

**OPINION**

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At least 922 families, who were adversely affected by the Oct. 25, 2022 strong earthquake, received food packs as government relief assistance. Inset photo shows Rep. Angelo Marcos Barba (2nd district, Ilocos Norte), and Banna Mayor Mary Chrislyn C. Abadilla personally distributing to each family the said food packs held at the Banna Cultural Center, Banna, Ilocos Norte on Nov. 18, 2022. (Photo by LGU-Banna)

\* \* \* \* \*

# Hand-foot-mouth disease hits Ilocos, says DOH

● *Ilocos Norte has 43 cases out of the region's 677 suspected cases recorded in Jan. 1-Nov. 18*

The Department of Health Center for Health Development - Region 1 disclosed that at least 677 suspected cases of hand-foot-and-mouth disease afflicting humans were recorded in the four Ilocos provinces during the period of January 1-November 18, 2022.

In the Kapihan press forum hosted by PIA-Ilocos in La Union on Dec. 2, DOH-CHD-1 Medical Officer Dr. Rheuel Bobis said at least 424 suspected HFMD cases were recorded in Pangasinan, 200 in La Union, 43 in Ilocos Norte, and 10 in Ilocos Sur.

Afflicted places were eight

towns in Ilocos Sur, 10 in La Union, 34 in Pangasinan, and 13 towns-cities in Ilocos Norte. Each of the said towns has reported one suspected HFMD case.

Dr. Bobis said that as of November 18, 2022, a total of 191 HFMD cases were confirmed

(Pls. turn to page 3)

## Tabangay: First elected IP rep in the SP-I. Norte

The Indigenous People of Ilocos Norte elected their first mandatory representative who will sit as an ex-officio member of the Sangguniang Panglalawigan of Ilocos Norte.

The IP election was officially held on Nov. 15, 2022, at the Ilocos Norte Centennial Arena in Laoag City where tribal men and women coming from the province's hinterlands voted for their chosen bets nominated

by their respective chieftains.

The National Commission of Indigenous People said an existing law mandates every SP to have an IP mandatory representative in its legislative body.

During the said selection at the Centennial, the candidates were picked through an open nomination.

The members of the IP Selection Body closely supervised the selection process.

Cheryll Borrromeo Tabangay,

53, a child development worker from the Tingguian tribe of Nueva Era town garnered the majority of 78 votes.

Her closest opponent Lorenzo Padama, 66, a Yapayao of Barangay Kalaw, Dumalneg town, got 63 votes.

Gov. Matthew Marcos Manotoc prioritized the sectoral representation of indigenous communities in the provincial board.

(Pls. turn to page 5)

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Ilocos Sentinel Newspaper is published weekly in Laoag City, Ilocos Norte since Year 2006. It is widely circulated in Ilocos Region, Cagayan Valley, CAR and the entire Philippines. The clan Guiangs behind this paper are the proud direct descendants of DON MARTIN GUIANG, founder of the town of Paoay, Ilocos Norte and first chief executive of Paoay town (1701-1704).

*Guest Editorial:*

**November is Lung Cancer Awareness Month**

Did you know that lung cancer is by far the leading cause of cancer death for both men and women?

More people die of lung cancer each year as compared to other types of cancer such as colon, breast and prostate cancers combined, data from the Department of Health reveals.

This was also confirmed by Dr. Dean Zenarosa, resident physician of the Philippine Information Agency.

“Lung cancer is one of the common types of cancer in the Philippines, with a high mortality rate,” Zenarosa said.

He added, “That’s why Lung Cancer Awareness Month is commemorated every November to bring attention to the preventive measures and symptoms to watch out for.”

Despite being considered a “silent killer” disease, Zenarosa said early detection is crucial for lung cancer.

He advised the public to visit their primary care provided if they experience the following symptoms:

- Severe coughing
- Wheezing or shortness of breath
- Hoarseness
- Fatigue
- Constant chest pain
- Coughing up blood
- Recurring lung infections
- Sudden weight loss or loss of appetite

“If there’s any suspicion of lung cancer, consult your family physician,” he said.

Nonetheless, he reminded that prevention is still better than cure.

So, how can one reduce the risks of lung cancer?

The physician recommended the following healthy habits:

- Quit or avoid smoking
- Avoid secondhand smoke.
- Avoid radon, a colorless gas found in soil that may seep into households. Testing kits are available to check for radon exposure.
- Avoid carcinogens such as asbestos, uranium, some petroleum, and more.; and
- Observe a healthy diet and exercise regularly

For help quitting, one may call DOH Quitline 1558 for more information. (Joanne Namnama Dilim/PIA La Union)



**WORD ALIVE**

by Fr. Bel R. San Luis, SVD

**Straighten your crooked ways**

Some years ago when I was assigned at the Divine Word College of Legazpi, Albay, I visited an elderly SVD confrere who was a director of our high school in Sorsogon.

One afternoon we were invited to a sumptuous lunch. As we sat in one corner busy, doing justice to our overflowing plate, I leaned closed to my confrere and whispered: “Father, ano ba itong malaking handaan?” (What’s this big celebration?) He looked at me, stepped on my foot, and said: “Huwag kang maingay. Hindi ko rin alam. Basta’t kumain ka na lang ng kumain.” (Keep quiet. I also don’t know. Just keep on eating).

That amiable confrere passed away already, but that experience illustrates how we celebrate our Christmas year in and year out. For don’t we tend to “eat, drink and be merry,” and forget why in the world we’re doing all this? How would you feel if guests

come to your birthday party and don’t even bother to greet you but go straight to the dining table?

Many look forward to Christmas as the most joyful event of the year although for many of us, it’s not so happy and merry this time though because of the long Covid-19 pandemic which have caused the distressing health and economic crisis.

However, Christmas will still — and should always — be happy because it’s the birthday of Jesus Christ, the Son of God. “For God so loves the world that He gave his only begotten Son in order to save us from sin and death.”

In this second Sunday of Advent, the Christ’s forerunner John the Baptist talks about road building and repair: “Make the ground level,” “straighten the crooked ways,” “make the rough roads smooth” (Mt 3,3).

(Note: Fr. San Luis hails from Laoag City. He served as President of Divine Word College of Laoag in the 1980s. His new turf is the Christ The King Seminary in Quezon City. Thank you, Father Bel for sharing your weekly column for the Ilocos Sentinel.—Editor)

The Baptist is not concerned about road repairs (although their message is a timely reminder for our DPWH officials to fix our rough and potholed roads). The prophet is conveying in Jewish metaphor the message that the morally crooked ways be eradicated, the rough edges of our character be made smooth. In short, we must strive for conversion and renewal.

Gunar Myrdal, renowned author of the voluminous book Asian Drama, an in-depth study on the Third World countries, says that one major drawback to economic progress of slow developing nations is attributed to their negativistic traits and attitudes. In other words, where there are corrupt practices, greed, social injustices, the country’s economy will not progress.

With regard to the (Pls. turn to page 3)



**THE ILOCANO EDUCATOR**

by Eduardo Teodoro “Jet” B. Ramos, Jr.

**Advocating for responsible local ecotourism as a fruitful, collective endeavor: the Martie Madamba story**

Eduardo Teodoro “Jet” B. Ramos, Jr., MAELED, LPT is the corporate communications associate of MFI Polytechnic Institute, Inc. and the training manager and partner of JFE Teacher Training Services and JFER Training and Development Services. He is also a founding member, the publicity and communications head, and a member of the board of trustees of Philippine Advocates for Consultants and Trainers, Inc. (PACT, Inc.), a non-profit association of consultants and trainers in the Philippines. Apart from being a teacher for 13 years now, he is a character actor, inspirational speaker, corporate trainer, researcher in linguistics, and a media practitioner, being the host of VOICE OF THE TEACHERS RADIO (airing on Sundays from 1:00 to 2:00 PM over DWDD 1134 AM). For comments, suggestions, and inquiries, please contact Jet at (0917)648-43-28 and (0928)439-76-90. You may send him an email to [edteoro@yahoo.com](mailto:edteoro@yahoo.com) or message him on Facebook (Jet Ramos).



A screenshot of my actual interview with local tourism advocate Martie Madamba, a modern-day Renaissance woman. Credits to DWDD 1134 AM and all the hosts of Voice of the Teachers Radio, of which I am a senior host.

Local tourism has been on the rise since travel to certain destinations was restored sometime last year. During the pre-pandemic, many of us Filipinos were able to travel to local and international destinations and to cherish memories of travel, regardless of social class. However, all of these privileges seemed to come to an end when the COVID-19 pandemic wrought havoc on not a few of us and our supposedly well-plotted and resolute plans to travel either domestic or overseas (including this author, unfortunately).

As a result, we had to content ourselves with utilizing Google Maps and watching YouTube videos of travels by others.

Despite the almost-impossible situation we all have faced, local travel is now back (and for good, it is). Nevertheless, there have been several adjustments and other changes that we had to contend with (and wrestle with, in case we have hearts of steel and spirits. Notwithstanding the stringent policies enforced by the Department of Tourism in the last two years, former Secretary Bernadette Romulo vda de Puyat managed to hold in the reins without losing face or losing control of her decision-making powers. In fact, many started traveling to places such as Amanpulo, Siargao, Boracay, Donsol, El Nido, Coron, Balesin, Cagbalete, Puerto Galera, Lubang Island, and other seaside enclaves. There were also many who chose to be content with landlocked local destinations.

The fact that our Department of Tourism, under Secretary Christina Frasco, has now encouraged local tourism is not only commendable but also empowering. As a result, a plethora of travel

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**Disclaimer:** The views and opinions expressed in this Commentary Section are solely owned by the individual columnists and authors and do not absolutely reflect the Ilocos Sentinel's position. We are pleased to accept and publish any written reaction to all published articles herein. Please send thru e-mail, text, and postal mail with your name and address. Letters may be edited for clarity and space.

# City Hall bans use of plastic, styrofoam at Laoag market

LAOAG CITY (PIA) – The use of plastic bags and styrofoam is now totally banned when buying and selling any goods at the Laoag City public market.

Blenda Almo, officer-in-charge of the Laoag commercial complex, said they would strictly enforce City Ordinance No. 045 Series of 2012 to regulate the use of plastic bags, styrofoam, and other plastic materials as secondary packaging or as carry-out bags for purchased commodities.

She explained that

the sellers and buyers are limited to one-use plastic bags only for pieces of merchandise.

The ordinance discredits plastic materials as hazardous waste that can cause floods, clogged drainage, climate change, and other environmental woes.

Almo said the market-goers are advised to bring their own containers or reusable eco-bags to lessen the use of plastic while the vendors are told to use paper bags.

Under the ordinance,

any violator will be fined P3,000 for the first offense, P4,000 for the second offense, and P5,000 or three-month closure for the third offense, she added.

Moreover, she warned that eateries (karinderias) caught using styrofoam as food containers will be slapped with from P200 to P3,000 fine.

It was learned

that the City Hall tasked an inspector committee to oversee the implementation of the said ordinance. Likewise, the City Environment and Natural Resources office conducts barangay forums on the harmful effects of plastic and styrofoam on the environment. (Emma Joyce Guillermo/PIA Ilocos Norte)

*Good men do not always have grace and favor, lest they should puffed up, and grow insolent and proud.--Chrysostom*

## The Ilocano Educator.....(page 2)

agents- especially those focusing on local tourism- are having a field day once again, both professionally and financially. They all deserve it because they have been working quite extensively to provide the general public with packages for local tourism (not to say that international tourism is negligible, but our priority for now is local tourism). Thus, it is noteworthy for local destinations to be enjoyed by the populace once again and with much more verve and deliberateness.

Tourism and travel professionals such as Ms. Maritess “Martie” Madamba, who is a tourism professional, serial entrepreneur, beauty queen, and responsible ecotourism frontliner, are worthy of admiration, emulation, and support.

What makes Ms. Martie distinct from the rest of the pack?

Ms. Martie, being in the fields of tourism and travel for more than 25 years now, has been promoting her eco tours for her fellow travel agents. When I invited her to appear on the November 27 episode of my show Voice of the Teachers Radio (aired over DWDD 1134 KHZ), she was indeed a revelation for she enthused that she has been actively pushing for local ecotourism to be a staple for Filipinos and foreigners alike. She also relayed that responsible ecotourism must be pursued by all for it helps locals of a particular territory- especially indigenous peoples- to be able to be included as members of mainstream society without losing their cultures and traditions and to be able to be self-sustaining but not at the expense of nature.

We do need more and more proactive, dynamic local tourism advocates like Ms. Martie for she lives, breathes, and espouses responsible local ecotourism. Let us all support her not only in her quest for the crown and the title Mrs. Face of Tourism 2023 but also in her mission to practice responsible and sustainable ecotourism!

Mabuhay ka, Ms. Martie, for you are one of my idols and modern-day heroes! Mabuhay ang bansang Pilipinas at ang pamahalaan nina Pangulong Ferdinand R. Marcos, Jr. at Pangalawang Pangulong Sara Zimmerman Duterte-Carpio!

\*\*\*\*\*

GUESS WHAT, GUESS WHO!

GUESS WHAT: Misplaced audacity and pasikat/pabida tendencies are the trademarks of this young entrepreneur/trainer whose only claims to fame were winning an international competition and writing only a few books. My source, a fellow educator, once came across the live social media video of our

subject in question and witnessed his/her bombastic speech and upstaging of his/her guests. As a result, not a few find our subject arrogant and pompous like Gaston or the Evil Queen although s/he looks more like Cogsworth or Ursula. Our subject also has the tendency to show off his/her achievements without being tactful.

What are the lessons of the story? No matter how great you are, be humble. Never rub your victories on others’ faces the wrong way. Never display misplaced enthusiasm and audacity in dealing with your trainees and clients. Be humble always, no matter how high you have reached the stars.

GUESS WHO: Who is this young filmmaker who is a total snob? My source, who is a character actor specializing in villain and gay roles, relayed to me that our subject, who happens to be the scion of a prominent artistic family with some eccentric tendencies, was contacted by the former through a major independent film studio. However, the young auteur (or amateur?) who also happens to look like a hobo never bothered to contact my source, who sought to succeed in his original field of endeavor as a form of revenge against the young filmmaker in question. As for the young, brash filmmaker who smokes like the exhaust of a rickety diesel taxi, his/her name is not that resounding for now.

What are the lessons of the story? Do not refuse others who need your help. Be reachable and approachable despite your stature in your industry. Be professional, not an animal. Always be ready to lend a helping hand to those who wish to pursue their dreams, even just for once.

\*\*\*\*\*

If you have suggestions in terms of the education-related topics that you want me to feature, please feel free to send me an email to edteo.ramos@yahoo.com or to coachjet.inspirations@gmail.com and I will reply to you as soon as I receive your email. You may also message me on Facebook through any of my two working accounts: Jet Ramos (personal) and SpoxJet Ramos (new and publicly official; renamed after my YouTube Channel). You may also view my inspirational videos through my official YouTube account, now renamed Spox Jet Channel. Another channel, called Jet R, will be launched (FINALLY, AND IT IS FINAL) on December 17 (not November 12 or 26 as previously reported) through my online variety show Super Saya Saturdays and will feature your Ilocano Educator’s original poems in English and Filipino soon.

## Word Alive.....(page 2)

spiritual preparation for the coming of the Lord, here are some ways.

**You may attend the nine-day Simbang Gabi or Misa de Gallo climaxed by the Misa de Aguinaldo. It’s a form of penance and sacrifice rising in the cold early mornings.**

\*\*\*

Today is National AIDS Sunday and Catholic Handicapped Day. Let’s share our blessings with the poor victims and the handicapped, including those in prison, in hospital’s charity wards.

Since Christmas is celebrating the grand reconciliation between God and sin-tainted humanity, let it be a time of reconciliation for people who have not been on talking terms for years. Forgive and forget.

\*\*\*

**A good confession is an excellent form of spiritual cleansing.**

**If we do prepare ourselves internally and spiritually, then most assuredly our Christmas will be more meaningful, more fulfilling, more joyful because we will celebrate the real**

meaning of Christmas.

\*\*\*

The lighter side. In the USA, a book titled: “How to Change Your Wife in 30 Days,” sold a million copies in one week. But the author discovered that the title had a spelling error!

The correct title should have been: “How to Change Your Life in 30 Days.” After the correction, for a whole month, only three copies were bought.

Lesson: People are more interested in changing their wives rather than their own selves.

\*\*\*

**Support seminarians. Please help our seminarians enrolling for the second semester. Seminarians are very important in the church. Without them, we cannot have ordained ministers to dispense the sacraments like baptism, confession, and Holy Mass.**

\*\*\*

Donate any amount or sponsor a seminarian’s schooling good for one year.

For inquiry, e-mail me at: belsvd@gmail.com.

## Hand-foot-mouth.....(page 1)

positive based on the result of the laboratory test of the specimen taken from the individuals with symptoms.

To avoid HFMD infection, the DOH official advised the public to always practice the minimum public health standard such as social distancing, hand washing, alcohol as a sanitizer, wearing of face mask, observing proper hygiene, and clean surroundings.

Eating nutritious foods for a proper diet and drinking sufficient water for hydration is needed, he added.

“HFMD is a viral disease caused by infection of enterovirus to human, and transmitted person-to-person, particularly contact through the nose, and throat secretions or respiratory droplets,” Dr. Bobis explained.

“Just like the protocols for Covid-19, we must also observe mask-wearing, respiratory hygiene, cough etiquette, disinfection of

high surfaces touch and shared items, avoid kissing, hugging, or sharing eating utensils or cups, and skin lesions contact with infected people,” he elaborated.

Children aged 1-9 are considered vulnerable to the HFMD virus.

He urged parents or guardians to bring their children to the nearest doctor for a check-up if they suspect HFMD symptoms in their kids such as fever, mouth sores, and skin rashes on the palms, hands, soles of the feet, buttocks, arms, and legs.

HFMD does not come from swine or any other animals but instead, it’s caused by contact with surfaces and objects contaminated by enteroviruses.

There’s no specific treatment for HFMD. Usually, it is mild and self-limiting, and most cases recover on their own in seven to 10 days, the medical expert said. (Freddie Lazaro/PIA I)

## ILOCOS SUR

## Ilocos Sur calls for economic development grant proposals

VIGAN CITY (PIA) – The provincial government of Ilocos Sur is calling for proposals for its first-ever economic development grant dubbed as “ONE Ilocos Sur Spring Development Grant (SDG)” designed for youth organizations and local government units (LGU) of the province.

This aims to confer monetary grant to eligible organizations as they develop an idea or concept realizing an innovative, socially-impactful, useful and replicable livelihood, business enterprise or any undertaking that yields to products and services that can be offered to the market.

It will also provide an avenue for the proponents to enrich their knowledge and skills in terms of local economic development (LED) as this opportunity-driven mechanism involves mentoring from eminent and acclaimed coaches in the field of LED.

Said coaches shall also serve as panel of jury at

the pitching of proposals by the proponents, which shall be judged according to its innovativeness, social impact, utility, and replicability.

The provincial government strictly requires the proposal to be anchored from Just Economy, Communal Inclusivity, and Smart Regeneration leading to the 10-point “ONE Ilocos Sur” agenda of the provincial government, which was first presented during the inauguration and assumption of Governor Jeremias Singson’s on June 1 and July 1, respectively.

“In brief, the proposals must be any business undertaking that generates income for the proponent and employment within the community and beyond, such as manufacturing or trading of Ilocos Sur souvenir products, establishment of fish cages, ukay-ukay business, construction of pay restrooms, installation of Piso WiFi, among others,”

(Pls. turn to page 5)

## ILOCOS SUR

## Over 200 former CTG supporters renew oath of allegiance, avail gov’t services

VIGAN CITY (PIA) — Over 200 former Communist-Terrorist-Group (CTG) supporters renewed their oath of allegiance to the government at the “Panangawis”: A Homecoming for Peace recently held at Salcedo Covered Court, Brgy. Poblacion Norte, Salcedo, Ilocos Sur.

The activity also highlighted the awarding of the Certificate of Completion to the attendees who underwent training provided by the Technical Education and Skills Development Authority (TESDA) such as Small Metal Arc Welding or NC I, Solar Night Light and Post Lamp Installation, and Bread Making among others.

One of the former CTG supporters said, “Itong mga training na ibinibigay ng TESDA sa amin gaya ng welding, malaking tulong sa paghahanap-buhay naming. Nagpapasalamat din kami sa lahat ng programa na ibinibigay ng gobyerno, ngayon mas matiwasay na kami sa

aming mga lugar.”

TESDA also provided a cash allowance of P800 to the completers, which includes 23 former CTG supporters and two former rebels, during the event aside from the livelihood starter kits that all trainees receive upon completion of the training.

Joel Pilotin, provincial director of TESDA Ilocos Sur during the “Panangawis” said, “When I talked with the provincial director of Ilocos Sur Police Provincial Office (ISPP), I confirmed our support immediately. Walang saysay ang magandang kalsada at istruktura kung ang mga kababayan natin ay walang hanapbuhay at walang panustos sa mga pangangailangan ng kanilang pamilya.”

He mentioned that with the programs of the government, including that of TESDA, we can envision progress in their lives, particularly the former CTG supporters.

Meanwhile, during

(Pls. turn to page 5)

## LA UNION

## La Union shines anew with Pasko sa Kapitolyo 2022

SAN FERNANDO CITY (PIA) – After two years since the COVID-19 pandemic hit, the Provincial Government of La Union (PGLU) once again opens its doors to the residents to enjoy the Christmas Season.

On Saturday, at least 28,638 visitors attended the opening ceremony of the much-awaited “Pasko sa Kapitolyo.”

In her message, Gov. Raphaelle Veronica Ortega-David said the PGLU conducted a survey that gathered different wishes and suggestions of her province mates this Christmas and used these as a basis in the careful planning for this year’s PSK activity lineup.

She said among the different suggestions adopted by the provincial government were snowfall; Christmas bazaar/baratillo; food stalls; fireworks display; gift giving to single parents, persons with disabilities, senior citizens, and indigenous peoples;

Paskuhang

Bayan; Christmas village competition; and conduct of various weekend activities.

Furthermore, Ortega-David said she will also spearhead the Pasko Mula Sa Puso wherein she will lead the bringing of public services and Christmas treats to all 19 towns and one city of the province.

“Iikutan po namin ng personal ang ating 20 component LGUs bago mag-Christmas para personal na ihandog ang liwanag ng pasko,” the governor said.

She added: “Nais ko na kaysa kayo ang lumapit sa Provincial Government of La Union, kami po mismo ang lalapit sa inyo. Kaysa kayo po ang lumapit sa governor, akong governor mismo ang lalapit sa inyong lahat. Ganitong Provincial Government ang gusto ko para sa inyong lahat.”

Different song and dance performances by local talents were featured in the opening program,

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## LA UNION

## PGLU capacitates public treasurers of Agoo and Rosario towns

SAN FERNANDO CITY, La Union -- In line with Gov. Rafy Ortega-David’s P.U.S.O Agenda Vision, the Provincial Government of La Union (PGLU) through the Provincial Treasurer’s Office (PTO) headed by Ms. Janet D. Molina, conducted a Barangay and Municipal Treasurer’s capacitation in the municipalities of Agoo and Rosario, La Union on November 28-29, 2022 as part of the Provincial Government’s Tax Campaign.

41 Barangay Treasurers from Agoo and 30 Barangay Treasurers from Rosario graced the said event. Also in attendance were Rosario Mayor Bellarmin A. Flores II and Agoo Municipal Treasurer Elena Oribello.

In the said activity, Acting-Assistant Provincial Treasurer Clarinda H. Vidamo, comprehensively explained the United Nations Sustainable Development Goals (UN-SDGs) focused on quality and green jobs, public security, power generation supply and good

governance. She also gave an overview of Gov. Rafy’s P.U.S.O. Agenda which stands for People-Oriented and Driven Governance, Universal access to Basic Needs, Sustainable and Progressive Economy and Orderly, Sustainable and Resilient component LGUs and Barangays.

Representatives from PTO also discussed the status of collection in the Municipality of Agoo from the year 2018 up to the third quarter of 2022. Completed and on-going infrastructure projects in Agoo, La Union were also presented. Furthermore, they amplified other revenue raising powers such as Real Property Taxes, Professional Taxes, and Amusement Taxes with their corresponding tax dues including penalties appurtenant thereto. They reiterated the sources of barangay funds and identified those that are tax exempt.

Salient points of the Provincial Violation Ordinance Receipt (POVR) focused on the prescribed

(Pls. turn to page 5)

## PANGASINAN

## Miracle Garden-inspired Christmas village now in Calasiao

Dreaming of traveling to Dubai’s Miracle Garden to witness endless blooms in record-breaking arrangements that create a sense of wonder, magic, and delight, whilst heart-shaped floral arches birth a beautifully romantic atmosphere of serenity?

This dream comes to life as the local government unit (LGU) of Calasiao makes history and brings this destination closer to locals and visitors with the opening and lighting of its Christmas village on Monday located in its plaza right in front of its municipal hall.

This Christmas village is a special gift of Mayor Mamilyn Agustin-Caramat to everyone as a way of giving back to the people for their support and love, and to help the puto (rice cake) producers and vendors to earn as their livelihood were affected by the global pandemic.

The town is known for its mouthwatering puto,

which is one of the most in-demand “pasalubong” by those visiting Pangasinan.

The rice cake has been considered Calasiao’s “white gold” and an economic driver in the province.

Mayor Caramat said, “Pagkatapos ng pinagdaanan nating pandemya, this Christmas village was conceptualized to uplift the morale of everyone – young and old alike. We have chosen Miracle Garden as our theme because as we all know a garden with flowers in bloom can brighten up our mood.”

“Ang atin pong Christmas display ay pinagsumikapan nating maging makulay at makinang for this is the kind of Christmas I wish everyone to have. Isang masaya, makulay at talagang nagniningning na Pasko kasama ang inyong mga pamilya, kaibigan at mga mahal sa buhay,” she

(Pls. turn to page 5)

## PANGASINAN

## Voter’s registration resumes on Dec 12, says COMELEC

DAGUPAN CITY (PIA) – Pangasinenses who are looking forward to being registered as voters will soon be accommodated in Commission on Elections (COMELEC) offices in their localities as COMELEC announced that the voters’ registration will resume in December.

Atty. Marino Salas, provincial election supervisor of COMELEC Pangasinan, said those who did not make it to the registration conducted in July, can now register to start this Dec.12 until January 31 next year.

“For applications of registration, residents aged 15 and above are qualified to register. Just bring with them their birth certificate or any valid IDs for verification of

their identity,” Salas told Philippine Information Agency (PIA) in an interview on Monday.

He said COMELEC offices are eyeing to team up once again with selected malls in the province in time for the holiday season to provide off-site registration venues.

Salas said COMELEC will also conduct an experimental activity that will be introduced in selected malls in Metro Manila for the pilot testing of the Register Anywhere Project (RAP).

Under the project, Salas said residents of Pangasinan who wish to register but are in Metro Manila during the registration may proceed to designated pilot areas to register. (Elsha Marie Arguel/PIA Pangasinan)

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RA Form No. 10.1 (LCRO)  
Republic of the Philippines  
Local Civil Registry Office  
Province of Ilocos Norte  
Municipality of Bacarra

**NOTICE FOR PUBLICATION**

In compliance with Section 5 of R.A. No. 9048, a notice is hereby served to the public that **ANGELICA C. YANOS** has filed with this office a petition for change of first name from **MA. ANGELICA** to **ANGELICA** in the birth certificate of **MA. ANGELICA C. YANOS** who was born on **November 30, 1990** at **Bacarra, Ilocos Norte** and whose parents are **Juanito Yanos** and **Norma Caventas**

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 16, 2022**.

