, the Peza board decided to support the Duterte administration's second tax reform package, abandoning the fight the agency had waged both inside and outside of Congress for more than a year now.

Trade and Industry Secretary Ramon Lopez, who chairs the Peza board, said he called for a special board meeting Oct. 9 morning to "emphasize" the importance of reforming the country's tax incentives.

This ended with a resolution in support of the Citira, which stands for Comprehensive Income Tax and Incentive Rationalization Act.

"We had to explain fully that there are ongoing refinements in certain provisions of the bill to address the serious concerns of the stakeholders, especially the existing Peza locators, and a number of senators who are equally concerned on minimizing any possible repercussion on jobs if some firms leave the country," Lopez said in a statement.

"The Peza DG (director general Charito Plaza) will no longer ask for status quo or exemption from Citira," he added.

(CAVITE... from page 1)

decade.

The whole project— which is being positioned as an alternative to the congested Ninoy Aquino International Airport— is expected to cost about $10 billion.

"The airport is expected to be [on a par] with Singapore's Changi International Airport, Hong Kong International Airport and South Korea's Incheon International Airport, as it is positioned to be the next big thing in air transport innovation in the country," the Cavite government said.

The provincial government will be the lead proponent and implementing agency.

The project will be pursued under its Public-Private Partnership (PPP) Code. This means it will no longer require the approval of the National Economic and Development Authority (Neda) for implementation.

"PPP has proven vital in improving the quality of infrastructure projects for the benefit of Filipinos, and we expect nothing less for Sangley Point International Airport here in Cavite," Cavite Gov. Jonvic Remulla said in a statement.

"We look forward to the joint venture because it will open new avenues not only in terms of stimulating efficiency for national economic growth, but also for the urbanization of Cavite," he added.

The first phase of the project will involve an annual passenger capacity of 75 million and will be finished by 2022.

The Sangley Point International Airport is one of two brand-new gateways aimed at solving congestion in Naia.

(MISS... from page 1)

launched by DV Boer Farms International Corp., a company owned and operated by Dexter Villamin, a former pastry chef in Thailand who saw farming as a way to help promote progress in the Philippines.

Under its initial implementation last year, the project saw the distribution of boats to the fisherfolk. The beneficiaries also underwent training for sustainable fishing.

For the project's recent phase, more than 70 "jackstone-type" man-made corals were deployed in the waters of Patungan Cove, which are expected to turn into a natural habitat for fish in the area that has been depleted of natural corals because of irresponsible fishing methods that include the use of dynamites and cyanide.

The artificial coral, weighing over 40 kilograms each, are made of cement, gravel, sand, ground corals, and sawdust.

To further signify its commitment to DV Boer Farm's efforts in promoting sustainable marine fisheries in Maragondon, Cavite, the 26 ladies comprising the "Fire Group" of the 2019 Miss Earth pageant signed a manifesto of support, along with some of the project's supporters from the military and police, socio-civic groups, and Maragondon Mayor Reynaldo Rillo.

After their visit in Maragondon, the ladies then went to Lago de Oro in Calatagan, Batangas, for a special swimsuit competition.

The Miss Earth pageant was launched by Carousel Productions in Manila in 2001 to serve as a global platform where environmental issues will be discussed. Its tagline "Beauties for a Cause," serves as a battle cry for women around the planet to further push for environmental protection.

The 2019 Miss Earth pageant will hold its coronation ceremonies at the Cove Manila club of Okada Manila in Parañaque City on Oct. 26, with a live telecast on FoxLife, and a delayed telecast on ABS CBN.

Janelle Tee of the Philippines is competing against 84 other aspirants for the crown currently held by Nguyen Phuong Khanh, the first Vietnamese woman to win a prestigious international beauty title.

(DOTR.. from page 1)

fers to a transportation system's right to construct and later operate a railroad line, road, or utility on land belonging to other entities.

DOTr said that the remaining obstructions left before securing 100% right-of-way approval included one Maynilad pipe, telco and cable facilities of six companies, various other ancillary facilities, and 18 lots owned by three separate owners.

Relocation of the Maynilad Water Services pipe now only requires a permit from Manila-Cavite Toll Expressway operator Cavite Infrastructure Corp. (CIC), which has committed to issue one before Nov. 1.

DOTr said it is optimistic that the two remaining companies would be cooperative and not delay the project further as both subsidiaries of Manny V. Pangilinan's Metro Pacific Investments Corporation.

At the project's start of works ceremony in May, Pangilinan was quoted as saying, "we should be partially open by a full year before 2022."

"So Ping [Alfonso], those are your marching orders," he said, addressing the president and CEO of the Light Rail Manila Corp.

Light Rail Manila Corp. is a joint venture of MPIC's Metro Pacific Light Rail Corporation, Ayala Corp.'s AC Infrastructure Holdings Corporation, and Macquarie Infrastructure Holdings (Philippines) PTE Ltd.

Parañaque Mayor Edwin Olivarez has also provided support by clearing obstructions in the area, which included "obstructing ancillary facilities, such as plant boxes, lamp posts, traffic signals, and CCTVs."

Concerns regarding the country's mass transportation options ballooned when electric and technical glitches on Oct. 2 caused the MRT-3 and LRT-2 operations to halt resulting in some 500 passengers being offloaded.

Republika ng Pilipinas
Lalawigan ng Cavite
PAMAHALAANG BAYAN NG SILANG
TANGGAPAN NG SANGGUNIANG BAYAN

Hango sa Katitikan ng Ika-[illegible] Karaniwang Pagpupulong ng Sangguniang Bayan ng Silang, Cavite, na idinaos sa araw ng Miyerkules, ika-13 ng Setyembre, 2017, sa Bulwagan ng Sangguniang Bayan.

Dumalo:

Kgg. [illegible] - Ikalawang Punong Bayan / Nangungulong Punong
Kgg. [illegible] - Kagawad ng Sanggunian
Kgg. [illegible] - Kagawad ng Sanggunian
Kgg. [illegible] - Kagawad ng Sanggunian
Kgg. [illegible] - Kagawad ng Sanggunian
Kgg. [illegible] - Kagawad ng Sanggunian
Kgg. [illegible] - Kagawad ng Sanggunian

Hindi Dumalo:

Kgg. [illegible] - Kagawad ng Sanggunian
Kgg. [illegible] - Kagawad ng Sanggunian
Kgg. [illegible] - Tagapangulo, Liga ng mga Barangay

ORDINANCE No. [illegible]
Series of 2017

REVISED REVENUE CODE OF SILANG, CAVITE

Be it ordained by the Sangguniang Bayan of the Municipality of Silang, Province of Cavite, that:

CHAPTER I. GENERAL PROVISIONS

Article A. Short Title and Scope

Section 1. Short Title. – This ordinance shall be known as the "Revised Tax Ordinance of Silang, Cavite 2017".

Section 2. Scope and Application. – This Ordinance shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Municipality.

Article B. Construction of Provisions

Section 3. Words and Phrases Not Herein Expressly Defined. – Words and phrases embodied in this Ordinance not herein specifically defined shall have the same definitions as found in R.A. 7160, otherwise known as the Local Government Code of 1991.

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

(a) General Rules. All words and phrases shall be construed and understood according to the common and approved usage of the language. The technical words and phrases and such other words in this Ordinance which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

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

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

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

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

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

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

Article C. Definition of Terms

Section 5. Definitions. – When used in this Ordinance:

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

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

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

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

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

(e) **Countryside and Barangay Business Enterprise** refers to any business entity, association, or cooperative registered under the provisions of R.A. 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).

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

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

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

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

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

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

(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 benefit, advantage or favor.

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

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

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

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

(r) **Services** mean the duties, work or functions performed or discharged by a government officer, or by a private person contracted by the government, as the case may be.

(s) **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.

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

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

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping for purposes of preserving or otherwise preparing said products for the market; to be considered an agricultural product whether in its original form or not, its transformation must have been undertaken by the farmer, fisherman, producer or owner.

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

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

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

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

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

(f) **Brewer** includes all persons who manufacture fermented liquors of any description for sale or delivery to others but does not include manufacturers of tuba, basi, tapuy or similar domestic fermented liquors, whose daily production does not exceed two hundred gauge liters.

(g) **Business Agent** includes all persons who act as agents of others in the transaction of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies.

(h) **Cabaret/Dance Hall** includes any place or establishment where dancing is permitted to the public in consideration of any admission, entrance, or any other fee paid, on or before, or after the dancing, and where professional hostesses or dancers are employed.

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

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

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

(l) **Contractor** includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code of 1991, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his employees.

As used in this Article, the term "contractor" shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage works contractors, proprietors or operators of mine drilling apparatus; proprietors or operators of dockyards; persons engaged in the installation of water system, and gas or electric light, heat, or power; proprietors or operators of smelting plants; engraving, plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planing or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and using washing machines; proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical and electrical devices; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slendering and body-building saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths and house or sign painters; printers, bookbinders, lithographers; publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detectives or watchman agencies, commercial and immigration brokers, cinematographic film owners, lessors and distributors.

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

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

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

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

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

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

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

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

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

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

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

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

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

(y) **Wholesale** means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 7. Imposition of Tax. - There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 10,000.00	Php 198.00
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	362.40
20,000.00 or more but less than 30,000.00	528.00
30,000.00 or more but less than 40,000.00	792.00
40,000.00 or more but less than 50,000.00	990.00
50,000.00 or more but less than 75,000.00	1,584.00
75,000.00 or more but less than 100,000.00	1,980.00
100,000.00 or more but less than 150,000.00	2,640.00
150,000.00 or more but less than 200,000.00	3,300.00
200,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 500,000.00	6,600.00
500,000.00 or more but less than 750,000.00	9,600.00
750,000.00 or more but less than 1,000,000.00	12,000.00
1,000,000.00 or more but less than 2,000,000.00	16,500.00
2,000,000.00 or more but less than 3,000,000.00	19,800.00
3,000,000.00 or more but less than 4,000,000.00	23,760.00
4,000,000.00 or more but less than 5,000,000.00	27,720.00
5,000,000.00 or more but less than 6,500,000.00	29,250.00
6,500,000.00 or more	At a rate not exceeding forty-five percent (45%) of one percent (1%) **plus P29,250.00**

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (7.3.) of this Section.

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 1,000.00	Php 21.60
1,000.00 or more but less than 2,000.00	39.60
2,000.00 or more but less than 3,000.00	60.00
3,000.00 or more but less than 4,000.00	86.40
4,000.00 or more but less than 5,000.00	120.00
5,000.00 or more but less than 6,000.00	145.20
6,000.00 or more but less than 7,000.00	171.60
7,000.00 or more but less than 8,000.00	198.00
8,000.00 or more but less than 10,000.00	224.40
10,000.00 or more but less than 15,000.00	264.00
15,000.00 or more but less than 20,000.00	330.00
20,000.00 or more but less than 30,000.00	396.00
30,000.00 or more but less than 40,000.00	528.00
40,000.00 or more but less than 50,000.00	792.00
50,000.00 or more but less than 75,000.00	1,188.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,244.00
150,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 300,000.00	3,960.00
300,000.00 or more but less than 500,000.00	5,280.00
500,000.00 or more but less than 750,000.00	7,920.00
750,000.00 or more but less than 1,000,000.00	10,560.00
1,000,000.00 or more but less than 2,000,000.00	12,000.00
2,000,000.00 or more	At a rate not exceeding Sixty percent (60%) of one percent (1%) plus P12,000.00

The businesses enumerated in paragraph (1) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

(c) **On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article:**

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

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

(d) On retailers.

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Php 400,000.00 or less	2.4%
More than Php 400,000.00	1.2%

Provided, however, barangays shall have the exclusive power to levy taxes on stores within their respective jurisdiction whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (Php 30,000.00) subject to existing laws and regulations.

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

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	Php 33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.00	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding Sixty percent (60%) of one percent (1%) plus 13,800.00

Provided, that in no case shall the tax on gross sales of P 2,000,000.00 or more be less than P 13,800.00.

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

Upon completion of the project, the taxes shall be recomputed on the basis of the gross receipts for the preceding calendar years and the deficiency tax, if there be any, shall be collected as provided in this Ordinance and the excess tax payment shall be refunded.

In cases of projects completed within the year, the tax shall be based upon the contract price and shall be paid upon the issuance of the Mayor's Permit.

(f) On banks and other financial institutions, at the rate of sixty percent of one percent (60% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

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

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

2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.

3. Commission agents

4. On travel agencies and travel agents

5. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories.

6. Operators of Cable Network System

7. Operators of computer services establishment

8. General consultancy services
9. All other business activities not enumerated elsewhere in this Code.

Amount of Gross Sales/Receipts For the Preceding Calendar Year	Amount of Tax per Annum
Less than 5,000.00	Php 33.00
5,000.00 or more but less than 10,000.00	73.92
10,000.00 or more but less than 15,000.00	125.40
15,000.00 or more but less than 20,000.00	198.00
20,000.00 or more but less than 30,000.00	330.00
30,000.00 or more but less than 40,000.00	462.00
40,000.00 or more but less than 50,000.00	660.00
50,000.00 or more but less than 75,000.00	1,056.00
75,000.00 or more but less than 100,000.00	1,584.00
100,000.00 or more but less than 150,000.00	2,376.00
150,000.00 or more but less than 200,000.00	3,168.00
200,000.00 or more but less than 250,000.00	4,356.00
250,000.00 or more but less than 300,000.00	5,544.00
300,000.00 or more but less than 400,000.00	7,392.00
400,000.00 or more but less than 500,000.00	9,900.00
500,000.00 or more but less than 750,000.0	11,100.00
750,000.00 or more but less than 1,000,000.00	12,300.00
1,000,000.00 or more but less than 2,000,000.00	13,800.00
2,000,000.00 or more	At a rate not exceeding Sixty percent (60%) of one percent (1%)

Provided, that in no case shall the tax on gross sales of Php 2,000,000.00 or more be less than Php 13,800.00.

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of not exceeding Php 60.00 per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 143 of R.A. 7160, shall be exempt from the peddler's tax herein imposed.

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

(i) On Privately-owned Public Market

With Gross Sales or Receipts for the Preceding Calendar year in the amount of	Amount of Tax Per Annum
Php 1,000,000.00 or less	Fifty-five percent of One percent (55% of 1%)
More than Php 1,000,000.00	Fifty-two point Eight percent of One percent (52.8% of 1%)

Designation by the Sangguniang Bayan. No privately-owned establishment shall operate as public market without first being duly designated as such by the Sangguniang Bayan.

Permit from the Mayor and Rural Health Officer. The owner or operator of the privately owned public market must first secure a permit from the Mayor and Rural Health Officer before operating the same.

Revocation of Permit. The permit granted to the owner or operator of a privately-owned public market may be revoked by the Mayor for violation of any ordinance, rules and regulations which may now or hereafter be enforced or when the municipality established a public market within the vicinity of the private market, in which case the owner or operator shall be given thirty (30)-day notice of termination of permit to operate.

(j) On Subdivision Operators or Real Estate Developers

With Gross Sales or Receipts for the Preceding Calendar year in the amount of			Amount of Tax Per Annum
Less than	500,000.0	1,000,000.00	Php 6,600.00
500,000.00	or more but less than	2,000,000.00	13,200.00
1,000,000.00	or more but less than	4,000,000.00	26,400.00
2,000,000.00	or more but less than	8,000,000.00	52,800.00
4,000,000.00	or more but less than	16,000,000.00	105,000.00
8,000,000.00	or more but less than	32,000,000.00	211,200.00
16,000,000.00	or more but less than		422,400.00
32,000,000.00	or more		422,400.00 plus 60.50% of one percent (1%) in excess of P32,000,000.00

(k) On Real Estate Lessor including Apartments

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than PHP 6,000.00			PHP 275.00
6,000.00	or more but less than	9,000.00	330.00
9,000.00	or more but less than	18,000.00	550.00
18,000.00	or more but less than	21,000.00	715.00
21,000.00	or more but less than	27,000.00	825.00
27,000.00	or more but less than	30,000.00	880.00
30,000.00	or more but less than	36,000.00	935.00
36,000.00	or more but less than	42,000.00	1,045.00
42,000.00	or more but less than	50,000.00	1,265.00
50,000.00	or more		P1,265.00 plus sixty point five percent of sixty-five point five percent (65.5%) of one percent

Provided, that in no case shall the tax on gross sales of P50,000,000.00 or more, be less than P1,265.00.

(l) On Private Cemeteries, Memorial Parks, Crematorium and Columbarium, including Pet Cemetery

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than PHP 6,000.00			PHP 275.00
6,000.00	or more but less than	9,000.00	330.00
9,000.00	or more but less than	18,000.00	550.00
18,000.00	or more but less than	21,000.00	715.00
21,000.00	or more but less than	27,000.00	825.00
27,000.00	or more but less than	30,000.00	880.00
30,000.00	or more but less than	36,000.00	935.00
36,000.00	or more but less than	42,000.00	1,045.00
42,000.00	or more but less than	50,000.00	1,265.00
50,000.00	or more		P1,265.00 plus sixty point five percent of sixty-five point five percent (65.5%) of one percent

Provided, that in no case shall the tax on gross sales of P50,000,000.00 or more be less than P1,265.00.

(m) On Operators of Boarding/Lodging Houses

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than PHP 6,000.00			PHP 275.00
6,000.00	or more but less than	9,000.00	330.00
9,000.00	or more but less than	18,000.00	550.00
18,000.00	or more but less than	21,000.00	715.00
21,000.00	or more but less than	27,000.00	825.00
27,000.00	or more but less than	30,000.00	880.00
30,000.00	or more but less than	36,000.00	935.00
36,000.00	or more but less than	42,000.00	1,045.00
42,000.00	or more but less than	50,000.00	1,265.00
50,000.00	or more		P1,265.00 plus sixty point five percent of sixty-five point five percent (65.5%) of one percent

Provided, that in no case shall the tax on gross sales of P50,000,000.00 or more be less than P1,265.00.

(n) On Operator of Rice, Corn or Coffee Millers Including Operators of Coconut Grate or Meat Grinders and other similar operators.

WITH GROSS SALES OR RECEIPTS FOR THE PRECEDING CALENDAR YEAR IN THE AMOUNT OF:			AMOUNT OF TAX PER ANNUM
Less than PHP 6,000.00			PHP 275.00
6,000.00	or more but less than	9,000.00	330.00
9,000.00	or more but less than	18,000.00	550.00
18,000.00	or more but less than	21,000.00	715.00
21,000.00	or more but less than	27,000.00	825.00
27,000.00	or more but less than	30,000.00	880.00
30,000.00	or more but less than	36,000.00	935.00
36,000.00	or more but less than	42,000.00	1,045.00
42,000.00	or more but less than	50,000.00	1,265.00
50,000.00	or more		P1,265.00 plus sixty point five percent (60.5) of sixty-five point five percent (65.5%) of one percent

Provided, that in no case shall the tax on gross sales of P50,000,000.00 or more be less than P1,265.00

PROVIDED, that rice and corn millers who are also engaged in the business of wholesaling and retailing of said cereals shall also secure a Mayor's Permit before engaging in retailing and wholesaling, apart from the permit granted to them as rice and corn millers or operators of rice and corn mills. They should have also a separate store space accessible to the public with a signboard announcing that they are retailers or wholesalers of said cereals. And, finally, they should possess the necessary documents required of them by the National Food Authority.

(o) On Traders of Coffee, Black Pepper Including Traders of Other Similar Products.

Less than PHP 6,000.00			PHP 275.00
6,000.00	or more but less than	9,000.00	330.00
9,000.00	or more but less than	18,000.00	550.00
18,000.00	or more but less than	21,000.00	715.00
21,000.00	or more but less than	27,000.00	825.00
27,000.00	or more but less than	30,000.00	880.00
30,000.00	or more but less than	36,000.00	935.00
36,000.00	or more but less than	42,000.00	1,045.00
42,000.00	or more but less than	50,000.00	1,265.00
50,000.00	or more		P1,265.00 plus sixty point five percent of sixty-five point five percent (65.5%) of one percent

Provided, that in no case shall the tax on gross sales of P50,000,000.00 or more be less than P1,265.00.

Article B. Other Taxes on Business

Tax on Operators of Public Utility Vehicles

Section 8. Imposition of Tax. - There is hereby imposed a tax on operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises.

Kind of Public Utility	Amount of Fee per Annum
Air-conditioned buses	P5,000 per unit
Buses without air conditioning	4,000 per unit
Shuttle Service (Bus)	3,000 per unit
Shuttle Service (Van)	1,000 per unit
School Services	1,000 per unit
Jeepneys/UV Express Service	1,000 per unit
Taxis	1,000 per unit

Section 9. Time of Payment. - The tax shall be paid within the first twenty (20) days of January of each year.

Tax on Ambulant and Itinerant Amusement Operators

Section 10. Imposition of Tax. - There is hereby imposed a tax on ambulant and itinerant amusement operators during fiestas and fairs at the following rates:

Type of Amusement	Amount of Fee
• Circus, carnivals, or the like per day	P 500.00
• Merry Go Round, roller coaster, ferris wheel, swing, shooting gallery and other similar contrivances per day	500.00
• Sports contest/exhibitions per day	500.00
Other similar contrivances	500.00

Section 11. Time of Payment. - The tax herein imposed shall be payable before engaging in such activity.

Article C. Exemptions

Section 12. Exemption. - Business engaged in the production, manufacture, refining, distribution of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed under Article A and Article B.

Article D. Situs of Tax

Section 13. Situs of the Tax. -

(a) For purposes of collection of the business tax under the "situs" of the tax law, the following definition of terms and guidelines shall be strictly observed:

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

The Municipality or City specifically mentioned in the articles of the incorporation or official registration papers as being the official address of said principal office shall be considered as the situs thereof.

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

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

3. **Warehouse** - a building utilized for the storage of products for sale and from which goods or merchandises are withdrawn for delivery to customers or dealers, or by persons acting on behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned shall not be considered a branch or sales office.

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

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

However, on-site sales of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax under paragraph B, Section 1, Article A, Chapter II of this Ordinance.

(b) **Sales Allocation**

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

2. In cases where there is no such branch, sales office, plant or plantation in the locality where the sale is made, the sale shall be recorded in the principal office along with the sale made by said principal office and the tax shall accrue to the Municipality or City where said principal office is located.

3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent (30%) of all sales recorded in the principal office shall be taxable by the Municipality or City where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the Municipality or City where the factory, project office, plant or plantation is located.

The sales allocation in (a) and (b) above shall not apply to experimental farms. LGUs where only experimental farms are located shall not be entitled to the sales allocation herein provided for.

4. In case of a plantation located in a locality other than that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follows:
   a. Sixty percent (60%) to the Municipality or City where the factory is located; and
   b. Forty percent (40%) to the Municipality or City where the plantation is located.

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

In the case of project offices of services and other independent contractors, the term production shall refer to the costs of projects actually undertaken during the tax period.

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

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

8. **All sales made by the factory**, project office, plant or plantation located in this municipality shall be recorded in the branch or sales office which is similarly located herein, and shall be taxable by this municipality. In case there is no branch or sales office or warehouse in this municipality, but the principal office is located therein, the sales made in the said factory shall be taxable by this Municipality along with the sales made in the principal office.

(c) **Port of Loading** - the Municipality or City 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 maintains in said Municipality or City its principal office, a branch, sales office, warehouse, factory, plant or plantation in which case the foregoing rule on the matter shall apply accordingly.

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

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

Article E. Payment of Business Taxes

Section 14. Payment of Business Taxes. -

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

The conduct or operation of two or more related businesses provided for under Chapter II of this Ordinance any one person, natural or juridical, shall require the issuance of a separate permit or license to each business.