(Sgd.) **CLEMENTE S. GALIZA, Ph.D.**  
Municipal Civil Registrar

November 28-December 4, 2022  
& December 5-11, 2022\* *Ilocos Sentinel*

**DEED OF ADJUDICATION  
WITH QUITCLAIM AND ABSOLUTE SALE**

Notice is hereby given that the intestate estate of the late SPS. PEDRO BAYUDAN and CARMEN BAYUDAN pertaining to several parcels of land designated as Lot Nos. 1030 and 1031, covered by TCT No. T-15300, Lot No. 1033, covered by TCT No. T-15302 and Lot No. 1043, covered by TCT No. 15301, all situated at Brgy. 07 San Miguel, San Nicolas, Ilocos Norte, is the subject of Deed of Adjudication with Quitclaim and Absolute Sale executed by their legal heirs Victorino Gaudia Bayudan, Leta Bayudan-Abida, Bernaldita Bayudan-Damo and Maximina Bayudan-Humul as per instrument executed before Notary Public Atty. Erme S. Labayog; as per Doc. No. 44; Page No. 10; Book No. CVIII; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\* *Ilocos Sentinel*

**DEED OF SELF-ADJUDICATION  
AND ABSOLUTE SALE**

Notice is hereby given that the intestate estate of the late SPS. GUILLERMO BALINBIN and ROSA BALLESTEROS pertaining to a parcel of land designated as Lot No. 6949, with all buildings and improvements except those expressly noted as belonging to other persons, situated at Brgy. Medina, Dingras, Ilocos Norte, has been adjudicated by their legal heir Nestor Tommy V. Balinbin unto himself and simultaneously sold unto Pentecostal Missionary Church of Christ (4th Watch), Incorporated, duly represented by Rev. Arsenio T. Ferriol executed before Notary Public Atty. Melchor B. Guillen; as per Doc. No. 68; Page No. 15; Book No. LXXIX; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\* *Ilocos Sentinel*

**DEED OF ADJUDICATION  
WITH ABSOLUTE SALE**

Notice is hereby given that the intestate estate of deceased VIRGILIO A. AMODO pertaining to a parcel of land designated as Lot No. 14, BCS-1-000051, VLT, being a portion of Lot 1 and Lot 2, H-205641, situated at Brgy. Tangid, Laoag City, covered by Transfer Certificate of Title No. C-266 has been adjudicated by his legal heir Rowena Amodo Tacac and simultaneously sold unto Sherwin A. Ancheta and Kathelene Espejo-Ancheta, as per instrument executed before Notary Public Atty. Francisco A. Musni; as per Doc. No. 19; Page No. 5; Book No. CXXXIX; Series of 2022.

Nov. 21, Nov. 28 and Dec. 5, 2022\* *Ilocos Sentinel*

PUBLICATION NOTICE  
R.A. 10172

Republic of the Philippines  
Local Civil Registry Office  
Province of ILOCOS NORTE  
Municipality of BACARRA

**NOTICE TO THE PUBLIC**

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 1 Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that **REVELINA CALMA** (document owner) has filed with this office a petition for Correction of Entry in the **DATE OF BIRTH** from **MARCH 6, 1970** to **JANUARY 16, 1970** in the Certificate of Live Birth of **EDWIN CALMA** at **Bacarra, Ilocos Norte** and whose parents are **Roque Calma** and **Braulia Soriano**.

Any person adversely affected by said petition may file his written opposition with this office not later than **December 16, 2022**.

(Sgd.) **CLEMENTE S. GALIZA, Ph.D.**  
Municipal Civil Registrar

November 28-December 4, 2022  
& December 5-11, 2022\* *Ilocos Sentinel*

**DEED OF EXTRAJUDICIAL SETTLEMENT OF  
ESTATE WITH DONATION**

Notice is hereby given that the intestate estate of deceased ROSALINA B. PACRIS and CLARO PACRIS pertaining to a parcel of land designated as Lot No. 1285-C, CSD-01-007045, AR, VLT, being a portion of Lot 1285, CAD 445-D, situated at Brgy. 27 Mulmulaan, Paoay, Ilocos Norte, covered by Original Certificate of Title No. OC-1083 is the subject of Deed of Extrajudicial Settlement of Estate with Donation executed by their heirs before Notary Public Atty. Adela S. Guillermo-Soriano for the Province of Cagayan; as per Doc. No. 230; Page No. 47; Book No. XIX; Series of 2022.

Nov. 21, Nov. 28 and Dec. 5, 2022\* *Ilocos Sentinel*

**PGLU capacitates.....(page 4)**

penalties on each violation and the percentage sharing for the apprehending office or agency was also tackled. According to Mr. Lester John Narceda, Local Revenue Collections Officer I, the Local Government Unit (LGU) has adopted the gcash mode of payment of Real Property Tax, Sand and Gravel Tax, Professional Tax and Annual Fixed Tax to keep up with the trend on cashless transactions in order to mitigate transmission of diseases. On the other hand, further study is still being undertaken on the other

taxes not covered by the gcash payment system.

Atty. Gian Paulo Galera, Executive Assistant in the Municipality of Agoo, extended his gratitude to the PGLU and PTO for conducting programs such as this in order to further educate, update and inform barangay officials of latest developments on effective governance in all its intricacies.

He reminded them to focus on their work as public servants and remain steadfast in their commitment as instruments of progress, agents of change in the face of temptations.

**Ilocos Sur calls.....(page 4)**

the provincial government added.

The deadline of submission for proposals from youth organizations shall be on December 15, 2022 while for LGUs, it shall be on January 15, 2023.

The provincial government said each organization and LGU can only submit one proposal each.

The SDG is divided into five categories, namely: Level I for all youth organizations endorsed by its institution head or local chief executive not related to any member of the organization, by consanguinity or affinity up

to fourth degree; Level II for LGUs under component cities, and first class and second class classification; Level III for LGUs under third classification; Level IV for LGUs under fourth class classification; and Level V for LGUs under fifth class classification.

Level I shall have five winners who will receive a monetary grant worth P100,000 while Levels II-V shall have one winner each who will receive a P1,000,000 monetary grant.

For more information, visit <https://tinyurl.com/ONEIlocosSurSDG> GenInfo. (Joyah Mae Quimoyog/PIA Ilocos Sur)

**Tabangay.....(page 1)**

For his deep concern of the IPs, the Governor issued in 2019 an Executive Order that created a provincial health council to address the medical needs of indigenous communities in the province's upland towns.

On the other hand, Vice Gov. Cecilia Araneta Marcos, the SP presiding officer, attended the said

election and expressed contentment as she welcomed the first IP representative Tabangay to her helm.

Lawyer Jesus Agbayani, NCIP provincial legal officer, said the NCIP regional office would first affirm Tabangay's win prior to her official oath before Gov. Manotoc. (Mariell Pahinag/PGIN-CMO)

**Miracle.....(page 4)**

said.

The Couple Minds Events Studios was commissioned to transform the plaza into the most extensive Christmas garden setup for the people to feel the season of Christmas in a new different level of excitement.

The Christmas village is open to all from 7a.m. to 10p.m. daily for free until February 14, 2023.

Just don't forget to bring your vaccination card.

For those who are not yet vaccinated, a vaccination booth is placed at the entrance.

A maximum of 200 guests will be accommodated for 15 to 20 minutes to see the Christmas village and to give chance to others who are waiting for their turn to enter the area.

Smoking and vaping as well as littering are prohibited in the Christmas village.

Food and drinks inside

the Christmas village are also not permitted, including bringing of pets.

Children aged 12 years old and below will not be allowed to enter without a parent/guardian accompanying them.

"Isa lamang po ang ating hiling 'pag kayo ay bibisita, sana pahalagahan at ingatan natin ang ating Christmas village,'" Caramat said, adding that in the midst of the celebration, let us not forget to reflect on the season and to remember that Jesus is the one true reason for our festivity.

She said, "Sana huwag lang tayong magfocus sa mga sparkling, glittering, shimmering Christmas decors; instead, let us reflect on the meaning of the nativity when Christ was born."

For indeed, the true meaning of Christmas is the celebration of the Savior who came to redeem all mankind. (April Bravo/PIA Pangasinan)

**READ AND  
ADVERTISE**

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**La Union shines.....(page 4)**

and to end the first night, the visitors were treated to fireworks and a snow show.

Members of the Sangguniang Panlalawigan headed by Vice Governor Mario Ortega and local chief executives were also in attendance.

Up to the end of the year, the Pasko Sa

Kapitolyo 2022 with the theme "Liwanag ng Pasko, para sa atin at sa inyo" will be available for the public to enjoy.

Pasko sa Kapitolyo is a month-long event that began in 2018 and has been institutionalized through Ordinance No. 173-2019. (Joanne Namnama Dilim/PIA La Union)

**Over 200.....(page 4)**

the activity, the Philippine Statistics Authority offered civil registration services consultation, PhilSys registration, and statistical activities information dissemination while the 71st Infantry Kaibigan Battalion, 702nd Brigade of the Philippine Army offered free haircuts to the attendees.

Likewise, the Department of Labor

and Employment, the Municipal Social Welfare and Development Office, and the Municipal Health Office also offered their services.

Additionally, ISPPO set up a medical and dental unit, a help center for women and children, and a freedom of information section, among others. (Aila Villanueva/PIA Ilocos Sur)

**DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE**

Notice is hereby given that the intestate estate of the late AMARYLLIS M. SAGUIGUIT-ABELLON a.k.a. Amaryllis S. Abellon or as Amaryllis M. Saguiguit consisting of several bank accounts, stated as follows:

1. Account No. 00002131097320 at Land Bank of the Philippines, Batac City Branch
  2. Account No. 003449-0115-02 at Bank of Phil. Island, Batac City Branch
  3. Account No. 003443-0933-61 at Bank of Phil. Island, Batac City Branch
  4. Account No. 0000000305134546 at Rizal Commercial Banking Corp., Batac City Branch
  5. Account No. 0000001305427388 at Rizal Commercial Banking Corp., Batac City Branch;
- and several time deposit accounts at the Ilocos Norte Cooperative Bank, Batac City Branch, stated as follows:
6. Time Deposit No. 5332-004-03-007625-9
  7. Time Deposit No. 5332-004-03-007641-1
  8. Time Deposit No. 5332-004-03-007686-1
  9. Time Deposit No. 5332-004-03-007688-7
  10. Time Deposit No. 5332-004-03-007719-1
  11. Time Deposit No. 5332-004-03-007746-8
  12. Time Deposit No. 5332-004-01-605147-3;

has been extrajudicially settled among legal heirs Marian Amaryllis S. Abellon and Amable Stephen S. Abellon as per instrument executed before Notary Public Atty. Joel R. Garcia; as per Doc. No. 335; Page No. 65; Book No. CXIII; Series of 2022.

Nov. 14, 21 & 28, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION WITH ABSOLUTE SALE**

Notice is hereby given that the intestate estate of deceased ANTONINO CORPUS pertaining to a parcel of land designated as Lot No. 5555-B of the Cadastral Survey of Laoag, situated in Balacad, Laoag City, Ilocos Norte, covered by Transfer Certificate of Title No. 021-2022000946 has been adjudicated by his legal heir Roberto G. Corpuz and simultaneously sold unto Renz Aldrin A. Corpuz, Jun Francis A. Corpuz, Jeanelle Anne A. Corpuz and Jiah Syril A. Corpuz in an instrument executed before Notary Public Atty. Nestor T. Corpuz; as per Doc. No. 56; Page No. 13; Book No. XXVIII; Series of 2022.

Nov. 14, 21 & 28, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION WITH SALE**

Notice is hereby given that the intestate estate of deceased JOSE RAYMUNDO pertaining to a parcel of land designated as Lot No. 23981 of the Cadastral Survey of Laoag, Cad. Case No. 31, LRC Cad. Rec. No. 1173, situated in the Barrio of Vira (now Brgy. 55-B, Salet-Bulangon), Laoag City, covered by Original Certificate of Title No. O-330-L has been adjudicated by legal heir and spouse Rosario Del Rosario Raymundo and simultaneously sold unto Helen M. Calaoagan a portion of aforesaid lot equivalent to 322 sq.m. in an instrument executed before Notary Public Atty. Francisco A. Musni; as per Doc. No. 306; Page No. 63; Book No. CXXI; Series of 2022.

Nov. 14, 21 & 28, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION AND ABSOLUTE SALE**

Notice is hereby given that the intestate estate of the late SPOUSES RAYMUNDO JUAN and BRIGIDA JUAN pertaining to their share over a parcel of land designated as Lot No. 7748, with improvements erected thereon, situated in the Brgy. Nalbo, Laoag City, covered by Transfer Certificate of Title (TCT) No. 021-2021001397 has been adjudicated by their legal heir Manuel P. Juan and simultaneously sold a portion of the aforesaid lot equivalent to 169 sq. m. (now referred as Lot No. 7748-A-2) unto Aries A. Arcangel and Analiza A. Arcangel in an instrument executed before Notary Public Atty. Jason Bader L. Perera; Doc. No. 479; Page No. 97; Book No. 394; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION**

Notice is hereby given that the intestate estate of the late EVANGELINE ARDAN AGUIGAM, PEDRO AGUIGAM and ADRIANA AGUIGAM consisting of two (2) parcels of land designated as Lot No. 31485, situated at Brgy. Payao; and Lot No. 33853, situated at Brgy. Camguidan, both of Batac, Ilocos Norte, covered by Original Certificate of Title Nos. P-37663 and P-17583 respectively, has been adjudicated by their legal heir Pete Aguigam as per instrument executed before Notary Public Atty. Francisco A. Musni; as per Doc. No. 205; Page No. 42; Book No. CXXXII; Series of 2022.

Nov. 14, 21 & 28, 2022\*Ilocos Sentinel

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

Notice is hereby given that the intestate estate of the late MANUEL FRANCO and VISITACION INOCENTE FRANCO pertaining to a parcel of land designated as Lot No. 12930-D Psd-012805-022001, situated at Brgy. Quiling Sur, Batac, Ilocos Norte, covered by Transfer Certificate of Title No. ET-6 has been adjudicated by their legal heirs Derreck Jerome, Geraldine, James Robinson and Hipolito, all surnamed FRANCO and simultaneously sold unto Katy Crisdell Bulong Olalo and Kelvin Cris A. Bulong a portion of aforesaid lot equivalent to 608 sq.m. and unto Michael John M. Aglipay a portion of aforesaid lot equivalent to 100 sq.m. as per instrument executed before Notary Public Atty. Francisco A. Musni; as per Doc. No. 7; Page No. 3; Book No. CXXI; Series of 2022.

Nov. 14, 21 & 28, 2022\*Ilocos Sentinel

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

Notice is hereby given that the intestate estate of deceased ALFREDO V. CAJIGAL pertaining to a parcel of land designated as Lot No. 8659-A, Psd-01-094834, situated at Brgy. 5B Pagsanahan Norte, Badoc, Ilocos Norte, covered by Transfer Certificate of Title No. 2021000149 has been extrajudicially settled among his heirs Jesus E. Cajigal, Juliana Encarnacion Cajigal, Nicanor E. Cajigal, Rosemarie Cajigal Tulay, Marilou E. Cajigal and Victoria C. Galicha and simultaneously sold unto Edmund Calaycay in an instrument executed before Notary Public Atty. Francisco A. Musni; as per Doc. No. 5; Page No. 2; Book No. CXXI; Series of 2022.

Nov. 14, 21 & 28, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION WITH SALE**

Notice is hereby given that the intestate estate of the late ESPERANZA L. FRANCO pertaining to a parcel of land designated as Lot No. 39177, Cad-398, situated in Batac, Ilocos Norte, covered by Original Certificate of Title No. P-39701 has been adjudicated by her legal heir Josielyn Franco Ufano and simultaneously sold unto Fredilito P. Cariaga, Jr. as per instrument executed before Notary Public Atty. Marianne Shen I. Petilla; as per Doc. No. 358; Page No. 73; Book No. I; Series of 2022.

Nov. 14, 21 & 28, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION WITH WAIVER AND QUITCLAIM**

Notice is hereby given that the intestate estate of the late ESTELA ACOB pertaining to her share over a several parcels of land designated as Lot Nos. 11801, 11802 and 12060, all situated at Brgy. Libtong, Bacarra, Ilocos Norte, covered by Transfer Certificate of Title Nos. T-23409, T-23410 and T-23411, respectively has been adjudicated by her legal heirs Fedestelyne Acob Javier and Dwight Alexson Acob Javier and simultaneously waived the aforesaid lots in favor of co-heir Dwight Alexson Acob Javier in an instrument executed before Notary Public Atty. Valerie O. Birosel; Doc. No. 255; Page No. 52; Book No. CXXXIII; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\*Ilocos Sentinel

Republic of the Philippines  
Local Civil Registry Office  
Province of Ilocos Norte  
**Municipality of Paoay**

**NOTICE FOR PUBLICATION**

In Compliance with Section 5 of Republic Act No. 9048, notice is hereby served to the public that **MYRNA D. GUILLEN** has filed with this Office a petition for Change of First Name from "**ROSITA**" to "**MYRNA**" in the Birth Certificate of **ROSITA DADUYO** who was born on **August 31, 1956** at **Paoay, Ilocos Norte** and whose parents are **Simplicio Daduyo** and **Marta Ariem**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 12, 2022**.

(Sgd.) **LEONA JACQUELINE R. GAJETON**  
Municipal Civil Registrar

November 28-December 4, 2022  
& December 5-11, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION WITH DONATION**

Notice is hereby given that the intestate estate of the late RANOLFA CABARIOS pertaining to a parcel of land designated as Lot No. 70016, with improvements erected thereon, situated in Poblacion 4, Pasuquin, Ilocos Norte, covered by Katibayan ng Orihinal na Titulo Blg. P-72872 has been adjudicated by her legal heirs Maria Nelia C. Uy and Eric Perfecto A. Cabarios and simultaneously donated the said lot unto Donees Kristopher Daniel D. Cabarios and Julie Camille D. Cabarios, who accepted the donation, in an instrument executed before Notary Public Atty. Nestor T. Corpuz; Doc. No. 94; Page No. 20; Book No. XXVIII; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION WITH SALE**

Notice is hereby given that the intestate estate of the late SPOUSES RAYMUNDO JUAN and BRIGIDA PERALTA JUAN pertaining to the undivided one-third (1/3) share over a parcel of land designated as Lot No. 7738, situated in the Barrio of But-tong, City of Laoag, covered by Transfer Certificate of Title No. 021-T-22646 has been adjudicated by their legal heirs Manuel P. Juan and Spouses Teofilo Edralin and Carlina Edralin and simultaneously sold unto Bryan Gabriel Rosqueta and Jaennia Gabriel Rosqueta the entirety of the aforesaid parcel of land in an instrument executed before Notary Public Atty. Francisco A. Musni; Doc. No. 302; Page No. 62; Book No. CXXXIX; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION AND ABSOLUTE SALE**

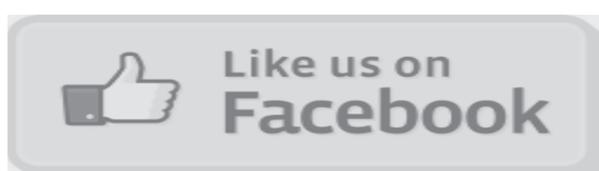
Notice is hereby given that the intestate estate of the late SPOUSES RAYMUNDO JUAN and BRIGIDA JUAN pertaining to their share over a parcel of land designated as Lot No. 7748, with improvements erected thereon, situated in the Brgy. Nalbo, Laoag City, covered by Transfer Certificate of Title (TCT) No. 021-2021001397 has been adjudicated by their legal heir Manuel P. Juan and simultaneously sold a portion of the aforesaid lot equivalent to 282 sq. m. (now referred as Lot No. 7748-A-4) unto Azalea Amor B. Mercado and her minor son, Ashton Nate Mercado in an instrument executed before Notary Public Atty. Jason Bader L. Perera; Doc. No. 480; Page No. 97; Book No. 394; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\*Ilocos Sentinel

**DEED OF ADJUDICATION WITH ABSOLUTE SALE**

Notice is hereby given that the intestate estate of the late FLORENCIO AQUINO RUIZ and FELIZA ACACIO RUIZ pertaining to a parcel of land designated as Lot No. 11812-B-2, situated in Brgy. 1, San Lorenzo, Laoag City, covered by Transfer Certificate of Title No. T-15267 has been adjudicated by her legal heirs Rosario A. Ruiz-Rañada, Benito A. Ruiz, Imelda Ruiz-Cabanos, Manulito A. Ruiz Sr., Marie Jane Ruiz Daquioag and Aristotle A. Ruiz and simultaneously sold a portion of said lot equivalent to 100 sq.m. unto Anita Bagoisan in an instrument executed before Notary Public Atty. Emilio Edgar V. Doloroso, Jr.; Doc. No. 221; Page No. 45; Book No. LV; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\*Ilocos Sentinel



MUNICIPAL TAX ORDINANCE NO. 2022 – 01  
MUNICIPALITY OF BANNA, ILOCOS NORTE



Republic of the Philippines  
Province of Ilocos Norte  
MUNICIPALITY OF BANNA

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 150TH REGULAR SESSION OF THE 14TH SANGGUNIANG BAYAN OF BANNA, ILOCOS NORTE HELD ON JUNE 6, 2022 AT THE MUNICIPAL SESSION HALL

PRESENT: HON. MARY CHRISLYN C. ABADILLA, MD. VICE-MAYOR/PRESIDING OFFICER  
HON. HERMINIO A. BUMANGLAG MEMBER  
HON. RUBEN G. TAROMA MEMBER  
HON. ADONIS B. MANUEL MEMBER  
HON. FRANCISCO A. BACTAT MEMBER  
HON. NELSON S. LUCAS MEMBER  
HON. NELSON C. OALOG MEMBER  
HON. JOHNNY H. GAYYA MEMBER  
HON. EFREN SANTOS B. GARCIA MEMBER  
HON. JAIME C. MAXIMO MEMBER, - Liga Ng Mga Barangay Pres. MEMBER, SK Federated President

ABSENT: NONE

MUNICIPAL TAX ORDINANCE NO. 2022 – 01  
Sponsor: Hon. Nelson C. Oalog  
Co-Sponsor: Committee on Finance, Budget and Appropriations  
Committee on Ordinances and Legal Matters

AN ORDINANCE PROVIDING FOR THE REVISION OF THE 2001 REVISED REVENUE CODE OF THE MUNICIPALITY OF BANNA, ILOCOS NORTE AMENDING MUNICIPAL TAX ORDINANCE NO. 2001-01 FOR THIS PURPOSE.

WHEREAS, Section 129 of RA 7160, otherwise known as the Local Government Code of 1991 provides that, "each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to the local government units";

WHEREAS, Section 132 of RA 7160, otherwise known as the Local Government Code of 1991 states that "the power to impose a tax, fee or charge or to generate revenue under this Code shall be exercised by the Sanggunian of the local government concerned through an appropriate ordinance";

WHEREAS, Section 191 of RA 7160, otherwise known as the Local Government Code of 1991 provides that local government units shall have the authority to adjust the tax rate not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%);

WHEREAS, the latest revision of rates of taxes, fees and charges was conducted in year 2001 and already has ceased to be feasible and relevant to the changing times, hence a new and updated version of the Revenue Code is urgently needed.

BE IT ORDAINED BY THE SANGGUNIANG BAYAN THAT:

CHAPTER I  
GENERAL PROVISIONS

ARTICLE A – TITLE AND SCOPE

Section 1. – TITLE OF ORDINANCE – This Ordinance shall be known as the REVISED REVENUE CODE OF BANNA 2022.

Section 2. - SCOPE – This code shall govern the levy, assessment and collection of taxes, fees, charges, rents, and other taxing and revenue raising powers of the Municipality of Banna, Province of Ilocos Norte.

ARTICLE B – DEFINITIONS AND RULES OF CONSTRUCTION

Section 3. – DEFINITIONS – When used in this Code;

- a) "AGRICULTURAL PRODUCT" – includes the yield of the soil such as corn, rice, wheat, rye, hay, coconuts, sugarcane, tobacco, root crops, vegetables, fruits, flowers, etc., and their original form or when preserved in a more convenient and marketable form through the simple processes of freezing, drying, salting, smoking, and stripping.
- b) "AMUSEMENT" – is a pleasurable diversion and entertainment. It is synonymous to recreation, relaxation, avocation, pastime or fun.
- c) "AMUSEMENT PLACES" – includes theatres, cinematographs, concert halls, circuses and other places of amusement where one seeks admission to entertain himself by seeing or viewing the show or performance. It includes places where one seeks admission to entertain himself by direct participation.
- d) "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 laws, rules and regulations.
- e) "BOARDING HOUSE" – includes any house where boarders are accepted for compensation by the week or by the month, and where meals are served to boarders only.
- f) "BREWER" – includes all persons who manufacture fermented liquors of any description for sale or delivery to others, but does not include the manufacture of tuba, basi, tapuy, or similar domestic fermented liquors, whose daily productions do not exceed hundred gauge liters.
- g) "BUSINESS" – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit.
- h) "BUSINESS AGENT (AGENTE DE NEGOCIOS)" – including all persons who act as agents of others in the transactions of business with any public officer, as well as those who conduct collecting, advertising, employment, or private detective agencies
- i) "CABARETS/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, before or after the dancing, and where professional hostesses or dancers are employed.
- j) "CAPITAL INVESTMENT" – is the capital which a person puts in any undertaking, or which he contributes to the common stock of a partnership, corporation, or any other juridical entity of associations.
- k) "CARINDERIA" – refers to any public eating place where foods already cooked are served at a price.
- l) "CHARGES" – refers to pecuniary liability, as rents or fees against property, persons or organizations.
- m) "CLUB" – includes any regularly organized voluntary associations, maintained, conducted, or controlled for the amusement, recreation or improvement of the members thereof, for which an initiation membership fee or other compensation is paid or required to be paid. The term "club" does not however, include fraternal or benevolent orders not maintaining club privilege.
- n) "COLLECTING AGENCY" – includes any person other than a practicing attorney-at-law engaged in the business of collecting or using debts or liabilities placed in his hands, for said collection or suit, by subscriber or customers applying and paying thereof; while a "mercantile agency" is any person engaged in any business, and reporting the same to subscribers or to customers applying and paying thereof.
- o) "COMMERCIAL BROKER" – includes all persons, other than importers, manufacturers, producers, or both bonafide employees, who for compensation or profit sell or bring about sales or purchases or merchandise for other persons, or bring proposed buyers and sellers together, or negotiate freights or other business for owners of vessels, or other means of transportation, for shippers, or consigners or consignees of freight carried by vessels, or other means of transportation. The term includes commission merchants.
- p) "COMPOUNDER" – comprises every person, who without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits, wine, or other liquor with any other material except water, manufacture any intoxicating beverage whatever.
- q) "CONTRACTOR" – includes persons, natural or juridical, not subject to professional tax stipulated in Section 139 of the Local Government Code of 1991, whose activity consist essentially of the sale of all kinds of services for a fee regardless of whatever or not the performance of the service calls for the exercise or use of the physical or mental faculties such contractor or his employees; As used in this Section, the term contractor shall include general engineering, general building and specialty contractors as defined under applicable laws; filing, demolition and salvage works contractors; persons engaged in the installation of water system, and gas or electric light, heat, or power; proprietors or operators of engraving, plating, and plastic lamination establishments; proprietors or operators of establishments of repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishment for planning or surfacing and re-cutting of lumber and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning establishments, steam laundries and laundries 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 and any mechanical contrivance; proprietors of establishments of lots for parking purposes; proprietors of tailor shops, dress shops, beauty parlors, barber shops, massage salons, and similar establishments; photographic studios; funeral parlors; proprietors or operators of lodging houses; warehousing or forwarding establishments, business agents, and cinematographic lessors and distributors.
- r) "CORPORATION" – includes partnership, no matter how created or organized, joint-stock companies, joint accounts, associations or insurance companies but does not include general professional partnership and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations pursuant to an operating 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;
- s) "DANCING SCHOOL" – includes establishments where ballroom dancing is taught and permitted to the public in consideration for an enrolment, admission, membership, or any other fees.
- t) "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;
- u) "DISTILLERS OF SPIRITS" – comprises all who distill spirituous liquors by original and continuous distillation from mash, wert, sap, and syrup through continuous closed vessels and pipes until the manufacture thereof is complete.
- v) "FEE" – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity and for the service of a public officer.
- w) "FRANCHISE" – is a right or privilege, affected with public interest which is conferred upon a private person or entity 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.
- x) "GROSS SALES AND RECEIPTS" – include the total amount of money or its equivalent representing the contract price, compensation of service fee including the amount charged or materials supplied with services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person including discounts if determinable at the time of sales, sales return, excise tax and value added tax (VAT);
- y) "HOTEL" – includes any house or building or portion thereof in which any person or persons are regularly harbored or received as transient or guests. A hotel shall be considered as living quarters and shall have the privilege to accept any number of guests and to serve food to the guests therein.
- z) "LENDING INVESTORS" – includes all persons who make a practice of lending money for themselves or others for interest.
- aa) "LEVY" – means an imposition or collection of an assessment tax, tribute or fine;
- bb) "LICENSE" – or permit is a right or permission granted in accordance with law by a competent authority to engage in some transaction;
- cc) "LODGING HOUSE" – includes any house or building, or portion thereof, in which any person or persons may be regularly harbored or received as transient for compensation. Taverns or inns shall be considered as lodging house.
- dd) "MANUFACTURER" – includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw materials or manufactured products in such manner as to prepare it for use or uses to which it could have not been put in its original condition, or any such process alters the quality of any such raw or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds 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 products in their original condition could not have been put, and who, in addition, alters such raw material or manufacture or partially manufacture products, combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption.
- ee) "MANUFACTURER OF CIGAR OR CIGARETTES" – includes those whose business is to make or manufacture cigars or cigarettes or both for sale or who employ others to make or manufacture cigars or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigars or cigarettes from materials supplied by the employer, the latter being lawfully engaged in the manufacture of cigar or cigarettes.
- ff) "MANUFACTURER OF TOBACCO" – includes every person whose business is to manufacture tobacco or snuff, or who employs others to manufacture tobacco or snuff; whether such manufacture by cutting, pressing, grinding or rubbing any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco and snuff, or putting composition scraps, refuse, or stems of tobacco resulting from any waste by sifting, twisting, screening, or by any other process.
- gg) "MERCHANT" – includes any person engaged in the sale, barter or exchange of personal property of whatever character. Except as specifically provided, the term includes manufacturers who sell articles of their own production.
- hh) "MARGINAL FARMER OR FISHERMAN" – refers to an individual engaged in subsistence farming or fishing which shall

be limited to the sale, barter or exchange of agricultural or marine products by the market building, usually occupied by transient vendors especially during market days.

- ii) "MARKET PREMISES" – refers to any open space in the market compound, consisting of bare ground not covered by the market building, usually occupied by transient vendors especially during market days.
- jj) "MONEY SHOP" – is an extension service unit of a banking institution usually operating in public market with authority to accept money for deposit and extend short-term loans for specific purposes.
- kk) "MOTEL" – includes any house or buildings, or portion thereof, in which any person or persons may be regularly harbored or received as transients or guests and which is provided with a common enclosed garage or individually enclosed garage where such transients or guests may park their motor vehicles.
- ll) "MOTOR VEHICLE" – means any vehicle propelled other than muscular power using the public roads, but excluding road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, amphibian trucks, and cranes if not used on the public roads, vehicles which run only on rail or trucks, and tractors, trailers and traction engines of all kinds used exclusively for agricultural purposes.
- mm) "MUNICIPAL WATER" – includes streams, rivers and creeks not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserves or fishery reserves.
- nn) "OPERATOR" – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.
- oo) "PAWNBROKER" – includes any person making loans on deposit or pledge of personal property, or dealing in pledges of personal property on the condition of returning the same at a stipulated price, or exhibiting a sign or money to loan on personal property or deposit or pledge, otherwise engaging in the business commonly known as pawn broking.
- pp) "PEDDLER" – means any person who, either for himself or on commission, travels from place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definitions of wholesale dealer or retail as provided in this Article.
- qq) "PERMIT" – includes a written permission given by a person or persons of authority.
- rr) "PERSONS" – means every natural or juridical being susceptible of rights and obligations or of being the subject of legal relations.
- ss) "PRIVATE DETECTIVE AGENCY" – includes any person, firm, or corporation who, for hire or reward, or on commission, conducts or carrying on, a detective bureau, or detective services; and a private detective is a person who does detective work hire or reward or on commission.
- tt) "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.
- uu) "REAL STATE BROKER" – includes any person, other than a real estate salesman as hereinafter defined, who for another, and for a compensation or in the expectation or promise of receiving compensation. (1) Sells or offers for sale, buys, or offers to buy, lists, or solicits for prospective purchases, or negotiates the purchase, sale or exchange of real estate or interest therein; (2) or negotiates loans on real estate; (3) or leases or offer or negotiate the sale, purchase or exchange of lease, or rents or places for rent, or collects rent from real estate or improvements thereon; (4) or shall be employed by or on behalf of the owners of the lots or parcel of real estate at a stated salary, of commission, or otherwise, to sell such real estate or any part thereof in lots or parcels. "Real estate salesman" means any natural person regularly employed by real estate broker to perform in behalf of such broker any or all the functions of real estate broker. One act of a character mentioned within the above definitions shall constitute the persons performing or attempting to perform the same real estate broker. But the foregoing definitions do not include a person who shall directly perform any of the acts aforesaid with the reference to his own property, where such acts are performed in the regular courses of or as incident to the management of such property; nor shall they apply to persons acting pursuant to a duly executed power of attorney from the owner authorizing final consummation by performance of a contract conveying real estate by sale, mortgage or lease; nor shall they apply to any receiver, trustee or assign in the bankruptcy or insolvency, or to any person engaged in the business of buying, selling, exchanging, leasing, or renting property as principal and holding himself out as full or part-time dealer in real estate or as an owner of rental property or properties rented or offered to rent for an aggregate amount of one thousand pesos or more a year; Provided, however, that an owner of sugar lands subject to tax under Commonwealth Act Numbered Five Hundred and Sixty Seven shall not be considered as real estate dealer under this definition.
- vv) "RECTIFIER" – includes every person who rectifies or refines distilled spirits or wines; any process other than by original and continuous distillation from mash, wert, wash, sap, or syrup through continuous closed vessels or 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.
- ww) "REPACKER OF WINES OR DISTILLED SPIRITS" – includes all persons who remove wines or distilled spirits from the original container for repacking and selling the same wholesale.
- xx) "RENTAL" – means the value of the consideration whether in money or otherwise, given for the enjoyment or use of a thing.
- yy) "RESIDENTS" – refers to natural persons who have their habitual residence in the municipality 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, city, or municipality. In the absence of such law, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.
- zz) "RESTAURANT" – refers to any place which provides food to the public and accepts orders from them at a price. This includes caterers.
- aaa) "RETAIL" – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.
- bbb) "RETAIL DEALER IN FERMENTED LIQUORS" – include every person, except retail dealers in tuba, basi, and tapuy, who for himself or on commission sells or offers for sale fermented liquors in quantities of five liters or less at any and for resale.
- ccc) "RETAIL LEAF TOBACCO DEALER" - includes every person who for himself or on commission sells leaf tobacco or offers the same for sale to any person except a registered dealer in leaf tobacco or a manufacturer of cigars, cigarettes, or manufactured tobacco; but the term does not include a planter or producer who is concerned for the sale of leaf tobacco of his own production.
- ddd) "RETAIL LIQUOR DEALER" – includes every person, except a retail wine dealer, who for himself for a commission sells or offers for sale wine or distilled spirits (other than denatured alcohol) in quantities of five liters or less at any time and for resale.
- eee) "RETAIL WINE DEALER" – includes every person who for himself or on commission sells or offers for sale only domestic distilled spirits in quantities of five liters or less at any one time and not for resale.
- fff) "REVENUE" – includes taxes, fees and charges that a state or its political subdivision collects and receive into the treasury for public purposes.
- ggg) "SERVICE" – means the duties, works or functions performed or discharged by a public official, or by a private person contracted by the government, as the case maybe
- hhh) "STALL" – refers to any allocated space or booth in the public market where merchandise of any kind is sold or offered for sale.
- iii) "STOCKBROKER" - includes all persons whose business is, for themselves as such brokers or for other brokers, to negotiate, purchase or sales of bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities; but does not include underwriters for one or more investment companies as defined in the Investment Company Act; "dealer in securities" includes all persons who for their own account are engaged in the sale of stock, bonds, exchange, bullion, coined money, bank notes, promissory notes or other securities.
- jjj) "TAX" – means an enforced contribution, usually in monetary form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs.
- kkk) "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.
- lll) "WHOLESALE DEALER OF FERMENTED LIQUORS" – includes every person who for himself or on commission sells or offers for sale wines or distilled spirits (other than denatured alcohol) in larger quantities than five liters at any one time, or who sells or offers the same for sale for the purpose of resale, irrespective of quantity.
- mmm) "WHOLESALE TOBACCO DEALER" – includes every person who for himself or on commission sells or offers for sale cigars, cigarettes or manufactured tobacco in larger quantities than two hundred cigars, eight hundred cigarettes or five kilos of manufactured tobacco at any time, or who sells or offers the same for the purpose who for himself or on commission sells or offers for sale not more than two hundred cigars, not more than eight hundred cigarettes, or not more than five kilos of manufactured tobacco at any time and for resale.

Section 4. – WORDS AND PHRASES NOT HEREIN EXPRESSLY DEFINED – Words and phrases in this Code not expressly defined shall have the same meaning and definitions as found in R. A. No. 7160 otherwise known as the Local Government Code of 1991.

Section 5. – RULES OF CONSTRUCTION – In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied they would lead to absurd or improbable results.

- a) GENERAL RULE – All word and phrases shall be construed and understood according to the common and approved usage of the language, but technical words and phrases and such other words which may have acquired a peculiar appropriate meaning in this Code shall be construed and understood according to such technical, peculiar, or appropriate meaning.
- b) GENDER AND NUMBER – Every word in this Code importing a masculine gender shall extend to both female and male. Every word importing the singular number shall extend and apply to several persons or things as well. Every word importing the plural number shall extend and be applied to one person or things.
- c) REASONABLE TIME – In all cases where any act is required, to be done within a reasonable time, the same shall be deemed to mean such time as may be necessary for the prompt performance of the act.
- d) COMPUTATION OF TIME – The time within which an act to be done as provided in this Code or in any rule or regulation issued pursuant to the provisions thereof, when expressed in days, shall be computed by excluding the first day and including the last day. If the last day falls on a Saturday, Sunday or Holiday, the same shall be excluded from the computation, and the business day following shall be considered the last day.
- e) REFERENCES – All references to Chapters, Articles Sections, are to the Chapters, Articles, and Sections in this Code unless otherwise specified.
- f) CONFLICTING PROVISION OF CHAPTERS – If the provisions of different Chapters or Articles conflict with or contravene each other, the provision of each Chapter or Article shall prevail as to all specific matters and questions involved therein.
- g) CONFLICTING PROVISIONS OF SECTIONS – If the provisions of different Sections in the same Article or Chapter conflict with each other, the provision of the Section which is last in point of sequence shall prevail.

CHAPTER II  
MUNICIPAL TAXES  
ARTICLE A. – BUSINESS TAX

Section 6. – IMPOSITION OF TAX- Every person who establishes, conducts, operates or maintains any type of business mentioned in this Article within the jurisdiction of the Municipality of Banna, Ilocos Norte shall pay an annual tax in the amount prescribed hereof. The impositions are in pursuance to Article 232 of the Implementing Rules and Regulations of the Local Government Code of 1991. The tax is payable for every distinct establishment and one line of business or activity does not become exempt by being conducted with some other businesses or activities for which a tax has been paid.

a) On manufacturer, assemblers, re-packers, 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:

With gross sales or receipts for preceding calendar year in the amount of:	Amount of Tax Per Annum	Mayor's Permit Fee
Less than P10, 000.00	<b>P200.00</b>	Fifteen Percent
10,000.00 or more but less than 15,000.00	<b>267.00</b>	(15%) of the
15,000.00 or more but less than 20,000.00	<b>366.00</b>	Business Tax paid during the
20,000.00 or more but less than 30,000.00	<b>533.00</b>	preceding
30,000.00 or more but less than 40,000.00	<b>799.00</b>	Calendar Year but in no case shall it be less
40,000.00 or more but less than 50,000.00	<b>999.00</b>	than <b>P70.00</b>
50,000.00 or more but less than 20,000.00	<b>1598.00</b>	
75,000.00 or more but less than 100,000.00	<b>1,997.00</b>	
100,000.00 or more but less than 150,000.00	<b>2,442.00</b>	
150,000.00 or more but less than 200,000.00	<b>3,328.00</b>	
200,000.00 or more but less than 300,000.00	<b>4,659.00</b>	
<b>300,000.00 or more but less than 500,000.00</b>	<b>6,655.00</b>	
500,000.00 or more but less than 750,000.00	<b>9,680.00</b>	
750,000.00 or more but less than 1,000,000.00	<b>12,100.00</b>	
1,000,000.00 or more but less than 2,000,000.00	<b>16,637.50</b>	
2,000,000.00 or more but less than 3,000,000.00	<b>19,965.00</b>	
3,000,000.00 or more but less than 4,000,000.00	<b>23,958.00</b>	
4,000,000.00 or more but less than 5,000,000.00	<b>27,951.00</b>	
5,000,000.00 or more but less than 6,000,000.00	<b>29,494.00</b>	
6,500,000.00 or more at a rate not exceeding	<b>Forty-Five Percent (45.00%) of One Percent (1%)</b>	

The preceding rates shall apply only to the number of domestic sales other than those enumerated in paragraph (c) of this Article.

(Continue on next page)

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

With gross sales or receipts for the Preceding calendar year in the amount of:	Amount of Tax Per Annum	Mayor's Permit Fee
Less than P1,000.00	₱22.00	Fifteen Percent (15%) of the Business Tax paid during the preceding year but in no case shall it be less than ₱70.00
P 1,000.00 or more but less than 2,000.00	40.00	
2,000.00 or more but less than 3,000.00	61.00	
3,000.00 or more but less than 4,000.00	88.00	
4,000.00 or more but less than 5,000.00	121.00	
5,000.00 or more but less than 6,000.00	147.00	
6,000.00 or more but less than 7,000.00	173.00	
7,000.00 or more but less than 8,000.00	200.00	
8,000.00 or more but less than 10,000.00	227.00	
10,000.00 or more but less than 15,000.00	267.00	
15,000.00 or more but less than 20,000.00	333.00	
20,000.00 or more but less than 30,000.00	399.30	
30,000.00 or more but less than 40,000.00	533.00	
40,000.00 or more but less than 50,000.00	799.00	
50,000.00 or more but less than 75,000.00	1,198.00	
75,000.00 or more but less than 100,000.00	1,598.00	
100,000.00 or more but less than 150,000.00	2,263.00	
150,000.00 or more but less than 200,000.00	2,929.00	
200,000.00 or more but less than 300,000.00	3,993.00	
300,000.00 or more but less than 500,000.00	5,324.00	
500,000.00 or more but less than 750,000.00	7,986.00	
750,000.00 or more but less than 1,000,000.00	10,846.00	
1,000,000.00 or more but less than 2,000,000.00	12,100.00	
2,000,000.00 or more	at a rate not exceeding 60.5 percent of One Percent (1%)	

7,000.00 or more but less than 8,000.00	127.00
8,000.00 or more but less than 10,000.00	143.00
10,000.00 or more but less than 15,000.00	116.00
15,000.00 or more but less than 20,000.00	273.00
20,000.00 or more but less than 30,000.00	363.00
30,000.00 or more but less than 40,000.00	484.00
40,000.00 or more but less than 50,000.00	726.00
50,000.00 or more but less than 75,000.00	1,029.00
75,000.00 or more but less than 100,000.00	1,483.00
100,000.00 or more but less than 200,000.00	2,904.00
200,000.00 or more but less than 250,000.00	3,993.00
250,000.00 or more but less than 300,000.00	4,840.00
300,000.00 or more but less than 400,000.00	6,050.00
400,000.00 or more but less than 500,000.00	9,075.00
500,000.00 or more but less than 750,000.00	11,193.00
750,000.00 or more but less than 1,000,000.00	12,403.00
1,000,000.00 or more but less than 2,000,000.00	13,915.00
2,000,000.00 or more	at the rate of 1.81%

during the preceding calendar year but in no case shall it be less than ₱70.00

**Newly Started Business** – Cities and Municipalities. Newly started business entities shall not be subject to and/or liable to payments to initial Local Business Tax (LBT1) and shall be only subject to the payment of Business Permit and other regulatory fees and charges. In succeeding calendar years, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedule.

In case where a person conducts or operates two or more of the related business mentioned in any one of said paragraphs (a, b, c, d, e, f, g and h) above together with any of the businesses for which fixed taxes are provided in this Code, the sales or receipts of the latter shall not be included in the sales or receipts of the former for the purposes of computing the taxes due under said paragraphs.

A business subjected to the graduated tax based on gross sales and/or receipts shall upon termination thereof, submit a sworn statement of its gross sales and/or receipts for the current year. If the tax paid during the year be less than the tax due on said current year gross sales receipt, the difference shall be paid before the business is considered officially required.

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

c) On exporters, and on manufactures, 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 sub-sections (a), (b) and (d) of this Section:

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

The term "exporters" shall refer to those who are principally in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are sold both domestically and abroad. The amount of export sale 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 paragraph (a), (b) and (d) of this Article.

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax Per Annum	Mayor's Permit Fee
P 400,000.00 or less	2.3%	Fifteen Percent (15%) of the Business Tax paid during the preceding year but in no case shall it be less than ₱70.00
More than P 400,000.00	1.2%	

The rate of 2.3% per annum shall be imposed on sales not exceeding Four Hundred Thousand (P400,000.00) pesos, while the rate of 1.2% per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400,000).

Provided, however, that barangay shall have the exclusive power to levy taxes, as provided under Section 152 of RA No. 7160 or Local Government Code of 1991, on gross sales or receipts of the preceding calendar year of P50,000.00 or less, in the cities and P30,000 or less in municipalities.

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

With gross receipts for the preceding calendar year in the amount of:	Amount of Tax Per Annum	Mayor's Permit Fee
Less than 5,000.00	₱34.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year but in no case shall it be less than ₱70.00
P5,000.00 or more but less than 10,000.00	75.00	
10,000.00 or more but less than 15,000.00	127.00	
15,000.00 or more but less than 20,000.00	200.00	
20,000.00 or more but less than 30,000.00	333.00	
30,000.00 or more but less than 40,000.00	466.00	
40,000.00 or more but less than 50,000.00	666.00	
50,000.00 or more but less than 75,000.00	1,065.00	
75,000.00 or more but less than 100,000.00	1,598.00	
100,000.00 or more but less than 150,000.00	2,396.00	
150,000.00 or more but less than 200,000.00	3,195.00	
200,000.00 or more but less than 250,000.00	4,327.00	
250,000.00 or more but less than 300,000.00	5,591.00	
300,000.00 or more but less than 400,000.00	7,454.00	
400,000.00 or more but less than 500,000.00	9,983.00	
500,000.00 or more but less than 750,000.00	11,193.00	
750,000.00 or more but less than 1,000,000.00	12,403.00	
1,000,000.00 or more but less than 2,000,000.00	13,915.00	
2,000,000.00 or more	at a rate not exceeding 60.5% of One Percent (1%)	

For the purpose of the tax under this Section, the following shall be considered as contractor: Chainsaw Owners; Demolition and Salvage Contractors; General Building Contractor; General Engineering; Master Plumbers; Musical Bands; Purchasing Bodega and Warehouses; Repair, Repainting; Specialty Contractors; Sound System for Hire; Upholstering Shops; Video Coverage for Occasions;

f) On banks and other financial institutions at a rate not exceeding Sixty-point five Percent (60.5%) of One percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property and insurance premium.

**All other income and receipts of banks and financial institutions not otherwise enumerated above shall be excluded.**

g) On cafeterias, cafes, ice cream and other refreshment parlors, restaurants, soda, fountain, bars, carinderias or food caterers:

With gross sales or receipts for the preceding calendar year in the amount of:	Amount of Tax Per Annum	Mayor's Permit Fee
Less than P5,000.00	₱91.00	Fifteen Percent (15%) of the Business Tax paid during the preceding Calendar year but in no case shall it be less than ₱70.00
P5,000.00 or more but less than 6,000.00	147.00	
6,000.00 or more but less than 7,000.00	173.00	
7,000.00 or more but less than 8,000.00	200.00	
8,000.00 or more but less than 10,000.00	227.00	
10,000.00 or more but less than 15,000.00	267.00	
15,000.00 or more but less than 20,000.00	333.00	
20,000.00 or more but less than 30,000.00	400.00	
30,000.00 or more but less than 40,000.00	533.00	
40,000.00 or more but less than 50,000.00	799.00	
50,000.00 or more but less than 75,000.00	1,198.00	
75,000.00 or more but less than 100,000.00	1,598.00	
100,000.00 or more but less than 200,000.00	1,876.00	
200,000.00 or more but less than 350,000.00	3,966.00	
351,000.00 or more but less than 500,000.00	6,413.00	
500,000.00 or more but less than 650,000.00	8,679.00	
650,000.00 or more but less than 750,000.00	10,945.00	
750,000.00 or more but less than 850,000.00	13,595.00	
850,000.00 or more but less than 1,000,000.00	16,245.00	
1,000,000.00 or more	at a rate of 1.80 %	

h) On business establishment/mobile machinery principally rendering or offering to render services, such as those mentioned below:

Advertising Agencies; Arrastre Service; Barber Shops; Beauty Parlors; Blacksmiths; Business Agents; Cinematographic Film Owners, Lessors or Distributors; Collecting Agents; Commercial and Immigration Agents; Dancing Schools; Drafting services; Dying Establishment; Funeral Parlors; Furniture Repair Shop; Engraving, Plating, and Plastic Lamination; Filling; Garages; Goldsmith or Silversmith; House and/or Sign Painters; Lodging Houses; Home Appliances; Repairing Shops; Interior decorating Service; Job Recruitment Agencies; Mechanical; Electrical Devices repairing Shops; Photographic Studios; Optical services; Radio, TV, Typewriter, and Computer.

Repairing Shops; Refrigeration Repairing and Servicing Shops; Repair Shops of Motor Vehicles, Bicycles, Tricycles, and Animal Drawn Vehicles; Washing of Vehicle Shops; Roasting of Pigs and Fowls; Silk Screen or T-Shirt Printing Shops; Tailoring and Dress Shops;

Travel Agents; Vulcanizing and Charging Shops; Watch Repairing Shops; Travelling Rice mills; Lathe machine Shops; Laundry Shops; Massage or Therapeutic Clinics; Painting Shops; Persons Engaged in the installation of water system; and gas or electric light, heat or power; Photographic Studios; Repair or Welding Shops; Service Stations; Shops for Planning, Surfacing or Recruiting of Lumber; Shops for shearing animals; Shoe repair shops; Slandering or Body Building Salons Stables; Telecommunications; Upholstery Shops; Vacador Shops; Watch Repairing Shops.