(b) In cases where a person conducts or operates two (2) or more of the businesses mentioned in Chapter II of this Ordinance which are subject to the same rate of imposition, the tax shall be computed on the combined total gross sales or receipts of the said two (2) or more related businesses.

(c) In cases where a person conducts or operates two (2) or more businesses mentioned in Chapter II, Article A of this Ordinance which are subject to different rates of imposition, the taxable gross sales or receipts of each business shall be reported independently and tax thereon shall be computed on the basis of the pertinent schedule.

Section 15. 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 16. Time of Payment. - The tax shall be paid once within the first twenty (20) days of January or in quarterly installments as follows:

Quarter	Due Date
First Quarter	On or before January 20
Second Quarter	On or before April 20
Third Quarter	On or before July 20
Fourth Quarter	On or before October 20

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.

Section 17. Administrative Provisions. -

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

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

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

(c) **Invoices or Receipts.** - 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 (Php 25.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others, their names or styles, if any, and business address. The original of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five (5) years. The receipts or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for purposes of this Ordinance.

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

(e) **Submission of Certified Income Tax Return Copy.** - All persons who are granted a permit to conduct an activity or business and who are liable to pay the business tax provided in this Ordinance shall submit a certified photocopy of their income tax returns (ITR) on or before April 30 of each year. The deficiency in the business tax arising out of the difference in gross receipts or sales declared in the application for Mayor's Permit/Declaration of gross sales or receipts and the gross receipts or sales declared in the ITR shall be payable on or before May 20 of the same year with interest at the rate of ten percent (10%) corresponding to the two percent (2%) per month from January to May. Payments of the deficiency tax made after May 20 shall be subject to the twenty-five percent (25%) surcharge and two percent (2%) interest for every month counted from January up to the month payment is made.

(f) **Issuance of Certification.** - The Municipal Treasurer may, upon presentation of satisfactory proof that the original receipt has been lost, stolen or destroyed, issue a certification to the effect that the business tax has been paid, indicating therein, the number of the official receipt issued, upon payment of a fee of Two Hundred Pesos (P200.00).

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

(h) **Retirement of Business.**

1. Any person natural or juridical, subject to the tax on business under Article A, Chapter II of this Ordinance shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the current calendar year within thirty (30) days following the closure.

Any tax due shall first be paid before any business or undertaking is fully terminated.

For the purposes hereof, termination shall mean that business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise, assumption of the business by any new owner or manager or re-registration of the same business under a new name will only be considered by the LGUconcerned for record purposes in the course of the renewal of the permit or license to operate the business.

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

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

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

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

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

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

(i) **Death of Licensee.** When any individual paying a business tax dies, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid.

Article F. Presumptive Income Level

Section 18. Presumptive Income Level. -

(a) For every tax period, the Treasurer's Office shall prepare a stratified schedule of "presumptive income level" to approximate the gross receipt of each business classification.

(b) (b) For the proper and efficient collection of business taxes provided under Section 143 of the Local Government Code (LGC) of 1991, the schedule of minimum gross sales or receipts implementing the presumptive income level assessment approach (PILAA) shall be as follows:

Kind of Business Establishments	Minimum Annual gross Sales or Receipts
A) Retailer & Services	Amount
A.1.) Small A.2.) Medium A.3.) Large	A.1.) Php 150,000.00 A.2.) 250,000.00 A.3.) 500,000.00
B) Grocery	Amount
B.1.) Small B.2.) Medium	B.1.) Php 800,000.00 B.2.) 1,200,000.00
B.3.) Large	B.3.) 2,500,000.00
C) Manufacturer	Amount
C.1.) Small C.2.) Medium C.3.) Large	C.1.) Php 3,000,000.00 C.2.) 10,000,000.00 C.3.) 50,000,000.00
D) Woodcraft/Handicraft	D.1.) Php 200,000.00 D.2.) Php 500,000.00 D.3.) Php 1,000,000.00

Section 19. The Presumptive Income Level (PIL) of gross receipts shall be used to validate the gross receipts declared by taxpayers and/or for establishing the taxable gross receipts where no valid data is otherwise available.

CHAPTER III

PERMIT AND REGULATORY FEES

Article A. Mayor's Permit Fee on Business

Section 20. Mayor's Permit. - All persons are required to obtain a Mayor's Permit for the privilege of conducting business within the Municipality.

Section 21. Imposition of Fee. - There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling, or undertake an activity within the Municipality.

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

For purposes of the Mayor's Permit fee, the following Philippine categories of business sizes are hereby adopted:

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

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

(a) On business subject to Graduated Fixed Taxes

	Classification/Category	Rate of Fee Per Annum
1	On Manufacturers, Importers, Producers Micro-Industry: • Manufacturer • Importers • Producers Cottage Industries • Manufacturer • Importers • Producers	 Php 1,500.00 3,000.00 2,000.00 2,000.00
	Small-scale Industries	Php 1,500.00 3,000.00 2,000.00
	Medium-Scale Industries	2,000.00 3,500.00 2,500.00
	Large-Scale Industries	4,500.00 7,500.00 15,000.00
2	On Banks Rural, Thrift and Savings Banks Commercial, Industrial and Development Banks Universal Banks	 Php 8,000.00 10,000.00 12,000.00
3	On Other Financial Institutions Small Medium Large	 8,000.00 10,000.00 12,000.00
4	On Contractors/Service Establishments Small Medium Large	 Php 6,000.00 8,000.00 10,000.00
5	On Wholesalers/ Dealers or Distributors Small Medium Large	 Php 6,000.00 8,000.00 10,000.00
6	On Retailers Small Medium Large	 Php 1,000.00 2,500.00 4,000.00
7	On Trans-Loading Operations Medium Large	 Php 4,000.00 6,000.00
8	Other Businesses Micro-Industry: • Manufacturer • Importers • Producers Cottage Industries: • Manufacturer • Importers • Producers Small-scale Industries Medium-Scale Industries Large-Scale Industries	 Php 1,500.00 3,000.00 2,000.00 2,000.00 3,500.00 2,500.00 8,000.00 10,000.00 12,000.00

(b) Other businesses not included in the above enumeration:

1. On Retail, Dealer or Retailer of Liquors or Wines whether Imported from Other Countries or Locally Manufactured, Including Fermented Liquors (Beers), Tuba, Basi, and Other Distilled Spirits Not Classified as Denatured Alcohol.	
Wholesale dealers in foreign liquors/Wholesale dealers in domestic liquors/Retail dealers in foreign liquors/Retail dealers in domestic liquors/Wholesale dealers in vino liquors/Retail dealers in tuba, basi and/or tapuy/Wholesale dealers in fermented liquors/Retail dealers in fermented liquors	Php 2,500.002,100.001,800.0 01,250.00900.00650.00 1,700.001,100.00
2. On Retail, Dealer or Retailer of Manufactured Tobacco or Snuff Including Cigars or Cigarettes	
Retail leaf tobacco dealers/Wholesale leaf tobacco dealers/Retail tobacco dealers/Wholesale tobacco dealers/Retails peddlers of tobacco	Php 700.00900.00700.00900. 00530.00
3. On Agri-Business Enterprises	
Fishpond/Commercial poultry farm Commercial piggery farm Cattle ranch and other large animals/Game fowl farm/Commercial vegetable producer/Other Agri-business related enterprise	Php 2,500.001,000.005,000.0 05,000.005,000.002,500. 005,000.00
4. On Golf Courses/Ten (10) or more holes but less than Twenty (20)/Twenty (20) or more holes/Golf-Driving range	30,000.00 50,000.001,000.00
5. Warehouse	50,000.00
6. Petroleum products including LPG Refilling Plant	50,000.00
7. Warehousing	15,000.00
8. On All Other Similar Business, Trades, Or Commercial undertakings not herein expressly specified	20,000.00

Section 22. Time and Manner of Payment. - The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun or pursued and within the first twenty (20) days of January of each year in case of renewal thereof.

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

Section 23. Administrative Provisions. -

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

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

1. New Business Registration

(i) Proof of business registration, incorporation, or legal personality (i.e. DTI/SEC/Cooperative Development Authority (CDA) Registration); name the requirement of DTI/SEC Registration may be dispensed with during initial registration (see Art No. 3883);

(ii) Basis for computing taxes, fees and charges (e.g. business capitalization);

(iii) Occupancy Permit, if required by national laws (e.g Building Code) and local laws;

(iv) Contract of Lease (if Lessee); and

(v) Barangay Clearance (for businesses which are not required occupancy permits).

Note: In certain cases like Sari Sari Stores not using any or without business name, the requirement of DTI/SEC Registration may be dispensed with during the initial registration (see Art No. 3883).

2. Renewal Applications

(i) Basis for computing taxes, fees (e.g. Income Tax Returns); and
(ii) Barangay clearance.

Upon submission of the application, it shall be the duty of the proper authorities to verify if other Municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Ordinance and other Municipal tax ordinances.

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

A Mayor's Permit shall not be issued to:

(1) Any person who previously violated an ordinance or regulation governing permits granted;

(2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;

(3) Any person who has unsettled tax obligation, debt or other liability to the government;

(4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

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

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

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

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

The Municipality shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon the payment of Two Hundred Pesos (Php 200.00).

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

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

(f) Suspension/Revocation and/or Withholding Issuance of Permit. The Mayor's Permit may be revoked on any of the following grounds:

1. When a person doing business under the provisions of this Revenue Ordinance violates any of its provisions.

2. When the person refuses to pay an indebtedness or liability to the Municipal Government.

3. When the person abuses his privilege to do business to the injury of the public moral or peace; or

4. When a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be used as a resort for disorderly characters, criminals or women of ill repute.

Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that may be imposed by the Court for violation of any provision of this Ordinance governing the establishment and maintenance of business, and prohibit the exercise of the by the person whose privilege is revoked, until restored by the Sangguniang Bayan.

Section 24. Rules and Regulation on Certain Establishments.

(a) No restaurants, cafes, cafeterias, carinderias, canteens, food caterers, ice cream and other refreshment parlors, soda fountain bars, the owner of said establishments shall employ any cook or food dispenser without a Food Handler's Certificate from the Municipal Health Officer, renewable every six (6) months.

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

(b) Sauna bath, massage, barber and beauty shops. Said shops shall not be allowed to operate with masseurs, barbers and beauticians without having secured the necessary medical certificate from the Municipal Health officer.

Article B. Building Permit and other Construction Permit Fee

Section 25. Imposition of Fee. - There shall be collected from each applicant for a building permit pursuant to Department Order 155, Series of 1995, dated September 26, 1995 of the Department of Public Works and Highways and Local Zoning Ordinance of 2017.

1. **Construction Fee**

1. Php 500.00 for the first Php 1,000,000 plus 1/10 of one percent of the total project cost in excess of 1,000,000.00	
2. Filing Fee	
A. Relocation, reconnection, wiring permit (applicable on small one storey residential house only)	Php [illegible]
B. Building permit, Electrical permit, Plumbing permit, with Building permit	Php [illegible]
Electrical permit, Plumbing permit, Site preparation and Excavation permit	Php [illegible]
C. Mechanical Permit	Php [illegible]
D. Signage permit or Fencing permit	Php [illegible]
E. Annual Building Certificate or Occupancy Permit	
3. Mayor's Fee (Building)	
(a) Relocation / reconnection / wiring permit (small one storey house only)	Php [illegible]
(b) Building permit (including Electrical and Plumbing permit)	
1. Residential with 1-300 sq m	Php [illegible]
2. Residential with 301-400 sq m	[illegible]
3. Residential with 401 and above	1,000.00
4. Commercial	1,500.00
4. Inspection Fee for Occupancy, annual building cert. permit [illegible]	
A. Residential building 200 sq. m. and below within Metro Silang	Php 200.00
B. Residential building above 200 sq. m. within Metro Silang	500.00
C. Outside Metro Silang regardless of area	1,000.00
D. For multiple residential buildings in unit (not less than 10 units) in one area	500/unit
5. Certificate of Electrical Inspection	
A. Residential building within area below 200 sq. m	P 200.00
B. Residential building above 200 sq.m. to 400 sq.m	500.00
C. Residential building above 400 sq. m	1,000.00
D. Commercial	500.00
Institutional	500.00
Industrial	1,000.00
E. Reconnection relocation of those mentioned in items A to B	150.00
F. Reconnection relocation of those mentioned in item C	150.00
6. Issuance of Permits	
A. Relocation, reconnect wiring permit	Php 50.00
B. All kinds of permit	Php 100.00
7. Application for Electrical Permit	
A. Advertisement Signage Fee	Php 1,000.00 / pole / bar position plus 10.00 / sq.m.
B. Advertisement LED TV	Php 5,000.00

Section 26. Reckoned Cost for Building Construction. - Regardless of the type of construction, the cost of construction of any building/structure for the purpose of assessing the corresponding fees shall be based on the following table:

(a) RESIDENTIAL ON SUBDIVISION:

Class 1	Ayala Land Inc. (Phase 1 to 21) Ayala Westgrove Heights (2,6,7,8,9,10,11,14) Ayala Westgrove Heights Enclave Ponderosa Leisure Farm, Major Properties, Montefaro, Carlito Land, Sitronas Valley (Phase 1 Cathay Land), Wedgewoods	Php 23,000.00
Class 2	Dan Tim, Metrogate Silang Estate (Phs. 1D, 11C, 11A), Metrogate (Phase V), Midden Realty, Tagaytay Farm Hills, Dro Lent Executive Village, St. Martin, Le Mills Subdivision, Heritage Homes (1,2,3), Lorne Ville, Wyndhamm Realty (Riviera Villas) & Sunfrost Properties (Mandara) & Kubana Subdivision	Php 22,000.00
Class 3	Ginga Homes, Gardenia Hills, Gabriella Hills, RCD Royale Homes (1 A), Richland Homes (Lot 1&2), Richland Homes (Phase 3), Silver Spring (Phase 1 IV), JMB Southcrest, Villa Norina, Tagaytay Meridian (Phase 1), Villa Eugenia Heights, Suntrust Properties Inc., Santa Rosa Heights, Sta. Rosa Hills, Southwind, Josephine Village, Capaca Subdivision, Kapatiran Homes, Imperial Homes, Emilia, Mary Ann Village & Pinoy Village	Php 16,000.00
Class 4	Idesaville, Belenis Village, Francesville, Magnagon JMB Southcrest and Montecielo	Php 11,000.00

(b) RESIDENTIAL OUTSIDE SUBDIVISION:

1. Residential Apartment	Php 13,000.00
2. Residential	14,000.00

(c) HIGH END COMMERCIAL

Mc Donald, Jollibee, Shakeys and etc	Php 20,000.00

(d) COMMERCIAL

Ordinary	Php 18,000.00

(e) INDUSTRIAL, AGRI-INDUSTRIAL

Warehouse	Php 10,000.00

(f) INSTITUTIONAL

Institutional	Php 17,000.00

Section 27. Time and Payment. – The fees specified under this article shall be paid to the Municipal Treasurer upon application for a building permit from the Municipal Mayor.

Section 28. Administrative Provisions. – In order to obtain a building permit, the applicant shall file an application therefor in writing and on the prescribed form with the Office of the Mayor/Building Official. Every application shall provide the following information:

(a) A description of the work to be covered by the permit applied for;

(b) Description and ownership of the lot on which the proposed work is to be done as evidenced by TCT and/or copy of the contract of lease over the lot, if the applicant is not the registered owner;

(c) The use or occupancy for which the proposed work is intended;

(d) Estimated cost of the proposed work.

To be submitted together with such application are at least five (5) sets of corresponding plans and specifications prepared, signed and sealed by a duly licensed architect or civil engineer in case of architectural and structural plans, by a registered mechanical engineer in case of mechanical plans, by a registered electrical engineer in case of electrical plans, and by a licensed sanitary engineer or master plumber in case of plumbing or sanitary installation plans, except in those cases exempted or not required by the Building Official.

Section 29. Penal Provisions. – It shall be unlawful for any person, firm or corporation, to erect, construct, enlarge, alter, repair, move, improve, remove, convert, demolish, equip, use, occupy, or maintain any building or structure or cause the same to be done contrary to or in violation of any provision of the Building Ordinance.

Any person, firm or corporation, who shall violate any of the provisions of the Ordinance and/or commit any act hereby declared to be unlawful shall upon conviction, be punished by a fine of not more than twenty thousand pesos or by imprisonment of not more than two years or by both: Provided, that in case of a corporation, firm, partnership or association, the penalty shall be imposed upon its official responsible for such violation and in case the guilty party is an alien, he shall immediately be deported after payment of the fine and/or service of sentence.

Article C. Permit Fee for Locational Clearance

Section 30. Imposition of Fee. – There shall be collected the following fees for the issuance of locational clearance:

PARTICULAR	AMOUNT OF FEE
1. LOCATIONAL CLEARANCE	
a. Residential	P 5.00/sq. m.
b. Industrial	5.00/sq. m.
c. Cemetery	5.00/sq. m.
d. Commercial	5.00/sq. m.
e. Subdivision	5.00/sq. m.

Article D. Assessment and Collection of Fees For The Development of Subdivision Projects

Section 31. Scope of Application. – These shall be applied to the development of all Subdivision projects as Commercial, Industrial, Residential, Memorial, Farm lot Subdivision, likewise Commercial Condominium Projects (PD 957 and BP 220).

Section 32. Definition of Terms:

(a) Commercial Subdivision – Projects shall mean a tract or portion of land registered under Act No. 496 which is partitioned primarily into individual lots for commercial use with or without improvements thereon and offered to the public for sale in cash or in installment terms.

(b) **Commercial Condominium** – Project shall mean the entire parcel or real property divided or to the divided primarily for commercial purposes into commercial condominium units, including all structures thereon.

(c) **Commercial Use** – Shall mean a land use/land activity that is principally engaged in trading, business and services.

(d) **Residential Subdivision** – Project shall mean a tract of land registered under Act No. 496 which is partitioned primarily for residential purposes into individual lots with or without improvements thereon, and offered to the public for sale, in cash or installment terms.

(e) **Industrial Subdivision** – Project shall mean a tract or portion of land registered under Act No. 496 which is partitioned primarily for individual purposes into individual lots with or without improvements thereon and offered to the public for sale, in cash or installment terms.

(f) **Memorial Subdivision** – Shall mean a tract or portion of land registered under Act No. 496 which is partitioned primarily into individual lots for burial purposes with or without improvements thereon and offered to the public for sale in cash or installment terms.

(g) **Farm Lot Subdivision** – Shall mean a tract or portion of land registered under Act No. 946 which is partitioned primarily into individual lots for farming/agro-industrial purpose with or without improvements thereon and offered to the public for sale in cash or installment terms.

(h) **Roads** – Shall mean the area of pave carriage way of the concrete right-of-way (in. sq m.)

(i) **Sidewalks** – Shall mean the area of pre-fabricated concrete slabs or CHB which are on both sides of the carriage way inclusive of its planting strips. (in. sq.m).

(j) **Curbs and Gutters** – Shall means the length of ditch including its radius (in. linear meters)

(k) **Drainage System** – Shall mean the length of through surface or open along the roads to ensure free flow of water to prevent stagnation (in linear meter).

(l) **Land Acquisition Cost** – Shall mean the actual cost of land to be developed per square meter, multiplied by the total area being applied for.

(m) **Site Development Cost** – Shall mean the development cost per square meter, multiplied by the total land area being applied for.

(n) **Total Expenses or Total Capital Cost** – Shall mean the sum of the Total Land Acquisition and the Site Development Cost (L+M).

Section 33. Other Transaction/ Certification

PARTICULAR	AMOUNT OF FEE
1. ZONING CERTIFICATION	
a. Residential	P 5.00/sq. m.
b. Industrial	5.00/sq. m.
c. Cemetery	5.00/sq. m.
d. Commercial	5.00/sq. m.
e. Subdivision	5.00/sq. m.
2. ON BUSINESS	
a. Commercial Establishment	P 500.00
b. Industrial	P 500.00
c. Sari-sari Store	P 200.00
d. Canteen	P 250.00
e. Restaurant/ Fastfood	P 500.00

Article E. Permit Fees on Tricycle Operation

Section 34. Definitions. – When used in this Article,

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

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

(c) **Tricycle-for-Hire** is a vehicle composed of a motorcycle fitted with a single-wheel side car or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.

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

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

Section 35. Imposition of Fees. – There shall be collected an annual fee for the operation of tricycle-for-hire under the following schedule:

PARTICULAR	Amount of Fee
a) New Franchise:	
• General Franchise	P 250.00
• Supervisory Fee	40.00
• Certificate	50.00
• Plate	265.00
• ID	25.00
• Sticker	50.00
b) Renewal of Franchise:	
• General Franchise	P 250.00
• Supervisory Fee	40.00
• Certificate	50.00
• ID	25.00
• Sticker	50.00
c) Dropping of Franchise	100.00

Section 36. Time of Payment. –

(a) The fee shall be paid to the Municipal Treasurer upon application or renewal of the permit.

(b) The filing fee shall be paid upon application for an MTOP based on the number of units.

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

Section 37. Administrative Provisions. –

(a) Prospective operators of tricycles should first secure a Motorized Tricycle Operator's permit (MTOP) from the Sanggunian.

(b) The Sanggunianng of this municipality shall:

1. Issue, amend, revise, renew, suspend, or cancel MTOP and prescribe the appropriate terms and conditions therefor; determine, fix, prescribe or periodically adjust fares or rates for the service provided in a zone after public hearing; prescribe and regulate zones of service in coordination with the barangay; fix, impose and collect, and periodically review and adjust butnot oftener than once every three (3) years, reasonable fees and other related charges in the regulation of tricycles-for-hire; and establish and prescribe the conditions and qualifications of service.

2. Only Filipino citizens and partnership or corporation with sixty percent (60%) Filipino equity shall be granted the MTOP. No MTOP shall be granted by the Municipality unless the applicant is in possession of units with valid registration papers from the Land Transportation Office (LTO).

3. The grantee of the MTOP shall carry a common carriers insurance sufficient to answer for any liability it may incur to passengers and third parties in case of accidents.

4. Operators of tricycles-for-hire shall employ drivers duly licensed by LTO for tricycles-for-hire.

5. Operators who intend to stop service completely, or suspend service for more than one (1) month shall report in writing such termination or suspension to the Sangguniang Bayan.

6. Tricycle operators are prohibited to operate on national highways utilized by 4-wheel vehicles greater than four (4) tons and where normal speed exceeds forty (40) KPH. The Sangguniang Bayan may provide exceptions if there is no alternative route.

7. Tricycles-for-hire shall be allowed to operate like a taxi service, i.e., service is rendered upon demand and without a fixed route within a zone until such time that a necessary zone have been established.

(c) The Sanggunian may impose a common color for tricycles-for-hire in the same zone. Each tricycle unit shall be assigned and bear a body number, aside from its LTO license plate number.

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

The official rate to be initially adopted shall be a minimum fee of Nine Pesos (P9.00) plus 1.00 per kilometer, in excess of four (4.0) kilometer distance, pending the enactment of the prescribed fare structure for the zone by the Sanggunian.

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

(d) The zones must be within the boundaries of this municipality. The existing zones which cover the territorial unit not only of the municipality but other adjoining municipalities or cities as well shall be maintained, provided the operators serving the said zone secure the MTOP.

(e) The Sangguniang Bayan Secretariat and the Municipal Treasurer shall keep a registry of all tricycle operators which shall include among others, the name and address of the operator and the number and brand of tricycles owned and operated by the said operator.

(f) Penalty. Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not exceeding Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month but not more than six (6) months, or both such fine and imprisonment at the discretion of the Court.