With gross receipts for the preceding Calendar year in the amount of:	Amount of Tax Per annum	Mayor's Permit fee
Less than P5,000.00	₱61.00	Fifteen percent (15%) of the Business Tax paid
P 5,000.00 or more but less than 6,000.00	91.00	
6,000.00 or more but less than 7,000.00	109.00	

i) On the business of dealers in fermented liquors, distilled spirits and/or wines:

	Amount of Tax Per Annum	Mayor's Permit Fee
1. Wholesale dealers in foreign liquor	₱968.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year but in no case shall it be less than ₱70.00
2. Wholesale dealers in domestic liquor	484.00	
3. Retail dealers in foreign liquor	242.00	
4. Retail dealers in domestic liquors	121.00	
5. Retail dealers in vino liquors	61.00	
6. Retail dealers in fermented liquor	97.00	
7. Wholesale dealer in fermented liquor	242.00	
8. Retail dealers in tuba, basi and/or tapuy	242.00	

j) Taxes on billboards, signboards, advertisements:

	Amount of Tax Per Annum	Mayor's Permit Fee
1. Billboards or signboards for advertisement of business, per square meter of fraction thereof.		Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year but in no case shall it be less than ₱70.00
-Single Face	₱13.00	
-Double Face	25.00	
2. Billboard on sign for professional, per square meter or fraction thereof:	10.00	
3. Billboard, signs or advertisements for business and professional painted on any building or structure or otherwise separated detached there from, per square meter or fraction thereof.	6.00	
4. Advertisement by means of placards, per square meter or fraction thereof.	11.00	
5. Advertisements for business or profession by means of slides in movies payable by owners of movie houses. In addition to the taxes provided above under items (1) and (5) inclusive, for the use of electric or neon lights in billboards, per square meter or portion thereof.	121.00	
6. Mass display of signs:		
-From 100 to 250 displays signs	₱363.00	
-From 251 to 500 displays signs	545.00	
-From 501 to 750 displays signs	666.00	
-From 751 to 1000 display signs	847.00	
-1001 or more display signs	1,815.00	
7. Advertisement by means of vehicles, balloons, kites, etc.		
-Per day or fraction	49.00	
-Per week or fraction	73.00	
-Per month or fraction	97.00	

Signs, signboard, billboards, and advertisements displayed at the place where the profession or business advertised is conducted shall be exempt from the tax herein provided.

j) On hotels and motels based on gross receipts for the preceding quarter at the following rates:

Gross quarterly receipts:	Amount of tax Per Quarter	Mayor's Permit Fee
Less than P10, 000.00	₱61.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year but in no case shall it be less than ₱70.00
P10, 000.00 or more but less than 15,000.00	91.00	
15,000.00 or more but less than 20,000.00	121.00	
20,000.00 or more but less than 25,000.00	152.00	
25,000.00 or more but less than 30,000.00	182.00	
30,000.00 or more but less than 40,000.00	212.00	
40,000.00 or more but less than 50,000.00	242.00	
50,000.00 or more but less than 75,000.00	363.00	
75,000.00 or more but less than 100,000.00	454.00	
100,000.00 or more but less than 200,000.00	605.00	
200,000.00 or more but less than 300,000.00	908.00	
300,000.00 or more but less than 400,000.00	1,210.00	
400,000.00 or more but less than 500,000.00	1,513.00	
500,000.00 or more	at a rate not exceeding 3%	

For the following business entity the tax shall be based on the gross receipt of the preceding quarter on the gross receipts of preceding quarter.

k) On privately-owned public markets: With gross receipts for the preceding quarter in the amount of:

	Amount of Tax Per Quarter	Mayor's Permit Fee
Less than P5, 000.00	151.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year but in no case shall it be less than ₱70.00
P5, 000.00 or more but less than 10,000.00	303.00	
10,000.00 or more but less than 20,000.00	605.00	
20,000.00 or more but less than 30,000.00	908.00	
30,000.00 or more but less than 40,000.00	1,210.00	
40,000.00 or more but less than 50,000.00	1,513.00	
50,000.00 or more but less than 60,000.00	1,815.00	
60,000.00 or more but less than 70,000.00	2,118.00	
70,000.00 or more but less than 80,000.00	2,420.00	
80,000.00 or more but less than 90,000.00	2,723.00	
90,000.00 or more but less than 100,000.00	3,025.00	
100,000.00 or more	at a rate not exceeding 3%	

l) On Real Estate Dealers whose main business is involved with independent buying and selling of house and lot:

With Gross Receipts for the preceding Calendar Year in the amount of:	Amount of tax Per Annum
Less than 20,000.00	₱242.00
₱20,000.00 or more but less than 30,000.00	484.00
30,000.00 or more but less than 50,000.00	726.00
For every 5,000.00 in excess of 50,000.00 for real property and for residential purposes	25.00
For every 1,000.00 in excess of 50,000.00 for real property and for residential purposes	45.00

m) on Subdivision Operators per square meter/annum

Subdivision operators per square meter/annum	Amount of Tax Per Annum	Mayor's Permit Fee
	1.2	

The computation of the tax on subdivision operators shall be based only on the local area of the lots titled in the name of the subdivision operator.

n) Lessor of real estate including accessories, apparels, pension units, houses for lease, rooms and spaces for rent:

MUNICIPAL TAX ORDINANCE NO. 2022 – 01  
**MUNICIPALITY OF BANNA, ILOCOS NORTE**

With Gross Receipts for the preceding calendar year in the amount of:	Amount of Tax Per Annum	Mayor's Permit Fee
Less than P5, 000.00	P121.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year but in no case shall it be less than P70.00
P5, 000.00 or more but less than 10,000.00	182.00	
10,000.00 or more but less than 20,000.00	242.00	
20,000.00 or more but less than 30,000.00	424.00	
30,000.00 or more but less than 50,000.00	666.00	
50,000.00 or more	at a rate not exceeding 1.25%	

o) On amusement places wherein, the costumers thereof actively participate without making bets or wagers, including but not limited to the following:

	Amount of Tax Per Annum	Mayor's Permit Fee
1. Night and Day Clubs	P9,680.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year and other similar places but in no case shall it be less than P70.00
2. Night Clubs and Day Clubs	6,050.00	
3. Cocktail Lounges or Bars	2,420.00	
4. Cabarets or dance Halls	1,815.00	
5. Skating Rink	726.00	
6. Bath Houses, swimming pools resorts	605.00	
7. Steam Baths, sauna and other similar establishments, per cubicles	182.00	
8. Billiards and Pool Halls:		
-For the first table	91.00	
-For each additional table	31.00	
9. Bowling Alleys:		
-Automatic, per lane	182.00	
-Non-Automatic, per lane	121.00	
10. Circuses, carnivals and the likes per day for the first ten days and per day thereafter.	12.00	
11. Merry-go-rounds, roller coaster, ferries wheels, swings, scooting galleries, and other contrivances,	25.00	per day for the first ten days and per day thereafter
	6.00	per day
12. Theaters and Cinema Houses:		
Itinerant Operators	55.00	
With orchestra only with seating capacity less than 500 person	799.00	
With balcony and orchestra with seating capacity of 1,000 persons and above	2,420.00	
With balcony and orchestra with seating capacity from 500 to 999 person	1,815.00	
With balcony and orchestra with seating capacity	968.00	
With lodge, balcony, and orchestra	3,025.00	Additional tax not exceeding one hundred percent (100%) of the rates herein fixed shall be imposed on theaters and cinematograph which are air conditioned
13. Boxing Stadium	605	
14. Boxing Contest,	242.00	each night
15. Race Track for conducting horse races Per day or fraction thereof	61.00	
16. Cockpits	1,210.00	
Per cock fight – ordinary	13.00	
Per cock fight – derby	61.00	
Holding international derby cock fight per day	3,630.00	
Per cock fight, international derby	242.00	
p) Tax on Tobacco Dealers:		
Retailer leaf tobacco dealers	121.00	
Wholesale leaf tobacco dealers	363.00	
Retail tobacco dealers	121.00	
Wholesale tobacco dealers	363.00	
q) Tax on Amusement Devices:		
Each Jukeboxes machine	182.00	
Each machine or apparatus for visual entertainment	91.00	
Each apparatus for weighing persons	61.00	
r) Tax on Private Cemeteries and Memorial Parks:		
Less than 2 hectares	242.00	
Two (2) hectares to five (5) ha.	303.00	
More than 5 hectares	363.00	
s) Tax on boarding houses with accommodation for:		
Less than 10 boarders	61.00	
10 to 19 boarders	91.00	
20 to 29 boarders	121.00	
More than 40 boarders	182.00	
t) Tax on lodging houses with accommodation for:		
Less than 15 lodgers	908.00	
15 to 25 lodgers	1,210.00	
More than 25 lodgers	1,815.00	
u) Tax on Private Detectives or Security Agency:	182.00	
v) Tax on golf links	1,815.00	
w) On any business not specified in the preceding paragraphs of this Section:		

With Gross Receipts for the preceding calendar year in the amount of:	Amount of Tax Per Annum
Net over P20,000.00	P61.00
Over 20,000.00 but not over 50,000.00	242.00
Over 50,000.00 but not over 100,000.00	666.00
Over 100,000.00 but not over 200,000.00	1,876.00
Over 200,000.00 but not over 500,000.00	6,413.00
Over 500,000.00 but not over 750,000.00	10,951.00
Over 750,000.00 but not over 1,000,000.00	16,245.00
Over 1,000,000.00	at the rate of 2.5%

**Section 7. – NEWLEY STARTED BUSINESS** – Cities and Municipalities. Newly started business entities shall not be subject to and/or liable to payments to initial Local Business Tax (LBT1) and shall be only subject to the payment of Business Permit and other regulatory fees and charges. In succeeding calendar years, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts for the preceding calendar year or any fraction thereof, as provided in the pertinent schedule.

When the business is abandoned, the tax shall not be exacted for a period longer than the end of the calendar quarter. If the tax has been paid for a period longer than the current quarter and the business is abandoned, no refund of the tax corresponding to the tax unexpired quarter or quarters shall be made.

**RELATED AND COMBINED BUSINESS** – When a person conducts or operates two or more of the related businesses mentioned in Section 6(a) to (x) which are subject to the same rate of tax, the computation of the tax shall be based on the combined total gross sales of the two or more related business.

In the case where a person operates any of the business mentioned in any of Section 6(a) to (x) together with any of the businesses for which fixed taxes are provided in this Code, the sales or receipts of the latter shall not be included in the sales and/or receipts for the former for the purpose of computing the taxes due under the sub-section above.

**Section 8. – COMPUTATION OF TAX ON BUSINESS**

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

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

c) In cases where a person conducts or operates two (2) or more businesses mentioned which are subject rates of tax, the gross sales or receipts of each business shall be separately reported, and the tax thereon shall be computed on the basis of the appropriate

**Section 9. – EXEMPTIONS** – Business engaged in the following shall be exempted from the taxes imposed from the taxes imposed in this Article:

- Income tax, except when levied on banks and other financial institutions;
- Documentary stamp tax;
- Taxes on estates, inheritance, gifts, legacies, and other acquisitions mortis causa, except as otherwise provided herein;
- Taxes, fees and charges and other impositions upon goods carried into or out of, or passing through, the territorial jurisdictions of local government units in the guise of charges for tolls for bridges or otherwise, or other taxes fees or charges in any form whatsoever upon such goods or merchandise;
- Taxes, fees and charges on agricultural and aquatic products when sold by marginal farmers on fisherman;
- Taxes on business enterprises certified to by the Board of Investments as pioneer or non-pioneer for a period of six (6) and (4) years, respectively from the date of registration;
- Percentage or value-added tax (VAT) on sales, barter or exchanges or similar transactions of goods or service except as otherwise provided herein;
- Taxes on the gross receipts of transaction contractors and persons engaged in the transportation of passengers or freight by hire and common carries by air, land, or water, except as provided in this Code;
- Taxes on premiums paid by way of reinsurance or retrocession.
- Taxes, fees, or charges for the registration of motor vehicles and for the issuance of all kinds of licenses or permits for the driving thereof, except tricycles;
- Taxes, fees or other charges on Philippines products actually exported, except as otherwise provided herein;
- Taxes, fees or charges, on Countryside or Barangay Business Enterprises and cooperatives duly registered under R.A. No. 6810 and Republic Act Numbered Sixty-nine hundred thirty-eight (R.A. No. 6938) otherwise known as the "Cooperative Code of the Philippines" respectively
- Taxes, fees or charges of any kind on the National Government, its agencies and instrumentalities, and local government units.

**Section 10. – SITUS OF TAX**

a) Sales Allocation

- All sales made by a branch or sales office or warehouse located in this municipality shall be taxable herein.
- In this case the principal office is located in this municipality, and there is no branch, sales office or warehouse in the locality where the sale is made, the sales shall be recorded in the principal office along with the sales made by said principal office and the tax shall accrue to the Municipality.
- If the principal office is located in the Municipality of Banna and the factory, project office, plant or plantation is located in another locality, thirty percent (30%) of the sales recorded in the principal shall be taxable by the Municipality.
- If the factory, project office, plant or plantation is located in this municipality and the principal office is located in another locality, seventy percent (70%) of the sales recorded in the principal office shall be taxable herein.

**Section 11. – ACCRUAL OF PAYMENT AND TIME OF PAYMENT** – Unless specifically provided in this Article, the tax imposed herein shall accrue on the first day of January of each year and shall be paid to the Municipal Treasury within the first twenty days (20) of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year. The Sangguniang Bayan may, for justifiable reasons or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months.

The tax paid to the Municipal Treasurer before any business or activity herein specified can be lawfully begun and pursued and the tax shall be reckoned from the beginning of the calendar quarter. When the business is abandoned, the tax shall not be exacted for a period longer than the end of the calendar quarter. When the tax has been paid for a period longer than the current quarter and the business, trade or activity is abandoned, no refund of the tax corresponding to the unexpired quarter shall be made.

**Section 12. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayers to a surcharge of twenty-five percent (25%) of the original amount of tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 13. – INTEREST ON UNPAID TAX** – In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount an interest of twenty four percent (24%) per annum computed from the date when it becomes due until the tax is fully paid, but in no case that the total interest of the unpaid tax shall exceed thirty-six (36) months.

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

**Section 14. – ADMINISTRATIVE PROVISIONS**

- Requirements – any person who shall establish, operate or conduct any business, trade or activity mentioned in this Article in the Municipality of Banna shall first obtain a Mayor's permit and pay the fee therefore and the business tax imposed under this Article.
- 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 tax payer from 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 on his person. The receipt shall be produced upon demand by the Municipal Mayor, Municipal Treasurer, or their duly authorized representative.

c) Issuance of Sales Invoice or Receipts – All persons subject to the business tax shall for each sale or transfer of merchandise or goods or for service rendered, prepare and issue sales or commercial invoices or receipts in accordance with the requirements of the Bureau of Internal Revenue.

d) Sworn Statement of Gross Receipts or Sales – Operators of business subject to the graduated fixed tax shall submit a sworn statement of the capital investment before the start of their business. Upon payment of the tax levied in this Article, any person engaged in business subject to the graduated fix tax based on gross sales and/or receipts for the preceding calendar year or quarter in such a 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, for whatever reason, including among others that he failed to provide himself with books, records and/or subsidiaries for his business, the Municipal Treasurer or his duly authorized representative may verify or assess the best available evidence upon which tax may be used.

If the business of undertaking is terminated, the official receipts issued for the payment of the business tax therefore shall be surrendered to the Municipal Treasurer and a sworn statement of the gross sales and/or receipts of the current year or quarter shall be submitted to the Municipal Treasurer within thirty (30) following the closure. Any tax due shall first be paid before any business or undertaking is finally terminated.

e) Issuance of Certification – The Municipal Treasurer, may upon presentation of satisfactory proof that the original official receipt has been lost, stolen or destroyed shall issue a certificate to the effect that the tax has been paid indicating there in the number of the Official Receipt upon payment of a fee of twenty (P20.00) Pesos.

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

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

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

For purpose hereof, termination shall mean the business operations are stop completely. Any change in ownership, management, name of the business shall not constitute termination as contemplated in this Article. Assumption of the business by any new owner or manager or registration of the same business in a new name will only be considered by this municipality for record purposes in the course of the renewal of the permit or license to operate the business.

The Municipal Treasurer shall see to it that the payment of taxes of a business is not avoided by simulating the termination for retirement. For this purpose, the following procedure/guidelines shall be strictly observed:

- The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the address on record to verify if it is no longer operating. If the inspector finds that the business is simply placed under a new name, manager or new owner, the Municipal Treasurer shall recommend to the Municipal Mayor the disapproval of the application for termination or retirement of said business. Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed under existing local tax ordinances.
- In the case of new owner to whom the business was transferred by sale or other form of conveyance, said owner shall be liable to pay the tax or fee for its transfer of the business to him.
- If it is found that the retirement or termination of the business is legitimate and the tax due therefrom be less than the tax due for the current year based on the gross sales or receipt, the difference in the amount of the tax shall be paid before the business is considered officially retired or terminated.
- The permit issued to a business retiring or terminating its operations shall be surrendered to the Municipal Treasurer who shall cancel the same and record such cancellation in his books.

**Section 15. – 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) nor more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the Court.

**ARTICLE B. – COMMUNITY TAX**

**Section 16. – IMPOSITION OF TAX** – There shall be levied an annual tax to every inhabitant and corporations in the Municipality of Banna who are eighteen (18) years of age or over in accordance with the following prescribed schedule:

	Amount of Tax per Annum
a) For individual Taxpayers:	
1) Basic Community Tax	P5.00
2) Additional Community Tax	
- Gross receipts or earning derived from the business during the preceding year –	P1.00 for every P1, 000.00
- Salaries or gross receipts or earning derived from the exercise of profession of the pursuit of any occupation during the preceding year –	P1.00 for every P1, 000.00
3) Income from real property during the preceding year –	P1.00 for every 1, 000.00
b) For Corporate Taxpayers	
1) Basic tax	P550.00
2) Additional tax of not exceeding P11, 000.00 for the following:	
- Assessed value of real property	- P2.20 for every P5, 000.00
- Gross receipts or earning derived from business in the Philippines during the preceding year –	- P2.20 for every P5, 000.00

**Section 17. – COVERAGE OF COMMUNITY TAX** – Subject to the tax are every individual/inhabitant residing in the municipality eighteen (18) years of age or over whom:

- Has been regularly employed a wage or salary basis for at least thirty (30) consecutive working days during the preceding calendar year, or
- Is engaged in occupation or business, or
- Owns real property with an aggregate value of P1,000.00 Pesos or more, or
- Is required by law to file an income tax return.

**Section 18. – EXEMPTIONS** – The following are exempt from the payment of community tax:

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

**Section 19. – TIME AND PLACE OF PAYMENT**

A. Time of Payment  
 1. The tax imposed herein shall accrue on the first (1st) day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the benefit for exemption on or before the last day of June, he shall be liable to pay the tax on the day he reaches such age or upon the day the exemption ends. However, if a person reaches the age of eighteen (18) years or loses the benefit or exemption on or before the last day of March he shall have (20) days to pay the tax without becoming delinquent.

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

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

B. Place of Payment

- The Community Tax shall be paid in the Municipality of Banna.
- In case a corporation has a branch, sales or warehouse located in the municipality and sales are made therein, the corresponding Community Tax shall be paid to the Municipality.

**Section 20. – PENALTIES FOR LATE PAYMENT** – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a penalty of twenty four percent (24%) interest per annum of the original amount of the tax due.

**Section 21. – COLLECTION AND ALLOCATION OF PROCEEDS OF THE COMMUNITY TAX** – The Municipal Treasurer shall deputize the Barangay Treasurers to collect the Community Tax in their respective jurisdictions. Such deputation shall be limited to the Community Tax payable by individual taxpayers and shall be extended only to Barangay Treasurers who are properly bonded in accordance

with applicable laws.

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 Treasurers shall be apportioned as follows:

- a) Fifty percent (50%) shall accrue to the general fund at the municipality, and
- b) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

**Section 22. – THE COMMUNITY TAX CERTIFICATE** – The 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 payment of P1.00 (Pursuant to Article 246, (d) of the IRR of RA 7160 otherwise known as the Local Government Code 1991.)

**Section 23. – PRESENTATION OF COMMUNITY TAX CERTIFICATE ON CERTAIN OCCASIONS**

a) When an individual subject to the Community Tax acknowledges any document before a notary, takes the oath of office upon election or appointment to any position in the government service, receives any license certificate or permit from any public authority, pays any money from any public funds, 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 Certificate shall not be required in connection with the registration of a voter.

b) When though it's authorized officer, any corporation subject to community tax receives any license, certificate or permit from any public authority, pays any tax or fee, receives money from public funds, or transact other official business, it shall be the duty of the public official with whom such transaction is made or done to require such corporation to exhibit the Community Tax Certificate.

**Section 24. – AVAILMENT OF BLANK FORMS OF COMMUNITY TAX CERTIFICATE** – The Municipal Treasurer shall secure the necessary blank forms of the community tax from the Bureau of Internal Revenue. In cases where the Bureau of Internal Revenue sent on consignment to the Provincial Treasurer the blank form of Community Tax Certificate, the Municipal Treasurer shall secure the CTC forms from the Provincial Treasurer.

**Section 25. – ADMINISTRATIVE PROVISIONS** – The provisions of the Local Government Code of 1991 in relation to the collection of this tax not inconsistent with the provisions of this Article are extended and made applicable to all the provisions of this Article and to the tax herein imposed.

**ARTICLE C. – TRANSFER TAX ON BUSINESS**

**Section 26. – IMPOSITION OF TAX** – Owner/s of a business subject to the tax pursuant to the provisions of the Banna Revenue Code, who sells or transfers his/her/their business to another individual/entity/corporation shall therefore pay a transfer tax of one percent (1%) of the gross receipts of the preceding calendar year.

**Section 27. – TIME OF PAYMENT** – The tax imposed under Section 26 of this Code shall be paid to the Municipal Treasurer within twenty (20) days from the day of consumption of transfer before the business is officially considered transferred.

**Section 28. – PENALTIES FOR LATE PAYMENT** – Failure to pay the transfer tax before the expiration of the period for payment without penalty shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the tax due.

**ARTICLE D. – MUNICIPAL FRANCHISE AND OTHER FEES ON PUBLIC UTILITY TRICYCLES**

**Section 29. – DEFINITIONS** – When used in this Article:

- a) Motorized Tricycle Operators Permit (MTOP) is a document granting franchise or a license to a person allowing him to operate a tricycle for hire over specified zones.
- b) Tricycle for Hire is a vehicle composed of a motorcycle fitted with a single wheel sidecar or a motorcycle with a two-wheel cab operated to render transport services to the general public for a fee.
- c) Zone is a contiguous land area or block, say a Barangay or subdivision where tricycle forhire may operate without a fixed origin.

**Section 30. – IMPOSITION OF FEES** – There shall be collected an application fee and franchise every year and other fees for the operation of the tricycle for hire as follows:

	Suggested
a. Application/Filing	
1. For the first (5) five units	P125.00
2. In excess of (5) five units	55.00/unit
b. Franchise fee/unit	85.00
c. Filing fee for amendment/dropping of MTOP	55.00
d. Business Permit fee (MTOP)	110.00
e. Annual Supervision Fee	83.00
f. Sticker	55.00

**Section 31. – TIME AND MANNER OF PAYMENT**

- a) The franchise fee and Mayor's Permit fee for Franchise shall be paid to the Municipal Treasurer upon application or renewal of the franchise.
- b) The filing fee shall be paid upon application of MTOP based on the number of units.
- c) Fare adjustment fee for fare increase shall be paid upon application or renewal of the franchise.
- d) Filing fee for amendment of MTOP shall be paid upon application for transfer of MTOP or change of unit.

**Section 32. – SURCHARGE OF LATE PAYMENT** – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as tax due on unpaid tax.

**Section 33. – REQUIREMENTS IN APPLYING FOR FRANCHISE/MTOP** – The following are the requirements in applying/securing a municipal franchise to operate a public utility tricycle:

- 1. For Franchise
  - a) Barangay Clearance
  - b) Tax Clearance
  - c) Court Clearance
  - d) Police Clearance
  - e) Mayor's Clearance
  - f) Photocopy of O.R. and C. R of Motorcycle / Stencil of Motorcycle Engine and Chassis
  - g) Official receipt showing payment of filing fee and supervision fee
  - h) Tricycle operators are required to secure BIR Clearance from the Local BIR Agency of the municipality as a prerequisite to the issuance of a Municipal Franchise to operate motorized tricycles for hire or the issuance of the Motorized Tricycles Operator's Permit (MTOP).
- 2. For MTOP
  - a) Approved Franchise
  - b) Official Receipt (O.R)
  - c) Business Permit Fee
  - d) Sticker

**Section 34. – RESPONSIBILITY** – In lieu of the LTFRB, the Municipality through the Sangguniang Bayan, in session lawfully assembled, shall perform any and of all the following acts, to wit:

- a) Issue, amend, revise, renew, suspend or cancel franchise to operate motorized tricycle- for-hire and prescribe appropriate guidelines, terms and conditions for the operation thereof;
- b) Determine, fix, prescribe or periodically adjust fare rates to be collected for the services so provided after payment of fees provided therefor and a hearing shall have been conducted;
- c) Prescribe and regulate zones of operation whenever necessary or applicable in coordination with the barangays affected;
- d) Fix, impose and periodically review or adjust not oftener than once in every three (3) years, the rates of fees and other charges to be assessed and collected in the regulation of tricycle-for-hire;
- e) Establish and prescribe appropriate conditions and qualifications of the service.

**Section 35. – RULES OF ENTRY** – Only Filipino citizens or partnership or corporation with sixty percent (60%) Filipino capital shall be qualified as operators of tricycle-for-hire. No MTOP shall be granted unless applicant is in actual possession of the unit/s intended to be operated together with the corresponding valid registration papers thereof issued by the Land Transportation Office.

**Section 36. – OPERATING CONDITIONS**

- a. The franchise issued by the Sangguniang Bayan shall be valid for a period of One (1) year from date of issue unless earlier terminated and shall be renewable for the same period. The franchise may also be subjected to amendment, revisions, suspension or cancellation within the period of grant upon application or for violation of the terms of the ordinances.
- b. The MTOP issued by the Municipal Mayor pursuant to the franchise so granted by the Sangguniang Bayan shall be valid for a period of One (1) year and renewable within the lifetime of the franchise. It may also, within the period of the grant, be amended, revised, suspended or cancelled by the municipal mayor upon application or violation of the terms of the MTOP and the franchise granted.
- c. No driver of tricycle-for-hire- shall be allowed to ply the routes when under the influence of liquor or drugs; in short pants or in sando or a combination thereof; and operators shall only employ drivers duly licensed by the Land Transportation Office. When in operation all tricycle drivers shall be required to wear shoes.
- d. All tricycle-for-hire when in operation, shall display inside the sidecar, a machine copy of the registration of the vehicle operated, the MTOP, driver's license and that no tricycle-for-hire shall be allowed to carry more than five (5) passengers including driver or goods more than the car is designed for.
- e. Operators wishing to suspend or stop operation for more than one month shall report such intentions in writing with the Office of the Municipal Mayor.
- f. Operators shall ensure the vehicle operated for passengers and Third-Party Liability coverage from a reputable company, preferably those with branches doing business in the municipality.
- g. Each unit operated shall be assigned an identification number consisting of the number of the Barangay where the operators reside followed by a dash and the sidecar number so assigned, properly equipped with engine silencer, functional lights (blinker, head light, tail light, stop light), reflector in front and back of the sidecar and the presence of sidecar plastic cover (tolda or tabling).
- h. Considering that there are no alternative routes to and from the poblacion except passing along the National Highway, tricycle-for-hire are hereby authorized to ply the same as an exceptional, provided that due care and prudence shall at all times be exercised.
- i. A tricycle-for-hire shall be allowed to operate like a taxi service, that is, service shall be rendered upon demand and without a fix route.
- j. The franchise and MTOP shall be valid for one year from date of issue and shall be renewed on such date as indicated by the last number or digit of the plate number of the tricycle-for-hire.

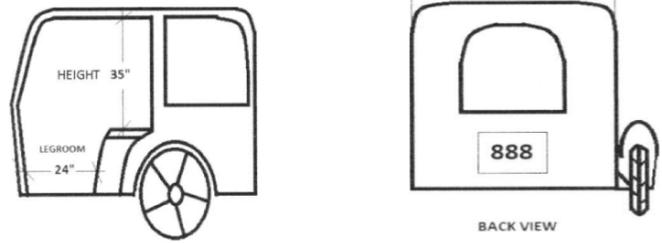
Franchise and MTOP shall be renewable as follows:

PLATE NUMBER ENDING	MONTH OF RENEWAL
1 & 2	January
3 & 4	February
5 & 6	March
7 & 8	April
9 & 0	May

**Section 37. – DIMENSION OF TRICYCLE SIDECAR.**

The following shall be the required dimensions of tricycle sidecars (measured as indicated on the accompanying illustration):

The minimum width of the new sidecar shall be thirty-one (31) inches measured as shown on the illustration below. The minimum height (measured from the passenger seat to the ceiling of sidecar) shall be thirty-five inches (35). A leg room measuring a minimum twenty-four inches (24) and may correspond with the length of the center seat shall also be required for greater comfort of the passengers.



SIDE VIEWBACK VIEW

The herein required dimensions of sidecar for tricycle units for hire shall be applicable to all tricycle units for hire operating within the territorial jurisdiction of the Municipality of Banna, Ilocos Norte and imposed in the following manner:

The tricycle units intended for operation shall be inspected by the Staff of the Office of the Sangguniang Bayan for their conformity with the herein above-stated dimension requirements, and among other requirements of the service. Thereafter, a report shall be issued stating that these requirements for franchise of tricycles-for-hire have been complied with.

**Section 38. – GUIDELINES IN APPLYING FOR FRANCHISE/MTOP**

- a) An application for franchise to operate a tricycle-for-hire shall be submitted to the Secretary to Sangguniang Bayan in a form provided in five (5) clear copies together with the official receipt evidencing payment of application fee in the amount of One Hundred Twenty-Five (P125.00) Pesos for the first five (5) units plus Fifty-Five (P55.00) Pesos for each subsequent unit. The original copy shall be retained by the Sangguniang Secretary, two (2) copies of posting, one (1) copy of the Committee on Public Utilities and Facilities and the last copy for the applicant.
- b) The application shall be a proof of intention of the applicant and therefore any misrepresentation made which are materials to the issuance of the franchise shall be sufficient grounds for the disapproval of the application. Disapproved applications not be entitled to a refund of the application fee paid.
- c) The publication contemplated herein shall be by posting in the Bulletin Board of the Municipality and a conspicuous place designated by the Sangguniang Bayan for a period of ten (10) days, which shall be reckoned from the date of actual posting. Any and all positions to the application shall be filed with the Secretary to the Sangguniang Bayan within the publication period based on the material allegations contained in the application.
- d) After the publication period, the unit/s intended to be operated shall be inspected by Secretary for their roadworthiness and its conformity with other requirements for the service. Thereafter, a certificate shall be issued together with the favorable endorsement of the committee on public utilities and facilities that the grant of the franchise is needed by the public and that the area is not yet saturated.
- e) The Sangguniang Bayan, by virtue of an ordinance, shall pass upon the application for franchise. If application is granted, the ordinance granting the franchise together with the application shall be transmitted to the Municipal Mayor for final approval.
- f) If the franchise is approved by the Municipal Mayor, the Grantee shall be notified and said Grantee shall be required to pay the Municipal Treasurer the required fees imposed in this Article. Upon presentation of the Official Receipt of payment, the Municipal Mayor shall cause the immediate issuance of the Motorized Tricycles Operator's Permit (MTOP)

**Section 39. – PENALTY** – Any person found violating this Ordinance shall be liable to a fine of One Thousand Pesos (P1,000.00)

**ARTICLE E. – TAX ON PEDDLERS**

**Section 40. – IMPOSITION OF TAX** – There is hereby levied an annual tax on peddlers engaged in the sale of any sale of any merchandise or article of commerce within the municipality, at the following rates:

	Mayor's Permit Fee	
a) Peddlers of any article or merchandise carried in trucks/jeeps or any other motor vehicles	P275.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar year but in no case shall it be less than P70.00
b) Peddlers of any article or carried merchandise tricycle, or other similar vehicles other than those specified in (a) above.	165.00	
c) Peddlers of any article or merchandise carried in a cart, caratela, or other Vehicles drawn by animals	55.00	
d) Peddlers of any article or merchandise carried in a bicycle, pedicab, or other similar vehicle	37.00	
e) Peddlers of any article or merchandise carried by person, per peddler	25.00	

In addition to the above impositions, peddlers of textiles, jewelry, perfume and other luxury articles shall pay Two Hundred Twenty Pesos (P220.00). Delivery vans, trucks or motor vehicles used by business under Article A are exempt from peddler's tax.

**Section 41. – TIME OF PAYMENT** – The tax imposed shall be payable within the first twenty days (20) of January. A person who starts to peddle merchandise or article of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

**Section 42. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as tax due on unpaid tax.

**Section 43. – INTEREST ON UNPAID TAX** – In addition to the surcharge imposed, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 44. – ADMINISTRATIVE PROVISIONS** – The Official Receipt evidencing payment of the tax shall be carried by the peddler and shall be produced upon demand by the Municipal Mayor or Municipal Treasurer or their duly authorized representatives.

**Section 45. – 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) no more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the Court.

**ARTICLE F. TAX ON VIDEO GRAMS**

**Section 46. – IMPOSITION OF TAX** – The municipality shall levy a tax of Fifteen Percent (15%) of the purchase price or rental rate, as the case may be for every sale, lease or disposition of a video gram (VHS/VCD) containing reproduction of any motion picture/audio-visual program.

**Section 47. – TIME OF PAYMENT** – The tax imposed herein shall be due and payable to the Municipal Treasurer within the first twenty (20) days of the month next following that for which it is due by the proprietor, seller or lessor concerned. Such tax shall be determined on the basis of true and complete return of the amount of gross receipts derived during the preceding month.

**Section 48. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the tax due, such surcharge to be paid at the same time and in the same manner as tax due on unpaid tax.

**Section 49. – INTEREST ON UNPAID TAX AND FRAUDULENT RETURNS** – In addition to the surcharge imposed, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount exceed thirty-six (36) months.

In case of willful neglect to file the return and pay the tax within the time required, or in cases a fraudulent return is filed, or a false return is willfully made, the taxpayer shall be subject to a surcharge of fifty percent (50%) of the correct amount of tax due in addition to the interest imposed.

**Section 50. – PENALTY** – Any person violating the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not less than two (2) months nor more than six (6) months or both at the discretion of the Court. If the manager, managing partner or any person in-charge with the administration thereof shall be held responsible.

**ARTICLE G. – TAX ON OPERATORS AND OWNERS OF RICE AND CORNMILLS**

**Section 51. – IMPOSITION OF TAX** – Operators and owners of rice and corn mills engaged mainly in the milling of rice and corn belonging to other persons shall be subject to annual graduated fixed taxes based upon the total capacity per machine in accordance with the following schedule:

	Annual Rate	Mayor's Permit Fee
Corn Mill not exceeding One Hundred cavans per twelve-hour capacity	P80.00	Fifteen Percent (15%) of the Business Tax paid during the preceding calendar but in no case shall it be less than P70.00
Corn Mill exceeding One Hundred cavans per twelve-hour capacity	107.00	
"Kiskisan" type, not exceeding One Hundred cavans of palay per twelve-hour capacity	121.00	
"Kiskisan" type, exceeding One Hundred cavans		

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MUNICIPALITY OF BANNA, ILOCOS NORTE

of palay per twelve-hour capacity	182.00
"Cono" of not exceeding One Hundred cavans of palay per twelve-hour capacity	484.00
"Cono" of not exceeding Two Hundred cavans of palay per twelve-hour capacity	968.00
"Cono" of not exceeding Three Hundred cavans of palay per twelve-hour capacity	1,452.00
"Cono" of not exceeding Four Hundred cavans of palay per twelve-hour capacity	2,178.00
"Cono" of not exceeding Five Hundred cavans of palay per twelve-hour capacity	3,146.00
"Cono" of not exceeding Six Hundred cavans of palay per twelve-hour capacity	4,356.00
"Cono" of not exceeding Seven Hundred cavans of palay per twelve-hour capacity	6,050.00
"Cono" of not exceeding Eight Hundred cavans of palay per twelve-hour capacity	7,744.00
"Cono" of not exceeding Nine Hundred cavans of palay per twelve-hour capacity	9,680.00
"Cono" of not less than One Thousand cavans of palay per twelve-hour capacity	11,616.00
"Cono" of over One Thousand cavans of palay per twelve-hour capacity	13,552.00

**Section 52. – ACCRUAL OF TAX AND TIME OF PAYMENT** – The tax imposed in this Article shall accrue on the first day of January of each year. Unless otherwise provided, the same may be paid within the first twenty (20) days of January or in equal quarterly installments.

**Section 53. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the tax during the prescribed time shall subject the taxpayer to a surcharge of twenty five percent (25%) of the tax due, and such surcharge shall be paid at the same time and in the same manner as the original tax.

**Section 54. – INTEREST ON UNPAID TAX** – In addition to the surcharge imposed herein, there shall be imposed an interest of two percent (2%) per month on the unpaid amount from the date due, but in no case that the total interest on the unpaid tax exceeds thirty-six (36) months.

**Section 55. – PENALTY** – Any person who violates any of the provisions of this Article shall be punished by a fine of not less than Five Hundred Pesos (P500.00) but not to exceed Two Thousand Five Hundred Pesos (P2,500.00) or imprisonment of not more than six (6) months or both at the discretion of the Court.

**ARTICLE H. – OCCUPATION FEES**

**Section 56. – DEFINITION OF OCCUPATION** – means one's regular business or employment or on activity which principally takes up one's time, thought and energies. It includes any business, trade or vocation.

**Section 57. – IMPOSITION OF FEES** – The municipality shall levy an annual occupation fee at a rate prescribed in this Article.

**Section 58. – OCCUPATION FEE** – For the purpose of the fee under this Article, the following shall be considered as OCCUPATION with annual rate as follows:

- a) First classification at the rate of One Hundred Sixty-Five Pesos (P165.00) as follows:
  - 1. Brokers
  - 2. Real Estate
  - 3. Insurance Agent, Sub-agents, Underwriters
  - 4. Interior Decorators
  - 5. Professional Consultants
  - 6. Couturiers
  - 7. Embalmers
  - 8. Sales Supervisors/Managers
  - 9. Contractors (Gen. Engineering, Gen. Building, Specialty, Demolition, Filling, Salvage Work)
  - 10. Landscaping
  - 11. Reflexologists
- b) Second classification at the rate of One Hundred Ten Pesos (P110.00) as follows:
  - 1. Professors/Instructors of Private Colleges/Universities/Vocational Schools
  - 2. Money Changers
  - 3. Tattoo Artist
  - 4. Statisticians
  - 5. Insurance Managers
  - 6. Bank Managers
  - 7. Registered Electricians
  - 8. Books/News Writers
  - 9. Businessmen
  - 10. Singers of Night Clubs/Disco Pubs
  - 11. Trainers
- c) Third classification at the rate of Fifty-Five Pesos (P55.00) as follows:
  - 1. Radio/TV Announcers, Newscasters, Stage Designers
  - 2. X-ray and Ultrasound Technicians
  - 3. Dental Technicians
  - 4. Draftsman
  - 5. Painters
  - 6. Plumbers
  - 7. Carpenters
  - 8. Caterers
  - 9. Hostesses
  - 10. Real Estate Lessors
  - 11. Hollow Block Makers
- d) Fourth classification at the rate of Thirty-Three Pesos (P33.00) as follows:
  - 1. Beauticians
  - 2. Dressmaker
  - 3. Tailors
  - 4. Barbers
  - 5. Cooks of Restaurants or Eateries
  - 6. Salesladies/salesman
  - 7. Waiters/Waitresses
  - 8. Cashiers
  - 9. Radio/TV/Watch Repairs
  - 10. Photographers
  - 11. Security Guards
  - 12. Managers of Night Clubs/Disco Pubs
  - 13. Vulcanizers
  - 14. Welders, and
  - 15. All other occupations not mentioned above

**Section 59. – TIME OF PAYMENT** – The occupation fee shall be payable to the Municipal Treasurer on or before January 20 and every year thereafter. Any person first beginning an occupation after the month of January must however pay the full tax before engaging therein.

**Section 60. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original amount of the fee due, such surcharge to be paid at the same time and in the same manner as tax due on unpaid tax.

**Section 61. – INTEREST ON UNPAID TAX** – In addition to the surcharge for late payment, there shall be imposed upon the unpaid tax an interest of twenty four percent (24%) per annum from the due date until the tax is fully paid, but in no case that the total interest exceeds thirty-six (36) months.

**Section 62. – ADMINISTRATIVE PROVISIONS**

a) Every person legally authorized to practice his occupation shall pay his occupation fee in the Municipality of Banna if he practices the same or maintains a principal office in Banna, Ilocos Norte.  
b) Any person, natural or juridical employing a person subject to occupation fee shall require payment from the person subject to occupation fee shall require payment from the person of the tax on his occupation before employment and annually thereafter.  
c) A line of occupation does not become exempt even if conducted with some other occupation for which the tax has been paid.

**Section 63. – PENALTY** – Any violation of the provisions of this Article shall be punishable 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 exceeding three (3) months or both at the discretion of the Court. ARTICLE G. – TAX ON OPERATORS AND OWNERS OF RICE AND CORNMILLS

**ARTICLE I. – TAX ON FOREST CONCESSIONS AND FOREST PRODUCTS**

**Section 64. – DEFINITIONS** – When used in this Code:

- a) "FOREST LANDS" – includes the public forests, the permanent forest, forest reserves and forest reservation.
- b) "FOREST PRODUCTS" – means timber, pulp wood/chip wood, firewood, full wood charcoal and minor forest products such as bark, tree tops, resins, gum, wood, oil, honey, beeswax, nipa, rattan or other forest growth such as grass, shrub and flowering plants, the associated water, fish game, scenic, historical, recreational and geological resources in forest lands.

**Section 65. – IMPOSITION OF TAX** – There is hereby levied a tax on forest concessions and forest products within the forest land of this municipality at the rate of two and three fourth percent (2 ¾ %) of the annual gross receipts of concessionaries during the preceding year.

**Section 66. – TIME OF PAYMENT** – The tax herein imposed shall be paid within the first twenty (20) days of January. An individual who starts business after January shall pay the full amount of tax before engaging in such activity.

**Section 67. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the original tax due, such surcharge to be paid at the same time and in the same manner as the tax due.

**Section 68. – INTEREST ON UNPAID TAX** – In addition to the surcharge imposed, there shall be imposed an interest of two percent (2%) per month of the unpaid taxes, including surcharges until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 69 – PENALTY** – Any violation of the provisions of this shed by a fine not less than One Thousand Pesos (P1,000.00) nor more than Two Thousand Five hundred (P2,500.00) or imprisonment of one (1) month nor more than six (6) months or both at the discretion of the Court.

**CHAPTER III  
PERMIT AND REGULATORY FEES**

**ARTICLE A. – MAYOR'S PERMIT FEE**

**Section 70. – IMPOSITION OF FEES** – There shall be collected an annual fee at the rate provided for the issuance of a Mayors Permit to every person that shall conduct a business, trade or activity within the Municipality of Banna. These Mayor's Permit fees are accordingly reflected and indicated in Section 6 (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w) and (x). The Mayor's Permit fee shall be Fifteen Percent (15%) of the business tax paid during the preceding calendar year but in no case

shall it be less than Seventy Pesos (P70.00).

The permit fee is payable for every separate business or undertaking and one line business or undertaking does not become exempt by being conducted with some other business or undertaking for which the permit fee has been paid.

**Section 71. – SPECIAL MAYOR'S PERMIT** – Civil society organizations holding bingo, social benefit dances, programs, exhibitions, contests, etc., the proceeds of which shall incur or benefit welfare organizations or persons may be issued a Special Mayor's Permit free of charge, provided that said civil society organizations shall not in any manner violate any existing ordinance, laws, rules and regulations especially traffic and pedestrian hazards.

**Section 72. – EXEMPTIONS**

- 1. Activities the beneficiary of which is exempt from the payment of tax or fees;
- 2. The manufacture, exportation of products duly registered under R.A. 6938 also known as the Cooperative Code of the Philippines; and
- 3. However, before any person or entity dealing in products registered under R.A. 6938 can claim exemption, he must present proof to the Office of the Municipal Mayor that the business is duly registered with R.A. 6938.

**Section 73. – TIME OF PAYMENT** – The fee imposed in this Article shall be paid to the Municipal Treasurer upon applying for Mayor's Permit before any business or activity can be lawfully begun or pursued and within the first twenty (20) days of January in case of renewal thereof.

Newly started business/activity that starts to operate after the 20th of January shall pay the fee before such business/activity can lawfully begin and the fee shall be reckoned from the beginning of calendar quarter. When the business/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 the current year and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter/s shall be made.

**Section 74. – SURCHARGE OF LATE PAYMENT** – Failure to pay the tax prescribed 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 75. – INTEREST ON UNPAID FEES** – In addition to the surcharge for late payment, there shall be imposed upon the unpaid amount of fee an interest of twenty four percent (24%) per annum from the due date until the fee is fully paid, but in no case that the total interest on the unpaid tax exceeds thirty-six (36) months.

**Section 76. – APPLICATION FOR MAYOR'S PERMIT; FALSE STATEMENTS** – An application for a Mayor's Permit shall be filed with the office of the Municipal Mayor in three copies. The application form for the purpose shall be issued by the same office and shall set forth the requisite information including the name and citizenship of the applicant, the description or style of the conducted and such other information as may be prescribed:

- a) For a newly started business:
  - 1. Location sketch of the new business;
  - 2. Paid-up capital of the business as shown in the Articles of Incorporation, if a corporation or partnership; or a sworn statement of the capital investments by the owner/operator, if sole proprietorship;
  - 3. A certificate attesting to the tax exemption if the business is tax exempt;
  - 4. Certification from the Officer in Charge of Zoning that the location of the business is in accordance with the zoning regulations of the municipality;
  - 5. Tax clearance showing that the owner/operator has paid all tax obligations in the municipality; and
  - 6. Three (3) passport size pictures of the owner/operator, president or general manager of the business.
- b) For renewal of existing business permits:
  - 1. Previous years Mayor's Permit;
  - 2. Original copies of all receipts showing payment of all regulatory fees as provided in this Code;
  - 3. Original copies of the annual or quarter tax payments;
  - 4. Sworn statements of the capital investments; and
  - 5. Certificate of tax exemption from local taxes or fees if the business is tax exempt.

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

A Mayor's Permit shall be refused to any person (1) who previously violated any ordinance or regulations governing granted permits; (2) whose business or undertaking does not conform with laws and regulations; (3) who has any unsettled tax obligations, debt, or liability to the government; (4) who is not qualified under any provisions of laws or ordinances.

**Section 77. – ISSUANCE OF PERMIT; ITS CONTENTS** – Upon approval of the application for a Mayor's Permit, two copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit Fee and the corresponding taxes.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for payment of the Mayor's Permit Fee and the business tax issued by the Municipal Treasurer, and upon compliance of such other requirements as may be required for the issuance.

Every permit issued by the Municipal Mayor shall show the name of the applicant, his nationality, marital status and address; nature of the business, location of the business, date of issue and expiration of the permit and such other information or data as may be necessary.

The Municipal Mayor, upon presentation of satisfactory proof that the original permit has been lost, destroyed or stolen, issue a duplicate of the permit upon payment of Fifteen pesos (P15.00).

**Section 78. – POSTING OF PERMIT** – Every permitted shall keep his permit posted at all times in a conspicuous place in his place of business or he has no fixed place of business, he shall keep the permit in his person. The permit shall be immediately produced upon the demand of the Municipal Mayor, Municipal Treasurer, or any of their duly authorized representatives.

**Section 79. – DURATION AND RENEWAL OF PERMIT** – The Mayor's Permit shall be valid for a period of not less or more than one (1) year and shall expire on the thirty-first (31st) day of December following the date of issuance thereof, unless revoked or surrendered earlier. The permit issued shall be renewed every year within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee.

**Section 80. – REVOCATION OF PERMIT** – When a person doing business or engaging in an activity under the provision of this Article, violates any of the conditions set forth in the permit, refuse to pay an indebtedness or liability to the municipality; abuses his privilege to do business or undertaking or pursue an activity in the Municipality of Banna to the injury of public moral or peace, or when a place where such business or undertaking is being conducted become a nuisance or is permitted to be used as a report for disorderly characters, criminals, or women of ill repute or which an applicant has made any false statement on any portion in his application, the Mayor, may after investigation, revoke the Mayor's permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privileges, in addition to the fines and imprisonment, that may be imposed by the court for the violations of any provisions of the code governing the conduct of activities and to prohibit the exercise thereof by the person whose privilege is revoked by the Sangguniang Bayan.

**EXPIRATION UPON REVOCATION OR SURRENDER** – Every permit shall cease to be enforced upon revocation, or surrender thereof. Every person holding a permit shall surrender the same upon its revocation, or upon closure of the business or discontinuance of an undertaking for which the permit was issued.

**ARTICLE B. – PERMIT FEE FOR COCKFIGHTING, COCKPIT OPERATOS, OWNERS, OPERATORS, LICENSEE AND OTHER COCKPIT PERSONNEL**

**Section 81. – DEFINITIONS** – When used in this Article, the following terms shall be understood, applied and construed as follows:

- a) "BET MANAGER" (KASADOR) – refers to an individual who alone or with another initiates a cockfight, or calls and takes care of bets from owners of both gamecocks and those of other betters before he orders commencement of the cockfight and thereafter distribute won bets to the winners after deducting a certain commission, or both.
- b) "BET TAKER" (KRISTO) – a person, who participates in cockfights and, with the use of money or other things of value, bets with through other bet takers and wins or loses his bets depending upon the result of the cockfight as announced by the referee or sentenciador.
- c) "COCKER" (AFICIONADO) – a person who participates and bets in cockfighting as a sport, amusement, recreation or form of relaxation.
- d) "COCKFIGHT" (SOLTADA) – the actual fight or physical combat of two (2) pitted evenly-matched game cocks, where bets on either are laid.
- e) "COCKFIGHTING" (SABONG) – shall embrace and mean the commonly known game or term "cockfighting derby", "pintakasi", "tupada", or its equivalent term in different Philippine localities.
- f) "COCKPIT" (SABUNGAN) – the properly enclosed or fenced premises or compound provided with one or more gates or doors for definite points of entrance and exit and licensed in accordance herewith for the holding of cockfighting, derby, pintakasi, tupada, or its equivalent term in different Philippine localities.
- g) "GAMECOCK" – refers to domesticated fowls, whether imported of locally bred, as well as the native fighting cocks indigenous to the country, especially bred, trained and conditioned for the actual cockfighting or for propagation and breeding purposes for eventual use in cockfighting.
- e) "GAFFER" (TAGA-TARI) – is a person knowledgeable in the art of arming the fighting cocks with gaffe on one or both legs.
- f) "HANDLER" (SULTADOR) – a person who personally takes physical custody and control inside the arena of a pitted gamecock and who actually releases the same for actual fight and combat in a cockfight.
- g) "INTERNATIONAL DERBY" – means a cockfight promotion with foreign entries.
- k) "NATIONAL DERBY" – means a cockfight promotion with nationwide participants.
- l) "PIT MANAGER" – a person who professionally, regularly and habitually manages a cockpit and cockfights therein. He may or may not be the cockpit himself.
- m) "PROMOTER" – a person duly licensed to undertake in the convening, meeting, holding and or celebration of specially programmed and arranged cockfighting like local and international derbies or competitions, special mains or matched set to or encounters, pintakasi, and ordinary fights or hack fights.
- n) "REFEREES" (SENTENCIADOR) – refers to a person who watches and oversees the proper gaffing or fighting cocks; determine the physical condition of the fighting cocks while cockfighting is in progress, the injuries sustained by the cocks and their capability to continue fighting; and decides and make known his decision by word or gesture the result of the cockfight by announcing the winner or declaring a tie in a contest game.
- o) "REGIONAL DERBY" – means a cockfight promotion with participants from particular region only.
- p) "REGULAR COCKFIGHT" – means a cockfight held on Sundays and/or Legal Holidays.
- q) "SPECIAL COCKFIGHT" – means a cockfight held on days other than Sundays and Legal Holidays and for special purposes.
- r) "SPECIAL PERMIT" – means a permit granted by the Sangguniang Bayan to hold cockfighting on days other than Sundays and a Legal Holidays.
- s) "TAGA-GAMOT" – refers to an individual who, by customs and traditions, attends to the medical needs of a wounded gamecock.

**Section 82. – IMPOSITION OF FEES** – There shall be collected the following Mayor's Permit fee for cockfighting, cockpit operators, owners, licensees and cockpit personnel:

a. Application Filing Fee		
Cockpit Operation	P550.00	
b. Franchise Fee	2,750.00	
c. Annual Business Permit Cockpit Fee	1,100.00	
d. Annual Registration/permit fee of cockpit personnel:		
	<b>Permit Fee</b>	<b>Registration Fee</b>
1. Operator, owner, general manager, promoters, host or such other terms applied to persons promoting or hosting a cockfight.	P220.00	P55.00
2. Pet Manager	110.00	55.00
3. Referee (Sentenciador)	110.00	55.00
4. Cashier	110.00	55.00
5. Bet Manager	110.00	55.00
6. Derby Matchmaker	110.00	55.00
7. Bet Taker/Promoter	110.00	55.00
8. Gaffer	110.00	55.00

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9. Taga-gamot	110.00	55.00
e. For promoter of Derbies/Special Cockfights		
1. Two (2) Cock Derby	220.00	
2. Three (3) Cock Derby	330.00	
3. Four (4) Cock Derby	440.00	
4. Five (5) Cock Derby	550.00	

Section 83. – OTHER REGULATORY FEES – there shall be collected for every cockfight in accordance with the following rates:

a. Ordinary Cockfight	25.00/flight
b. Derbies	110.00/flight
c. Entrance Fees	10% of the Gross Receipts

**Section 84. – TIME OF PAYMENT**

- a) The application filing fee shall be paid to the Municipal Treasurer upon application for a license to operate and maintain cockpits. The annual cockpit fee is also payable upon application for a permit within the first twenty (20) days of January of each year in case of renewal.
- b) The permit fee on cockpit personnel shall be paid to the Municipal Treasurer before said personnel participate in cockfight. Thereafter, the fees be paid annually upon renewal of the registration during the birth month of the personnel concerned.
- c) The fees imposed on special cockfights shall be payable to the Municipal Treasurer before any cockfight and derbies can be lawfully held.

**Section 85. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the fees prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five (25%) percent of the original amount of fee due, such surcharge to be paid in the same manner and at the same time as the due.

**Section 86. – 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 more than two thousand five hundred pesos (P2,500.00) or imprisonment of not less than one month but not more than three months or both at the discretion of the Court.

**Section 87. – APPLICABILITY CLAUSE** – The provisions of PD 449 the Cockfighting Law of 1974 and such other pertinent laws shall apply to all matters regarding the operation of cockpits and the holding of cockfights in the Municipality of Banna.

**ARTICLE C. LARGE CATTLE REGISTRATION AND TRANSFER FEES**

**Section 88. – DEFINITION** – For purposes of this Article, "Large Cattle" includes a one-year-old horse, mule, ass, carabao, or other domesticated member of the bovine family.

**Section 89. – IMPOSITION OF FEES** – The owner of a large cattle is required to register his ownership within three (3) months after birth with the Municipal Treasurer for which a certificate of ownership/registration is issued to the owner upon payment of a registration fee of Twenty-Two (P22.00) per head.

If the Large Cattle is sold or its ownership is transferred to another person, the sale or transfer shall likewise be registered with the Municipality Treasurer for which a certificate shall be issued to the purchaser upon payment of a transfer certificate fee in the amount of Thirty-Three pesos (P33.00).

The owner of a large cattle shall also register his individual brand with the Municipal Treasurer with a fee of one hundred and ten pesos (P110.00). The Municipal Treasurer shall keep a record of all registered brand.

The owner of a large cattle shall also pay the amount of Twenty-two pesos (P22.00) when the large cattle shall be marked with his brand at least one (1) year but not older than the one and one half (1 ½) years of age by any competent or duly authorized person. The fee shall be known as branding fee.

The Transferor shall also pay a service fee of Twenty-Two pesos (P22.00) upon transfer of ownership of cattle.

**Section 90. – TIME OF PAYMENT** – The fees shall be paid to the Municipal Treasurer upon registration or transfer of ownership of large cattle.

**Section 91. – ADMINISTRATIVE PROVISION**

- a) Large Cattle shall be registered with the Municipal Treasurer upon reaching the age of one year.
- b) The ownership of large cattle, or its sale or transfer of ownership to another person shall be registered with the Municipal Treasurer shall be recorded in a registry book showing the name and resident of the owner, the consideration or purchase price b) of the animal in cases of sale of transfer, and the class, color, age, sex, brand and other identifying marks of large cattle. These shall also be stated in the certificate of ownership issued to the owner thereof.
- c) If the large cattle are sold or the ownership is transferred to another person, the names and residences of the vendor or transferor and the vendee or transferee shall likewise be indicated in the transfer certificates issued by the Municipal Treasurer except upon the production of the original certificates of transfer and such other documents that show title to the owner.

**Section 92. – PENALTY** – Any violation of the provisions of this Article shall be penalized on a fine of not less than one hundred pesos (P100.00) but not exceeding two hundred pesos (P200.00) or imprisonment of not less than 5 days but not exceeding 10 days or both fine and imprisonment, at the discretion of the Court.

**Section 93. – APPLICABILITY CLAUSE** – All other matters relating to the registration of large cattle shall be governed by the pertinent provisions of the Revised Administrative Code and other applicable laws, ordinances, rules and regulations.

**ARTICLE D. – IMPOUNDING FEES ON STRAY ANIMALS AND ITS IMPLEMENTING RULES AND REGULATIONS**

**SECTION 94 – PURPOSE AND SCOPE** – to deter the proliferation of stray animals in public places; to safeguard the public from the dangers that may be brought about by animal bites, vehicular accident and to attain a more sanitary and cleaner environment within the jurisdictional domain of the municipality of Banna, Ilocos Norte.

**Section 95. – DEFINITIONS** – When used in this Article

- a) "STRAY ANIMAL" – refers to all domesticated animals such as dog, cats, hogs, goats, sheep, cows, carabaos, horses, etc.; which is loose or not under the complete control of its owner, or the one in charge or in the possession thereof, or found in streets and public or private places whether fettered or not.
- b) "PUBLIC PLACES" – include national, provincial, municipal and barangay streets, parks, plazas and such other places open to the public.