Article F. Annual Fees for the Operation of Poles, Antennae, Towers and Cell Sites/Relay Stations

Section 38. Definitions. – When used in this Article:

(a) **Pole** – shall refer to a vertical post either wooden or concrete made from which cables or wires are attached.

(b) **Antennae** – shall mean a conducting wire or coil from which radio waves are emitter received.

(c) **Mast** – shall refer to a vertical support made of galvanized iron pipes or wooden post over 15 meters in height supported by guide wire for carrying radio aerials.

(d) **Tower** – shall be construed as a tall structural steel framework of high proportion to its lateral dimensions, standing independently or constructed on a base with foundation used for UHF, cell sites/relay stations disks.

Section 39. Imposition of Fee. – Annual fees for the operation of poles, antennae, towers and cell sites/relay stations shall be imposed at the following rates:

a)	Antennae Tower Base for CB	P
b)	Antennae Mast Base/Tower for	P
c)	Poles for electrical, cable television and telecommunication facilities	P
d)	Towers are allowed for one (1) repeater and additional repeater attachments shall be charged accordingly in the amount of Php P 11,000.00 annually per repeater.	

Section 40. Time of Payment. – Payment of the above indicated fees may be made either annually or quarterly. Ten percent (10%) discount shall be given to those who will pay annually.

Section 41. Administrative Provision. – The following electrical, cable television and telecommunication equipment/facilities shall be subject to regulatory fees at rates hereunder prescribed.

(a) All poles, antennae, towers, masts, disks and other similar communication equipment and facilities for the operation of CB, UHF/VHF, cell sites/relay stations, electrical, cable television installed and operating within the boundaries of Silang, Cavite.

(b) The equipment/facilities mentioned above which are owned or used solely by the government are exempted from the payment of the prescribed fees. Provided, that, where said equipment/facilities are being used/utilized jointly by the government and other private/commercial entities said private/commercial entities shall be subject to the rates prescribed hereunder. Provided further, that the equipment/facilities mentioned above, owned or being utilized by private/commercial entities attached to, connected to or otherwise utilizing the tower, antennae or facilities owned or previously owned by the government, shall likewise be subject to the rates herein imposed. Provided finally, that in cases whereas in antennae/tower or other communication equipment/facility mentioned in Section 2 hereof is being operated, used or otherwise utilized jointly by different/various private/commercial proprietors or entities, each proprietor, corporation or entity utilizing the same shall be liable for the payment of the fees herein imposed.

(c) The Office of the Municipal Engineer shall prepare the list of all poles, towers, antennae and other electrical, cable television, communication equipment/facilities covered by this Article for its initial implementation for year 2018 and whenever necessary, shall provide technical data and specifications to supplement the provisions of this Article. Prepare an initial appraisal of all antennae and towers within the limits of Silang, Cavite, to determine those which are covered by this Article. Coordinate with the License Division preparatory to initial issuance of notices to all affected antennae and towers.

(d) The Office of the Municipal Engineer shall assess the required regulatory fees and its payment shall be paid directly to the Office of the Municipal Treasurer.

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

Section 42. Definitions. – When used in this Article:

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

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

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

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

Section 43. Imposition of Fees. – There shall be collected the following *Mayor's Permit Fees* from cockpit operators/owners/licensees and cockpit personnel:

PARTICULAR	Amount of Fee
(a) For the owner/operator/licensee of the cockpit:	
1. Application filing fee	P3,000.00
2. Annual cockpit permit fee	30,000.00
(b) From cockpit personnel:	
1. Promoters/Hosts	500.00
2. Pit Manager	300.00
3. Referee	200.00
4. Bet Taker "Kristo/Llamador"	200.00
5. Bet Manager "Maciador/Kasador"	200.00
6. Gaffer "Mananari"	200.00
7. Cashier	200.00
8. Derby (Matchmaker)	200.00
9. Manggagamot	

Section 44. Time and Manner of Payment. –

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

(b) The cockpit registration fee is also payable upon application for a permit before a cockpit can operate and within the first twenty days of January of each year in case of renewal thereof.

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

Section 45. Administrative Provisions. –

(a) Ownership, operation and management of cockpit. Only Filipino citi who qualified by existing ordinances or laws shall be allowed to own, manage and operate coc erative capitalization is encouraged.

(b) Establishment of cockpit. The Sangguniang Bayan shall determine the numb pits to be allowed in this Municipality.

(c) Cockpit site and construction. Cockpits shall be constructed and operat appropriate areas as prescribed in the Zoning Law or ordinance. In the absence of such law or ord Municipal Mayor shall see to it that no cockpits are constructed within or near existing resident mercial areas, hospitals, school buildings, churches or other public buildings. Owners, lessees, of cockpits which are now in existence and do not conform to this requirement are required to these provisions within a period to be specified by the Municipal Mayor. Approval or issuance permits for the construction of cockpits shall be made by the Municipal Engineer in accordance wi ordinances, laws and practices.

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

(e) Upon payment of the fees herein imposed, the corresponding Mayor's Permit sha

Section 46. Applicability Clause. – The provisions of P.D. 449, otherwise known as the Cockfightin 1974, P.D. 1802, Creating the Philippine Gamefowl Commission, and such other pertinent laws all matters regarding the operation of cockpits and the holding of cockfights in this Municipality.

Article H. Special Permit Fee for Cockfighting

Section 47. Definitions. – When used in this Article:

(a) **Cockfighting** – is the sport of pitting or evenly matching gamecocks to eng actual fight where bets on either side are laid. Cockfighting may also be formed as "cockfighting de takaw or tupada," or its equivalent in different Philippine localities.

(b) **Local Derby** – is an invitational cockfight participated in by gamecockers or ing "aficionados" of the Philippines with "pot money" awarded to the proclaimed winning entry.

(c) **International Derby** – refers to an invitational cockfight participated in by loca eign gamecockers or cockfighting "aficionados" with "pot money" awarded to the proclaimed winn

Section 48. Imposition of Fees. – There shall be collected the following fees per day for cockfightin

KINDS OF COCKFIGHTING EVENTS	Amount of Fee
(a)Special Cockfight (Pintakasi)	P1,500.00
(b)Derby –	
Assessment for Promoters	2,000.00
One cock Derby	4,000.00
Two cock Derby	8,000.00
Three cock Derby	12,000.00
Four cock Derby	15,000.00
Five cock Derby	50.00
Gamefowl	

Section 49. Exclusions. – Regular cockfights, i.e. those held during Sundays, holidays and local fe international derbies shall be excluded from the payment of fees herein imposed.

Section 50. Time and Manner of Payment. – The fees herein imposed shall be payable to the Mu Treasurer before the special cockfights and derbies can be lawfully held.

Section 51. Administrative Provisions. –

(a) **Holding of cockfights.** – Except as provided in this Article, cockfighting shal lowed in this Municipality only in licensed cockpits during Sundays and legal holidays and durin fiestas for not more than three (3) days. It may also be held during Municipality agricultural, cial, or industrial fairs, carnival, or exposition for a similar period of three (3) days upon resolution Sangguniang Bayan. No cockfighting on the occasion of such affair, carnival or exposition shall be within the month of a local fiesta or for more than two (2) occasions a year. No cockfighting shall on December 30 (Rizal Day), June 12 (Philippine Independence Day), November 30 (National Heroes Holy Thursday, Good Friday, Election or Referendum Day and during Registration Days for such electi referendum.

(b) **Cockfighting for entertainment of tourists or for charitable purposes.** – Subje the preceding subsection hereof, the holding of cockfights may also be allowed for the entertainm foreign dignitaries or for tourists, or for returning Filipinos, commonly known as "Balikbayans", or fo support of national fund raising campaigns for charitable purposes as may be authorized upon resolu the Sangguniang Bayan, in licensed cockpits or in playgrounds or parks. This privilege shall be extend only one (1) time, for a period not exceeding three (3) days, within a year.

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

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

Section 52. Imposition of Fee – There shall be collected an annual fee at the rate prescribed hereunde the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupatio calling not requiring government examination with the Municipality as follows:

OCCUPATION OR CALLING		Rate of Fee Per Annum
(a)	On employees and workers in generally considered "Offensive and Dangerous Business Establishments"	Php 100.00
(b)	On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public.	Php 100.00
(c)	On employees and workers in food or eatery establishment.	Php 100.00
(d)	On employees and workers in night or night and day establishment	Php 100.00
(e)	Factory workers working in Silang	Php 100.00
(f)	All occupation or calling subject to periodic inspection, surveillance and/ or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper, butcher, blacksmith, carpenter, carver, chamber-maid, cook, criminologist, electrician, electronic technician, club/floor manager, forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, massage attendant, mechanic, certified "hilot", painter, musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi driver, dancer, stage performer, salesgirl, sculptor, waiter or waitress and welder and other similar calling.	Php 100.00
(g)	All other occupation or calling not mentioned above.	Php 100.00

Section 53. Exemption. – All professionals who are subject to the *Professional Tax* imposition pursua Section 139 of the Local Government Code, and government employees are exempted from payment of the fe

Section 54. Person Covered – The following workers or employees whether working on temporary permanent basis, shall secure the individual Mayor's permit prescribed herewith.

(a) Employees or workers in generally considered offensive and dangerous business.

(b) Establishments such as but not limited to the following:

1. Employees or workers in industrial or manufacturing establishments such as: [illegible]

2. Employees and workers in commercial establishments: [illegible]

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

(c) Employees and workers in commercial establishments who generally cater or attend to the daily needs of the general public such as but not limited to the following: Employees and workers in drugstores, department stores, groceries, supermarkets, beauty salons, tailor shops, dress shops, bank teller, receptionist, receiving clerk in paying outlets of public utilities corporation, except transportation companies and other commercial establishments whose employees and workers attend to the daily needs of the shopping/paying public.

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

1. Employees and workers in canteen, carinderia, catering services, bakeries, ice cream or ice cream milk factories, refreshment parlor, restaurants, eat-all stores, and soda fountains.

2. Stallholders, employees and workers in public markets.

3. Peddlers of cook or uncooked foods.

4. All other food peddlers, including peddlers of general merchandise.

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

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

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

(f) All other employees and persons who exercise their profession, occupation or calling within the jurisdictional limits of the Municipality not mentioned in the above enumeration.

Section 55. Time and Manner of Payment. – The fees prescribed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the first time and annually thereafter within the first twenty (20) days of January and every quarter thereafter. The permit fee is payable for every separate or distinct occupation or calling engaged in. Employer shall advance the fees to the Municipality for its employees.

Section 56. Surcharge for Late Payment. – Failure to pay the fee prescribed in this Article within the time prescribed shall subject a taxpayer to a surcharge of Twenty-Five Percent (25%) of the original amount of the fee due. Such surcharge shall be paid at the same time and in the same manner as the fee due.

In case of change of ownership of the business as well as the location thereof from Municipality to another, it shall be the duty of the new owner, agent or manager of such business to secure a new permit as required in this Article and pay the corresponding permit fee as though it were new business.

Newly hired workers and/or employees shall secure their Individual Mayor's Permit from the moment they are actually accepted by the management of any business or industrial establishment to start working.

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

Section 57. Administrative Provisions. –

(a) The Municipal Treasurer shall keep a record of persons engaged in occupations and/or calling not requiring government examination and the corresponding payment of fees required under personal data for reference purpose.

(b) Persons engaged in the above mentioned occupation or calling with a valid Mayor's Permit shall be required to surrender such permit and the corresponding Official Receipt for the payment of fees to the Municipal Treasurer and to the Municipal Mayor respectively, for cancellation upon retirement or cessation of the practice of the said occupation or calling.

Article I. Registration and Transfer Fees on Large Cattle

Section 58. Definition. – For purposes of this Article, "large cattle" includes a two-year old horse, mule, ass, carabao, cow or other domesticated member of the bovine family.

Section 59. Imposition of Fee. – The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as follows:

	REGISTRATION AND TRANSFER	Amount of Fee
(a)	For Certificate of Ownership	Php 100.00
	For Certificate of Transfer	Php 100.00
	For Certificate of Private Brand	Php 100.00
	Branding Fee	Php 100.00

The Municipal Treasurer shall issue a corresponding Official Receipt (Accountable Form No. 51) for the amount paid in excess of the Five (P5.00) Pesos amount fee provided under Form No. 28-A.

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

Section 60. Time and Manner of Payment. – The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 61. Administrative Provisions. –

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

(b) The ownership of large cattle or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer. All branded and counter-branded large cattle presented to the Municipal Treasurer shall be registered in a book showing among others, the name and residence of the owner, the consideration or purchase price of the animal in case of sale or transfer and the class, color, sex, brands and other identification marks of the cattle. These data shall also be stated in the certificate of ownership issued to the owner of the large cattle.

(c) The transfer of the large cattle, regardless of its age, shall be entered in the registry book setting forth, among others, the names and the residence of the owners and the purchaser, the consideration or purchase price of the animal for sale or transfer, class, sex, brands and other identifying marks of the animals, and a reference by number to the original certificate of ownership with the name of the Municipality issued to it. No service of transfer shall be made or certificate of transfer shall be issued by the Municipal Treasurer except upon the production of the original certificate of ownership and certificate of transfer and such other documents that show title to the owner.

Section 62. Applicability Clause. – All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Ordinance and other applicable laws, ordinances and rules and regulations.

Article K. Permit Fee for Agricultural Machinery and Other Heavy Equipment

Section 63. Imposition of Fees. – There shall be collected an annual permit fee at the following rates for each agricultural machinery or heavy equipment rented out in the Municipality:

	KINDS OF MACHINERY & EQUIPMENT	Rate of Fee Per Annum
(a)	Hand Tractors	Php 300.00
(b)	Light Tractors	1,000.00
(c)	Heavy Tractors	1,500.00
(d)	Bulldozer	2,000.00
(e)	Forklift	2,000.00
(f)	Heavy Graders	2,500.00
(g)	Light Graders	1,500.00
(h)	Mechanized Threshers	500.00
(i)	Manual Threshers	200.00
(j)	Cargo Truck	1,000.00
(k)	Dump Truck	1,000.00
(l)	Road Roller	1,000.00
(m)	Payloader	2,000.00
(n)	Primemovers/Flatbeds	5,000.00
(o)	Backhoe	3,000.00
(p)	Rock Crusher	10,000.00
(q)	Batching Plant	20,000.00
(r)	Transit/Mixer Truck	5,000.00
(s)	Crane	10,000.00
(t)	Other agricultural machinery or heavy equipment not enumerated above	1,000.00

Section 64. Time and Manner of Payment. – The fee imposed herein shall be payable upon filing of the application for a Mayor's permit.

Section 65. Administrative Provisions. – The Municipal Treasurer and Municipal Agricultural Office shall keep a registry of all heavy equipment and agricultural machinery which shall include the make and brand of the heavy equipment and agricultural machinery and name and address of the owner.

Article L. Permit and Inspection Fee on
Machineries and Engines

Section 66. Imposition of Fee. – There shall be imposed an annual inspection fee on internal combustion engines generators and other machines in accordance with the following schedules:

	KINDS OF MACHINERIES & ENGINES	Rate of Fee Per Annum
(a) Internal combustion engines		
1.	20hp and below	Php500.00
2.	20hp and above but not higher than 50hp	1,000.00
3.	50hp and above but not higher than 100hp	3,000.00
4.	100hp and above but not higher than 150hp	5,000.00
5.	Above 150hp	6,000.00
(b) Other stationary engines or machines		
1.	20hp and below	P 500.00
2.	20hp and above but not higher than 50hp	1,000.00
3.	50hp and above but not higher than 100hp	3,000.00
4.	100hp and above but not higher than 150hp	5,000.00
5.	Above 150hp	6,000.00
(c) Electrical generators and other machines propelled by electric motors will be levied the same rate found in subsection (a).		

Section 67. Time of Payment. – The annual fee imposed in this Article shall be paid to the Municipal Treasurer upon application of the Permit with the Mayor but not later than fifteen (15) days after the actual inspection by the person authorized in writing by the Mayor. Thereafter, the fee shall be paid within twenty (20) days of January, or of every quarter as the case may be.

Section 68. Administrative Provisions. – No engine or machine mentioned above shall be installed or operated within the limits of this municipality, without the permit of the Municipal Mayor and the payment of the inspection fee prescribed in this Article.

Article M. Permit fee for the Storage of Flammable and
Combustible Materials

Section 69. Imposition of Fee. – There shall be collected an annual permit fee for the storage of combustible materials at the rates as follows:

	KINDS OF FLAMMABLE AND COMBUSTIBLE MATERIALS	Rate of Fee
(a) Storage of gasoline, diesel, fuel, kerosene, oil and similar products		
1.	500 to 2,000 liters	Php2,000.00
2.	2,001 to 5,000 liters	2,500.00
3.	5,001 to 20,000 liters	3,500.00
4.	20,001 to 50,000 liters	5,000.00
5.	50,001 to 150,000 liters	8,000.00
6.	Over 150,000 liters	10,000.00
(b) Storage of cinematographic film		Php 500.00
(c) Storage of celluloid		Php 500.00
(d) Storage of Calcium carbide		Php 500.00

Rate of Fee

certified by the Chief of the [illegible] and Chief of Police.

In case of firecrackers, pyrotechnics and other similar items, the vendors shall be required to submit clearance issued by the Explosive Unit of the PNP and from the Bureau of Fire Protection (BFP).

Section 92. Exemption from Zoning Clearance. – The application for business permit of ambulant and peddler shall be exempted from the zoning clearance.

Section 93. Confiscation of Goods sold Outside the Permitted Area and Time. – Goods being sold in contravention of Sec. 88 shall be considered illegal and confiscated by the officer in charge with the traffic management, permit and licensing office, fee collectors, or their duly authorized representatives, or any other officer authorized by the Mayor jointly or singly. The same shall be turned over to the Bureau of Jail Management and Penology and/or City Social Welfare and Development Department. The confiscation, which is made under the Police Power and not by reason of failure or refusal to pay tax, shall be without prejudice to such other actions that may be pursued against the person violating this Chapter.

Article F. Special Permit for Vendors on Declared Vending Areas/Sites

Section 94. Vending Areas/Sites. – The Municipal Mayor, through an Executive Order shall declare the specific vending areas/sites where perishable and non perishable goods or merchandise may be sold in excess of Forty Five (45) days and not during fiestas, trade fair and other festivities as provided for in Art. 5.

Section 95. Application. – All interested persons must file their applications to the BPLO under the Office of the Mayor and must pay to the Municipal Treasurer the corresponding fee of Php 20.00 per sq. meter per day. Only bona fide residents who are of legal age and who are Filipino citizens shall be authorized to sell their merchandise in the declared temporary vending sites.

Section 96. Collection of Fee. – The Municipal Treasurer is hereby authorized to assign or designate a collector for that purpose. The vending fee may be collected daily, weekly or monthly at the agreement of the Municipal Treasurer and the vendor and/or the vendor's association, if any is formed.

CHAPTER IV. SERVICE FEES

Article A. Secretary's Fees

Section 97. Imposition of Fees. – There shall be collected the following fees from every person requesting for copies of official records and documents from the offices of this Municipality:

KINDS OF SERVICES	Amount of Fee
a. For every page or fraction thereof typewritten (not including the certificate and notation)	P30.00
b. For each certificate of correctness (with seal of Office) written on the copy or attached thereto	P30.00
c. For certifying the official act of the Municipal Judge or other judicial certificate with seal	P30.00
d. For certified copies of any papers, records, decrees, judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceedings) for each page	P30.00
e. Photocopy or any other copy produced by copying machine per page	P30.00

Section 98. Exemption. – The fees imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the Court at the request of the litigant, in which case, charges shall be in accordance with the above mentioned schedule.

Section 99. Time and Manner of Payment. – The fees shall be paid to the Municipal Treasurer at the time the request, written or otherwise, for the issuance of a copy of any Municipal record or document is made.

Article B. Local Civil Registry Fees

Section 100. Imposition of Fees. There shall be collected for services rendered by the Municipal Civil Registrar of this Municipality the following fees:

A. Marriage Related Fees	
1) Application fee	P200.00
2) Pre-marital counseling Fee/PMC (Includes Certificate)	100.00
2) Marriage License fee	200.00
3) Marriage Solemnization fee	300.00
B. Birth Related Fees	
1) Local Civil Registry Form 1A 2) Local Civil Registry Form 1B 3) Local Civil Registry Form 1C	100.00 100.00 100.00
C. Death Related Fees	
1) Local Civil Registry Form 2A 2) Local Civil Registry Form 2B 3) Local Civil Registry Form 2C	100.00 100.00 100.00
D. Marriage Certificate Related Fees	
1) Local Civil Registry Form 3A 2) Local Civil Registry Form 3B 3) Local Civil Registry Form 3C	100.00 100.00 100.00
E. Application for Marriage License Related Fees	
1) Local Civil Registry Form 4A 2) Local Civil Registry Form 4B 3) Local Civil Registry Form 4C	100.00 100.00 100.00
F. Certified True Copy of Civil Registry Document	75.00
G. Late Registration of Civil Registry Document	200.00
H. Endorsement of Civil Registry Document	200.00
I. Advance Endorsement of Civil Registry Document	500.00
J. Out of Town Registration of Civil Registry Document	200.00
K. Reconstruction of Marriage Certificate	300.00
L. Supplemental Report for Missing Entries	200.00
M. For Registration Fee of the following:	
1) Legitimation: - Certificate of Legitimation - Annotation of Birth Certificate for Legitimation - Registration of Affidavit of Legitimation	 100.00 100.00 100.00
2) Acknowledgment to Use the Surname of Father: - Affidavit of AUSF - Annotation of Birth Certificate for AUSF - Registration of Affidavit of AUSF	 100.00 100.00 100.00
3) Registration of Foundling Certificate of an Abandoned Child	200.00
4) Adoption: Certificate of Registration of Adoption Annotation of Birth Cert. for Adoption Amended Certificate of Live Birth	 200.00 200.00 200.00
5) Annulment of Marriage/Declaration of Absolute Nullity of Marriage Certificate of Registration of Annulment of Marriage Annotation of Marriage Certificate with Decree of Annulment	 200.00 200.00
6) Correction of Entry in Civil Registry Document by Court Decree Certificate of Registration of Correction of Entry by Court Decree Annotation of Correction of Civil Registry Document by Court Decree	 200.00 200.00
7) Declaration of Presumptive Death of Absent Spouse or Judicial Declaration of Absence Certificate of Registration Presumptive Death Annotation of Document with the Decree of Presumptive Death	 150.00 150.00
8) Judicial Determination of the Fact of Reappearance of Absent Spouse Certificate of Registration of the Decree of Reappearance Annotation of Document with the Decree of Reappearance	 150.00 150.00
9) Judicial Determination of Paternity Affiliation	200.00
10) Marriage Settlement and any Modification thereof	200.00
11) Registration of Marriage under Art. 34 of the Family Code of the Phils.	Free
12) Declaration of Setting Aside the Decree of Legal Separation	200.00
13) Court Declaration of Recognizing or Acknowledging Natural Children or Impugning or Denying such Recognition	200.00
14) Judicial Determination of Paternity Affiliation	200.00
15) Repatriation or Voluntary Renunciation of Citizenship	200.00
16) Civil Interdiction	200.00
17) Naturalization Certificate or Cancellation of Naturalization Certificate by Court Decree	200.00
18) Acquisition and Ratification of Artificial Insemination	200.00
19) Partition and Distribution of Properties of Spouses, Child's Presumptive Legitimacy	200.00
20) Affidavit of Any Kind	100.00
21) Other Similar Registrable Instruments	200.00
N. Permit for Cadaver Disposition: 1) Burial Permit Fee 2) Fee for the Exhumation of Cadaver 3) Fee for Removal of Cadaver 4) Transfer of Cadaver to Other Place Transfer Permit Fee Certification from the Municipal Health Office 5) Rental of Municipal Cemetery	 200.00 200.00 200.00 200.00 100.00 1,000 for 1-5 yrs
O. Correction of Entry on Civil Registry Document (R.A. 9048)	
Filing Fee Migrant Petition Service Fee	1,000.00 500.00
P. Change of First Name in Certificate of Live Birth (R.A. 9048)	
Filing Fee Migrant Petition Service Fee	1,000.00 500.00
Q. Correction of Date of Birth/Gender (R.A. 10172)	
Filing Fee Migrant Petition Service Fee for the Correction of Date of Birth	3,000.00 1,000.00
R. Certificate of Finality	200.00
S. Municipal Fee for Authentication of Civil Registry Documents to Philippine Statistics Authority	100.00

Section 101. Exemptions. – The fee imposed in this Article shall not be collected in the following cases:

(a) Issuance of certified copies of documents for official use at the request of a competent court or other government agency, except those copies required by courts at the request of litigants, in which case the fee should be collected.