**Section 96. – UNLAWFUL ACTS** – It shall be unlawful for owners/caretakers of stray animals to allow their animals to roam around or loiter in public places within the jurisdiction of the municipality of Banna, Ilocos Norte.

**Section 97. – IMPOUNDMENT OF STRAY ANIMALS** – Any stray animal found and caught in public places within the jurisdiction of the Municipality of Banna, Ilocos Norte shall be impounded.

**Section 98. – IMPOSITION OF FEES** – There shall be imposed the following fees for the impounding of stray animals including the cost of feeds/maintenance.

1. Native dogs/cats	- P200.00
2. Bred dogs/cats	- 300.00
3. Carabaos/cows/horses	- 300.00
4. Goats/sheep and all others	- 200.00

All collections herein imposed shall form part of the funds of the respective barangay where such stray animals were caught and all collected fees shall be properly receipted and paid to the Municipal Treasurer and shall, within the first week of every month, inform the barangay concerned about such collection.

**Section 99. – DESIGNATING ANIMAL POUND IN EVERY BARANGAY OF THE MUNICIPALITY.** – For purposes under these provisions, the Municipal Mayor shall designate an animal pound in every Barangay of the municipality where impounded animals will be kept or deposited pending their disposition.

**Section 100. – IMPOUNDING AUTHORITIES** – All Barangay Officials and Barangay Tanods of each barangay of the municipality shall cause the impounding of stray animals in their respective Barangays. The Municipal Veterinarian is designated as the principal agency tasked to cause the impounding of stray animals in coordination with each barangays of the municipality.

**Section 101. – TIME OF PAYMENT** – The impoundage fee shall be paid to the Municipal Treasurer before the release of the animal to its owner.

**Section 102. – DISPOSITION OF UNCLAIMED/IMPOUNDED STRAY ANIMALS**

- a) The Municipal treasurer shall cause a notice of the impounding of the animal to be posted at the main door of the Municipal Hall and in the Barangay Hall where the stray animal was caught for three (3) consecutive days, starting the day after the animal is impounded within which the owner is required to claim after establishing ownership thereof.
- b) If no person shall claim ownership of the animal after expiration of three (3) days after its impounding, it shall be sold at public auction under the following procedures:

1. The Municipal treasurer shall post a notice for five (5) consecutive days in at least three conspicuous places including the main door of the Municipal Hall, at the public market and at the barangay where the stray animal was caught. The animal shall be sold to the highest bidder. Within ten (10) days after the auction sale, the Municipal Treasurer shall make a report of the proceedings in writing to the Municipal Mayor.

The owner may stop the sale by paying any time before the auction sale, the impound age fees due, maintenance cost and the cost of the advertisement and the conduct of sale to the Municipal Treasurer, otherwise, the sale shall proceed.

- 2. The proceeds of the sale shall be applied to satisfy the cost of impounding advertisement and conduct of sale and maintenance cost. The residue over these costs shall accrue to the General Fund of the Municipality.
- 3. In case the impounded animal is not disposed of within the five (5) days from the date of notice of the public auction, the same shall be considered sold to the municipal government for the amount equivalent to the impoundage fees due.

**Section 103 – PENALTY** – The owner/caretaker of the impounded animal shall be punished by a fine of not less than Three Hundred Pesos (P300.00) for each animal caught/impounded.

**ARTICLE E. – PERMIT FEE ON FILM-MAKING**

**Section 104. – IMPOSITION OF FEE** – There shall be collected a permit fee of Five Hundred Pesos (P500.00) per coverage from any person and/or company for TV or Movie/Video Coverage that shall go on location-shooting within the territorial jurisdiction of the municipality as follows:

a) Commercial/Movie/TV/Advertisement Filming	P1,100.00
b) Video Coverage	165.00

**Section 105. – TIME OF PAYMENT** – The imposed herein shall be paid to the Municipal Treasurer upon application for the Mayor's Permit before filming is commenced.

**Section 106. – SURCHARGE OF LATE PAYMENT** – Failure to pay the tax prescribed in this Article within the time required shall subject the tax payer to a surcharge of Twenty-Five (25%) percent of the original amount of tax due. Such surcharge to be paid at the time and in the same manner as the tax due.

**Section 107. – PENALTY** – Any violation of the provisions of this Article shall be penalized by a fine of not less than Five Hundred Pesos (P500.00) but not more than Two Thousand pesos (P2,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE F. – PERMIT FEE ON AGRICULTURE MACHINERIES AND OTHER SIMILAR EQUIPMENT**

**Section 108. – IMPOSITION OF FEES** – There shall be collected an annual permit fee at the following rates for each agricultural machinery and other similar equipment from operators of the said machinery/equipment renting out said equipment/machinery in the municipality.

- Reaper	P1,500.00
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-Tractor	220.00
-Chainsaw	220.00
-Thresher	200.00
-Hand Tractors with Accessories (Kuliglig)	220.00
-Water pumps (above 5HP)	110.00
-Water pumps (5HP and less)	110.00
-other agricultural machinery/equipment not enumerated above	110.00

**Section 109. – TIME AND MANNER OF PAYMENT**– The fee imposed herein shall be paid to Municipal Treasurer or his duly authorized representatives upon application for the Mayor's Permit.

**Section 110 – ADMINISTRATIVE PROVISIONS** – The Municipal Treasurer shall keep a record of all agricultural machineries and similar equipment which shall include the name and brand of the agricultural machinery and similar equipment, and the name and address of the owner.

**Section 111. – PENALTY** – Any violation of the provisions of this Article shall be penalized by a fine of not less than Five Hundred Pesos (P500.00) but not more than Two Thousand Pesos (P2,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE G. – PERMIT FEE ON GASOLINE STATION/LIQUEFIED PETROLEUM GAS OUTLETS**

**Section 112. – IMPOSITION OF FEE** – There shall be collected annual permit fee of One thousand (P1,000.00) for every gasoline station/liquefied petroleum gas outlet operating within the jurisdiction of the municipality of Banna, Ilocos Norte.

**Section 113. – TIME OF PAYMENT** – The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the Mayor's Permit is issued.

**Section 114. – PENALTY** – Violation to this Article shall be punished by a fine of not less than Two Thousand pesos (P2,000.00) or imprisonment of not less than 30 days or both, at the discretion of the Court.

**ARTICLE H. – PERMIT FEE FOR EXCAVATION**

**Section 115. – IMPOSITION OF FEES** – There shall be allocated the following fees from every person that shall make or cause to be made any excavation on public or private streets within the Municipality of Banna.

**A. Permit Fees**

1. For crossing streets with concrete pavements:	
a) For crossing streets with concrete pavement (minimum area of 2.00 x 6.00 meters, 12 square meters)	P220.00
b) For crossing concrete base of street with concrete pavement per line or meter (boring method)	165.00
2. For crossing streets with asphalt pavement:	
a) Minimum fee (minimum area of 12 square meters, 2x 6 meters)	165.00
b) Additional Fee of each linear meter crossing the street (Minimum width or excavation 0.80 meter)	100.00
3. For crossing streets with gravel macadam pavement:	
a) Minimum Fee (Maximum area of 12 square meters – 2 x 6 meters)	110.00
b) Additional fee for each linear meter (minimum area of excavation 0.3 meter)	55.00
4. For crossing existing curbs and gutters resulting in the damage thereto	330.00

**B. Excavation Permit Fee**

1. For Fifty (50) meters or less	110.00
2. Per meter over and above Fifty (50) meters	3.00

**C. Payment for restoration work. The payment of restoration work shall be based on the following schedule:**

1. Concrete paved roads/square meter	P550.00
2. Asphalt paved roads/square meter	440.00
3. Macadam surfaced street/square meter	220.00
4. Concrete sidewalk/square meter	440.00
5. Asphalt sidewalk/square meter	220.00
6. Earth sidewalk/square meter	60.00
7. Concrete pavements/square meter	385.00
8. Asphalt pavements/square meter	165.00
9. Concrete curbs, for every linear meter or fraction thereof	110.00
10. Combination of concrete curbs and gutters, for every linear meter of fraction thereof	275.00
11. Canals with concrete linings/square meter	220.00

**Section 116. – TIME OF PAYMENT** – The fees imposed in this Article shall be paid to the Municipal Treasurer upon application for the Mayor's Permit and before the excavation is undertaken.

**Section 117. – ADMINISTRATIVE PROVISIONS**

- a) A permit shall be issued by the Municipal Mayor after payment of the corresponding fees. The office of the Mayor shall be responsible in seeing to it that the permittee shall refill the excavated portion of the Municipal Street in not more than two (2) days after it has been excavated.
- b) It shall be the responsibility of the applicant to maintain usage of at least one half of the street while being excavated to allow the free flow of traffic.

**Section 118. – PENALTY** – Any violation of the provisions of this Article shall be penalized by a fine of not less than Five Hundred Pesos (P500.00) but not more than Two Thousand Pesos (P2,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE I. – PERMIT FEE ON LABOR RECRUITMENT FOR DOMESTIC/OVERSEAS EMPLOYMENT**

**Section 119. – DEFINITIONS:**

- a) "DOMESTIC EMPLOYMENT" – pertains to work within the Philippines.
- b) "OVERSEAS EMPLOYMENT" – pertains to work outside the Philippines, or abroad.
- c) "LABOR RECRUITERS" – is an individual usually representing an employment agency, who recruits or scouts male or female, for financial consideration, with a promise for a job or employment elsewhere in the Philippines or abroad.

**Section 120. – IMPOSITION OF FEES** – There shall be collected as annual Mayor's Fee from labor recruiters within the jurisdiction of the Municipality of Banna, Ilocos Norte, the following rates of fees:

a) For domestic employment	P330.00
b) For overseas employment	825.00

**Section 121. – TIME OF PAYMENT** – The fee shall be paid to the Municipal Treasurer of his duly authorized representative before the Mayor's Permit is issued.

**Section 122. – ADMINISTRATIVE PROVISIONS**

- a) A labor recruiter shall first secure a Mayor's permit before undertaking any job recruitment within the jurisdiction of the Municipality of Banna.
- b) Application for Mayor's Permit shall be secured from the Office of the Municipal Mayor.
- c) To support the approval of the application, the following documents shall be submitted together with duly accomplished application for Mayor's permit.

- 1. Current Residence Certificate of the applicant/s
- 2. Photocopy of the recruitment agency authority to conduct provincial recruitment in which the places and dates where and when to conduct recruitment activities are specified.
- 3. Certificate of Authority to recruit laborers or identification card by its recruitment agency, the recruiter represents.
- 4. Photocopy of the recruitment agency authority to conduct provincial recruitment in which the places and the dates where and when to conduct recruitment activities are specified.

**Section 123. – PENALTY** – Violation of any provisions of this Article shall be punished by a fine of not less than Two Thousand Pesos (P2,000.00) or imprisonment of not less than one month, but not exceeding two months, or both, at the discretion of the Court.

**ARTICLE J. – PERMIT FEE FOR WHOLESALE BUYERS OF GARLIC, TOBACCO AND OTHER FARM PRODUCTS**

**Section 124. – IMPOSITION OF FEES** – There shall be collected from wholesale buyers, including those commonly referred to as "cowboys" of garlic, onions, tobacco and other similar farm products within the Municipality of Banna a fee of the issuance of a Mayor's Permit at Fixed Rate of P1,650.00/year.

**Section 125. – TIME OF PAYMENT** – The fee imposed shall be paid to the Municipal Treasurer or his duly authorized representatives upon application for the Mayor's Permit before actually going on wholesale buying of garlic, onions, tobacco, and other farm products.

**Section 126. – ADMINISTRATIVE PROVISIONS**

- a) Any person, including the so called "cowboys" who buys on wholesale of garlic, onions, tobacco and other farm products within the Municipality of Banna, shall first secure a Permit before actually engaging in such operations.
- b) Before the issuance of Mayor's Permit, a clearance is first obtained from the barangay where such business or activity is conducted.
- c) A calibrated weighing scale intended for buying garlic, onions, tobacco and other farm products shall be presented before the issuance of Mayor's permit.

**Section 127. – PENALTY** – Any violation of the provisions of this Article shall be penalized 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 imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE K. – PERMIT FEE ON DAYO**

**Section 128. – IMPOSITION OF FEES** – There shall be collected a Permit Fee of Three hundred thirty pesos (P330.00) from the maintainers of Dayo, (place for barter, exchange, sale of large cattle, which includes carabao, cows, and horses of other domesticated members of the bovine family) maintained within the boundaries of Banna, Ilocos Norte.

**Section 129. – TIME OF PAYMENT** – The fee herein stated shall be paid to the Municipal Treasurer upon application for a permit with the Office of the Mayor before operation. The fee imposed shall be due on the first day of January and payable to the Municipal Treasurer within the first twenty days of January of every year.

**Section 130. – PENALTY** – Any violation of the provisions of this Article shall be penalized by a fine of not less than Five Hundred Pesos (P500.00) but not more than Two Thousand Pesos (P2,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE L. – FLU-CURING BARN FEE**

**Section 131. – IMPOSITION OF FEES** – There shall be collected a fee of Sixty pesos (P60.00) annually, per Flu-Curing Barn constructed within the Municipality of Banna, Ilocos Norte, from the owners of said Flu-Curing Barn.

**Section 132. – TIME OF PAYMENT** – The fee imposed in this Article shall be paid to the Municipal Treasurer upon application for building permit from the Office of the Mayor, but not later than 15 days for newly constructed barns. For already constructed ones, the fee is due on the first day of January and payable to the Municipal Treasurer within the first 20 days of January of every year. If paid beyond the aforesaid period, the fees shall be subjected to a surcharge of 20% of the amount which shall be collected and accounted for at the same time.

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**Section 133. – ADMINISTRATIVE PROVISIONS** – Flu-Curing barns should be located at a minimum distance of 20 lineal meters radius from any residential houses and buildings, flu-curing barn owners should have a water tank filled water for each flu-curing barn owners should have a water tank filled with water for each flu-curing barn, to be used as firefighting equipment.

**Section 134. – PENALTY** – Any person/persons who shall violate the provisions hereof shall upon conviction be punished to pay a fine of not less than ₱100.00 and imprisonment of 5 days or both fine and imprisonment at the discretion of the Court.

**ARTICLE M. – PERMIT FEE ON PERSONS ENGAGED IN BUY AND SELL OF LARGE CATTLE AND OTHER LIVESTOCK PRODUCTS**

**Section 135. – IMPOSITION OF FEES** – There shall be collected from person/s engaged in buy and sell of large cattle and other livestock products within the Municipality of Banna, Ilocos Norte, and a fee for the issuance of a Mayor's Permit.

Fixed rate – ₱1,650.00

**Section 136. – TIME OF PAYMENT** – The fee imposed herein shall be paid to the Municipal Treasurer or his duly authorized representatives upon application for the Mayor's Permit before actually engaging in buy and sell of large cattle and other livestock products.

**Section 137. – ADMINISTRATIVE PROVISIONS**

a) Any person/s engaged in buy and sell of large cattle and other livestock products within the Municipality of Banna, Ilocos Norte shall first secure a Mayor's Permit before actually engaging in such operations.  
b) Barangay Council Officials are enjoined to see it that buyers of large cattle and other livestock products have their corresponding Mayor's permit; otherwise, the same should be reported to the nearest law-enforcement office for appropriate action.

**Section 138. – PENALTY** – Any violation of the provisions of this Article shall be penalized by a fine of not less than Five Hundred Pesos (₱500.00) but not more than Two Thousand Pesos (₱2,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE N. – PERMIT FEE ON ALL CONTRACTORS OF SPRAYING MANGOES**

**Section 139. – IMPOSITION OF FEES** – There shall be collected an amount of Three hundred thirty pesos (₱330.00) annually as Mayor's Permit fee on all contractors of spraying mangoes within the municipality of Banna, Ilocos Norte, which shall be renewable annually.

**Section 140. – TIME OF PAYMENT** – The fee imposed herein shall be paid to the Municipal Treasurer or his duly authorized representatives upon application for the Mayor's Permit before actually engaging in such operations.

**Section 141. – PENALTY** – Any violation of the provisions of this Article shall be penalized by a fine of not less than One Thousand Pesos (₱1,000.00) but not more than Two Thousand Pesos (₱2,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE O. – PERMIT FEE ON PASSENGER JEEPNEYS/BUSES**

**Section 142. – IMPOSITION OF FEES** – There shall be collected an amount of ₱220.00 annually as mayor's Permit fee from all operators conducting business of operating passenger jeepneys, busses and trucks in the Municipality of Banna, Ilocos Norte which shall be renewable annually.

**Section 143. – TIME OF PAYMENT** – The fee imposed herein shall be due on the first day of operation of the passenger jeepneys, bus or trucks after securing the necessary Mayor's Permit from the Municipal Mayor and payable to the Municipal Treasurer within the first 20 days after issuance of said permit without surcharge.

**Section 144. – ADMINISTRATIVE PROVISIONS** – It shall be unlawful for person/s or operator/operators to render such services without the official permit issued by the Mayor and the fee imposed to the Municipal Treasurer.

**Section 145. – PENALTY** – Violation of the provisions hereof shall require the offender to pay a fine of Two Hundred Pesos (₱200.00) plus surcharges computed on 2% of the imposition per month of delay of payment.

**ARTICLE P. – PERMIT FEE ON TRICYCLE OPERATIONS**

**Section 146. – IMPOSITION OF FEE** – There shall be collected a permit fee of Fifty-five pesos (₱55.00) per annum, for each tricycle operating within the Municipality of Banna, Ilocos Norte.

**Section 147. – TIME AND MANNER OF PAYMENT** – The fee shall be paid within the first twenty (20) days of January of every year (or in quarterly installment within the first twenty (20) of each quarter. For tricycles required after January 20, the payment of the fee for the year (or for the corresponding quarter) shall be paid within twenty days (20) after the acquisition of the tricycle. Any individual who sells or transfers his tricycles at any time for which he has paid the fee in full shall not be entitled to a refund of the fee corresponding to the remaining period for which it has been paid.

**Section 148. – SURCHARGE FOR LATE PAYMENT** – Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty five percent (25%) of the amount of tax due, such surcharge to be paid at the same manner as the tax due.

The imposition of the surcharge shall not exceed twenty five percent (25%) and interest rate shall not exceed fourteen percent (14%).

**Section 149. – ADMINISTRATIVE PROVISIONS**

- a) The Municipal Treasurer shall keep a registry of all tricycles which shall set forth among others, the name and the address of the owner.  
b) The scheme of numbering public utility tricycles as implemented by the PNP station of Banna, Ilocos Norte shall be adopted, with the following specifications:
- |                        |                      |
|------------------------|----------------------|
| 1. Size of background  | 12" x 16"            |
| 2. Color of background | White                |
| 3. Size of number      | 7" in height         |
|                        | 2" in thickness      |
| 4. Color of number     | Blue (ReflectORIZED) |
- c) Tricycle numbers shall be printed at the front and rear of the sidecar including the barangay numbers wherein the tricycle operator resides.  
d) The numbering of tricycles shall under the direct supervision of the Station Commander of the Municipality of Banna, who shall keep a record of tricycle numbers and the corresponding owners.

**Section 150. – PENALTY** – Violation to the provisions of this Article shall be penalized as follows:

- 1st offense – Fine of ₱500.00  
2nd offense – Fine of ₱1,000.00  
3rd offense – Cancellation of Franchise

**ARTICLE Q. – REGULATORY/MAYOR'S PERMIT FEE ON BUYERS OF EMPTY BOTTLES/SCRAP IRON**

**Section 151. – IMPOSITION OF FEE** – There shall be collected from every buyer of empty bottle/scrap iron an annual fee of One hundred pesos (₱100.00) for the issuance of a Mayor's Permit.

**Section 152. – TIME AND MANNER OF PAYMENT** – The fee imposed herein shall be paid to the Municipal Treasurer or his duly authorized representative upon application for the Mayor's Permit.

**Section 153. – ADMINISTRATIVE PROVISIONS**

a) Any person/s engaged in the buying of empty bottles/scrap iron, shall first secure a Mayor's Permit fee before actually engaging in the above stated business.  
b) Barangay Council Officials are enjoined to see to it that peddlers engaged in the sale of any merchandise or article of commerce; and buyers of empty bottles/scrap iron have their corresponding Mayor's permit, otherwise, the same should be reported to the nearest law-enforcement offices for appropriate action.

**Section 154. – PENALTY** – Any violation of the provisions of this Article shall be penalized by a fine of not less than Five Hundred Pesos (₱500.00) but not more than Two Thousand pesos (₱2,000.00) or imprisonment of not less than one (1) month but not more than six (6) months or both at the discretion of the Court.

**ARTICLE R. – FEES FOR SEALING AND LICENCING WEGHTS AND MEASURES**

**Section 155. – IMPOSITION OF FEES** – There shall be collected annual fees from every person that shall have instruments of weights and measures sealed and licensed at the following rates:

- a) For sealing linear metric measures:  
Not over one-meter ₱12.00  
Over ten liters 25.00  
b) For sealing metric measures of capacity:  
Not over ten liters 12.00  
Over ten liters 25.00  
c) For sealing metric instruments of weights  
30 kilograms or less 12.00  
Over 30 but more than 300 kilograms 25.00  
Over 300 but not more than 3,000 kilograms 35.00  
Over 3,000 kilograms 45.00  
d) For an apothecary or other balance of precision, the fee shall be doubled.  
e) A complete set of weights for each scale or balance shall be sealed free of charge. For each extra weight, the fee shall be

Twenty pesos (₱20.00).

**Section 156. – EXEMPTIONS** – All instruments of weights and measures used in government work or maintained for public use by the sealed free of charge.

**Section 157. – TIME AND PLACE OF PAYMENT** – The fees herein levied shall be paid to the Municipal Treasurer when the weights and measures are sealed and the receipt for payment shall serve as license to use the instrument for one year from the date of sealing. In the case of peddler or similar itinerant vendor using only one weight or measure, he shall pay the fees to the Municipal Treasurer of the municipality of his residence.

**Section 158. – SURCHARGE FOR LATE PAYMENT** – Failure to have the instrument tested or retested within a prescribed period shall subject the owner or user to a surcharge of twenty-five (25%) percent of the amount of fee due, such surcharge to be paid at the same time and in the same manner as the fee due.

**Section 159. – ADMINISTRATIVE PROVISION**

- a) Secondary Standard Preserved by the Municipal Treasurer, Comparison Thereof with the Fundamental Standard – The Municipal treasurer is required to keep full sets of secondary standards in their offices for the use in testing of weight and measures. These secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology at least once a year. When found to be sufficiently accurate, the secondary standards shall be distinguished by label, tag or seal and shall be accompanied by a certificate showing the amount of its variation from the fundamental standards. If the variation is of a sufficient magnitude to impair the utility of the instrument, it shall be destroyed at the National Institute of Science and Technology.  
b) Inspection of Weights and Measures – The Municipal Treasurer or his authorized representative shall inspect and test balances or scales, weights and measures. In case the inspection and testing are conducted by representative of the Municipal Treasurer, report upon the condition of the scales, weights and measures shall forthwith be rendered by them to the Municipal Treasurer. It shall be the duty of the Municipal Treasurer of his representative to secure evidence of infringements of the law or by them shall be presented forthwith to the proper prosecuting officer.  
c) Destruction of Defective Instruments of Weights and Measures – Any defective instruments of weights and measures shall be destroyed by the Municipal Treasurer or his representatives if its defects are such that it cannot readily and securely be repaired.  
d) Dealer's permit to keep Unsealed Weights and Measures – Upon obtaining a written permission from the Municipal Treasurer, any dealer may keep for sale unsealed instrument of weights and measures in stock, distinct and separate from the license to operate his business.

**Section 160. – FRAUDULENT PRACTICE RELATIVE TO WEIGHTS AND MEASURES** – Any person other than the Municipal Treasurer or his authorized representatives who places an official tag or seal upon any instrument or weight or measure, or attaches it hereto, or who fraudulently imitate any mark, stamp or brand, or tag or other characteristics sign used to indicate that a weight or measure has been officially sealed or who alters in any case the certificate given or license issued by the Municipal Treasurer as an acknowledgement that the weight and measures mentioned herein have been sealed; or who makes knowingly sells or uses any false or counterfeit stamps, tag, certificate of licenses which is an imitation or purports to be a lawful tag, stamp, certificate or license of the kind required by the provision of this chapter, or who alters the written or printed figures or letter on any stamp, tag, certificate or license used or issued or who in his possession any such false counterfeit, restored, altered stamp, tag, certificate or license for the purpose of using or reusing the same in the commission of any such offense by another, shall for each offense be punished by fine of not less than Two Hundred Pesos (₱200.00) nor more than Four Hundred Pesos (₱400.00) or imprisonment of not less than three (3) months nor more than two years, or both at the discretion of the Court.

**Section 161 – UNLAWFUL POSSESSION OR USE OF INSTRUMENT NOT SEALED BEFORE USING AND NOT SEALED WITHIN TWELVE MONTHS FROM LAST SEALING** – Any person making a practice of buying or selling goods by weights or measures, or of furnishing services, the value of which is estimated by weight or measure, who has in possession without any permit, unsealed balance, weight or measure that has not been officially sealed, or if previously sealed, the license therefore has expired and has not been renewed in due time, shall be punished by a fine of not less than One Hundred Pesos (₱100.00) but not more than Five Hundred Pesos (₱500.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both officially sealed at some previous time and the seal and the tag officially affixed thereto remain intact and in the same position and condition which they were placed by the official sealer and the instrument is not found to have been altered or rendered inaccurate but still be sufficiently accurate to warrant its being sealed without repairs, alterations, such instrument, shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measure and be sealed, and the owners, possessor or user of the same shall be subjected to no penalty except a surcharge to be collected and accounted for by the same officials and in the same manner as the regular fees for sealing such instruments.

**Section 162. – ALTERATION OR FRAUDULENT USE OF INSTRUMENT OF WEIGHTS AND MEASURES** – Any person who with fraudulent intent alters any scale or balance, weight or measure after it has been officially sealed, or who knowingly uses any false scale or balance, weights or measure whether sealed or not shall be punished by a fine of not less than Two Hundred Pesos (₱200.00) nor more than One Thousand Pesos (₱1,000.00), or imprisonment of not less than three (3) months nor more than six (6) months, or both at the discretion of the Court.

Any person who fraudulently gives short weight or measure in the making of scale, or who fraudulently take excessive weight or measure in the making of purchase, or who assuming to determine truly the weight or measure, fraudulently misrepresents the weights or measure thereof, shall be punished by fine not less than Two Hundred Pesos (₱200.00) nor more than One Thousand Pesos (₱1,000.00), or imprisonment of not less than three months nor more than six (6) months, or both at the discretion of the court.

**Section 163. – PENALTY** – Any violation of the provisions of this Article, the penalty for which is not specifically provided, shall be punished by a fine not less than One Hundred Pesos (₱100.00) nor more than Two Hundred Pesos (₱200.00) or imprisonment of not exceeding one month nor more than three months, or both at the discretion of the court.

**Section 164. – COMPROMISE SETTLEMENT FEE** – The Municipal Treasurer is hereby authorized to settle an offense which does not involve fraud before a case is filed in court, upon payment of a compromise penalty of not less than Two Hundred Pesos (₱200.00) nor more than Five Hundred Pesos (₱500.00).

**Section 165. – FEES FOR THE USE OF THE MUNICIPAL WEIGHING SCALE**

The Industrial Weighing Scale is used for the purpose of providing the public more efficient and accurate weighing of livestock, and other products.