(b) Issuance of birth certificate of children reaching school age belonging to indigent family when such certificates are required for admission to the primary grades in a public school.

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

Section 102. Time of Payment. – The fees shall be paid to the Municipal Treasurer before registration or issuance of the permit, license or certified copy of local registry records or documents.

Section 103. Administrative Provision. – A marriage license shall not be issued unless a certification is issued by the Municipal Health Office that the applicants have undergone lectures on family planning.

Article C. Police Clearance Fee

Section 104. Imposition Fee. – There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of this Municipality the following fees:

PURPOSE OF CLEARANCE	Amount of Fee
1. For employment:	
Local	P50.00
Abroad	P75.00
2. Scholarship, study grant	P30.00
3. For change of name	P100.00
4. For application for Filipino Citizenship	P500.00
5. For Passport or Visa application	P100.00
6. For firearms permit application	P500.00
7. For PLEB Clearance	P50.00
8. Other purposes not hereunder specified	P30.00

Section 105. Time of Payment. – The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance certificate.

Article D. Sanitary Inspection Fee

Section 106. Imposition of Fee. – There shall be collected the following annual fees from each business establishment in this Municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

	KIND OF SERVICES	AMOUNT OF FEE
a)	Finance Institutions such as banks, pawn shop, insurance companies, financial and other investment companies, dealers in securities and foreign exchange dealers.	P 400.00
b)	Gasoline Service and Filling Stations, LPG Filling Stations and related establishments.	1,000.00
c)	Private Hospitals	500.00
d)	Lying in Clinics and Medical Laboratories, Pharmacies	300.00
e)	Lying in Clinics and Medical Laboratories, Pharmacies	300.00
f)	Dwelling and other spaces for lease or rent:	
	1. Hotels, Motels, Apartels, Pensions, Inns, Drive Inns:	
	• with 150 or more rooms	1,500.00
	• with 100 to 149 rooms	1,200.00
	• with 50 to 99 rooms	1,000.00
	• with 25 to 49 rooms	800.00
	• with less than 25 rooms	600.00
	2. Apartments for rent:	
	• Less than 10	200.00
	• 11-20	300.00
	• 21-30	400.00
	• 31 and above	500.00
	3. Houses for rent	200.00
	4. Dormitories, Lodging or Boarding Houses with accommodations for:	
	• 40 or more boarders or lodgers	450.00
	• 15 to 39 boarders or lodgers	300.00
	• less than 15 boarders or lodgers	250.00
g)	Private Institutions or Learning Centers	50.00
h)	Media Facilities	450.00
i)	Cable and Wireless Communications Companies	500.00
j)	Telephone, Electric and Power Companies	1,000.00
k)	Administration, Display Office/Centers, and/or Offices of Professionals	250.00
l)	Lending Investors	300.00
m)	Importers, Exporters and Wholesalers	600.00
n)	Ambulant Peddlers, Street Food Trade and related businesses	50.00
o)	Manufacturers, producers, foundry shops, Laboratories, talipapas, warehouses and related businesses	500.00
p)	Public eating places such as restaurants, refreshments, parlors, carinderia, canteens, sari-sari stores:	
	• more than 50 personnel	500.00
	• more than 30 but less than 50 personnel	350.00
	• more than 15 but less than 30 personnel	300.00
	• more than 7 but less than 15 personnel	250.00
	• less than 7 personnel	200.00
q)	Water refilling stations and other related business	400.00
r)	Amusement places such as theaters, coliseum, sauna bath, massage clinics, cockpit arenas, bowling alley, gun clubs, gyms, etc.	500.00
s)	Golf course and related establishments	500.00 1,500.00
t)	Establishments offering service such as welding, vulcanizing shop, printer, publisher, tailor shop, barber shop, and other similar establishments	150.00
u)	Funeral parlors	1,000.00
v)	Piggery, hatchery, poultry farm and other related businesses	1,000.00
w)	All other businesses, industrial or commercial business not specifically mentioned above:	
	• with an area of 1,000 sq. m. or more	650.00
	• with an area of 500 sq. m. or more but less than 1,000 sq. m.	500.00
	• with an area of 200 sq. m. or more but less than 500 sq. m.	350.00
	• with an area of 100 sq. m. or more but less than 200 sq. m.	300.00
	• with an area of 50 sq. m. or more but less than 100 sq. m.	150.00
	• with an area of 24 sq. m. or more but less than 50 sq. m.	125.00
	• less than 25 sq. m.	100.00

Section 107. Time of Payment. - The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 108. Administrative Provisions. -

(a) The Municipal Health Officer or his duly authorized representative shall conduct an annual inspection of all establishments and buildings, and accessories and houses for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.

(b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

Article E. Service Fee for Health Examination

Section 109. Imposition of Fee. - There will be collected a fee of Fifty Pesos (P50.00) from any person who is given a physical examination by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Twenty Five Pesos (P25.00) shall be collected for each additional copy of subsequent issuance of a copy of the initial medical certificate issued by the Municipal Health Officer.

A fee of Fifty Pesos (P50.00) shall be collected from any person who was given a medico-legal examination done by the Municipal Health Officer or his duly authorized representative, as required by existing ordinances.

A fee of Fifty Pesos (P50.00) shall be collected from any person who was given a examination done by the Municipal Dentist or his duly authorized representative, as required by ordinances.

Health certificate for the following, a fee of P50.00.

1. Ambulant food vendors;
2. Food Handlers (canteens, cafeteria, restaurants and other food establishment);
3. Recreational activities/establishments (videoke bars, KTV, Sing-along Bars, swimming pools, SPA and others).
4. Embalmer
5. Employees of business establishments.

Section 110.Time of Payment. - The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is issued.

Section 111. Administrative Provisions. -

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

1. Food establishments - establishments where food or drinks are manufactured, processed, stored, sold or served.
2. Public swimming or bathing places.
3. Dance schools, dance halls and night clubs - include dance instructors, hostess, cooks, bartenders, waitresses, and the like.
4. Tonsorial and beauty establishments - include employees of barber shops, beauty parlors, hairdressing and manicuring establishments, exercise gyms and figure slenderizing saloons, facial centers, aromatherapy establishments, and the like.
5. Massage clinics and sauna bath establishments - include masseurs, massage clinic sauna bath attendants, and the like.
6. Hotels, motels and apartments, lodging, boarding, or tenement houses, and condominiums.

(b) Owners, managers or operators of the establishments shall see to it that their employees who are required to undergo physical and medical examinations have been issued the necessary medical certificates.

(c) The Municipal Health Officer shall keep a record of physical and other health examinations conducted, and the copies of medical certificates issued indicating the name of the applicant, the date and the purpose for which the examination was made.

Article F. Charges for Environmental Protection

Section 112. Imposition of Fee. - There shall be collected from every owner or operator of a business establishment an annual environmental protection fee in accordance with the following schedule:

CHARGES FOR ENVIRONMENTAL PROTECTION

	TYPE OF BUSINESSES	ANNUAL FEE
1.	Heavy Industries	
	a. Tannery	P 5,000.00
	b. Chemical Manufacturing	5,000.00
	c. Electronics	4,000.00
	d. Metal Fabrication	4,000.00
	e. Plastic Manufacturing/Vinyl	4,000.00
	f. Aluminum Fabrication	3,500.00
	g. Bulb Manufacturing	10,000.00
	h. Rubber/Dye/Paint Manufacturing	5,000.00
	i. Food Processing (large scale)	3,000.00
	j. Hazardous Waste Treatment Facility	10,000.00
	k. Ceramics, bathroom fixtures	5,000.00
	l. Others	3,000.00
2.	Medium Industries	
	a. Refilling Plant (LPG, Oxygen and other Gases)	P 3,000.00
	b. Hatchery	2,000.00
	c. Batching	2,000.00
	d. Refinery	2,000.00
	e. Food Processing (small scale)	2,000.00
	f. Printing (large scale)	2,000.00
	g. Paper Products	2,000.00
	h. Concrete Products	2,000.00
	i. Others	2,000.00
3.	Light Industries:	
	a. Agro-Industrial	P1,500.00
	b. Furniture Making	1,500.00
	c. Garments and other Fabric-based Products	1,500.00
	d. Hats/Bags/Shoes/Belts/Wigs (w/ dyeing)	1,500.00
	e. Hats/Bags/Shoes/Belts/Wigs (w/o dyeing)	1,000.00
	f. Assembly drilling	1,500.00
	g. Storage/Warehouse/Haulage/Trading	1,000.00
	h. Corrugated Cartons	1,000.00
	i. Lessor	1,000.00
	j. Packaging	1,000.00
	k. others	1,000.00
4.	Food Industries:	
	a. Bakery	P 1,500.00
	b. Restaurants (other than fastfood)	2,000.00
	c. Canteen	1,500.00
	d. Carinderia	1,200.00
	e. Fruit Stall (along road)	1,200.00
	f. Fastfood Restaurants	2,000.00
	g. Others	1,200.00
5.	Trading/Merchandising:	
	a. Market Stalls	
	i. Wet Goods	P 1,200.00
	ii. Dry Goods	600.00
	b. Grocery	1,000.00
	c. Sari-sari Store	500.00
	d. LPG, Pet shop, Drug Store, Flower shops and Gardens/Nurseries	1,500.00
	e. Appliance Center, Electronics Store, Auto Supply, General Merchandise, Electrical Supply, Bicycle Store, Dental/Medical Supply, Gift Shop, Shoes/Bags/Garments Store, Furniture, Paint Center, Glass and Aluminum	1,500.00
	f. Hardware, Construction supply, Raw materials	2,000.00
	g. Others	1,500.00

6.	Small-scale Cottage Industries	
	a. Jeepney Body Builders	P 1,500.00
	b. Hollow Blocks/Furniture	1,500.00
	c. Garments/Shoes/Bags/Hats/Handicrafts	1,500.00
	d. Charcoal manufacturing	1,500.00
	e. Others	1,000.00
7.	Amusement Places	
	a. Disco, Beer Gardens, Fold House, Cocktail Lounge, Dancing Hall, Bistro, Bar, Coliseum, Resort, Function Halls	P 2,000.00
	b. Billiard Halls, Bingo Houses, Bowling Alleys, Fitness Centers	1,500.00
	c. Race Track, Sport Coliseum	3,000.00
	d. Others	1,500.00
8.	Institutional Establishments	
	a. Hospitals	P 2,500.00
	b. Lying-in Clinics	2,000.00
	c. Private Schools	2,000.00
	d. Banks, Pawnshop, Money Changer, Lending Investors	2,000.00
	e. Others	1,500.00
9.	Services	
	a. Repair Shop/Vulcanizing Shop	P 800.00
	b. Beauty Parlor, Barber Shop	800.00
	c. Rentals (Video, Computer)	800.00
	d. Transportation Terminals	1,500.00
	e. Water Refilling Station	1,500.00
	f. Telecommunications	3,000.00
	g. Services Offices	1,500.00
	h. Funeral Service	2,500.00
	i. Water District	5,000.00
	j. Dwelling	
	i. Apartment for Rent (per door)	200.00
	ii. Boarding Houses/Dormitories (per bed)	150.00
	iii. Hotels, Motels, Inns	3,000.00
	k. Printing Establishments	800.00
	l. Others	800.00
10.	Agricultural	
	a. Poultry Farm, Piggery, Cattle Raising	P 2,500.00
	b. Fish Pen, Cage	2,000.00
	c. Rice Mill	2,000.00
	d. Others	2,000.00
11.	Slaughter House	3,000.00
12.	Private Offices	1,500.00
13.	Junk Shop	2,000.00
14.	Gasoline Service and Filling Station including LPG	3,000.00
15.	Golf Course	4,500.00
16.	Golf Clubs/Tennis Clubs	2,000.00
17.	Other Recreational Facilities	2,000.00
18.	All other businesses not specifically mentioned outside each category	2,000.00

Section 113. Time of Payment. – The fee imposed in this Article shall be paid to the Municipal Treasurer upon application/renewal of business permit.

Section 114. Surcharge for Late payment. – Failure to pay the fee prescribed in this Article within the time required should subject the taxpayer to a surcharge of ten percent (10%) of the original amount of fees due. Such surcharge shall be paid at the same time and in the same manner as the fee due.

Section 115. Administrative Provisions.

(a) The owner or operator of any business establishment shall provide within his premises a garbage can or a receptacle duly prescribed which shall be placed in front of the establishment before the time of the garbage collection.

(b) The Municipal Environment and Natural Resources Officer (MENRO) shall issue the necessary rules and regulations for garbage collection and shall inspect each month the business establishment to find out whether garbage is properly disposed of within the premises.

(c) This Article shall not apply to business operators or establishments which provide their own system of garbage disposal.

Article G. Service Charge for Solid Waste Management

Section 116. Imposition of Fees – There shall be an annual fee to be collected from owners of residential houses, commercial establishments, private schools and agricultural areas as follows:

Section 117. For Residential Houses

Average Household Members (NPDC Record)	Average Waste Generated per person per house hold (based on WACS)	Average Waste Generated per Household	Average Rate Per Day (Waste)	Per Week	Per Month	Per Year (Annual)
5	[illegible] kilo	2.5	P1.00	P7.00	P30.00	P365.00

Section 118. For Commercial Establishments, Private Schools and Agricultural Areas

[illegible]				
[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
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[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Section 119. Time of Payment

(a) For residential houses with less than P175,000.00 assessed value and those built on untitled lots, house renters and apartment lessees shall be paid during the first 20 days of January of each year;

(b) For residential houses with more than P 175,000.00 assessed value shall be paid and incorporated in the payment of Real Property Tax.

(c) For commercial establishments and private schools the fee shall be paid on the first 20 days of January of each year;

(d) For agricultural areas the fee shall be paid and incorporated in the payment of Real Property Tax.

Section 120. Administrative Provisions

(a) The primary goal of this article is to enhance ecological balance of the community through sustainable and integrated waste management and to instill discipline among the people of the municipality relative to ecological solid waste management;

(b) Compliance to the provision of this article shall be monitored by the Municipal Environment and Natural Resources Office (MENRO) who shall see to it that the provisions of Republic Act 9003 are properly implemented in the whole Municipality and that all types of business establishments within the territorial jurisdiction of the municipality shall be educated on the proper solid waste management imposed upon under the Act;

(c) The MENRO, with the approval of the Local Chief Executive, shall promulgate for the proper and prompt collection of the fee regulated herein.

Section 121. Penalties – Non-compliance with the provision of this article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) but not more than two thousand five hundred Pesos (P2,500.00) or an imprisonment of not less than one (1) month to six (6) months or both, at the discretion of the proper court of authority.

Article H. BUSINESS PERMIT APPLICATION AND LICENSE TO OPERATE

The Junkshop operator's shall secure first the Certificate of Membership/Endorsement from the Association, as one of the requirement in applying business permit.

Section 122. Processing of Registration

If the MENRO found the completeness of the application, he shall advise the applicant to pay at the Treasurer's Office the amount of Php 600.00 as Environmental Clearance Fee.

Article I. PERMIT FEE ON HAULING AND TRUCKING SERVICES

Section 123. Imposition of Fee – There shall be collected from every person engaged in the business of hauling and trucking services operating within this Municipality a permit of P300.00 per truck per annum. The fee imposed herein shall not be collected from operators of hauling and trucking services whose trucks merely pass this municipality.

Section 124. Time of Payment – The fee imposed herein shall be paid to the Municipal Treasurer upon application of Mayor's Permit to operate hauling or trucking services in this Municipality. In the succeeding year, the fee shall be paid within the first 20 days of January of every year, in case of renewal thereof.

Section 125. Surcharge for Late Payment – Failure to pay the fee required in this Article shall subject the taxpayer to a surcharge of twenty percent (20%) of the original amount due; such surcharge to be paid at the same time and in the same manner as the original amount of fees due.

Section 126. Administrative Provisions –

(a) The Mayor's Permit shall be issued to the applicant after payment of the required fee.

(b) The weight capacity of roads and bridges shall be carefully observed by the driver of the vehicle being used in hauling such cargoes.

(c) Haulers shall also observe carefully the proper loading of logs, sugar cane, cattle, swine and other kinds of cargoes, that the same are securely tied or properly covered.

(d) The Mayor's permit shall be carried at all times while engaged in hauling activities in this municipality and shall be presented to the authorities concerned upon the latter's demand.

Article J. Water Extraction Fee

Section 127. Imposition of Fee. – There shall be an annual collection of Water Extraction Fee for all types of businesses where water is being drawn up underground within the Municipality of Silang for manufacturing; recreational activities; golf courses maintenance; cleaning water service and distribution.

Section 128. Administrative Provisions. – The Municipal Mayor will assign at either the Municipal Environmental Officer or Municipal Engineer to implement the provision of this Ordinance to have proper monitoring of water extensive user in Silang to sustain the operation of existing establishment by limiting overuse of underground water carrying capacity to protect the environment from further deterioration by implementing physical projects funded from fees collected.

Section 129. Time of Payment. – The water extraction fee shall be monitored and assessed by any of the following municipal department heads: Municipal Engineer or Municipal Environmental and Natural Resources Officer. Fees shall be assessed by any of the two persons as designated by the Municipal Mayor with the rates as follows:

TYPES OF BUSINESS	RATE PER ANNUM
1) Manufacturing Businesses	P11,000.00(Large) 5,500.00 (Medium) 2,200.00 (Small)
2) Golf Courses	1,100.00/hole
3) Cement Batching Plant	11,000.00/batching plant
4) Piggery Farm	5,500.00 (below 1,000 heads)
5) Swimming Pool	3,300.00/pool
6) Laundry/Dry Cleaning Shops	5,500.00/shop
7) Private Slaughterhouse	3,300.00/site
8) Water Refilling Station	2,200.00/station
9) Motor/Car Wash Center/Shops	2,200.00/shop
10) Water Corporation	22.00/household
11) Water Distribution for Commercial Establishment	110.00/non-residential 2,200.00

Section 130. Exemption.- [illegible]

(a) [illegible]

(b) [illegible]

(c) [illegible]

Article E. Dog Vaccination Fee

Section 131. Imposition Fee. – [illegible]

Section 132. Time of Payment. – [illegible]

Section 133. Administrative Provisions.-

(a) **Vaccination Against Rabies** – [illegible]

1. [illegible]

2. [illegible]

(b) [illegible]

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]

(c) [illegible]

(d) **Dog Registration or Licensing** – [illegible]

(e) **Elimination of Unregistered Dog** – [illegible]

[illegible]

[illegible]

[illegible]

(f) **Reporting of Biting Incidents** – [illegible]

(g) [illegible]

Section 134. Penalty – [illegible]

[illegible]

Article F. Licensing Fee on Dogs

Section 135. Imposition of Fee. – [illegible]

Section 136. Time of Payment. – [illegible]

[illegible]

[illegible]

Section 137. Penalty – [illegible]

CHAPTER V. MUNICIPALITY CHARGES

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

Section 138. Imposition of Fee. – [illegible]

Item	KINDS OF PROPERTY	Rate of Rental
1	[illegible] a) [illegible] b) [illegible] c) [illegible]	[illegible] [illegible] [illegible]
2	[illegible] a) [illegible] b) [illegible] c) Others	[illegible] [illegible] [illegible]

Section 139. Time of Payment. – [illegible]

Article B. Fees and Charges for the use of [illegible] Multi-Purpose Hall

Section 140. Imposition of Fees. – [illegible]

(a) [illegible]

1. [illegible] [illegible]
2. [illegible] [illegible]
3. [illegible] [illegible]
4. [illegible] [illegible]

(b) [illegible]

1. [illegible] [illegible]
   [illegible] [illegible]
2. [illegible] [illegible]
   [illegible] [illegible]

Note: [illegible]

Section 141. Administrative Provisions.

(a) [illegible]

[illegible]

(b) [illegible]

Section 142. Exemption. – [illegible]

Article C. Charges for Parking

Section 143. Imposition of Fees. – [illegible]

PARKING		
Vehicle Type	Parking Fee for the First Three (3) Hours	Succeeding hours or a fraction thereof
[illegible]	[illegible]	[illegible]
[illegible]		
[illegible]		

Section 144. Time of Payment. – [illegible]

Article D. Municipal Health Service Fees

Section 145. Imposition of Municipal Health Service Fees. – [illegible]

Section 157. Time of Payment. The fee imposed in this Article shall be paid to the Municipal Treasurer at the time of the request, written or otherwise, before the request is granted.

CHAPTER VI - COMMUNITY TAX

Section 158. Imposition of Tax. - There shall be imposed a community tax on persons, natural or juridical, residing in the Municipality.

Section 159. Individuals liable for Community Tax. - Every inhabitant of the Philippines who is a resident of this Municipality, eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or corporation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return shall pay an annual community tax of Five (P5.00) Pesos and an annual additional tax of One Peso (P1.00) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five Thousand Pesos (P5,000.00).

In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

Section 160. Juridical Persons Liable to Pay Community Tax - Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual Community Tax of Five Hundred Pesos (P500.00) and an additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

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

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

Section 161. Exemption. - The following are exempted from the Community Tax:

(a) Diplomatic and consular representatives; and

(b) Transient visitors when their stay in the Philippines does not exceed three (3) months.

Section 162. Place of Payment. - The Community Tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurers.

Section 163. Time of Payment; Penalties for Delinquency:

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

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

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

(d) Corporations established and organized on or before the last day of June shall be liable for the payment of community tax for that year. Corporations established or organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.

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

Section 164. Community Tax Certificate. - A Community Tax Certificate shall be issued to every person or corporation upon payment of the Community Tax. A Community Tax Certificate may also be issued to any person or corporation not subject to the Community Tax upon payment of One Peso (P1.00).

Section 165. Presentation of Community Tax Certificate on Certain Occations.

(a) When an individual subject to community tax acknowledges any document before a notary public, takes oath of office upon election or appointment to any position in the government service, receives any license, certificate, or permit from any public authority; pays any tax or fee; receives any money from any public fund; transacts other official business, or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

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

(b) When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pay any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

(c) The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period of January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 166. *Collection and Allocation of Proceeds of the Community Tax*

(a) The Municipal Treasurer shall deputize the Barangay Treasurer, subject to existing laws and regulations, to collect the Community Tax payable by individual taxpayers in their respective jurisdiction; provided, however, that said Barangay Treasurer shall be bonded in accordance with existing laws.

(b) One Hundred Percent (100%) of the proceeds of the Community Tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of the Municipality.