To properly maintain the weighing scale, a service fee shall be collected from the owners of the livestock and other products upon the use of the weighing scale;

The municipality shall collect fees as indicated hereon:

- a. Hogs----- ₱10.00/head  
b. Cattle ----- ₱10.00/head  
c. Other Purposes----- ₱5.00/100kgs  
(For the other products such as Corn, Palay, Tobacco etc.)

**Section 166. MANNER & TIME OF PAYMENT:**

The fee shall be collected by the municipal weighing scale inspector after ever services provided, and the fees to accrue to the municipal government of Banna, Ilocos Norte.

**ARTICLE S. – PERMIT AND INSPECTION FEE ON ELECTRICAL AND HAND PUMP INSTALLATION**

**Section 167. – IMPOSITION OF FEE** – There shall be collected a fee of One hundred and ten pesos (₱110.00) for issuance of Mayor's Permit to install electrical and hand pump within the municipality.

**Section 168. – TIME OF PAYMENT** – The fee imposed in this Article shall be paid to the Municipal Treasurer upon application for a permit with the Office of the Municipal Mayor.

**Section 169. – ADMINISTRATIVE PROVISION** – A permit shall be issued by the Municipal Mayor upon favorable recommendation of the Administrator of Banna Waterworks System or his duly authorized representative who shall inspect the premises where the pump shall be installed to determine whether the site and installation of the pump conform with the existing regulations.

**Section 170. – PENALTY** – Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (₱1,000.00) or imprisonment of one (1) month nor more than six (6) months, or both at the discretion of the Court.

**ARTICLE T. PERMIT FEE FOR BUTCHERS**

**Section 171. – IMPOSITION OF FEES** – There shall be collected an annual fee of Sixty pesos (₱60.00) for issuance of Mayor's Permit for butchers.

**Section 172. – TIME AND MANNER OF PAYMENT** – The Mayor's Permit shall be paid to the Municipal Treasurer before the butcher can participate in the slaughterhouse. The fee shall be paid annually upon renewal of the permit on the birth month of the permittee.

**Section 173. – ADMINISTRATIVE PROVISION** – Only licensed butchers shall be allowed to slaughter animal and fowls at the Municipal Slaughterhouse.

**Section 174. – PENALTY** – any violation of the provisions of this Article shall be punished by a fine of not exceeding One Thousand Pesos (₱1,000.00) or imprisonment of not more than one (1) month or both at the discretion of the Court.

**ARTICLE U. – PERMIT FEE FOR THE CONSTRUCTION OF RADIO TRANSMITTING TOWER AND COMMUNICATION AND SIMILAR STRUCTURE**

**Section 175. – IMPOSITION OF FEES** – There shall be collected a fee of Twenty-two pesos (₱22.00) per linear feet in height for the issuance of Mayor's Permit from every individual or entity that shall construct or cause to be constructed radio transmitting tower or similar structure within the jurisdiction of this municipality.

**Section 176. – TIME AND MANNER OF PAYMENT** – The fee imposed in this Article shall be paid to the Municipal Treasurer after securing a building permit upon application for a permit to construct radio transmitting tower or similar structures with the Office of the Mayor.

**Section 177. – ADMINISTRATIVE PROVISIONS** – No radio transmitting tower shall be allowed to operate without prior inspection and approval by the Municipal Mayor or his duly authorized representative.

Application for the permit from the Office of the Mayor shall be filed by the contractor owner who shall apply for inspection and approval of the construction or radio transmitting tower or similar structures as soon as the work is completed before the use of said structure. If the work is not in conformity with the conditions set forth in the permit, the permit and the fees shall be forfeited. If the work is found in conformity with the requirements, the Municipal Mayor shall issue a certificate of approval.

**Section 178. – PENALTY** – Any violation of the provision of this Article shall be punished by a fine of not less than One Thousand Pesos (₱1,000.00) or imprisonment from one (1) month to six (6) months, or both at the discretion of the Court.

**Section 179. – APPLICABILITY OF PERTINENT PROVISION OF LAW** – All existing laws, rules and regulations governing the construction of radio transmitting tower and similar structure are hereby adopted as part of this Article.

**ARTICLE V. – PERMIT FEE TO OPERATE TELECOMMUNICATION FACILITIES**

**Section 180. – IMPOSITION OF FEES** – There shall be collected a fee of Five hundred fifty pesos (₱550.00) for issuance of Mayor's Permit to operate telecommunication facilities within the territorial jurisdiction of the Municipality of Banna.

**Section 181. – TIME OF PAYMENT** – The fee imposed in this Article shall be paid to the Municipal Treasurer upon application for the permit with the Municipal Mayor before operation.

**Section 182. – ADMINISTRATIVE PROVISIONS** – The Municipal Mayor shall issue rules and regulations for the effective implementation of this Article.

**Section 183. – PENALTY** – Any violation of the provisions of this Article shall be punished by a fine of not less than One Thousand Pesos (₱1,000.00) or imprisonment of not less than one (1) month or both at the discretion of the Court.

**CHAPTER IV  
SERVICE FEES**

**ARTICLE A. – SECRETARY'S FEES**

collected:

1. For every 100 words or fraction thereof, typewritten/computerized not including the certificate and any notation) ₱33.00  
2. Where the copy to be furnished is in printed form in whole or in part, for each page (double this fee if there are two pages in a sheet) 33.00  
3. For each certificate of correctness (with seal of office written on the copy or attached thereto) 33.00  
4. For certifying the official act of a Municipal Judge or other judicial certificate with seal 33.00  
5. For certified copies of any paper, record, decree judgment or entry of which any person is entitled to demand and receive a copy (in connection with judicial proceeding for each 100 words or fraction) 33.00  
6. Xerox copy or any other copy produced by copying machine, per page plus 5.00 per additional copies 33.00  
7. Photo copy, of any record per page plus ₱5.00 per additional copies 55.00  
8. For other certification, each certificate issued per page 22.00

**Section 185. – EXEMPTIONS** – The fees imposed in this Article shall not be collected for copies furnished to other bureaus, offices, and branches of the government for official business except for copies required by the Court at the request of the litigants, in which case shall be made in accordance with the above schedule.

**Section 186. – TIME OF PAYMENT** – The fees shall be paid to the Municipal Treasurer at the time of request, written or otherwise, for the issuance of a copy of any municipal records or document is made.

**ARTICLE B. – LOCAL CIVIL REGISTRAR FEES**

**Section 187. – IMPOSITION OF FEES** – The following fees shall be collected for services rendered by the Local Civil Registrar of Banna, Ilocos Norte:

- |   |               |
|---|---------------|
| <b>A. Registration of Birth:</b>              | <b>Amount</b> |
| 1. Within Thirty (30) days from date of birth | Exempt        |
| 2. Fee for late Registration                  | Exempt        |

(Continue on next page)

<b>B. Marriage Fees:</b>	
1. Application for Marriage License	₱250.00
2. Marriage License Fee	60.00
3. Marriage Solemnization Fee	120.00
4. Family Planning Seminar	60.00
5. CTC of Marriage	60.00
6. Marriage Sponsor's Fee	100.00
7. Service Fee	50.00
<b>C. For registration of documents and certified copies of documents on file in the Office of the Local Registrar:</b>	
1. Per registration of legitimation and other legal instruments	₱200.00
2. Per registration of adoption and other court orders/decrees	200.00
3. Per registration of annulment of marriage	850.00
4. Per registration of divorce/legal separation	550.00
5. Per registration of naturalization	550.00
6. Certified true copy issued immediately for every child registered 35.00	
7. Certified true copy issued immediately for marriages solemnized within the municipality	60.00
8. Certified true copy issued by the Local Civil Registrar for Register of Birth and Certified	60.00
9. Certification of the competent official regarding Birth and Marriage for passport or visa application purposes, for each copy	60.00
<b>D. Fees for Delayed Registration</b>	
1. Per delayed registration of birth/death/marriage	100.00
2. Per delayed registration of legal instruments	150.00
3. Per delayed registration of Court orders/decrees	300.00
<b>E. Certified true copies/Certified Photo/machine copies</b>	
1. Birth, marriage, death certificates and other Civil registry documents	100.00
2. Certified photocopy of Court orders/decrees, legal instruments, CFN/CCE petitions & its supporting documents	30.00/page
<b>F. Cemetery fees/Registration of Death</b>	
1. Burial Permit Fee	50.00
Burial of human remains of confirmed Corona Virus Disease (Covid 19) shall be exempted from rental fees and other charges imposed by the Municipal Public Cemetery.	
2. Fee for Exhumation of Cadaver	100.00
3. Fee for removal or Disinterment of Cadaver	100.00
4. Fee for Cremation	100.00
5. Fee for Entrance from other LGU	100.00
6. Fee for Transfer to other LGU	100.00
7. Cemetery Fee	100.00
8. Certified copy issued for death certificate	100.00

**Section 188. – CORRECTION OF CLERICAL OR TYPOGRAPHICAL ERROR. –** The Local Government of Banna, Ilocos Norte shall collect from every petitioner a filing fee and other related fees for the correction of clerical or typographical errors and change of first name or nickname, the day and month in the date of birth or sex of a person where it is patently clear that there was a clerical or typographical error or mistake in the entry, which can be corrected or changed by the Concerned Municipal Civil Registrar (CMCR).

**Section 189. – DEFINITION OF TERMS**

- a. Municipal Civil Registrar – refers to the head of the Local Civil Registry Office (LCRO) of the municipality who is appointed by the Municipal Mayor in accordance with provisions of existing laws;
- b. Petitioner- refers to a natural person filing the petition and who has direct and personal interest in the correction of a clerical or typographical error in an entry or change of first name or nickname in the civil registry
- c. Clerical or Typographical Error- refers to a mistake committed in the performance of clerical work in writing, copying, transcribing, typing an entry in the civil register that is harmless and innocuous, such as misspelled name or misspelled place of birth or the like, on the entry of day and month in the date of birth or the sex of the person which is visible to the eyes or obvious to the understanding, and can be corrected or changed only by reference to other existing record or records; provided, however, that no correction must involve the change of nationality, age ( refers to the correction on the year of birth) , or legitimacy status of the petitioner/document owner;
- d. First Name – refers to the name or nickname given to a person which may consist of one or more names in addition to the middle and last names;
- e. Sex – refers to the biological and physiological characteristics that define men and women
- f. Day and Month of Birth – refers to the entry in the month and /or day of birth of the petitioner/document owner which is sought to be corrected.
- g. Accredited Government Physician – refers to a licensed doctor of medicine which is registered with the Professional Regulations Commission (PRC) and is employed in any government hospitals, health institutions, or public health offices.
- h. Medical Certification – refers to the certification issued by the accredited government physician attesting to the fact that the petitioner/document owner has not undergone sex change or sex transplant
- i. Indigent Petitioner – refers to destitute, needy and poor individual who is certified as such by the Social Welfare and Development Office of the municipal government;
- j. Migrant Petitioner- refers to a petitioner whose present residence or domicile is different from the place where his civil registry record or records are registered;
- k. Civil Register- refers to various registry books and related certificates and documents kept in the archives of the LCRO's Philippine Consulates, Office of the Civil Registrar General, and Shari'a District/circuit Courts;

**Section 190. – IMPOSITION OF FEES –** The Local Government of Banna, Ilocos Norte shall collect from every petitioner a filing fee and other related fees for the correction of clerical or typographical errors and change of first name or nickname, the day and month in the date of birth or sex of a person

- a. ₱1,000.00 – filing fee for correction of clerical or typographical error entry.  
Note: Include Processing Fee
- b. ₱500.00 – service fee for correction of typographical error in an entry, in case of migrant petitioner
- c. ₱3,000.00 – service fee for change of first name or nickname
- d. ₱1,000.00 – service fee for the change of first name or nickname in case of migrant petitioner
- e. ₱3,000.00 – service fee for petition to correct the day and/or month in the date of birth or sex
- f. ₱1,000.00 – service fee for a petition to correct the day and month in the date of birth or sex filed by a migrant petitioner
- g. ₱1,000.00 – filing fee for correction of clerical or typographical error regardless of the number of errors involving one document
- h. ₱3,000.00 – filing fee when the petitioner files petition for correction of clerical error simultaneously with a petition for change of first name or nickname involving the same document
- i. ₱3,000.00 – filing fee when the petitioner files petition for correction of clerical error simultaneously with a petition for change of first name or nickname and the day and/or month in the date of birth or sex involving the same document

**Section 191. – ACCRUAL OF FEES –** All fees collected pursuant to the correction of clerical or typographical errors and change of first name or nickname, the day and month in the date of birth or sex shall accrue to the funds of the Local Civil Registry Office for modernization of the office and hiring of new personnel and procurement of supplies, subject to government accounting and auditing rules.

**Section 192. – EXEMPTIONS –**

- a) An indigent petitioner as defined in Section 189 of this Code shall be exempt from the payment of said fees.
- b) The Civil Registrar may issue certified copies of documents free of charge for official use at the request of a competent court or other government agency. The issuance of certified copies of birth certificates are required for admission to the primary grades of the public schools and shall be considered official and given free of charge. Burial Permit of a pauper shall not be collected, per recommendation of the Municipal Mayor.
- c) In commemoration of the Anniversary of the Civil Registration System of the Philippines, it is hereby declared that Civil Registry Certifications shall be issued free of charge to the public every 27th of February of every year except for applications for marriage license.

**Section 193. – TIME OF PAYMENT. –** The fees prescribed in this Article shall be paid to the Municipal Treasurer upon application for a license, registration of documents, correction of clerical or typographical error and change of first name or nickname, in the Day and Month in the Date of Birth or Sex or before the issuance of the necessary records.

**Section 194. – ADMINISTRATIVE PROVISION –** The provisions of Act 3753, RA 386, RA 9048 and other laws pertaining to civil registry matters shall apply in the proper administration of the civil registrations.

**Section 195. – PENALTY –** The provisions of Act 3753 and R. A. 386 referring to violations and the corresponding penalties shall apply.

**ARTICLE C. – MUNICIPAL MAYOR'S CLEARANCE FEE**

**Section 196. – IMPOSITION OF FEES –** There shall be collected a service fee for each Mayor's clearance issued as follows:

a) For employment, scholarship study grants and other purposes not hereunder specified	₱55.00
b) For firearm permit application	110.00
c) For change of name	55.00
d) For passport and visa application	110.00
e) For application for Filipino Citizenship	550.00
f) For employment abroad	110.00

**Section 197. – TIME OF PAYMENT –** The service fees imposed in this Article shall be paid to the Municipal Treasurer upon application for the Municipal Mayor's clearance certificate.

**ARTICLE D. – POLICE CLEARANCE FEE**

**Section 198. – IMPOSITION OF FEES –** The following fee shall be collected for Police clearance certificate certification from the Police Blotter (extract copy) and other certification issued by the Municipal Police Station of Banna, Ilocos Norte as required by law or ordinances:

<b>A. Police Clearance</b>	
1. For employment, scholarship, study grants and other purposes not hereunder specified	₱55.00
2. For firearm permit application	110.00
3. For change of name	55.00
4. For passport or visa application	110.00
5. For application of Filipino citizenship	550.00
6. For commission in the army, air force, navy or police force	110.00
7. For employment abroad	110.00
<b>B. Certification from Police Blotter (Extract Copy)</b>	
1. For every entry	100.00
<b>C. Other Certification not herein specified</b>	
	100.00

**Section 199. – TIME OF PAYMENT –** The service fees required herein shall be paid to the Municipal Treasurer before the issuance of the Police Clearance or Certificate to persons applying for the same.

**ARTICLE E. – ASSESSOR'S AND TREASURER'S FEES**

**Section 200. – IMPOSITION OF FEES –** there shall be collected a fee for services rendered by the Local Assessor and Municipal Treasurer of the municipality the following fees:

<b>A. Assessor's Fees:</b>	
1. Certification issued on real estate ownership	₱33.00
2. Certification of copy of tax Declaration	44.00
3. Certification of no registered property	22.00
4. Certified copy of any other document produced by copying machine	22.00

<b>B. Treasurer's Fees:</b>	
1. Certification of clearance	
- Local	33.00
- Abroad	55.00
2. Certification of tax payment	
e.g., Non-delinquency	33.00
3. Certification of business permit and other documents pertaining to the operation of business	33.00
4. Certification of payment other than tax payment	22.00
5. Certification of copy of any document of file	22.00
6. Certified photo copy per page	22.00
7. Certification of clearance as to money, property accountability	22.00

**Section 201. – TIME OF PAYMENT –** The fee imposed in this Article shall be paid to the Municipal Treasurer upon application.

**ARTICLE F. – ZONING COMPLIANCES/BUILDING PERMIT AND RELATED FEES**

**Section 202. – IMPOSITION OF FEES –** There shall be assessed and collected fees and charges for services rendered in connection with the processing and issuance of building permits and other regulatory functions prescribed under P. D. 1096; otherwise known as the National Building Code of the Philippines.

All fees, interest, penalties and other incidental costs relative to the issuance of building permits, shall be determined by the Municipal Building Official in accordance with the provisions prescribed under P. D. 1096.

**Section 203. – TIME OF PAYMENT –** The fees and charges referred to in this Article shall be paid to the Municipal Treasurer before the issuance of the building permit.

**Section 204. – ACCRUAL OF PAYMENT –** The building permit fee shall accrue entirely to the Municipality of Banna.

**Section 205. – PENALTY –** The penalties shall be in accordance with P. D. 1096.

**ARTICLE G. – SERVICE FEE FOR HEALTH EXAMINATION**

**Section 206. – IMPOSITION OF FEES –** There shall be collected a fee of Thirty Pesos (₱30.00) from any person who is given a physical examination given by the Municipal Health Officer or his duly authorized representatives, as required by existing ordinance and laws.

A fee of Ten Pesos (₱10.00) shall be collected for each additional copy or subsequent issuance of a copy of the initial medical certificate issued by the MHO.

- a. Medical Certificate:
  - 1. A fee of Sixty (₱60.00) pesos shall be collected from any person securing Medical Certificate for local purposes from the Municipal Health Officer.
  - 2. A fee of One Hundred (₱100.00) pesos shall be collected from any person securing Medical Certificate for overseas purposes from the Municipal Health Officer.
  - 3. A fee of Twenty-Five (₱25.00) pesos shall be collected from any elementary of high school students who secures Medical Certificate from the Municipal Health Officer for purposes of attendance or entrance, except for school-related activities like athletics, press conference, boy and girl scouting, science encampment and other similar activities.
  - 4. A fee of Thirty (₱30.00) pesos shall be collected per student from any elementary and high school not enrolled in any of the schools within the territorial jurisdiction of the municipality of Banna, Ilocos Norte, who secures Medical Certificate from the Municipal Health Officer for purposes of school related activities like athletics, press conference, boy and girl scouting, science encampment and other similar activities.
  - 5. A fee of Twenty-Five (₱25.00) pesos shall be collected for each additional copy of subsequent issuance of copy of the initial Medical Certificate issued by the Municipal Health Officer.

<b>b. Fees for Laboratory Examination at Municipal Health Office:</b>	
1. CBC	₱100.00
2. Platelet Count	110.00
3. Urinalysis	60.00
4. Stool Exam	60.00
5. Sputum Smear	60.00
6. Blood Typing	70.00
7. Hepatitis B Screening	110.00
8. Pregnancy Test	110.00
9. Peripheral Smear for blood cells morphology	110.00
10. Clotting and Bleeding time	110.00
11. VDRL/Syphilis Test	120.00
12. Dengue Test- NSI, IgG, IgM	500.00
13. Blood Chemistry (Test done by machine)	
a. FBS	110.00
b. OGTT	600.00
c. Lipid Profile	500.00
d. Triglycerides	160.00
e. BUN	110.00
f. Creatinine	110.00
g. SGPT	110.00
h. Blood Uric Acid	110.00
14. Antigen (Covid 19 Testing);	750.00
PPE	400.00
Face Mask	200.00

<b>c. Delivery Fees</b>	
For resident of Banna, Ilocos Norte	
1st and succeeding pregnancy	700.00
for 3rd and succeeding pregnancies	400.00
Vaginal repair	265.00
For Non-resident of Banna, Ilocos Norte	
1st and succeeding pregnancy	1,000.00
3rd and succeeding pregnancies	700.00
Vaginal repair	400.00

<b>Accommodation Rate:</b>	
Per day (to cover electric, water, laundry and janitorial)	150.00

**Section 207. – 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 208. – ADMINISTRATIVE PROVISIONS**

- a) Individuals engaged in an occupation or working in establishments, the nature of which occupation/business is in connection with the preparation of food-stuffs, whether cooked or in raw forms are hereby required to undergo physical and medical examinations once every six (6) months.
- b) Owners, managers and operators of 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 copy of medical certificates issued indicating the name of the applicant, and the date and the purpose for which examination was made.
- d) PhilHealth members and indigents shall be exempted from paying CBC, Urinalysis, Fecalysis, Sputum AFB Smear examination.
- e) The fees and charges imposed on medical and dental services, diagnostic and laboratory fees to Senior Citizens is subject to twenty percent (20%) discount as provided for in RA 9994 (Expanded Senior Citizen's Act of 2010).

**ARTICLE H. – SERVICE FEE FOR FAMILY PLANNING CERTIFICATE**

**Section 209. – IMPOSITION OF FEES –** There shall be collected for services rendered by the Pre-marriage Counseling Committee, service fee of Sixty Pesos (₱60.00) per respective couple for the conduct of family planning counseling before said couple are issued their licenses as provided by existing laws.

**Section 210. – TIME OF PAYMENT –** The fee herein imposed shall be paid to the Municipal Treasurer or his duly authorized representatives before a corresponding certificate of actual attendance issued.

**Section 211. – ADMINISTRATIVE PROVISIONS**

- a) Any individual desiring to get married shall first attend a family planning seminar to be conducted by the Pre-marriage Counseling Committee.
- b) The certificate of actual attendance to the family planning seminar shall only be issued after the corresponding fee shall have been paid to the Municipal Treasurer or his duly authorized representatives and corresponding receipts of payment is presented.
- c) The certificate of actual attendance to the family planning seminar shall be one of the requirements for the issuance of marriage license.

**ARTICLE I. – SANITARY INSPECTION FEE**

**Section 212. – IMPOSITION OF FEES –** There shall be collected an annual sanitary fee from each business establishment in the Municipality of Banna, Ilocos Norte.

1. Amusement places such as theaters, coliseum, sauna bath, race tracks, cockpits and other similar establishments	₱220.00
2. Public eating places such as restaurants, refreshment parlors, carinderia, etc.,	110.00
3. Apartment, boarding houses, building for rent	60.00
4. Other businesses, commercial, industrial or agricultural establishments	110.00

**Section 213. – TIME OF PAYMENT –** The fee imposed in this Article shall be paid to the Municipal Treasurer after sanitary inspection of the establishments has been made prior to the issuance of the sanitary inspection certificate by the Municipal Health Officer, and upon renewal of the same, every year thereafter within the first Twenty (20) days of January.

**Section 214. – ADMINISTRATIVE PROVISIONS**

- a) The Municipal Health Officer or his duly authorized representatives shall conduct annual sanitary inspection of all business establishments and buildings to determine their adequacy of ventilation, general sanitary condition and propriety for habitation.
- b) The Municipal Health Officer shall require evidence of payment of the fee imposed hereinbefore he issues inspection certificate.

**Section 215. – PENALTY –** Any violation of the provision of this Article shall be punished by a fine of not less than One Hundred Pesos (₱100.00) or imprisonment of not less than five (5) days or both at the discretion of the court.

**ARTICLE J. – SERVICE CHARGE FOR GARBAGE COLLECTION**

**Section 216. – IMPOSITION OF FEE –** There shall be collected from every operator/owner of business establishment an annual garbage fee in the amount of Five hundred Fifty (₱550.00) Pesos.

**Section 217. – TIME OF PAYMENT –** The fees prescribed in this Article shall be paid simultaneously with the renewal or upon payment of business tax to the Municipal Treasurer or his duly authorized representative who shall collect the said fee from the establishments.

**Section 218. – SURCHARGE OF LATE PAYMENT –** Failure to pay the tax prescribed 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 219. – ADMINISTRATIVE PROVISIONS**

- a) For purpose of the imposition, the area of the garbage collection shall be within the service area of garbage collection.
- b) The owner or operator of the aforementioned business establishments shall provide for his premises at least two (2) garbage

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can, or receptacle properly covered which shall be placed in front of his establishment before the time of the collection.  
c) The sanitary Inspector (Municipal Health Officer) shall inspect once a month the said establishments to find out whether garbage is properly disposed within their premises.

**Section 220. – DUMPING PERMIT FEES** – There is hereby imposed a dumping fee for the collection/disposition of garbage, rubbish, and other waste materials by private persons at the designated municipal dumping sites as follows:

1. Utility vehicles, jeep, trailers and the like	₱50.00
2. Medium trucks and the like	100.00
3. Dump trucks, other trucks and the like	150.00

Provided that no person shall dump or cause the dumping of any garbage, rubbish or waste materials on any vacant land, whether of private or public ownership without first securing a permit from the Engineer's Office subject to such rules and regulations as may be prescribed by the Office of the Municipal Mayor, upon payment of the corresponding fee to the Municipal Treasurer in the amount of One hundred (₱100.00) pesos plus Twenty Pesos (₱20.00) for every hauling equipment.

Provided further that Barangay Governments who are undertaking hauling and dumping shall be exempted from the payment of the fees prescribed.

**Section 221. – PENALTY** – Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (₱200.00) but not more than Five Hundred Pesos (₱500.00) or imprisonment of not less than twenty-five days (25) but not more than thirty (30) days, or both at the discretion of the Court.

**ARTICLE K. – INSPECTION FEE FOR SERVICES RENDERED BY THE MUNICIPAL GOVERNMENT FROM PERSONS "BUYING AND SELLING" FISHES, MEATS AND OTHER FOODSTUFFS THAT EASILY DETERIORATE**

**Section 222. – IMPOSITION OF FEES** – There shall be collected an inspection service fee of Twenty-Five Pesos (₱25.00) per can (approximately 9 1/8" x 13 5/8") or its equivalent shall be charged in the handler or the fishes and any other foodstuffs which easily deteriorate which are sold by the cans and Fifty Centavos (₱0.50) per kilo or its equivalent per piece or bulk of fishes, and Fifty Centavos (₱0.50) per kilo of meat and other foodstuffs which are sold by the kilo.

**Section 223. – TIME OF PAYMENT** – The fee shall be collected by Municipal Treasurer or his representatives and/or assigned Municipal Inspector/s after issuing to the seller or handlers concerned.

**Section 224. – ADMINISTRATIVE PROVISIONS**

a) It is unlawful for any individual who sell or offer for consumption to bring out from the Municipality any kind of fish, meat or any other kind of foodstuffs which easily deteriorate in the public market or elsewhere within the jurisdiction of those municipality without first being properly inspected by the duly authorized representatives and/or assigned Municipal Inspector.

b) Peddling outside the public market is prohibited for fishes and other foodstuffs which easily deteriorate, the Municipal Meat and fish Inspectors hereby authorized to devise a scheme and manner deemed necessary to protect the interest of all citizens concerned.

c) The Municipal Mayor is empowered to assign or designate deputies and helpers of the Municipal Meat and Fish Inspector whenever needed and preferably from among the Municipal Employees.

d) Penalty – any person who violates this Article shall be punished by a fine of One Hundred Twenty Pesos (₱120.00) or imprisonment of not more than five (5) days or both, at the discretion of the Court.