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

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

CHAPTER VII.
GENERAL ADMINISTRATIVE PROVISIONS

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

Section 167. 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 168. Accrual of Tax. - Unless otherwise provided in this Ordinance, all taxes and charges imposed herein shall accrue on the first (1st) day of January of each year. However, new taxes, fees or charges, or changes in the rate of existing taxes, fees, or charges, shall accrue on the first (1st) day of the quarter next following the effectivity of the Ordinance imposing such new levies or taxes.

Section 169. Time of Payment. - Unless specifically provided herein, all taxes, fees, and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January of each subsequent quarter as the case may be.

Section 170. Surcharge for Late Payment. - Failure to pay the tax described in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

Section 171. Interest on Unpaid Tax. - In addition to the surcharge imposed herein, where the amount of any other revenue due to the Municipality except voluntary contributions or donations, is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, or upon the occurrence of the event which has given rise to its collection, there shall be collected as part of that amount an interest at the rate not to exceed two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty-six (36) months.

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

Section 172. Collection. - Unless otherwise specified, all taxes, fees and charges due to this Municipality shall be collected by the Municipal Treasurer or his duly authorized representatives.

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

Section 173. Issuance of Receipts. - It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipt to the person paying the tax, fee or charge wherein the date, amount, name of the person paying and the account for which it is paid, are shown.

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

Section 174. Record of Persons Paying Revenue. - It shall be the duty of the Municipal Treasurer to keep a record, alphabetically arranged and open to public inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall, as far as practicable, establish and keep current the appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 175. Accounting of Collections. - Unless otherwise provided in this Ordinance and other existing laws and ordinances, all monies collected by virtue of this Ordinance shall be accounted for in accordance with the provisions of existing laws, rules and regulations and credited to the General Fund of the Municipality.

Section 176. Examination of Books of Accounts. - The Municipal Treasurer shall, by himself or through any of his deputies duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality, and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every year for every tax period, which shall be the year immediately preceding the examination. Any examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned.

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

For this purpose, the records of the Revenue District Office of the Bureau of Internal Revenue shall be made available to the Municipal Treasurer, his deputy or duly autho-

[illegible] representative.

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

Section 177. Accrual to the General Fund of Fines, Costs, and Forfeitures. – Unless otherwise provided by law or ordinance, fines, costs, forfeitures, and other pecuniary liabilities imposed by the court for violation of any Municipal ordinance shall accrue to the General Fund of the Municipality.

Article B. Civil Remedies for Collection of Revenues

Section 178. 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 also upon 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 179. Civil Remedies. – The civil remedies for the collection of local business taxes, fees, or charges, and related surcharges and interest resulting from delinquency shall be:

(a) By administrative action through distraint of goods, chattels or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts, and interest in and rights to personal property, and by 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 180. Distraint of Personal Property. – The remedy by distraint shall proceed as follows:

(a) Seizure. – Upon failure of the person owing any local tax, fee or charge to pay the same at the time required, the Municipal Treasurer or his deputy may, upon written notice, seize or confiscate any personal property belonging to the person or any personal property subject to the lien, in sufficient quantity to satisfy the tax, fee or charge in question, together with any increment thereto incident to delinquency and the expenses of seizure. In such case, the Municipal Treasurer or his deputy shall issue a duly authenticated certificate based upon the records of 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 property aforementioned, subject to the taxpayer's right to claim exemption under the provisions of existing laws. Distrained personal property shall be sold at public auction in the manner herein provided for.

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

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

(d) Release of Distrained Property Upon Payment Prior to Sale. – If at any time prior to the consummation of the sale, all proper charges are paid to the officer conducting the sale, the goods or effects distrained shall be restored to the owner.

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

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

Said Committee on Appraisal shall be composed of the Municipal Treasurer as Chairman, with a representative of the Commission on Audit and the Municipal Assessor as members.

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

(g) Levy on Real Property. – After the expiration of the time required to pay the delinquent tax, fee or charge, real property may be levied on, before, simultaneously or after the distraint of personal property belonging to the delinquent taxpayer. To this end, the Municipal Treasurer shall prepare a duly authenticated certificate showing the name of the taxpayer and the amount of the tax, fee or charge, and penalty due from him. Said certificate shall operate with the force of a legal execution throughout the Philippines. Levy shall be effected by writing upon said certificate of description of the property upon which levy is made. At the same time, written notice of the levy shall be mailed to or served upon the Assessor and Register of Deeds of the Municipality, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively, and the delinquent taxpayer or, if he be absent from the Municipality, to his agent or the manager of the business in respect to which the liability arose or if there be none, to the occupant of the property in question.

In case the levy on real property is not issued before or simultaneously with the warrant of distraint on personal property, and the personal property of the taxpayer is not sufficient to satisfy his delinquency, the Municipal Treasurer, shall within thirty (30) days after execution of the distraint, proceed with the levy on the taxpayer's real property.

A report on any levy shall, within ten (10) days after receipt of the warrant, be submitted by the levying officer to the Sangguniang Bayan.

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

(i) Advertisement and Sale. – Within thirty (30) days after levy, the Municipal Treasurer shall proceed to publicly advertise for sale or auction the property or a usable portion thereof as may be necessary to satisfy the claim and cost of sale; and such advertisement shall cover a period of at least thirty (30) days. It shall be effected by posting a notice at the main entrance of the Municipal Hall, and in a public and conspicuous place in the barangay where the real property is located, and by publication once a week for three (3) weeks in a newspaper of general circulation in the Municipality. The advertisement shall contain the amount of taxes, fees or charges, and penalties due thereon, and the time and place of sale, the name of taxpayer against whom the taxes, fees or charges are levies, and a short description of the property to be sold. At any time before the date fixed for the sale, the taxpayer may stay the proceedings by paying the taxes, fees, charges, penalties and interests. If he fails to do so, the sale shall proceed and shall be held either at the main entrance of the Municipal Hall or on the property to be sold, or at any other place as determined by the Municipal Treasurer conducting the sale and specified in the notice of sale.

Within thirty (30) days after the sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan, and which shall form part of his records. After consultation with the Sanggunian, the Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees, charges and related surcharges, interests, or penalties. Provided, however, that any excess in the proceeds of the sale over the claim and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may, by a duly approved ordinance, advance an amount sufficient to defray the costs of collection by means of the remedies provided for in this Ordinance, including the preservation or transportation in case of personal property, and the advertisement and subsequent sale, in cases of personal and real property including improvements thereon.

(j) Redemption of Property Sold. – Within one (1) year from the date of sale, the delinquent taxpayer or his representative shall have the right to redeem the property upon payment to the Municipal Treasurer of the total amount of taxes, fees or charges, and related surcharges, interests or penalties from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of purchase to the date of redemption. Such payment shall invalidate the certificate of sale issued to the purchaser and the owner shall be entitled to a certificate of redemption from the Municipal Treasurer or his representative.

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

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

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

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

Within one (1) year from the date of such forfeiture, the taxpayer or any of his representatives, may redeem the property by paying to the Municipal Treasurer the full amount of the taxes, fees, charges and related surcharges, interests or penalties, and the costs of sale. If the property is not redeemed as provided herein, the ownership thereof shall be fully vested on the Municipality.

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

(n) Collection of Delinquent Taxes, Fees, Charges or Other Revenues through Judicial Action. – The Municipality may enforce the collection of delinquent taxes, fees, charges or other revenues by civil action in any court of competent jurisdiction. The civil action shall be filed by the Municipal Treasurer within the period prescribed in Section 194 of Republic Act No. 7160, as implemented under Article 284 of the Implementing Rules and Regulations (IRR).

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

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

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

Article C. Taxpayer's Remedies

Section 181. Periods of Assessment and Collection. –

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

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

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

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

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

Section 182. Protest of Assessment. – When the Municipal Treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties.

Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the Municipal Treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The Municipal Treasurer shall decide the protest within sixty (60) days from the time of its filing. In cases where the protest is denied, the taxpayer shall have thirty (30) days from the receipt of denial or from the lapse of the sixty-day period prescribed herein within which to appeal with the court of competent jurisdiction, otherwise the assessment becomes conclusive and unappealable.

Section 183. Claim for Refund of tax Credit. – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the Municipal Treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of payment of such tax, fee or charge, or from the date the taxpayer is entitled to a refund or credit.

Section 184. Legality of this Ordinance. – Any question on the constitutionality or legality of this Ordinance may be raised on appeal within thirty (30) days from the effectivity thereof to the Secretary of Justice who shall render a decision within sixty (60) days from the date of receipt of the appeal: Provided, however, that such appeal shall not have the effect of suspending effectivity of this Ordinance and the accrual and payment of the tax, fee or charge levied herein: Provided finally, that within thirty (30) days after the receipt of the decision or the lapse of the sixty-day period without the Secretary of Justice acting upon the appeal, the aggrieved party may file the appropriate proceedings with a court of competent jurisdiction.

Article D. Miscellaneous Provisions

Section 185. Power to Levy Other Taxes, Fees or Charges. – The Municipality may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, that the taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contradictory to declared national policy. Provided, further, that the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

Section 186. Publication of the Revenue Ordinance. – Within ten (10) days after its approval, a certified copy of this Ordinance shall be published in full for three (3) consecutive days in a newspaper of local circulation. Provided, however, that in cases where there are no newspapers of local circulation, the same may be posted in at least two (2) conspicuous and publicly accessible places.

Section 187. Public Dissemination of this Ordinance. – Copies of this Revenue Ordinance shall be furnished to the Municipal Treasurer for public dissemination.
Section 188. 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 Ordinance.

Section 189. Withdrawal of Tax Exemption Privileges. – Unless otherwise provided in this Revenue Ordinance, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under R.A. 6938, non-stock and non-profit hospitals and educational institutions, business enterprises certified by the Board of Investment (BOI) as pioneer or non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration, business entity, association, or cooperatives registered under R.A. 6810, and printer and/or publisher of books or other reading materials prescribed by DEP-ED as school texts or references, insofar as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn.

CHAPTER VIII

Article E. GENERAL PENAL PROVISIONS

Section 190. Penalties for Violation of Tax Ordinance. – Any person or persons who violates any of the provisions of this Ordinance or the rules or regulations promulgated by authority of this Ordinance shall, upon conviction, be punished by a fine of not less than One Thousand Pesos (P 1,000.00) nor more than Five Thousand Pesos (P 5,000.00), 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 therefor.

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

Article F. FINAL PROVISIONS

Section 191. 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 192. Applicability Clause. – All other matters relating to the impositions in this Ordinance shall be governed by pertinent provisions of existing laws and other ordinances.
Section 193. 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 194. Effectivity. – This Ordinance shall take effect after the approval by the Sangguniang Panlalawigan and the subsequent publication on a local newspaper of general circulation.

Enacted this 15th day of November, 2017.

Pinatutunayan ng mga lumagda sa ibaba na pinagtibay ang Kautusang ito, ngayong ika-15 na araw ng buwan ng Nobyembre, 2017, sa ginanap na ika-35 na Karaniwang Pagpupulong ng Sangguniang Bayan ng Silang, Cavite, sa Bulwagan ng Sangguniang Bayan.

KGG. [illegible] A. DONEZA

KGG. FERDINAND C. AMUTAN

KGG. [illegible] INGAL, JR.

KGG. [illegible]TOR V. PATAWE

KGG. LUCIANO P. DE JESUS, JR.

KGG. NOLASCO G. POBLETE

PINATOTOHANAN:

ALFREDO [illegible] MAGLABE
Pansamantalang Kalihim ng Sangguniang Bayan

PINATUNAYAN:

KGG. AIDEL PAUL G. BELAMIDE
Pangalawang Punong Bayan
Nangungulong Pinuno

PINAGTIBAY:

KGG. EMILIA LOURDES F. POBLETE
Punong Bayan

Petsa: February 15, 2018

Publication : PERLAS NG SILANGAN BALITA
Dates : October 14, 21 & 28, 2019

Republic of the Philippines
Fourth Judicial Region
REGIONAL TRIAL COURT
OFFICE OF THE CLERK OF COURT
City of Bacoor, Cavite

HOME DEVELOPMENT MUTUAL FUND,
Mortgagee,

- versus -

Foreclosure No. 1998-91
For: Extra-Judicial Foreclosure of Real Estate Mortgage

PERFECTO D. BAUTISTA married to JUANITA BAUTISTA,
Mortgagors.

x---x

NOTICE OF EXTRA JUDICIAL FORECLOSURE

Upon Extrajudicial Petition for Sale under Act 3133 as Amended by Act 4118 filed by the mortgagee, **HOME DEVELOPMENT MUTUAL FUND,** of 12th Floor JELP Business Solutions Center, No. 409 Shaw Boulevard, Mandaluyong City, and against the mortgagors, **PERFECTO D. BAUTISTA married to JUANITA BAUTISTA,** of Lot 7, Blk. 14, Camella Homes Springville South, Bo. Molino, Bacoor City, to satisfy the mortgage indebtedness which as of August 2000, amounts to **FOUR HUNDRED SIXTY FIVE THOUSAND SIX HUNDRED FIFTY TWO PESOS & 10/100 (P465,652.10),** Philippine Currency, inclusive of interest, penalties and other charges, the undersigned or her duly authorized representative will sell at the public auction on **November 5, 2019 at 10:00 o'clock** in the morning or soon thereafter, at the main entrance of the Hall of Justice of Bacoor City, Cavite, to the highest bidder for CASH and In Philippine Currency, the following described property with all the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. T-513854

"A parcel of Land (Lot 7, Blk. 14, of the cons./ subd. Plan, Pcs-042103-008978, being a portion of the cons. of Lots A, Psd-20199, and Lots 5804-F, Fls-1848, Imus Estate, L.R.C. rec. No.), situated in the Bo. Of Molino, Municipality of Bacoor, Province of Cavite. X x x, containing an area of EIGHTY FOUR (84) SQUARE METERS."

"All sealed bid must be submitted to the undersigned on the above stated time and date.

In the event the public auction should not take place on the said date, it shall be held on **November 12, 2019**, without further notice.

Prospective buyers or bidders are hereby enjoined to investigate for themselves the title to the said property and encumbrances, if any there be.

City of Bacoor, September 23, 2019.

(Sgd.) **ATTY. LIZA D. VICTA**
Clerk of Court IV

Copy Furnished:

Ms. CRISTINA A. ESTEPA
12th Floor JELP Business Solutions Center,
No. 409 Shaw Boulevard, Mandaluyong City

MR & MRS PERFECTO D. BAUTISTA & JUANITA BAUTISTA
- Lot 7, Blk. 14, Camella Homes Springville South,
Bo. Molino, Bacoor City.

WARNING: It is absolutely prohibited to remove, deface or destroy this notice of Extra-Judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : September 30, October 7 & 14, 2019

Republic of the Philippines
Fourth Judicial Region
REGIONAL TRIAL COURT
OFFICE OF THE CLERK OF COURT
City of Bacoor

MAYBANK PHILIPPINES, INC.,
Mortgagee,

- versus -

Foreclosure No. 2019-149
For: Extra-Judicial Foreclosure of Real Estate Mortgage

SPS. BENJAMIN P. BANAAG, JR. AND SHEILA L. BANAAG,
Mortgagors.

x---x

NOTICE OF EXTRAJUDICIAL FORECLOSURE

Upon Extrajudicial Petition for Sale under Act 3135 as Amended by Act 4118 filed by the mortgagee, **MAYBANK PHILIPPINES, INC.,** of Maybank Corporate Center 7th Avenue corner 27th Street, Bonifacio Global City, Taguig City, and against the mortgagors, **SPS. BENJAMIN P. BANAAG, JR. AND SHEILA L. BANAAG,** of Block 2 Lot 24, San Luis Villa, Habay 1, Bacoor, Cavite, to satisfy the mortgage indebtedness which as of July 19, 2019, amounts to **TWO MILLION NINETY FIVE THOUSAND NINE HUNDRED THIRTY ONE PESOS & 37/100 (P2,095,931.37),** Philippine Currency, inclusive of interest, penalties and other charges, the undersigned or her duly authorized representative will sell at the public auction on **October 22, 2019 at 10:00 o'clock** in the morning or soon thereafter, at the main entrance of the Hall of Justice of Bacoor City, Cavite, to the highest bidder for CASH and In Philippine Currency, the following described property with all the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. (057-2014000518) 167-2016019542

"A PARCEL OF LAND (LOT 24 BLOCK 2, OF THE SUBDIVISION PLAN, PSD-04-202494, BEING A PORTION OF LOT 1, PSU-252768, L.R.C. REC. NO. N-53128), SITUATED IN THE BARANGAY OF HABAY, MUNICIPALITY OF BACOOR, PROV. OF CAVITE, ISLAND OF LUZON. XXX, CONTAINING AN AREA OF FIFTY (50) SQUARE METERS."

"All sealed bid must be submitted to the undersigned on the above stated time and date."

"In the event the public auction should not take place on the said date, it shall be held on **October 29, 2019**, without further notice."

Prospective buyers or bidders are hereby enjoined to investigate for themselves the title to the said property and encumbrances, if any there be.

City of Bacoor, September 23, 2019.

(Sgd.) **LIZA D. VICTA**
Clerk of Court IV

Copy Furnished:

ATTY. KATRINA S. LEAL
Counsel for the Mortgagee
Maybank Corporate Center 7th Avenue corner 27th Streets,
Bonifacio Global City, Taguig City

MR & MRS BENJAMIN P. BANAAG, JR. AND SHEILA L. BANAAG
Block 2 Lot 24, San Luis Villa, Habay 1, Bacoor, Cavite

WARNING: It is absolutely prohibited to remove, deface or destroy this notice of Extra-judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : September 30, October 7 & 14, 2019

Palay prices hit lowest in 8 years

The average farm gate price of palay has slid to its lowest in eight years, according to the data from the Philippine Statistics Authority (PSA).

Based on the latest weekly price monitoring report of the PSA, a kilo of palay was sold at an average of P15.96 during the third week of September, down 1.4 percent and 30.1 percent from week-ago and year-ago levels, respectively.

This was also the lowest since the December 2011 level of between P15.91 and P16.01 a kilo.

During the third week of September this year, the lowest price was recorded in some parts of Bulacan where a kilo of palay was sold at just P10, which was below the estimated breakeven production cost of P12 a kilo.

In Pampanga, Palawan, and Agusan del Sur, the rate was P12 a kilo.

Meanwhile, Guimaras and Bohol recorded the highest average price of P21 a kilo.

In Abra and other parts of Bulacan, a kilo of palay was sold at P20.

The Department of Agriculture (DA) is expected to soon impose a form of safeguard duty on rice to ease the burden of local farmers who continued to be edged out of the market by more affordable imported rice.

However, Agriculture Secretary William Dar has yet to announce the final measure.

The National Food Authority, for its part, aims to exceed its palay procurement target of 14.6 million bags this year.

With the wet season harvest beginning early in some areas, NFA administrator Judy Carol Dansal said the agency already bought 621,430 bags of palay in September alone, bringing the agency's total procurement this year to 6.6 million bags or 46 percent of its target.

"Historically, we buy more from farmers during the last quarter of the year, and we have increased our buying price so our target is very attainable," she said.

The DA has also formed a 30-man task force to speed up NFA's operations by accelerating the rollover of its stocks.

It would also help in purchasing palay in the country's most affected areas or where prices are lowest.

Nonetheless, the NFA's target of buying 14.6 million bags of palay this year represents less than 5 percent of the country's total palay output.

Industry groups Federation of Free Farmers and Samahang Industriya ng Agrikultura described these moves by the agency as nothing but short-term, and had been urging the government to proceed with sustainable solutions that could control the flooding of imported rice in the market.

Republic of the Philippines
Fourth Judicial Region
Regional Trial Court Of Cavite
Office of the Clerk of Court & Ex-Officio Sheriff
New Justice Hall, J.P. Rizal Avenue, Kaybagal South, Tagaytay City

RURAL BANK OF MAGDALENA, INC.,
Mortgagee.

-versus-

EJF NO. **TG-19-087**
FOR: **Extrajudicial Foreclosure of Real Estate Mortgage under Act No. 3135, as amended**

KATRINA NICOLE Y. CHUA herein represented by MARK ANTHONY B. VEDAR,
Mortgagor.

x————————————————————x

NOTICE OF EXTRA-JUDICIAL SALE

Upon extra-judicial petition for sale under Act 3135, as amended, filed on September 19, 2019 by **RURAL BANK OF MAGDALENA, INC.**, *Petitioner/Mortgagee*, duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal office address at 10 E. Jacinto Street, Magdalena, Laguna, pursuant to the terms and conditions of the Real Estate Mortgage dated September 27, 2017 that was executed by **KATRINA NICOLE Y. CHUA through her representative Mark Anthony B. Vedar**, *Debtor/Mortgagor*, with postal address at #40 H. Escoda Band, Balut, Navotas City in favor of the Petitioner/Mortgagee, over a real estate property including improvements thereon, described in and covered by Tax Declaration No. 18-0015-02327, in order to satisfy the outstanding loan obligation of the Mortgagor/Debtor in the amount of **FOUR MILLION FOUR HUNDRED FORTY THOUSAND SIX HUNDRED NINETY PESOS (Php4,440,690.00) Philippine Currency**, inclusive of interest, penalties and other charges, as of *August 7, 2019*, the undersigned Clerk of Court & Ex-Officio of the Regional Trial Court of Cavite thru her deputy, Sheriff Teodoro O. Criss, hereby announces that on **NOVEMBER 28, 2019 at 10:00 o'clock in the morning** or soon thereafter, at the **New Hall of Justice of Tagaytay City**, to the highest bidder, for cash or Manager's Check and in Philippine Currency, the following property/ies with all its improvements thereon, to wit:

TAX DECLARATION OF REAL PROPERTY
NO. 18-0015-02327

Location of Property : **Brgy. Biga I (Biluso), Silang, Cavite**
Boundaries : **North: 10 (Lot No. 2451) South: 01 (Lot No. 2748, Sec. 032)**
East: (National Road) West: 12 (Lot No. 2450-Part)
Owner : **Katrina Nicole Y. Chua, Single**

In the event the public auction should not take place on the said date, it shall be held on **DECEMBER 5, 2019** without further notice.

Prospective bidders or buyers are hereby enjoined to investigate and verify for themselves the Tax Declaration No. 18-0015-02327, the encumbrances thereon, if any there be.

All sealed bids must be submitted to the undersigned on the above stated time and date.

Tagaytay City, Philippines, September 23, 2019.

(Sgd.) **JUVY ANNE M. BUHAY**
Officer-in-Charge/ Clerk of Court V

(Sgd.) **TEODORO O. CRISS**
Sheriff In Charge

WARNING:
IT IS ABSOLUTELY PROHIBITED TO REMOVE, DEFACE OR DESTROY THIS NOTICE OF SHERIFF'S SALE ON OR BEFORE THE DATE OF THE AUCTION SALE UNDER THE PENALTY OF LAW

Copy Furnished:

RURAL BANK OF MAGDALENA, INC.
10 E. Jacinto Street, Magdalena, Laguna

ATTY. CARLO O. GREGORIO
Counsel for Petitioner
2nd Floor, Triple A Center, Mabini Street,
Poblacion III, Santa Cruz, Laguna

KATRINA NICOLE Y. CHUA
#40 H. Escoda Band, Balut, Navotas City

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
FOURTH JUDICIAL REGION
BRANCH 23
TRECE MARTIRES CITY

HOME DEVELOPMENT MUTUAL FUND,
Mortgagee.

FORECLOSURE CASE NO. F-117-19

-versus-

SPOUSES ROSALIO M. MANALO and MA. THERESA LOPEZ MANALO,
Mortgagor/s.

x- -x

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Sale under Act 3135, as amended by Act 4118, filed by Mortgagee, **HOME DEVELOPMENT MUTUAL FUND,** with business address at 12th Floor, JELP Business Solutions Center, No. 409 Shaw Boulevard, Mandaluyong City, against the Mortgagor's, **SPOUSES ROSALIO M. MANALO and MA. THERESA LOPEZ MANALO,** with residence and postal address at Lot 28, Block 10-G, Phase III-E1, Kaunlaran Village, Malabon City, Metro Manila to satisfy the mortgage indebtedness which as of March 15, 2019 amounts to **ONE MILLION TWO HUNDRED TWENTY TWO THOUSAND TWO HUNDRED NINETY SEVEN PESOS AND 92/100 (P1,222,297.92)** Philippine Currency, including interest and penalty charges as of said date but excluding foreclosure expenses and all other charges incidental to this foreclosure and sale, the undersigned Sheriff will sell at public auction on **January 23, 2020 at 2:00 o'clock in the afternoon** at the main entrance of the Government Center Building, located at the Provincial Capitol Compound, Trece Martires City, to the highest bidder for **CASH** and in Philippine Currency, the following property-ies with all the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. T-803149

A parcel of land (Lot 3 Block 2 Section 14 of the consolidation subdivision plan Pcs-04-012289, being a portion of Lots 2673 & 2674, San Francisco de Malabon Estate, L.R.C. Record No.), situated in the Barangay Pasong Kawayan, Municipality of Gen. Trias, Province of Cavite, Island of Luzon. Bounded on the NE., along line 1-2 by Lot 6 Block 2 Section 14; on the SE., along line 2-3 by Lot 2 Block 2 Section 14; on the SW., along line 3-4 by Road 26; on the NW., along line 4-5 by Lot 4 Block 2 Section 14; and on the NE., along line 5-1 by Lot 7 Block 2 Section 14, all of the consolidation subdivision plan. Beginning at a point marked "1" on plan. x x x **containing an area of THIRTY SIX (36) SQUARE METERS x x x**

All sealed bids must be submitted to the undersigned on the above stated time and place.

In the event the public auction should not take place on the said date and time, it shall be held on **January 30, 2020** without further notice.

Prospective bidders/buyers are hereby enjoined to investigate for themselves the title to the said property/ies and encumbrances thereon, if any there be.

Trece Martires City, **October 03, 2019**.

(Sgd.) **LUCIO C. ALEJO III**
Sheriff IV

Copy Furnished:

HOME DEVELOPMENT MUTUAL FUND
12th Floor, JELP Business Solutions Center
No. 409 Shaw Boulevard, Mandaluyong City

SPOUSES ROSALIO and
MA. THERESA LOPEZ MANALO
Lot 28, Block 10-G, Phase III-E1,
Kaunlaran Village, Malabon City, Metro Manila

WARNING: It is absolutely prohibited to remove, deface or destroy this Notice of Extra-Judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

Romeros get controlling stake in PH unit of AirAsia

The family of businessman and Rep. Michael "Mikee" Romero has obtained a controlling stake in budget carrier AirAsia Philippines, the country's third-largest airline.

Romero-led F&S Holdings acquired the shares held by Antonio Cojuangco, a businessman and part owner of the Okada Manila integrated casino, F&S chair Sheila Romero said last Oct. 9.

She said F&S bought Cojuangco's TNR Holdings, owner of a 15.6-percent stake in AirAsia Philippines, giving the Romeros 60 percent of the low cost carrier (LCC).

"It's a done deal," she told reporters as the company inaugurated its new headquarters in Terminal 3 of the Ninoy Aquino International Airport. She, however, declined to share details such as the acquisition price, saying this was covered by a confidentiality agreement.

She said the investment was for the long-term and a "no brainer" given the carrier's growth prospects and despite competition from larger local rivals Philippine Airlines and Cebu Pacific, which was also an LCC.

Romero said revenues in 2019 were likely to hit P29 billion, up by about 50 percent, adding that the figure could clear the P50 billion mark in about two years. Moreover, the carrier is looking at booking P2 billion in net operating income, reversing a loss in 2018.

AirAsia Philippines CEO Ricardo Isla said the airline was already a leader in local destinations such as Caticlan, Kalibo, Tacloban and Puerto Princesa.

AirAsia Philippines is part of Malaysia's Air Asia Group, one of the region's largest budget airlines with 150 destinations and over 270 planes. Cojuangco was the last of the original Filipino partners that joined forces with AirAsia's founders Tony Fernandes and Datuk Kamarudin Meranun to establish AirAsia Philippines almost a decade ago.

The Romeros, which also have interests in power and ports, have consolidated control as AirAsia Philippines undergoes a capital restructuring ahead of a potential initial public offering (IPO).

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
FOURTH JUDICIAL REGION
BRANCH 23
TRECE MARTIRES CITY

HOME DEVELOPMENT MUTUAL FUND,
Mortgagee,

FORECLOSURE CASE NO. F-118-19

-versus-

BERNADETTE B. CHASE,
Mortgagors.

x - - - - - - - - - - - - - - - - - - - x

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Sale under Act 3135, as amended by Act 4118, filed by Mortgagee, **HOME DEVELOPMENT MUTUAL FUND**, with business address at 12th Floor, JELP Business Solutions Center, No. 409 Shaw Boulevard, Mandaluyong City, against the Mortgagors, **BERNADETTE B. CHASE**, with residence and postal address at 4772 Tramo St., Pasay City, Metro Manila to satisfy the mortgage indebtedness which as of March 27, 2019 amounts to **THREE HUNDRED SIXTY NINE THOUSAND TWO HUNDRED TWO PESOS AND 32/100 (P369,202.32)** Philippine Currency, including interest and penalty charges as of said date but excluding foreclosure expenses and all other charges incidental to this foreclosure and sale, the undersigned Sheriff will sell at public auction on **January 23, 2020 at 2:00 o'clock in the afternoon** at the main entrance of the Government Center Building, located at the Provincial Capitol Compound, Trece Martires City, to the highest bidder for **CASH** and in Philippine Currency, the following property/ies with all the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. T-[illegible]

A parcel of land (Lot 29 Block 102 of the subdivision plan, Psd-04-093013, being a portion of Lot 2533 SFD Malabon Est., situated in the Barrio of Alang-Ilang, Municipality of Gen. Trias, Province of Cavite, Island of Luzon. Bounded on the SW, along line 1-2 by Lot 3 Block 102; on the NW, along line 2-3 by Lot 27 Block 102; on the NE, along line 3-4 by Lot Alley 75; and on the SE, along line 4-1 by Lot 25 Block 102, all of the subdivision plan. Beginning at a point marked "1" on plan. **x x x containing an area of THIRTY SIX (36) SQUARE METERS x x x**

All sealed bids must be submitted to the undersigned on the above stated time and place.

In the event the public auction should not take place on the said date and time, it shall be held on **January 30, 2020** without further notice.

Prospective bidders/buyers are hereby enjoined to investigate for themselves the title to the said property/ies and encumbrances thereon, if any there be.

Trece Martires City, **October 03, 2019**.

(Sgd.) **LUCIO C. ALEJO III**
Sheriff IV

Copy Furnished:

HOME DEVELOPMENT MUTUAL FUND
12th Floor, JELP Business Solutions Center
No. 409 Shaw Boulevard, Mandaluyong City

BERNADETTE B. CHASE
4772 Tramo St., Pasay City, Metro Manila

WARNING: It is absolutely prohibited to remove, deface or destroy this Notice of Extra-Judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
FOURTH JUDICIAL REGION
BRANCH 23
TRECE MARTIRES CITY

HOME DEVELOPMENT MUTUAL FUND,
Mortgagee,

FORECLOSURE CASE NO. F-119-19

-versus-

JOSE B. GENEBLAZO JR
married to EMILY DIAMANTE GENEBLAZO,
Mortgagor/s.

x - - - - - - - - - - - - - - - - - - - x

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Sale under Act 3135, as amended by Act 4118, filed by Mortgagee, **HOME DEVELOPMENT MUTUAL FUND**, with business address at 12th Floor, JELP Business Solutions Center, No. 409 Shaw Boulevard, Mandaluyong City, against the Mortgagor/s, **JOSE B. GENEBLAZO JR married to EMILY DIAMANTE GENEBLAZO**, with residence and postal address at Lot 35, Block 57, Tapaz St., Holiday Homes Subdivision, Buclaran, General Trias, Cavite, to satisfy the mortgage indebtedness which as of March 28, 2019 amounts to **FOUR HUNDRED THIRTY ONE THOUSAND FOUR HUNDRED SEVENTEEN PESOS AND 12/100 (P431,417.12)** Philippine Currency, including interest and penalty charges as of said date but excluding foreclosure expenses and all other charges incidental to this foreclosure and sale, the undersigned Sheriff will sell at public auction on **January 23, 2020 at 2:00 o'clock in the afternoon** at the main entrance of the Government Center Building, located at the Provincial Capitol Compound, Trece Martires City, to the highest bidder for **CASH** and in Philippine Currency, the following property/ies with all the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. 057-[illegible]

A parcel of land (Lot 31 Blk. 57 of the cons. subd. plan, Pcs-04-011670, being a portion of the cons. of Lots 2847-B, 2847-C, Psd-04-030633 and Lot 2848, San Francisco de Malabon Estate, LRC Rec. No. 1, situated in the Bo. of Buclaran, Mun. of Gen. Trias, Prov. of Cavite, Is. of Luzon. Bounded on the SE., along line 1-2 by Lot 12; on the SW., along line 2-3 by Lot 32, both of Blk. 57 of the cons. subd. plan; on the NW., along line 3-4 by Alley 54 of the cons. subd. plan. Beginning at a pt. marked "1" on plan. **x x x containing an area of FORTY (40) SQUARE METERS x x x**

All sealed bids must be submitted to the undersigned on the above stated time and place.

In the event the public auction should not take place on the said date and time, it shall be held on **January 30, 2020** without further notice.

Prospective bidders/buyers are hereby enjoined to investigate for themselves the title to the said property/ies and encumbrances thereon, if any there be.

Trece Martires City, October 03, 2019.

(Sgd.) LUCIO C. ALEJO III
Sheriff IV

Copy Furnished:

HOME DEVELOPMENT MUTUAL FUND
12th Floor, JELP Business Solutions Center
No. 409 Shaw Boulevard, Mandaluyong City

JOSE and EMILY DIAMANTE GENEBLAZO
Lot 35, Block 57, Tapaz St.,
Holiday Homes Subdivision, Buclaran, General Trias, Cavite

WARNING: It is absolutely prohibited to remove, deface or destroy this Notice of Extra-Judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
FOURTH JUDICIAL REGION
BRANCH 23
TRECE MARTIRES CITY

HOME DEVELOPMENT MUTUAL FUND,
Mortgagee,

FORECLOSURE CASE NO. F-120-19

-versus-

GABBY C. CONCEPCION
married to JANET E. CONCEPCION,
Mortgagor/s.

x - - - - - - - - - - - - - - - - - - - x

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Sale under Act 3135, as amended by Act 4118, filed by Mortgagee, **HOME DEVELOPMENT MUTUAL FUND**, with business address at 12th Floor, JELP Business Solutions Center, No. 409 Shaw Boulevard, Mandaluyong City, against the Mortgagor/s, **GABBY C. CONCEPCION married to JANET E. CONCEPCION**, with residence and postal address at Lot 13, Block 1, Carnation St., T.S. Cruz Subdivision, Almanza 2, Las Piñas City, Metro Manila to satisfy the mortgage indebtedness which as of March 28, 2019 amounts to **FIVE HUNDRED SEVENTY EIGHT THOUSAND TWO HUNDRED TWENTY SEVEN PESOS AND 44/100 (P578,227.44)**, Philippine Currency, including interest and penalty charges as of said date but excluding foreclosure expenses and all other charges incidental to this foreclosure and sale, the undersigned Sheriff will sell at public auction on **January 23, 2020 at 2:00 o'clock in the afternoon** at the main entrance of the Government Center Building, located at the Provincial Capitol Compound, Trece Martires City, to the highest bidder for **CASH** and in Philippine Currency, the following property/ies with all of the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE NO. 057-[illegible]

A parcel of land (Lot 14 Blk. 91 of the consolidation and subdivision plan, Pcs-04-028496, being a portion of the consolidation of Lot 2532-A-13, Psd-04-040373 (AR); Lot 2535-B, Psd-04-124459; Lot 2637-B, Psd-04-140399; Lots 22 & 30, Blocks 22 & 45 and Road Lot 21, Pcs-04-024827; Lot 2534 (Ro-04-004834); Lot 2536 (Ro-04-004777) & Lot 2540 (Ro-04-002857) all of San Francisco de Malabon Estate, L.R.C. Record No. 5964), situated in the Barangay of Santiago, Municipality of Gen. Trias, Province of Cavite, Island of Luzon. Bounded on the NW., along line 1-2 by Lot 13, Blk. 91; on the NE., along line 2-3 by Road Lot 35; on the SE., along line 3-4 by Lot 15, Blk. 91 and on the SW., along line 4-1 by Lot 23 Blk. 91 all of the consolidation subdivision plan. Beginning at a pt. marked "1" on plan. **x x x containing an area of THIRTY SIX (36) SQUARE METERS x x x**

All sealed bids must be submitted to the undersigned on the above stated time and place.

In the event the public auction should not take place on the said date and time, it shall be held on **January 30, 2020** without further notice.

Prospective bidders/buyers are hereby enjoined to investigate for themselves the title to the said property/ies and encumbrances thereon, if any there be.

Trece Martires City, **October 03, 2019**.

(Sgd.) LUCIO C. ALEJO III
Sheriff IV

Copy Furnished:

HOME DEVELOPMENT MUTUAL FUND
12th Floor, JELP Business Solutions Center
No. 409 Shaw Boulevard, Mandaluyong City

GABBY and JANET E. CONCEPCION
Lot 13, Block 1, Carnation St., T.S. Cruz Subdivision,
Almanza 2, Las Piñas City, Metro Manila

WARNING: It is absolutely prohibited to remove, deface or destroy this Notice of Extra-Judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

25% of hardware stores still selling inferior steel

The Philippine Iron and Steel Institute (PISI) has reported a marked decline in the number of hardware stores nationwide selling uncertified and substandard steel products, including reinforcing bars.

"We noticed an improvement in compliance as the number of stores that had violations in our own monitoring activities dropped from more than 40 percent in 2018 to 25 percent as of end-July or after the nationwide strike that [the Department of Trade and Industry] launched on substandard products," PISI president Roberto Cola said.

The DTI began fining stores and confiscating their inferior products at the start of the year.

Cola noted, however, that 25 percent was still a big number.

"That's still a lot of substandard steel out there. Thus, we support the DTI in its monitoring and enforcement activities until we have fully eradicated substandard products in the market."

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
FOURTH JUDICIAL REGION
BRANCH 23
TRECE MARTIRES CITY

HOME DEVELOPMENT MUTUAL FUND,
Mortgagee,

FORECLOSURE CASE NO. F-121-19

-versus-

DENNIS S. SORIANO
married to GAY G. SORIANO,
Mortgagor/s

x - x

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Sale under Act 3135, as amended by Act 4118, filed by Mortgagee, **HOME DEVELOPMENT MUTUAL FUND,** with business address at 12th Floor, JELP Business Solutions Center, No. 409 Shaw Boulevard, Mandaluyong City, against the Mortgagor/s, **DENNIS S. SORIANO married to GAY G. SORIANO,** with residence and postal address at Lot 15, Block 8, Satelliteville, Conchu, Trece Martires City, Cavite to satisfy the mortgage indebtedness which as of March 20, 2019 amounts to **THREE HUNDRED NINETY THREE THOUSAND SEVEN HUNDRED FOURTEEN PESOS AND 84/100 (P393,714.84)** Philippine Currency, including interest and penalty charges as of said date but excluding foreclosure expenses and all other charges incidental to this foreclosure and sale, the undersigned Sheriff will sell at public auction on **January 23, 2020 at 2:00 o'clock in the afternoon** at the main entrance of the Government Center Building, located at the Provincial Capitol Compound, Trece Martires City, to the highest bidder for **CASH** and in Philippine Currency, the following property/ies with all the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE
NO. 077-2015000797

A parcel of land (Lot 39 Blk. 4 of the cons./subd. plan, Pcs-04-012639, being a portion of the cons. of Lots 1373-J, Psd-042122-057729 & 1373-K-1, Psd-042122-070509, LRC Rec. No.), situated in the Brgy. Conchu, City of Trece Martires, Prov. of Cavite. Bounded on the W., along line 1-2 by Rd. Lot 18; on the N., along line 2-3 by Lot 38 Blk. 4 both of the cons./subd. plan; on the E., along line 3-4 by Lot 3090, Sws-Fls-681-D; & on the S., along line 4-1 by Lot 40, Blk. 4, of the cons./subd. plan. Beginning at a pt. marked "1" on plan. **x x x containing an area of THIRTY FIVE (35) SQUARE METERS x x x**

All sealed bids must be submitted to the undersigned on the above stated time and place.

In the event the public auction should not take place on the said date and time, it shall be held on **January 30, 2020** without further notice.

Prospective bidders/buyers are hereby enjoined to investigate for themselves the title to the said property/ies and encumbrances thereon, if any there be.

Trece Martires City, **October 03 2019**

(Sgd.) **LUCIO C. ALEJO III**
Sheriff IV

Copy Furnished:

HOME DEVELOPMENT MUTUAL FUND
12th Floor, JELP Business Solutions Center
No. 409 Shaw Boulevard, Mandaluyong City

DENNIS and GAY G. SORIANO
Lot 15, Block 8, Satelliteville, Conchu,
Trece Martires City, Cavite

WARNING: It is absolutely prohibited to remove, deface or destroy this Notice of Extra-Judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
FOURTH JUDICIAL REGION
BRANCH 23
TRECE MARTIRES CITY

HOME DEVELOPMENT MUTUAL FUND,
Mortgagee,

FORECLOSURE CASE NO. F-122-19

-versus-

MYRNA T. CUI,
Mortgagor/s

x - x

NOTICE OF EXTRA-JUDICIAL SALE

Upon Extra-Judicial Petition for Sale under Act 3135, as amended by Act 4118, filed by Mortgagee, **HOME DEVELOPMENT MUTUAL FUND,** with business address at 12th Floor, JELP Business Solutions Center, No. 409 Shaw Boulevard, Mandaluyong City, against the Mortgagor/s, **MYRNA T. CUI,** with residence and postal address at Lot 23, Block 30, Phase 1, West Plains Subdivision, San Agustin, Trece Martires City, Cavite to satisfy the mortgage indebtedness which as of March 20, 2019 amounts to **SIX HUNDRED THREE THOUSAND NINE HUNDRED SEVENTY PESOS AND 93/100 (P603,970.93)** Philippine Currency, including interest and penalty charges as of said date but excluding foreclosure expenses and all other charges incidental to this foreclosure and sale, the undersigned Sheriff will sell at public auction on **January 23, 2020 at 2:00 o'clock in the afternoon** at the main entrance of the Government Center Building, located at the Provincial Capitol Compound, Trece Martires City, to the highest bidder for **CASH** and in Philippine Currency, the following property/ies with all the improvements thereon, to wit:

TRANSFER CERTIFICATE OF TITLE
NO. T-72394

A parcel of land (Lot 23, Blk. 30 of the subd. plan, Psd-04-195352, being a portion of Lot 2838, FLa-1828, Sta. Cruz de Malabon Estate, LRC Rec. No. 6833), situated in the Brgy. of San Agustin, City of Trece Martires, Prov. of Cavite, Is. of Luzon. Bounded on the NW., along line 1-2 by Lot 21, Blk. 30; on the NE., along line 2-3 by Lot 15, Blk. 30; along line 3-4 by Lot 22, Blk. 30; on the SE., along line 4-5 by Lot 24, Blk. 30; and on the SW., along line 5-1 by Road Lot 20, all of the subd. plan. Beginning at a pt. marked "1" on plan. **x x x containing an area of FORTY ONE SQUARE METERS & TWENTY SQUARE DECIMETERS (41.20) more or less. x x x**

All sealed bids must be submitted to the undersigned on the above stated time and place.

In the event the public auction should not take place on the said date and time, it shall be held on **January 30, 2020** without further notice.

Prospective bidders/buyers are hereby enjoined to investigate for themselves the title to the said property/ies and encumbrances thereon, if any there be.

Trece Martires City, **October 03, 2019**

(Sgd.) **LUCIO C. ALEJO III**
Sheriff IV

Copy Furnished:

HOME DEVELOPMENT MUTUAL FUND
12th Floor, JELP Business Solutions Center
No. 409 Shaw Boulevard, Mandaluyong City

MYRNA T. CUI
Lot 23, Block 30, Phase 1, West Plains Subdivision,
San Agustin, Trece Martires City, Cavite

WARNING: It is absolutely prohibited to remove, deface or destroy this Notice of Extra-Judicial Sale on or before the date of sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

Safeguard duty on rice imports seen in place soon

The Department of Agriculture (DA) is expected to address the influx of imported rice in the market last week by imposing a safeguard duty, although the agency has yet to make any pronouncement until now.

In an ambush interview at the Senate last Oct. 9, Agriculture Secretary William Dar refused to comment when asked about the measure, but he earlier said the DA would place general safeguards on rice imports by the end of September or early October.

The duty is expected to address the continuous decline in palay prices which, as of September, had already dropped by 30 percent to P16.18 a kilo from P23.14 a kilo in the same period last year.

Under Republic Act No. 8752, or the Anti-Dumping Act of 1999, the government can impose duties on imports that are priced way below the prevailing fair market value. Also under the rice tariffication law, import duties may be increased, reduced or revised to protect Filipino farmers and consumers.

Safeguard duties would increase tariffs and would make imports more expensive. This would discourage traders from bringing in the staple to the domestic market and would force local traders to buy from local farmers at higher rates.

The Federation of Free Farmers has recommended a safeguard duty between 60 to 70 percent on top of the current tariffs slapped on rice, while the Samahang Industriya ng Agrikultura said it wanted the government to impose the maximum tariff rate allowed.

The Philippines is currently 93 percent self-sufficient in rice and imports around 7 to 10 percent of its rice requirement. To date, about 2.4 million metric tons of rice had already been imported which, according to the DA, "has gone beyond what is needed by the country."

BSP backs lifting of bank secrecy for tax purposes

The lobby for Congress to lift bank secrecy for tax purposes received an additional boost from the Bangko Sentral ng Pilipinas (BSP), which has joined the Department of Finance (DOF) in pushing for the measure.

In a statement last Oct. 9, the DOF quoted Finance Secretary Carlos Dominguez III as saying that the BSP "wants to get involved in efforts to convince Congress that lifting the bank secrecy law is a crucial and indispensable part in the grant of amnesty to erring taxpayers."

The DOF said the BSP's position was made known by Governor Benjamin Diokno to Dominguez.

Dominguez directed Finance Undersecretary Gil Beltran to make sure that Congress would know the joint DOF-BSP position pushing for general tax amnesty only with the lifting of bank secrecy—"they have to be together."

In February, President Duterte signed into law a part of tax reform package 1B under Republic Act No. 11213, or the Tax Amnesty Act of 2019, which paved the way for the ongoing estate tax and delinquencies amnesties.

REPUBLIC OF THE PHILIPPINES
Office of Atty. Wilfredo P. Saquilayan
Notary Public for General Trias, Province of Cavite

UNION BANK OF THE PHILIPPINES,
Mortgagee,

-versus-

CASE NO. NF-002-19
EXTRA JUDICIAL FORECLOSURE
OF REAL ESTATE MORTGAGE
UNDER ACT NO. 3135, AS AMENDED

SPS. PERLO C. CABAJES and
ROSALINDA P. CABAJES,
Mortgagor/s.

x---x

NOTICE OF EXTRAJUDICIAL SALE

Pursuant to the terms of the Real Estate Mortgage dated and notarized on 04 June 2018, executed by **SPS. PERLO C. CABAJES and ROSALINDA P. CABAJES**, with residence and postal address at Block 70, Purok 7, Brgy. Victoria Reyes, Dasmariñas, Cavite, Mortgagor/s, in favor of **UNION BANK OF THE PHILIPPINES**, Mortgagee, to satisfy the mortgage indebtedness in the total amount of **PESOS: EIGHT HUNDRED SIXTY NINE THOUSAND TWO HUNDRED EIGHT & 95/100 (PHP 869,208.95)** Philippine Currency, exclusive of accrued interest as of September 20, 2019; excluding attorney's fees, expenses of foreclosure sale and other charges, the undersigned Notary Public for General Trias, Province of Cavite, hereby gives notice to all parties concerned and to the public in general that on **November 19, 2019 at 10:00 in the morning/**afternoon or soon thereafter at the main entrance/lobby of the City/Municipal Hall of General Trias, Province of Cavite, he/she will sell at public auction to the highest bidder and for cash, in Philippine Currency, the property/s covered by **Transfer Certificate of Title No. 057-2018017498** issued by Registry of Deeds for Province of Cavite, including the improvements thereon and more particularly described as follows:

Registry of Deeds for Province of Cavite
Transfer Certificate of Title No. 057-2018017498

IT IS HEREBY CERTIFIED *that certain land situated in* BARANGAY OF SANTIAGO, MUNICIPALITY OF GEN. TRIAS, PROVINCE OF CAVITE, ISLAND OF LUZON, *bounded and described as follows:*

LOT NO: 6 **BLOCK NO:** 3 **PLAN NO:** PSD-04-227793
PORTION OF: LOT 3170-A-2, PSD-04-226673, LRC RECORD NO. 5964
LOCATION: BARANGAY OF SANTIAGO, MUNICIPALITY OF GEN. TRIAS, PROVINCE OF CAVITE, ISLAND OF LUZON

TECHNICAL DESCRIPTION
BOUNDARIES:

LINE	DIRECTION	ADJOINING LOT (S)
1-2	NE	ROAD LOT 2, PSD-04-227793
2-3	SE	LOT 5, BLOCK 3, PSD-04-227793
3-4	SW	LOT 45, BLOCK 3, PSD-04-227793
4-1	NW	LOT 7, BLOCK 3, PSD-04-227793

THE POINT: LM NO. 139, SAN FRANCISCO DE MALABON ESTATE

	LINE	BEARING	DISTANCE
TO CORNER	1	S. 38° 19" E	2638.89 M.
	1-2	S. 24° 07" E	6.00 M.
	2-3	S. 65° 53" W	9.00 M.
	3-4	N. 24° 07" W	6.00 M.
	4-1	N. 65° 53" E	9.00 M.

AREA: FIFTY FOUR SQUARE METERS (54), MORE OR LESS

All sealed bids must be submitted to the undersigned on the abovestated time and date.

In the event the public auction should not take place on the said date and time, it shall be held on **DECEMBER 03, 2019 at 10:00 in the morning/**afternoon or soon thereafter at the same place without further notice.

Pursuant to law, copies of this Notice shall be posted for not less than twenty (20) days in at least three (3) public places in the City/Municipality where the mortgage property/s is located and shall be published once a week for at least three (3) consecutive weeks in a newspaper of general circulation before the date of the foreclosure sale.

Done at General Trias, Province of Cavite, **30 SEPTEMBER 2019.**

(Sgd.) **ATTY. WILFREDO P. SAQUILAYAN**
Notary Public

Copy Furnished:

ASSET RECOVERY GROUP
UNION BANK OF THE PHILIPPINES
UnionBank Plaza, Meralco Avenue Corner
Onyx & Sapphire Roads, Ortigas Center, Pasig City

SPS. PERLO C. CABAJES and ROSALINDA P. CABAJES
Block 70, Purok 7, Brgy. Victoria Reyes, Dasmariñas, Cavite

Warning: It is absolutely prohibited to remove, deface or otherwise mutilate the instant notice form and its place until after the date of the public auction sale.

Publication : PERLAS NG SILANGAN BALITA
Dates : October 14, 21 & 28, 2019

Republic of the Philippines
Fourth Judicial Region
MUNICIPAL TRIAL COURT IN CITIES
Hall of Justice, Brgy. Canlalay
Biñan City, Laguna

PEOPLE OF THE PHILIPPINES

-versus-

CRIMINAL CASE NO. 31109-15
FOR
VIOLATION OF BP 22
(7 COUNTS)

ROBERT SERRANO y DIZON
Accused.

x---x

NOTICE OF SALE ON EXECUTION OF REAL PROPERTY

WHEREAS, by virtue of an Order of Execution dated **August 16, 2018** issued by the **Hon. Maria Concepcion M. Serrano-Altea**, Presiding Judge of the **Municipal Trial Court, Biñan City, Laguna**, in the above-entitled case for the recovery of the sum of **1,398,464.29** inclusive of the sum of **P273,906.00** subject matter of the above entitled case, interest, thereof, cost of litigation, Attorney's fees and other obligation of accused with private complainant; levy was made by the undersigned on **Entry no. 2019019599** through the **Register of Deeds of Trece Martires**.

TRANSFER CERTIFICATE OF TITLE NO. T-956258

A PARCEL OF LAND (Lot 1 Blk. 21 of the consolidation & subdivision plan PCS-042106-007395, being a portion of the consolidation of LOTS 7 & 8, (LRC) PCS-29433, L.R.C. Record No. ____), situated in Brgy. Of Burol, Municipality of Dasmariñas, Province of Cavite, Island of LUZON, Bounded on S., along Lines 1,2,3,4,5,6,7 by Road Lot 9; on the SW, along line 7-8 by LOT 2; on the NW, along line 8-9 by LOT 3, both of Blk. 21, and on the NE., along line 9-1 by ALLEY 18, all of the consolidation and subdivision plan. Beginning at a point marked "I" on plan, being s. 49 deg. 32w., 8679.43 m. from B.L.L.M. No. 159 Imus Estate, thence S. 68 deg. 21' W., 3.69m. to point 2; thence 5.68 *is registered in accordance with the provisions of the Property registration decree in the name of* ROBERT DIZON SERRANO, *single*, of legal age, Filipino Citizen.

NOW, THEREFORE, by virtue of said Order of execution and in accordance with **Rule 39, Section 19**, of the Rules of Court, the undersigned sheriff will sell at public auction to the highest bidder, for CASH or MANAGER'S CHECK and in Philippine Currency, on **November 15, 2019** at **2:00 o'clock** in the afternoon at **MTCC-OCC Hall of Justice of Dasmariñas City, Cavite** the right, interests, and participation of the above-named defendant in the above-described property in order to satisfy said Order of Execution, the interests and participation with interests, cost sheriff's fees and the expenses of sale.

All sealed bids must submitted to the undersigned on the above-stated time and date.

In the event the public auction should not take place on the above-mentioned date by reason of fortuitous events/special holidays, it shall be held on **December 6, 2019** at **2:00 o'clock** in the afternoon without prior further notice.

October 01, 2019 at City of Biñan, Laguna, for MTCC, Biñan City.

(Sgd.) **CHARLIE J. MANGINSAT**
Sheriff III
MTCC, Hall of Justice City of Biñan, Laguna
Tel. (049) 511-63-88/09996941544

NOTE:
IT IS ABSOLUTELY PROHIBITED TO REMOVE, DEFACE OR DESTROY THIS NOTICE OF SALE, UNDER PENALTY OF LAW, Rule 39, Section 15 of the Rules of court.

POSTING AT BULLETIN BOARDS OF:

1.) BIÑAN CITY HALL, LAGUNA AND DASMARIÑAS CITY HALL, CAVITE
2.) HALL OF JUSTICE, CANLALAY, CITY OF BIÑAN, LAGUNA AND HALL OF JUSTICE OF DASMARIÑAS CITY, CAVITE
3.) MTCC, HALL OF JUSTICE OF BIÑAN CITY, LAGUNA AND MTCC-OCC OF DASMARIÑAS CITY, CAVITE

Publication : PERLAS NG SILANGAN BALITA
Dates : October 14, 21 & 28, 2019

PH imports slid for 5th straight month in August

The Philippines' imports slid for the fifth straight month in August, which economists said partly reflected slower government spending on public investment and infrastructure no thanks to the late 2019 budget approval.

Preliminary Philippine Statistics Authority (PSA) data released last Oct. 10 showed that the country's import bill declined 11.8 percent year-on-year to $8.7 billion in August, reversing the 12.6-percent jump posted a year ago.

This was the biggest drop since sourcing of products from overseas fell below year-ago levels starting April.

In a statement, state planning agency National Economic and Development Authority (Neda) blamed the slide to "declines in imports of raw materials, intermediate goods and capital goods"—products that served as input for capital investments.

"Capital goods, raw materials, fuel and consumer imports all contracted as elevated borrowing costs and the budget delay knocked down capital formation. In particular, all types of capital imports contracted while raw materials related to construction fell as the impact of the Bangko Sentral ng Pilipinas' (BSP) aggressive 2018 rate hike and the budget delay continued to surface," ING Bank Manila senior economist Nicholas Antonio T. Mapa said in a note to clients.

"The latest decline in imports shows that the national government's expenditures did not go into buying capital goods necessary for the infrastructure spending program: declines in iron and steel (down 44.2 percent), transport equipment (down 29.1 percent), and industrial machinery and equipment (down 15.3 percent) are noted," Security Bank chief economist and assistant vice president Robert Dan J. Roces said in a separate research note, referring to the "Build, Build, Build" program.

On the other hand, exports of Philippine-made goods sustained a fifth consecutive month of growth, up 0.6 percent year-on-year to $6.3 billion in August due to the "modest performance of agro-based products, forest and electronic products," according to Neda.

"Outbound shipments kept the streak of growth alive amid the [US-China] trade war as the mainstay electronics subsector showed resilience despite the tech slowdown. Exports to the US were up again, growing despite the peso's recent strength," Mapa said.

Total two-way foreign trade decreased by 7 percent year-on-year to P14.9 billion.

Republic of the Philippines
Fourth Judicial Region
FAMILY COURT
Branch 1, Trece Martires City
[illegible]
[illegible]

IN RE: PETITION FOR ADOPTION OF MATT DERRICK BALDORADO AND CHANGE OF NAME TO ETHAN RHUEL BIANCO RESURRECCION

SP. PROC. No. TMSP-005-19-A
FOR: ADOPTION

ROSALINDA I. RESURRECCION,
Petitioner.

x---x

ORDER

The verified petition, dated 29 May 2019, filed by the petitioner, through counsel, prays that after due notice, publication and hearing, judgment be rendered for the issuance of a decree of adoption declaring the minor Matt Derrick Baldorado as the legitimate child of the petitioner Rosalinda I. Resurreccion, a Filipino citizen.

On 29 May 2019, during the monitoring hearing, the Court issued an Order for the publication of the same in a newspaper of general circulation within the Province of Cavite, the Philippine Statistics Authority (PSA), the Civil Registrar of Quezon City, petitioners and their counsel.

On 24 June 2019, during the monitoring hearing, however, upon finding that the petition has not yet been amended to the effect that the registered name of the child and full name by which the child is to be known be contained in the title or caption of the case, the Court directed the petitioner to amend the petition in conformity with Section 10 of A.M. No. 02-6-02-SC.[1]

On 2 August 2019, petitioner, through counsel, filed an Amended Petition, to include the full name "Ethan Rhuel Bianco Resurreccion" by which the minor is to be known. Thus, the Amended Petition attached hereto is **ADMITTED**. The original petition is hereby amended accordingly.

The registered name of the adoptee Matt Derrick Baldorado as appearing in the birth certificate shall be known as **ETHAN RHUEL BIANCO RESURRECCION** after the petition is granted.

On 17 September 2019, finding the petition to be sufficient in form and substance, the case was set for hearing on 15 October 2019 at 8:30 o'clock in the morning before this Court sitting at the Government Center Building, Capitol Site, Trece Martires City, Cavite. A copy of the order was directed to be published at least once a week for three (3) consecutive weeks in a newspaper of general circulation within the Province of Cavite.

Considering however that there is no sufficient time between the date the Order for publication is raffled and the hearing on 15 October 2019, in the interest of justice, let this case be reset for initial hearing on **2 March 2020** and **6 April 2020**, both at 8:30 o'clock in the morning, to be held at the Government Center Building Capitol Site, Trece Martires City, Cavite on which date, time and place any interested person may appear to show cause, if he/she has any, why the petition should not be granted.[2]

Let a copy of this Order be published at least once a week for three (3) consecutive weeks in a newspaper of general circulation within the Province of Cavite and have copies hereof be furnished the Department of Social Welfare and Development, Office of the Solicitor General, Office of the Prosecutor of Cavite, the Philippine Statistics Authority (PSA), the Civil Registrar of Quezon City, petitioners and their counsel.

The parties are hereby directed to coordinate with the Clerk of Court for the raffle of the publication.

SO ORDERED.

DONE IN CHAMBER on 24 September 2019 at Trece Martires City, Cavite, Philippines.

(Sgd.) **FLORDELIZ CABANLIT-VARGAS**
Presiding Judge

Copy Furnished:

Pros. [illegible]
Trial Prosecutor

Atty. [illegible]
Counsel for the petitioner

Rosalinda I. Resurreccion
Petitioner

Department of Social Welfare and Development
Office of the Solicitor General
Office of the Prosecutor of Cavite
Philippine Statistics Authority (PSA)
Civil Registrar of Quezon City

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[1] Section 10 of A.M. No. 02-6-02-SC

[2] Section 12. Order of Hearing. - If the petition and attachments are sufficient in form and substance, the court shall issue an order which shall contain the following:

xxxx

(d) the date and place of hearing which shall be set within six (6) months from the date of the issuance of the order and shall direct that a copy thereof be published before the date of the hearing at least once a week for three successive weeks in a newspaper of general circulation in the province or city where the court is situated; Provided, that **in case of application for change of name, the date set for hearing shall not be within four (4) months after the last publication of the notice nor within thirty (30) days prior to an election.** (Emphasis supplied.) - A.M. No. 02-6-02-SC Rule on Adoption dated 22 August 2002.

Publication: PERLAS NG SILANGAN BALITA
Dates: September 30, October 7 & 14, 2019

Crackdown on illegal Pogos stepped up

The crackdown against illegal online gaming firms is going full swing with authorities conducting raids to shut down unlicensed operators "several times a week" as well as those who dodge taxes, according to the country's chief gaming regulator.

At the same time, however, the chief of the Philippine Amusement and Gaming Corp. (Pagcor) noted that firms that fully complied with laws governing Philippine Offshore Gaming Operations (Pogos) would generate for the country an estimated P56 billion worth of economic windfall.

Speaking to the press during the media launch of an upcoming exhibit of gaming service providers, Pagcor chair and CEO Andrea Domingo said that law enforcement agencies had thus far closed "almost 200" fly-by-night online gaming firms over the last few months.

"The number was around 150 a few months ago, so it must be close to 200 now, because every week they come to us to certify whether some firms are licensed or not," she said. "When we find that these companies are unlicensed, that's when they raid those outfits."

Domingo said many of these illegal online gaming firms were small operators that conducted their activities with a few personnel. Some are said to be former employees of legal gaming companies who left and decided to set up their own operations.

The Pagcor chief said the regulator was now in the process of coming up with a unified system for keeping tabs on the estimated 180,000 foreign nationals—mostly Chinese—who were working in the local online gaming industry. This so-called gaming employment license will serve as an identification document for these foreign workers and help authorities identify which ones are working in the legal and illegal sectors of the industry.

For the legal firms, however, Domingo noted that the Philippine economy was benefiting immensely from their presence in the country, chief of which was the booming real estate sector.

"The biggest beneficiary is the real estate industry which makes P20 billion a year in lease and rental payments," she said, referring to the large demand for office space for the Pogo industry as well as condominium units to house its thousands of workers.

In addition, the recent agreement between the country's largest Pogo group and the Department of Finance on the collection of income taxes from foreign workers means the Bureau of Internal Revenue will also have an estimated P24 billion in additional revenue each year, based on the tax bureau's earlier estimate of P2 billion a month in income taxes from these foreign workers.

Finally, Domingo noted that these Chinese workers spent an estimated P12 billion a year for local goods and services, which also redounded to the local economy. Of this amount, about P1.2 billion will eventually find its way to the state's coffers in the form of value-added taxes, she explained.

AFFIDAVIT OF SELF-ADJUDICATION WITH SALE

NOTICE is hereby given that the estate of the late **ANTONIO L. ORCEJOLA** who died intestate on March 3, 1996 at Dasmariñas, Cavite, consisting of a parcel of land situated in the Barrio of Dagong Bayan, Mun. of Dasmariñas, Province of Cavite, covered by Transfer Certificate of Title No. [illegible], containing an area of One Hundred (100) Square Meters has been self-adjudicated by his sole heir, that for and in consideration of the sum of TWO HUNDRED FIFTY THOUSAND PESOS (Php250,000.00) Philippine Currency, she hereby SELLS, TRANSFERS AND CONVEYS all his rights, interests and participation over the FIFTY (50) SQUARE METER PORTION of the aforesaid lot together with the improvements existing thereon unto and in favor of DIVINA P. CACHERO married to LEO V. CACHERO, her heirs, assigns, and successors in interest on June 1, 2015 at the City of Dasmariñas, Cavite before Notary Public Atty. Miriam S. Clarino and entered in her Notarial Register as Doc. No. 121; Page No. 25; Book No. 228; Series of 2015.

(Sgd.) Affiant/Vendor and Vendee

Publication : PERLAS NG SILANGAN BALITA
Dates : September 30, October 7 & 14, 2019

EXTRA-JUDICIAL SETTLEMENT OF ESTATE AMONG HEIRS WITH WAIVER OF RIGHTS

NOTICE is hereby given that the estate of the deceased **TITO CIECO ALEGRIA**, consisting of a parcel of land identified as Block 41-2, Lot 1, Barangay San Lorenzo Ruiz II, City of Dasmariñas, Cavite including all the improvements existing thereon under the National Housing Authority (NHA) project has been adjudicated and extra-judicially settled by and among his heirs, equally among themselves with waiver of share, right, interest, ownership, and participation in the above described real property to ELIZABETH AÑONA ALERA on September 26, 2019 at Tanza, Cavite, Philippines before Notary Public Atty. Jason Almond P. De Guzman and entered in his Notarial Register as Doc. No. 75, Page No. 21, Book No. XXI, Series of 2019.

(Sgd.) Heirs

Publication : PERLAS NG SILANGAN BALITA
Dates : September 30, October 7 & 14, 2019

EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that the estate of the deceased **DOMINGO R. PAMPLINA, JR.**, who died intestate on August 13, 2013, in the City of Imus, Cavite, consisting of his conjugal share (1/2) of the parcel of land, with improvements thereon, situated in Brgy. of Alapan, Mun. of Imus, Prov. of Cavite, covered by Transfer Certificate of Title No. T-93197 of the Registry of Deeds for the Province of Cavite, containing an area of SIXTY THREE SQUARE METERS and TEN SQUARE DECIMETERS (63.10SQM) has been adjudicated and extrajudicially settled by and between his heirs EQUALLY, the 1/2 share of the estate of the PROPERTY on July 30, 2019, in the City of Imus, Province of Cavite before Notary Public Atty. Epifanio M. Almeda, CPA and entered in his Notarial Register as Doc. No. 287; Page No. 59; Book No. LXXIV, Series of 2019.

(Sgd.) Both Heirs

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OF RIGHTS

NOTICE is hereby given that the estate of the deceased **CONCHITA C. COQUIAT** who died intestate in Imus, Cavite on September 16, 2010, consisting of a parcel of land situated in the Brgy. Anabu, Mun. of Imus, Prov. of Cavite, covered by Transfer Certificate of Title No. T-1164189, containing an area of FORTY (40) SQUARE METERS, more or less, has been adjudicated and extrajudicially settled by and among her heirs with waiver of rights and interest over the said property in favor of ANGELO S. COQUIAT on September 24, 2019 in the City of Imus, Cavite before Notary Public Atty. Angelita P. Ramos, CPA and entered in her Notarial Register as Doc. No. 261; Page No. 54; Book No. XXV; Series of 2019.

(Sgd.) Affiants

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that the estate of the deceased **RONALDO P. JAVIER** who died intestate on June 30, 2019 in Imus City, Cavite, consisting of a parcel of land situated in the Barangay of Bucandala, Municipality of Imus, Province of Cavite, Island of Luzon, covered by Transfer Certificate of Title No. T-1258245, containing an area of FIFTY (50) SQUARE METERS, more or less, has been adjudicated and extrajudicially settled by and among his heirs equally on September 26, 2019 in the City of Imus, Cavite before Notary Public Atty. Angelita P. Ramos and entered in her Notarial Register as Doc. No. 411; Page No. 84; Book No. XXV, Series of 2019.

(Sgd.) Jacqueline C. Javier for herself and as representative of her minor children

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

EXTRA JUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that the estate of the late **NESTOR C. LABADAN** who died intestate on August 07, 2019 in Manila, consisting of his fifty percent (50%) conjugal interest and co-ownership on the parcel of land with improvements situated in Blk 21 Lot 2, Luxembourg St., Ph. 1, Golden City Subd., Anabu II-F, Imus City, Cavite, covered by Transfer Certificate of Title (TCT) No. T-567107, containing an area of ONE HUNDRED TWENTY ONE (121) SQ. METERS has been adjudicated and extra-judicially settled by and among his heirs in equal shares and pro-indiviso (1/3 each) on September 27, 2019 in Imus City, Cavite before Notary Public Atty. Rafael Allan P. Pascual and entered in his Notarial Register as Doc. No. 320; Page No. 64; Book No. 02; Series of 2019.

(Sgd.) Heirs

Publication : PERLAS NG SILANGAN BALITA
Dates : October 7, 14 & 21, 2019

EXTRA JUDICIAL SETTLEMENT OF ESTATE

NOTICE is hereby given that the estate of the late **PRESCY D.T. QUIACOS** *who died intestate on October 8, 2005 in Dasmariñas, Cavite, consisting of a certain real property situated at Blk. 13, Lot 5, Greenview Subd., Santiago, General Trias, Cavite containing an area of Thirty Five (35 sq.m.) square meters embraced and covered by Transfer Certificate of Title (TCT) No. T-1159324 of the Registry of Deeds for the Province of Cavite has been adjudicated and extra-judicially settled by and among her heirs in pro indiviso equal shares on September 30, 2019 at Dasmariñas City, Cavite before Notary Public Atty. Kareen T. Hermosa and entered in her Notarial Register as Doc. No. 302; Page No. 61; Book No. 120, Series of 2019.*

(Sgd.) Affiants/Heirs

Publication : PERLAS NG SILANGAN BALITA
Dates : October 14, 21 & 28, 2019

EXTRA JUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OF RIGHTS

NOTICE is hereby given that the estate of the late **SPS. REFOGIO C. PAREJA and INDEPENDENCIA J. MARTINEZ** who both died intestate on April 19, 2002 and June 29, 2017 in City of Dasmariñas, Cavite, respectively, consisting of a certain real property situated at Blk. C1, Lot 26, San Simon, City of Dasmariñas, Cavite including improvements existing thereon containing an area of One Hundred (100) square meters has been adjudicated and extra-judicially settled by and among their heirs with waiver of rights, interest, and participation in the said parcel of land including the improvements existing thereon in favor of MARIVIC M. PAREJA-KURABAYASHI married to Kenjie Kurabayashi on October 8, 2019 at Dasmariñas City, Cavite before Notary Public Atty. Kareen T. Hermosa and entered in her Notarial Register as Doc. No. 475; Page No. 95; Book No. 120; Series of 2019.

(Sgd.) Heirs/Transferors and Heir/Transferee

Publication : PERLAS NG SILANGAN BALITA
Dates : October 14, 21 & 28, 2019

DA, SRA urged to take firm stand vs sugar import liberalization

The Department of Agriculture (DA) and the Sugar Regulatory Administration (SRA) were both slammed by a lawmaker for their "deafening silence" amid the Department of Finance's (DOF) renewed proposal to liberalize sugar imports.

In a Senate hearing last Oct. 9, Senator Miguel Zubiri said the agencies should come out with a strong statement opposing the new policy that could "kill our farm workers and producers."

The DOF released an economic bulletin the other week that formally proposed the deregulation and tariffication of the sugar industry, akin to the model now being implemented on rice.

This would remove the limit on the volume of imported sugar that could enter the domestic market, which economic managers said could dramatically bring down sugar prices. The elevated price of sugar, they believed, penalized consumers and deterred the growth of downstream industries.

"There is this deafening silence from DA and SRA on the sugar liberalization. Everybody has spoken ... We cannot be business as usual in our dealings ... I'm appealing to the DA and the SRA to come out strongly together to say 'no, we don't need to liberalize importation. We have enough and if we don't, we'll come up with a policy but we'll support the local industry,'" Zubiri said.

"Mr. Secretary [William Dar], there will be a strong lobby from traders to push importation and exportation. When I say lobby, you know what I'm talking about. We have to be objective about this ... We have to recalibrate our position," he added.

Zubiri said producer and miller groups had immediately expressed their opposition to the move, while some lawmakers were already crafting a resolution to support the dissent.

Earlier this year, Senators Zubiri, Cynthia Villar, Sonny Angara, Nancy Binay, JV Ejercito, Sherwin Gatchalian, Richard Gordon, Loren Legarda, Koko Pimentel and Joel Villanueva have signed a resolution asking Malacañang to drop the plan.

EXTRA JUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OF RIGHTS

NOTICE is hereby given that the estate of the late **ESTELA N. CAMBAYA** who died intestate on May 24, 2009 in Dasmariñas, Cavite, consisting of certain real property situated at Blk. 21, Lot 2, Victoria Reyes, City of Dasmariñas, Cavite including improvements existing thereon containing an area of eighty five (85 sq.m.) square meters, more or less, has been adjudicated and extra-judicially settled by and among her heirs with waiver of rights, interest, and participation in the said parcel of land including the improvements existing thereon in favor of RICARDO N. CAMBAYA on October 07, 2019 at Dasmariñas City, Cavite before Notary Public Atty. Karen T. Hermosa and entered in her Notarial Register as Doc. No. 449; Page No. 90; Book No. 120, Series of 2019.

(Sgd.) **Heirs/Transferors and Heir/Transferee**

Publication : PERLAS NG SILANGAN BALITA
Dates : October 14, 21 & 28, 2019

EXTRA-JUDICIAL SETTLEMENT OF ESTATE (BY 2 MORE HEIRS)

NOTICE is hereby given that the estate of the deceased **RODEL D. JALANDONI** who died intestate in the De La Salle University-Medical Center (DLSUMC), City of Dasmariñas, Province of Cavite on September 23, 2018, consisting **Bank** account maintained with Metro Bank, Imus City, Cavite, under SA No. 303-3-30334430-8 has been adjudicated and extra-judicially settled by and among his heirs with waiver of share in the aforementioned estate of the deceased in favor of CORAZON R. JALANDONI on October 09, 2019 at Dasmariñas City, Cavite before Notary Public Atty. Karen T. Hermosa and entered in her Notarial Register as Doc. No. 28; Page No. 06; Book No. 121; Series of 2019.

(Sgd.) Heir/Transferee and Heirs/Transferors
(MATT JULIUS R. JALANDONI
assisted by her mother Corazon R. Jalandoni)

Publication : PERLAS NG SILANGAN BALITA
Dates : October 14, 21 & 28, 2019

End-July apparel exports down 4%

Local factories that make clothes for export have not benefited from the ongoing US-China trade war, as the companies looking for alternative manufacturing sites tend to choose Myanmar over the Philippines, an industry group said.

This is according to the Confederation of Wearable Exports of the Philippines (Conwep), whose factories make clothes for international brands such as Polo and Fossil.

Its data showed that the sector's exports dropped 4 percent from January to July this year to $542 million, compared to the same period a year ago.

Last year, exports of the local apparel industry dropped 16 percent to $927 million, after a flat growth the year before.

The sector was expected to grow 10 to 20 percent last year.

This year, the group was expecting a 15-20 percent growth from the trade war, as global companies aimed to set up shop in parts of Southeast Asia instead of China to avoid being a casualty of the growing tensions.

But the expected transfer of manufacturing sites to the Philippines has not happened.

"If we're seeing the same trend, I think [we'd see] continuous decline. [We're] not enjoying the trade war. That's a very big sign. Why is there no growth?" Conwep Executive Director Maritess Jocson-Agoncillo said.

The group employs 60 percent of the apparel industry's 180,000 workers, who are in factories mainly located in economic zones.

Even then, these workers are still paid more than their counterparts in Southeast Asia.

The monthly wage of an apparel factory worker in Myanmar working eight hours a day costs $85 to $95.

Vietnam and Cambodia have relatively higher monthly wages at $146 to $167, and $147 to $170, respectively, Conwep data showed.

The same worker in the Philippines, meanwhile, has a monthly average of $190 to $274.

Cushioning the impact of the high cost of doing business in the country are the current tax incentives, she said.

Conwep presented the figures in a roundtable discussion earlier this week with other industry groups that would be affected by the Citira, or the Comprehensive Income Tax and Incentive Rationalization Act.

The bill seeks to lower the corporate income tax, which is currently one of the highest in Southeast Asia.

But it has drawn a lot of criticism because it will also mean the rationalization of tax incentives, which critics fear will lead to job losses after companies fail to cope with the rising cost of doing business.

Conwep estimates over 110,000 workers — in apparel, textile, travel goods, and footwear industries — will be displaced in 12 to 18 months once the bill is passed.

The group is asking for a grandfather rule, wherein the bill will only apply to incoming firms but exempt existing companies.

"The cost of doing business is already very tough on us, and then now you have this," she said.

AUCTION SALE

[illegible]

Floirendo-owned industrial park eyes Japanese locators

The Floirendo-owned Damosa Land Inc. (DLI) is enticing more Japanese investors to locate in the 63-hectare industrial park that the company operates in Panabo, Davao del Norte.

DLI head Ricardo Lagdameo told visiting Japanese investors here that DLI's Anflo Industrial Estate (AIE) was the only industrial park in the Davao region furnished with necessary support facilities for manufacturing, warehousing, processing and export.

He said the facility was also complete with world-class water and power systems and offered large spaces to locators.

A group of visiting Japanese investors, part of the 150-man delegation from different Japanese companies in Davao for the three-day Davao Japanese community event here, visited the industrial park on Oct. 4 to explore the possibility of locating and setting up their operations there.

AIE's latest locator, Packwell Inc., a Japanese company that manufactured paper-based packaging and containers in three large packaging factories in Japan and another one in Shanghai, China, recently signed an agreement with DLI for a 1.6-hectare lot for its production facility.

Lagdameo said construction of the building had been scheduled to start next year.

He said he was confident that Packwell Inc.'s decision to put up shop at the industrial hub might entice other Japanese companies to follow suit.

"Hopefully it (Packwell) will spur more interest," he said. Aside from Packwell Inc., AIE hosts 14 other locators, both local and international, in the agro-industrial hub.

Most of the locators are into manufacturing, Lagdameo said.

Lagdameo said they preferred manufacturing companies because AIE is inside the Philippine Export Zone Authority (Peza) area primarily focused on manufacturing and exports.

Japanese Consul General Yoshiaki Miwa, who graced the business seminar there, said manufacturing would be the next big thing in Davao City, with several Japanese manufacturing firms interested to venture into the city.

"Manufacturing has a very wide range. We can start at a level that will match the level of industry in the city. We just have to create a strategy," Yoshiaki said.

AIE's first phase covers a 22-hectare area offering both built-in warehouses for lease and lots for acquisition to potential investors.

Of the 15 ready-made, built-in warehouses in the first phase, 13 have already been taken.

He said DLI would build 10 more warehouses to accommodate more locators.

Aside from Packwell Inc., other locators at the Floirendo-owned industrial hub included Davao Zhenzhi Plastics Corp., Manly Plastics, Inc., First Panabo Tropical Foods, Del Monte Philippines, PhilDutch, Polymer, Inc., Lane Holdings, Inc. Fermon Corp. Southern Harvest, Connovate, Davao International Container Terminal, Davao Packaging Corp., Cameco Realty and Development Corp., and Pacific Manufacturing Resources.

The hub's second phase will feature a two-story commercial building, the upper portion of which will house offices and a cold storage facility.

Lagdameo said the commercial park portion of the AIE would house restaurants, coffee shops and other related facilities to cater to the needs of investors in the area.

The cold storage facility will be housed in one of the warehouses.

Israeli firm rolls out fuel cells line for backup power

An Israel-based startup company launched last Oct. 10 in the Philippines its product line of fuel cells that were touted as a reliable source of sustainable backup power.

GenCell Energy, which said its technology was used in American and Russian spacecraft, has partnered with Laguna-based Amorele Technology Inc. as its authorized distributor in the Philippines.

"The Philippines suffers some of the worst and most extreme weather incidents in the world and the situation is not expected to improve," GenCell chief executive Rami Reshef said in a statement.

"The large-scale, regular use of diesel generators during outages only compounds environmental issues that are increasingly understood to impact the local climate," Reshef said.

GenCell, which was established in 2011, develops hydrogen-based solutions that produce no emissions, noise, or vibrations, and available with a weatherproof shelter that can withstand natural disasters such as earthquakes and typhoons and other severe weather conditions that can cause power outages.

World Bank cuts PH growth forecast

The World Bank sees the Philippines ending 2019 with below-target economic growth of 5.8 percent as global uncertainties coupled with the slower government spending due to delayed budget approval and low absorptive capacity linger on.

In a briefing, senior economist for the Philippines Rong Qian attributed the World Bank's cut in its 2019 gross domestic product (GDP) growth forecast for the Philippines from 6.4 percent previously to "the impact of the recent global developments on the Philippine economy as well as the sharp slowdown in investment growth in the first half."

World Bank estimates showed that the country's GDP growth would likely fall below government targets during the next three years—2019's will be lower than the 6-7 percent goal; the projected 6.1 percent for 2020 will be below the 6.5-7.5 percent target; and the forecast for 2021 of 6.2 percent will be lower than the 7-8 percent target range.

Qian said the 5.5 percent GDP growth posted in the first semester was the slowest in eight years, pulled down by "a rapid deceleration in investment growth."

To recall, the government underspent P1 billion on public goods and services monthly from January to April as it operated using reenacted 2018 appropriations because the two houses of Congress earlier squabbled over alleged "pork" funds ahead of the May 13 midterm polls.

President Duterte signed the P3.7 trillion 2019 national budget only in mid-April.

The ban on new infrastructure projects before the elections also hampered public investment, Qian said.

"Investment dragged down growth in the second quarter of 2019, reversing the strong investment growth from a year earlier. Private investment activities also slowed given weaker external demand, uncertainties derived from the US-China trade war, and from the ongoing corporate tax reform that might have caused some private investment to postpone," Qian said.

Outside the Philippines, Qian said "advanced economies are all showing signs of growth slowing down with increasing risks of a recession," citing for instance manufacturing contraction in the United States, Europe and China.

Here at home, Qian said that while the government was already fast-tracking long-delayed infrastructure projects to speed up disbursements, there were still implementation challenges that might prevent a full catch-up.

Qian said reports are that agencies and local government units (LGUs) were unable to immediately start procurement—a long process—right after budget approval due to absorptive capacity issues.

The two major infrastructure agencies—the Departments of Public Works and Highways and of Transportation—were also behind spending the same levels of [illegible] remaining budgets which means that while they were disbursing, more [illegible] projects [illegible] spending them [illegible] budget [illegible], Qian added.

Also, the private sector had been facing difficulty catching up as the accumulation of projects could not be absorbed by the construction industry given limited capacity and labor shortages, she said.

"Boosting public investment is needed to regain growth momentum in the short run, while accelerating implementation of game-changing reforms would accelerate inclusive growth," she said.

H1 insurance sales in PH down 2.6%

Insurers' sales declined 2.6 percent to P141.9 billion in the first half as fewer consumers bought insurance products when the global economic prospects turned sour, the Insurance Commission (IC) said.

The latest data released by the regulator last Oct. 16 showed that the industry's premiums as of end-June were lower than the P145.8 billion reported by life and nonlife insurance firms in the same six-month period last year.

"The decrease in the total premiums of the insurance industry can be attributed to the decrease in the uptake of single premium variable products due to global market uncertainty and economic slowdown," Insurance Commissioner Dennis B. Funa explained in a statement.

"Despite the year-on-year increase in the first year and renewal premiums in variable life products of 11.7 percent and 12 percent, respectively, the decline in the premium from the sale of variable life insurance products was caused by the significant decrease of single premium of 32.5 percent from P43.2 billion last year to P28.5 billion this year," Funa added.

Funa nonetheless said life insurers increased their sales of traditional products.

"The premiums generated from the sale of traditional life insurance products increased by 12.6 percent to P31.3 billion as of end of second quarter of this year from P27.7 billion during the same period last year. A remarkable increase of 34.3 percent should also be noted in single premium policies of traditional life insurance from P5.1 billion in the second quarter of 2018 to P8.2 billion of the same quarter in 2019," according to Funa.

The first-half net premiums written by nonlife insurers also rose 13.3 percent to P27.6 billion from P24.4 billion a year ago.

"The motor car insurance class maintained a leading position in terms of contribution to the total net premiums written accounting for 40.5 percent of the total net premiums written of the nonlife insurance sector," Funa said.

As for the mutual benefit association (MBA) sector, its premium income climbed 15.5 percent to P5.9 billion at the end of the first six months from P5.1 billion last year, the IC data showed.

Global recession casts long shadow as FDIs in PH fall for 5 straight months

The entry of job-creating long term investments into the Philippines continued to slow down in July, marking the fifth consecutive month of decline since a slight uptick in February 2019 -- a phenomenon the central bank attributed to jitters brought by a darkening global economic horizon.

Data from the Bangko Sentral ng Pilipinas (BSP) showed that foreign direct investment net inflow fell 41.4 percent, or just $543 million, from $926 million in the same period in 2018.

For the first seven months of 2019, long term equity net inflow aggregated $4.1 billion, which was 39.1 percent lower than the $6.8 billion posted in 2018.

According to the BSP, these numbers "reflect the impact of the weak pace of global economic activity that took a toll on investors' business confidence and investment decisions globally."

For July alone, net investments by nonresidents on debt instruments, mainly borrowings between affiliated companies, reached $357 million. Net investments by nonresidents in equity capital amounted to only $99 million in the same month.

Nonresident investment was lower than 2018's because of a decrease in equity capital placements by 39.6 percent to $168 million from $278 million. Equity capital withdrawals pole-vaulted by 302.4 percent to $69 million from just $17 million in 2018.

Equity capital infusions during the month came mostly from Japan, Germany, Singapore, the United States and South Korea.

These were placed largely in financial and insurance firms; real estate; manufacturing and human health and social work industries.

Reinvestment of earnings increased by 15.8 percent to $87 million during the month from $75 million a year ago.

The lower figures for the first seven months of 2019, on the other hand, stemmed from the decline in nonresidents' net investments in equity capital by 75.1 percent to $459 million (from $1.8 billion) and in debt instruments by 30.3 percent to $3.1 billion (from $4.4 billion).

During this period, placements of equity capital contracted by 49.2 percent to $1 billion (from $2 billion), and equity capital withdrawals bounced up by 215.8 percent to $569 million (from $180 million).

Equity capital placements from January to July emanated largely from Japan, the United States, Singapore, China and South Korea.

These were channeled mainly to financial and insurance firms; real estate activities; manufacturing; transportation and storage; and administrative and support service industries.

Reinvestment of earnings expanded by 12.6 percent to $595 million from $528 million in the same period in 2018.

BSP joins climate change fight in green banking agenda

The Philippines' top banking regulator urged financial institutions last Oct. 10 to embrace sustainable innovation through the use of technology and so-called green banking initiatives in their lending activities.

Speaking at The Asian Banker's Finance Philippines 2019 forum in Taguig City, Bangko Sentral ng Pilipinas (BSP) Governor Benjamin Diokno said the regulator had taken the lead by recognizing the crucial role it played in driving investments that promote climate-resilient, green and sustainable growth.

To this end, he explained the BSP had a two-pronged approach to promoting sustainable finance: capacity-building and awareness campaigns and enabling regulations.

In capacity-building, the BSP takes part in several domestic and international fora on sustainability, while in enabling regulations, the BSP has come up with a proposed policy framework for sustainable finance.

Some of the highlights of the proposed regulatory framework include requiring banks to integrate environmental and social governance and sustainability principles in their strategic direction, as well as in their corporate governance and risk management frameworks.

Banks will be required to conduct scenario analysis and stress testing of its business exposures to assess their vulnerabilities over several environmental and social governance scenarios, and results shall be taken into account in their capital planning and business strategies.

Banks will also be required to disclose their sustainability agenda in their annual reports, including risk appetites in the environmental and social governance field.

"Meantime, some banks are already embarking on green finance while regulations on these are under way," Diokno said, explaining that a number of banks had put up sustainable energy finance desks, which served as a point of contact in evaluating and monitoring sustainable energy projects.

"While all these developments in sustainable financing are encouraging, the world is at the beginning of mass extinction due to climate change, and so much more needs to be done," the BSP chief said. "I challenge everyone in the financial services industry, including us regulators, to do more."

Perlas ng SILANGAN BALITA

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Global threats lurk in the corner for PH economy

Improved government spending in the first half of 2019 would allow the Philippine economy's recovery but larger policies should be focused on sustaining growth as a global economy teetering toward recession lurks as a major threat.

This was the assessment made by the Asean+3 Macroeconomic Research Office (Amro) earlier this month.

In statement, Amro said despite a slowdown that led to a 5.5 percent gross domestic product (GDP) growth in the first half of 2019, the Philippine economy was likely to get stronger due to a resurgence in fiscal spending, especially on infrastructure.

Inflation, the think tank said, was likely to stay within the 2-4 percent range in 2019 and 2020 with global oil prices and domestic food prices being tamed and demand subdued.

"We expect the Philippine economy to expand by 6 percent in 2019 and 6.4 percent in 2020," said Amro leading economist Yiu Siu Fung.

This would mark "a rebound from slowdown caused by the budget delay and spending freeze before the mid-term elections," said Yiu.

But Yiu added that "uncertainties" in the global economy "could exert further pressures" on Philippine economic growth and "prompt financial market volatilities."

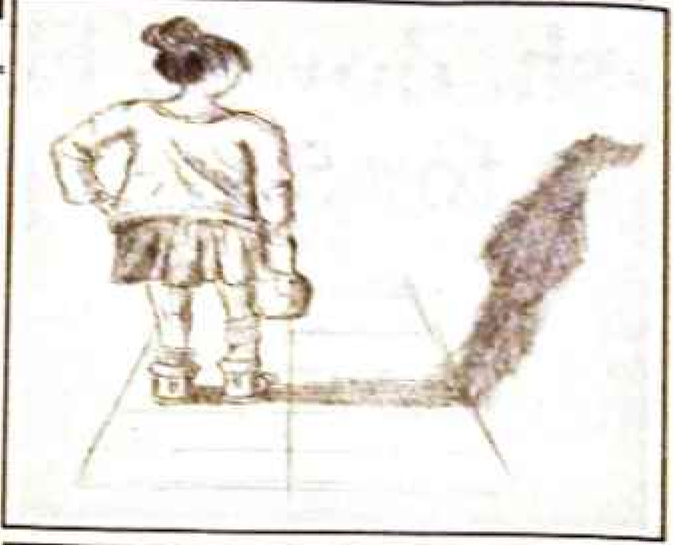
"Policies should be calibrated to address these," Yiu, who led the mission, said.

According to the group, the Philippines' current account deficit is likely to widen in the second half of 2019 with a more vibrant investment and growth. But full-year current account deficit was still expected to be lower in 2019 than 2018.

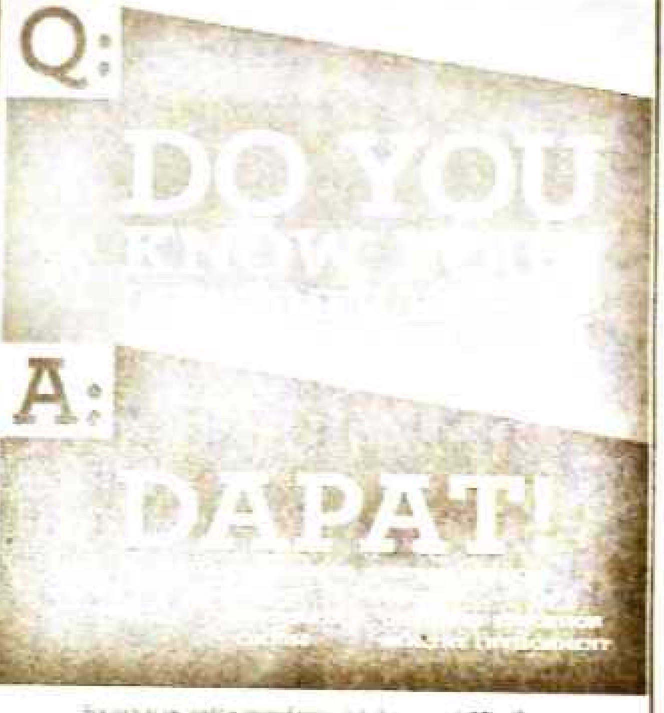
Capital freed by easing interests worldwide was likely to find its way to markets like the Philippines.

The Philippine banking system remained "sound" because of sufficient capital and liquidity and the government's commitment to fiscal discipline would help debt from getting out of control. Fiscal reforms would continue to improve revenue collection.

MIKMIK'S WORLD



Q & A on Consumer Rights



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Industry leaders tackle print media challenges

With the print media now believed to be in decline after surviving competition from radio and television for almost a century, industry leaders have been left wondering: How do you revive a dying medium in the digital age?

The answer, according to participants in the annual Print Media Congress held last Oct. 9, lies in recapturing the interest of younger audiences who are influential in shaping the spirit of the times, but whose interest in the newspaper seems to be almost nil.

Members of the United Print Media Group, the country's biggest association of newspaper companies, discussed during last week's congress how the disruption from using Google and Facebook as emerging sources of news has threatened the print medium.

Yet for all that, print "remains ... relevant and [still] has a place as long as it focuses on its audience," said Rudyard Arbolado, chief operating officer of the Philippine Daily Inquirer.

Most newspaper companies now embrace the digital platform, Arbolado said, as he also cited the Inquirer's continued success in the digital era—around 60 to 80 million views a month and 400,000 monthly active users on Inquirer Mobile.

Social media, he said, has also led to toxicity, driving its users to the confines of small chat groups.