**CHAPTER V  
MUNICIPAL CHARGES**

**ARTICLE A. – CHARGES FOR THE USE OF BANNA WATERWORKS SYSTEM (BANWAS)**

**SECTION 225. – OPERATION** – The SALINTUBIG enabled the Municipality of Banna to maximize its water resources to provide clean potable water to the waterless communities of the four (4) urban barangays of its poblacion; it enables the Municipality of Banna to maximize its water resources to provide potable water supply to its people within the communities of the four (4) urban barangays within the poblacion;

In order to better manage the revitalized water system and ensure delivery of this basic service to its communities, the Municipal Government of Banna shall continue to own, manage and maximize BANWAS with the goal of expanding its coverage to the other barangays;

**Section 226. - STATEMENT OF OBJECTIVES** - Pursuant to the General Welfare Clause of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, the Municipal Government of Banna hereby establishes BANWAS which aims to:

- Acquire, improve, maintain and operate efficient water supply and distribution system to all residents, institutions and commercial establishments within the four (4) barangays within the poblacion of Banna.
- Provide, maintain and operate a potable water service twenty-four (24) hours a day, seven (7) days a week.
- Conduct such other functions and operations to water resources development and utilization within the municipality.

**Section 227. - ORGANIZATION AND MANAGEMENT** - Policy Making Body. The policy making body of the Banna Water Works System shall be the Water and Sanitation Council which will be composed of the following members:

- Chairman: **Municipal Mayor**  
Vice Chairman: **Sangguniang Bayan Member (SBM), Committee on Health and Social Welfare**  
Co-Vice Chairman: **SBM, Committee on Finance, Budget and Appropriations**  
Members:

- Municipal Planning and Development Coordinator (MPDC)**
- Municipal Engineer**
- Municipal Social Welfare and Development Officer**
- Municipal Health Officer (MHO)**
- Municipal Budget Officer**
- Municipal Treasurer**
- Municipal Accountant**
- Local Government Operations Officer (DILG-LGOO)**
- Municipal Civil Registration Officer and Designated Information Officer**
- Municipal Assessor**
- Municipal Barangay Health Workers Representative, Non-Government Organizations (NGO)**

**Section 228. - Management and Operation** - The Banna Waterworks System shall be owned, operated and maintained by the Municipal Government of Banna. It shall be under the supervision and control of the Municipal Government of Banna through the Office of the Municipal Mayor, and which shall be managed by a Water System Manager. The Water System Manager shall be assisted by employees necessary to operate and maintain effectively the water system.

**Section 229. - Banwas General Manager.** - A General Manager shall be appointed by the Municipal Mayor including its personnel. The General Manager shall be assisted by such employees as are necessary to operate and maintain effectively the water system. The term of office of the General Manager shall be five (5) years upon his/her appointment, renewable thereafter or at the retirement years of sixty-five (65). No person shall be appointed to the position of Water System Manager unless he/she possesses the following minimum qualifications:

- Must be a resident of Banna, Ilocos Norte for at least one (1) year.
- Must possess adequate educational background.
- Must possess civil service eligibility.
- Must have good moral character.
- Must have not been convicted of any crime involving moral turpitude.

**Section 230. - DUTIES AND RESPONSIBILITIES OF THE BANWAS GENERAL MANAGER.** - The General Manager shall have the following duties and responsibilities, among others, to wit:

- Directs the management and business of the Banna Waterworks System pursuant to policies and ordinances enacted;
- Submits regular report of operations of the Banna Water System to the Water and Sanitation Council (WATSAN);
- Advices and assists the Water and Sanitation Council (WATSAN) on the formulation of plans and policies of the Banna Waterworks System;
- Perform such other duties and responsibilities as maybe prescribed.

**Section 231. - DUTIES AND RESPONSIBILITIES OF BANNA WATERWORKS SYSTEM. -**

- Service - The Banna Waterworks System (BANWAS) shall operate, maintain and provide dependable and adequate water service to the people of the four (4) urban barangays within the poblacion.
- Information and Assistance - The Banna Waterworks System (BANWAS) shall upon request give any consumer, all information and assistance pertaining to its service in order that said consumer may secure safe, proper, adequate, and efficient service.
- Investigation and Complaints - The Banna Waterworks System (BANWAS) shall, within the responsible time, make full and prompt investigation of complaints to it concerning the service it renders.
- Service Interruption - in all cases applicable, the Banna Water System (BANWAS) shall give notice to its consumers in advance of any contemplated stoppage of water service.
- Accounts - The Banna Water Works System (BANWAS) shall keep such books of accounts and other records as maybe necessary to afford an intelligent understanding of its business.
- Maintenance of Water Source and Related Facilities - The Banna Waterworks System (BANWAS) must properly maintain its water source and facilities at all times. Water samples should be collected regularly or whenever necessary at the pump discharge for the laboratory test regarding the potability of the water supply.
- Installation of Meters - Meters and auxiliary devices shall be furnished and installed by the Banna Waterworks System (BANWAS) to residential, institutional and commercial establishments.
- Location of Meters - All meters shall be installed within the property line of consumers where it is easily accessible for reading and said water meter be properly safeguarded.
- Water Meters - No meter shall be placed in service unless it has been tested and certified by accredited supplier. In case there is defect it must be readjusted and returned in service after being tested, certified and sealed.
- Meter Reader and Bill Collector - the Municipal Mayor shall employ a Meter Reader and a Bill Collector to collect payments of water bills from consumers.
- Payments of Bills - The billing period of water consumed will be end of every month, due date will be ten (10) days upon receipt of water bill, surcharges/penalties of twenty pesos (P20.00) for late payment shall be added to the bill. Disconnection notice shall be served for unpaid bills after one (1) month, non-payment thereof shall mean disconnection. If at the time of disconnection, the consumer tenders payment of the unpaid bill to the collector, said collector agent or employee shall be obliged to accept payment and issues temporary receipt for the amount and shall desist from disconnecting the water service.

Failure to receive bills does not relieve the consumers of liability. Any amount due shall be deemed a debt to the Banna Waterworks System and any person, firm or corporation neglecting or refusing to pay said indebtedness shall be liable to a civil action.

- Water Bills - Water bills shall be sent to consumer at regular intervals, which shall allow the period covered, amount of bills, among others.
- Reconnection of Service - In case of disconnection of service due to non-payment of bills, reconnection shall be made immediately after the settlement of previous unpaid bills including penalties thereon, an amount of One Hundred Fifty pesos (₱150.00) shall be paid by consumer as reconnection fee. Disconnection not due to non-payment of bill shall entail the consumer to pay an amount of One Hundred Pesos (₱100.00) as reconnection fee.

**Section 232. - DUTIES AND RESPONSIBILITIES OF CONSUMER. -**

Every consumer shall have the following responsibilities:

- Every consumer shall comply with policies, rules, bulletins issued by the policy making body of the Banna Waterworks System.
- Every consumer shall pay his bills not later than ten (10) days from its presentation and/or demand.
- Every consumer shall see to it that the meter shall be protected from loss or damage. The loss or damage due to the fault or negligence of the consumer shall be borne by him.
- Every consumer shall allow the authorized personnel of the Banna Waterworks System at reasonable hours, to perform necessary repairs on the meter or piping.
- Every consumer shall prevent the waste of water. He shall likewise see to it that waste water shall be disposed in such a manner that it will not injure the health and safety of the community.
- It shall be unlawful to tap, make or build any connection with the water supply system or to make addition extension or sub-connection thereto without any written permission from the Banna Waterworks System (BANWAS). The facilities installed beyond the water meter shall be the responsibility of the consumer.

- It shall be unlawful for any consumer to dismount or change the location of a meter or transfer the tapping at the water main without the authority from the Banna Waterworks System.
- No person other than those authorized by the BANWAS shall break the seal of a meter, nor shall a consumer permit such breaking of the seal or the tampering of a meter by unauthorized person.

**Section 233. - APPLICATION AND CONTRACT FOR WATER SERVICE -**

Application and Contract - Every prospective consumer shall be entitled to the use of water system upon approval of the application and contract duly signed by the consumer and BANWAS represented by the Water System Manager approved by the Municipal Mayor as Chairman of the Water and Sanitation (WATSAN) Council. Application for water service shall be processed on a first come first served basis.

**Section 234. - Fees** - Every consumer before being connected with the water service shall pay the following:

- Application Fee – ₱100.00
- Installation Fee – ₱150.00
- Service Connection Fee
  - Cash - ₱2,300.00
  - Installment- ₱2,400.00 payable within twenty-four (24) months at one hundred pesos per month (₱100.00/month)

**Section 235. - WATER TARIFF AND CLASSIFICATION OF SERVICE CONNECTIONS -**

The BANWAS shall strictly adhere to its authorized water rates and charges. All changes and modification and adjustment thereof shall be approved by the Sangguniang Bayan.

Minimum Charge - for the initial operation of the BANWAS the minimum charge shall be One Hundred Fifty Pesos (₱150.00), which shall cover the first ten (10) cu.m. of water consumption. The water rates shall be as much as possible be based from the Manual on Water Rates of Local Water Utilities Administration (LWUA).

Classification of Service Connection - Water service connections shall be classified into three customer classes. Conversion shall be assigned and used in arriving at the corresponding water rates based on the classifications. The conversion factors are to be multiplied to the residential rates both to the minimum and commodity charges.

Classification	Conversion Factor
Residential/Institutional	1.0
Industrial	1.70
Commercial A	1.50
Commercial B	1.30
Bulk/Wholesale	2.0

The Sub-Classifications of Commercial Class shall be the following:

Classification	Conversion Factor	Definition
Industrial	1.70	-CHB and concrete products manufacturer -Confectionaries -Ice Plants -Any residential user who sells or supplies to others -Water refilling stations
		-Agricultural Supplies -Bakeries -Beauty Parlors/Barber Shops -Beer Houses -Billiard/Halls and other games and entertainment places -Boarding Houses -Bus Stations and/or Terminals -Cafeterias/Canteens -Managed by cooperatives -Carinderias -Construction -Dental and Medical Clinics -Fish and Meat stalls in public markets with individual water meters -Gasoline Stations -Hotels, Lodges, and the likes -Ice cream parlors -Lumber and Hardware -Piggery -Poultry -Private Hospitals and Clinic -Private Schools -Restaurants -Rest Houses -Carwash -Wholesale and Retail outlets
Commercial	1.3	-Sari-sari Stores -Dry goods Stores -Junk Shops -Electrical and repair shops -Vulcanizing and repair shops -Gift shops -Drugstores -Commercial and Private Banks -Boarding Houses with less than five (5) boarders -Glassware -Photo services -Groceries -Furniture shops -Motor Parts and Accessories Outlet
Residential/ Institutional	1.0	-Residential Houses -Government Offices/Buildings -Government clinics and hospitals -Religious institutions -Public Schools

For every excess of the water consumed after the first Ten (10) cubic meters, the rate of payment shall be computed at a flat rate on the following; Residential

- Excess of ten (10) cubic meters but not more than twenty (20) cubic meters - Eighteen Pesos (P18.00) per cubic meter.
- In excess of twenty (20) cubic meters but not more than thirty (30) cubic meters - Twenty-One Pesos (₱21.00) per cubic meter;
- In excess of thirty (30) cubic meters but not more than forty (40) cubic meters - Twenty-Four Pesos (₱24.00) per cubic meter;
- In excess of forty (40) cubic meters up - Twenty-Seven Pesos (₱27.00) per cubic meter

**Section 236. - MISCELLANEOUS PROVISIONS -**

**Cross connection.** No person, firm or corporation shall install or maintain any physical connection between any private source of water supply and the BANWAS.

**Refunds and Adjustments.** If for any reason, the consumers become entitled to a refund such as for over payment of a closing bill, or other cause, a demand shall be made by said consumer for refund of such over payment subject to the approval of the Mayor upon the recommendation of the General Manager.

**Disputed Bills.** In the event a complaint is made by a consumer that his water bill is excessive, a reread shall be made on the meter and a check shall be made to determine in particular if there are leaks in the meter. Should no leak be found, the water meter shall, upon notice to the consumer, be removed and be subjected to test. In the event the meter test is within the approved limitations and the consumer continues to question the water bill, inspection and investigation shall be made within the premises served by the meter. Should said inspection and investigation find no reason to adjust said bill, the consumer shall refer the disputed bill to the Sangguniang Bayan for final ruling, subject to the rights of the consumer to appeal said adverse ruling.

**Damage through leaking Pipes and Fixtures.** When turning on the water supply as requested and the house and property is vacant, the BANWAS will endeavor to ascertain if water is running in the inside of the building. If such is found to be the case, the water supply will be shut off at the curb cock on the inlet side of the meter. The jurisdiction and responsibility of the BANWAS shall end at the meter and in no case be liable for damages beyond the meter.

**Maintenance of Water Pressure and Shutting Down for Emergency Repairs.** The BANWAS reserves the right to discontinue water service while making emergency repairs or for other causes which in its discretion necessitates such discontinuance.

**Section 237. - PENAL PROVISION -**

Violation of Par. f, Article 9 by any person shall be penalized by a fine of one thousand pesos (₱1,000.00) and disconnection of water service for Six (6) months.

Any pilferage of water consumption in order not to pay the actual consumption shall be penalized by a fine of one thousand pesos (₱1,000.00) and disconnection of water service for one (1) year.

**Section 238. - FINAL PROVISIONS -**

Whenever possible the BANWAS shall seek to expand, improve or upgrade its water service to reach more member-consumer within the municipality.

**ARTICLE B. FISHERY RENTALS AND LICENSE FEES**

**Section 239. – ENFORCEMENT** – The provisions of the Article shall be enforced in conjunction with the operative laws and regulations on Municipal fisheries.

**Section 240. – MUNICIPAL WATERS DEFINED** – The Municipal Waters of the Municipality includes not only streams, lakes and rivers included within the Municipality, not being the subject of private ownership, and not comprised within small National parks, public forest, timberlands, and forest reserves of fishery reserves.

**Section 241. – PERSONS ELIGIBLE FOR LICENSE** – The grants of exclusive fishery rights to erect fish corrals, operate fishponds or take kawag-kawag or fry for propagation, as well as the individual fishing licenses for the taking of fish from the municipal waters by nets, traps or other fishing gears shall be issued to the following:

- Citizens of the Republic of the Philippines; and

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b) Associations or cooperatives duly registered or incorporated under the laws of the Philippines and authorized to transact business in the country, at least sixty percent of capital stock/interest belongs wholly to or controlled by citizens of the Philippines.

**Section 242. – IMPOSITION OF FEES**

a. For grant privilege to take fish from municipal waters with the following schedule:

Kind of Fishing Gear	Semi-Annual License Fee
1. Fishing with Ramaje of not less than 50 square meters nor more than 150 square meters	P60.00
2. Fishing with Ramaje of not less than 25 square meters nor more than 50 square meters	50.00
3. Fishing with Ramaje of not less than 10 square meters nor more than 25 square meters	40.00
4. Fishing with Ramaje of not less than 10 square meters	30.00
5. Fishing with a pile of stone with its corresponding net called conocon, each made	40.00
6. Fishing with arrow (pans) with or without eye glasses, each made	40.00
7. Fishing with Asad, with its corresponding Toleng-toleng, each made	40.00
8. Fishing with Asar, each meter or fraction thereof	110.00
9. Fishing with Batbateng, each made	40.00
10. Fishing Dosdos	40.00
11. Fishing with Quitang, each made	40.00
12. Fishing with Sigay, each made	40.00
13. Fishing with Sagap	40.00
14. Fishing with Hook for Pamocto	40.00
15. Fishing with Tabocool, each made	40.00
16. Fishing with Hook for Pangliwliw	40.00
17. Fishing with Hook for Pangikan	40.00
18. Fishing with Bukatot, each made	40.00
19. Fishing with Caraina	40.00
20. Fishing with Uda-od	40.00
21. Fishing with Lampara or Gas with its corresponding paraphernalia	40.00
22. Fishing with Palpalibo	40.00
b. Fish Corrals or fish cages with an area of not less than 150 square meters	60.00
150 square meters or more but not more than 300 square meters	110.00
300 square meters and above	165.00

**Section 243. – TIME AND MANNER OF PAYMENT** – The license fees to take fish from the municipal waters with net, traps or other fishing gears and the operation of fish corrals or fishponds shall be paid to the Municipal Treasurer upon application for a license and within the first twenty days (20) of January and July of every year for subsequent renewal thereof.

**Section 244. – ADMINISTRATIVE PROVISIONS** – License or permit issued or contracts made under this Article shall contain provisions to the effect that:

- a) No fish corral shall be constructed within 100 meters in fresh water fisheries unless they belong to the same license but in no case shall fish corrals be less than 60 meters apart from each other, unless previously approved by the Secretary of Agriculture and Natural Resources or his duly authorized representatives.
- b) Fish corrals or traps shall be made or constructed to leave open the middle third of the width of the river, creek, or outlet of a lake or such third part thereof as may be decided by the Secretary of Agriculture and Natural Resources or his duly authorized representatives for the free passage of fishes to enable a reasonable number to reach the spawning grounds and to permit the passages of boats and other crafts.
- c) Nothing in the license shall be construed as permitting the license, lessee or permittee to obstruct the free navigation of any stream or water wherein the license, lessee or permittee is granted a fishery privilege.
- d) The licensee agrees unconditionally to comply with all the laws, rules and regulations, governing fishing or which may hereafter be in force.
- e) Failure to pay any fee or deposit when due as prescribed in the permit, license, or contract or regulations shall be sufficient reason for the cancellation of the license, permit or contract.
- f) The terms and conditions of the license, permit or contract are subject to change at the Secretary of Agriculture and Natural Resources.

**Section 245. – PRIVILEGE OF RESIDENTS TO TAKE FISH IN MUNICIPAL WATERS** – Any person who is not granted license or privilege to engage in commercial fishing may be allowed to fish for domestic use, in the municipal waters. Provided, however, that in no case shall fishing be allowed within hundred meters from a fish corral licensed by the municipality; and provided, further, that no fish caught under this privilege shall be sold.

**ARTICLE C. – MUNICIPAL CEMETERY LOTS**

(Prescribing the schedule of fees and charges, guideline, implementing rules and regulations for services rendered for the disposal of dead in the Municipal Cemetery of Banna, Ilocos Norte)

**Section 246 - DEFINITION OF TERMS WHEN USED IN THIS ORDINANCE**

- a. Municipal Cemetery – refers to the public cemetery owned and operated by the municipal government of Banna, Ilocos Norte situated along Batac-Banna Road, Barangay Valenciano, Banna, Ilocos Norte for the disposal or burial of deceased human beings.
- b. Lessee – any person having the right to use of the cemetery lot.
- c. Interment – burial or permanent disposition of human remains by entombment or ground burial.
- d. Chapel – refers to the building or place in the cemetery intended for gathering or worship.
- e. Late payment – the lessee has not paid the rental fee for the lease of cemetery lot despite given thirty (30) days or one (1) month grace period from the due date.

**Section 247 – Declaration of Policy:** It is the policy of the municipal government of Banna, Ilocos Norte to endeavor and provide decent burial services, giving preference to the departed residents of the municipality. It shall undertake to maintain and upgrade its public service operations, and thus, to fix the rate of its services.

**Section 248 – Cemetery Rules and Regulations**

The following rules and regulations have been adopted as a guide for the use and administration of the Municipal Cemetery. The rules and regulations will help protect all who have interest therein. All lessee or persons having rights to burial services, visitors and contractors performing works within the cemetery shall be subjected to aforementioned rules and regulations, amendments or alterations shall be adopted from time to time.

1. The Municipal Cemetery of Banna, Ilocos Norte may, at any time, upon proper notice to parties of interest, adopt new rules and regulations or to amend, alter and/or repeal any rules and regulations affecting the use and operation of the cemetery.
2. The cemetery lots are for lease in accordance with the provisions of this ordinance and its related rules and regulations and shall not be used for any other purpose than as a burial place for human beings.
3. The lease/rental of cemetery lots must be paid in full before a burial is made.
- For Section 258 succeeding lease/rentals shall be paid in full.
4. No rights to leases of cemetery lots shall be sold, conveyed or transferred to other individual/s.
5. In leases of cemetery lots it is required to notify the management of the public cemetery of any change of address. All notices required to be sent, shall be sent to the last recorded address.
6. The management of the Municipal Cemetery shall take all reasonable precautions to protect the leased properties but shall not be responsible for any loss or damage therein.
7. No person shall be allowed to perform any construction/work within the municipal cemetery without permission from the management of the municipal cemetery or his duly authorized representatives.
8. Peddling of any kind or soliciting the sale of any commodity is prohibited within the confines of the municipal cemetery.
9. The management of the Municipal Cemetery reserves the right to remove all flowers, wreaths and other decorations from the lot/tombs as soon as they are unsightly.
10. The use of the chapel in the Municipal Cemetery is free of charge.

**Section 249 – IMPOSITION OF FEES**

1. Rentals for the lease of lots within the Municipal Cemetery shall be imposed and collected at the following rates; renewable for every five (5) years which shall be paid in advance before the interment as regards for the first rental, and every five (5) years thereafter on the anniversary date.
  - a. Minimum (standard) area for one (1) lot – 1.2 meters x 2.5 meters (three (3) square meters) – P600.00 (P200/sq. meter)
  - b. Maximum area for one (1) lot – 2.4 meters x 2.5 meters (Six (6) squaremeters) – P1,200.00 (P200/sq. meter)
2. Renewal- all rentals for the lease of lot within the Municipal Cemetery shall be renewed every five (5) years thereafter at the rate of fifty pesos (P50.00) pesos per square meter.
3. All cemetery lots acquired prior to this Ordinance shall remain in existing condition provided; rentals for the lease of the lots shall be renewed every five (5) years and thereafter beginning five (5) years after the effectivity of this Ordinance at the rate of fifty pesos (P50.00) per square meters.
4. For this purpose, the date of interment is the start date of the five (5) year period and for those already existing; the date of the effectivity of this ordinance shall be the start of the five (5) year period.

**SECTION 250 – TIME OF PAYMENT** - The fee shall be paid to the Municipal Treasurer upon application for a burial permit prior to the construction of any structure or to the interment of deceased.

**Section 251 – SURCHARGE FOR LATE PAYMENT** - Failure to pay the prescribed fee within the required time shall subject the lessee to a surcharge of twenty-five (25%) percent of the original amount of fee imposed to be paid at the same time and the same manner as the rental fee.

**Section 252 – INDIGENT/UNDERPRIVILEGED** - An indigent/underprivileged resident is one who is certified by the Punong Barangay or Municipal Social Welfare Officer and submitting certification to the effect. An indigent/underprivileged resident of the municipality belonging to the poorest of the poor who cannot raise the amount to lease a cemetery lot may avail certain concessions upon the discretion of the Municipal Mayor after a definite findings and confirmation of the financial incapacity of the former.

**Section 253 – FEES AND CHARGES FOR THE DEATH OF SENIOR CITIZEN** - The fees and charges imposed on rentals of cemetery lot for the burial of a senior citizen is subject to twenty percent (20%) discount as provided for in Republic Act No. 9994.

**Section 254 – ADMINISTRATION AND OPERATION** - The administration and operation of the Municipal Cemetery shall be under the supervision of the Municipal Treasurer or his duly authorized representative and shall see to it that the provisions of this Ordinance is strictly enforced and complied with, and shall;

- a. Oversee the implementation of this Ordinance in coordination with the Local Chief Executive.
- b. Record all cemetery transaction in a Registry Book containing the list of names of dead persons interred and the date of burial or exhumation thereof.
- c. Maintain Registry Records/Inventory of All leases in the Municipal Cemetery to include the address or the last known address provided by the family of the deceased.
- d. Submit to the Local Chief Executive list of leases that are about to expire, thirty (30) days before its expiry date.

**Section 255 – PROHIBITED ACTS.** - To maintain the sanctity and sacredness of the cemetery, and to give due respect to the departed, following acts are strictly prohibited within the premises of the cemetery;

1. Vandalism
2. Littering
3. Drinking of liquor of any kind
4. Gambling

**Section 256 – PENALTY.** - Any person who violates any provisions of Section 255 of this Ordinance shall be punished with a fine of five hundred (P500.00) pesos.

**Section 257 – REQUIREMENT OF DEATH CERTIFICATE FOR INTERMENT OF HUMAN REMAINS** - No dead body or human remains shall be buried or interred at the Municipal Cemetery without a Death Certificate issued by the authorities concerned.

**Section 258 – ADMINISTRATIVE PROVISIONS -**

- a. Permit to Construct - any construction of whatever kind or nature in the Municipal Cemetery, whether temporary or perpetual use shall only be allowed after the approval of permit issued by the Municipal Mayor, upon recommendation of the Municipal Treasurer.
- b. Renewal of Lease – In case a lessee intends to renew the lease after its termination, he must inform the Municipal Treasurer within thirty (30) days before expiry date of lease, and shall pay the corresponding renewal fee.
- c. Termination of Lease – The remains in niches, crypts, tombs, etc., whose leases are not renewed after the five-year (5) lease period or has been expired, may likewise be disposed by the management of the Municipal Cemetery; provided, however, that the lessee or of nearest kin shall be given one (1) month to be counted from the date of the expiration of lease contract to claim the remains of the dead person, failure of which shall authorize the management to dispose of the mortal remains of bones of the deceased subject to existing laws and the Sanitation Code of the Philippines.
- d. Extension/additional area of lot leased is strictly not allowed, it shall be limited within the specification on paragraph 1, sub-paragraphs and b, Section 249 of this Ordinance.

**ARTICLE D. – TERMINAL/PARKING FEE**

**Section 259. – IMPOSITION OF FEES** – All passenger vehicles (jeepneys, buses, tricycles) parking and loading at the identified zones are obliged to pay a terminal fee at the following rates:

Buses	-	P7.00 per unit per day or P200.00 per unit/month
Jeepneys	-	P3.00 per unit per day or P90.00 per unit/month
Tricycles	-	P35.00 per unit/month

**Section 260. – TIME OF PAYMENT** – The fee imposed herein shall be paid to the Municipal Treasurer on the 15th and 30th day of each month.

**Section 261. – TERMINAL/PARKING AREAS** – The block between the National Road of Laoag and Gumtang Street, along Gomez Street is designated as terminal/parking for passenger jeepneys; the block between the National Road to Laoag City and Gumtang Street along Alegre Street is designated as terminal/parking for passenger buses; the road section along Gomez Street between the National Road Laoag City and San Agustin Street is designated as terminal and parking area for tricycles for hire and during market days; the area along Braceros Street, east of the Municipal Public Market, north of San Esteban Street is designated as terminal/parking area for passenger jeepneys and buses.

**Section 262. – PENALTY** – Any violation of the provision of this Article shall be punished by a fine of not more than Three Hundred (P300.00) Pesos or imprisonment of not more than two months or both at the discretion of the Court.

**ARTICLE E. – RENTALS FOR THE USE OF PUBLIC BUILDINGS/STRUCTURES/FACILITIES**

**Section 263. – IMPOSITION OF FEES** – For private use of municipal - owned public buildings, the following rentals shall be imposed and collected, the amount indicated being for the whole day and night or fraction thereof and payable before the actual use, with access to water and electricity:

a) Amphitheater	P3,000.00
b) Multi-Purpose Hall	3,000.00
c) Banna Cultural Center	5,000.00
d) Sports Center	3,000.00
e.) ABC Hall	
A. Day	600.00
B. Night	900.00
e) Function Hall (Evacuation Center)	5,000.00

**Section 264. - ADMINISTRATIVE PROVISION:**

**IMPOSITION OF FEES-** For the private use of municipal - owned public buildings/ structures, the aforesaid rentals shall be imposed and collected, the amount indicated herein being for the period the public building/structure/ or facility is used; be it at day time (which period will be construedas from six a.m. to six p.m.) or at night (from six p.m. to six a.m.) and payable before the actual use. Further, the amount shall include the cost of power consumed and the cost of janitorial services incurred for private use of said building/facility.

**Section 265. – EXEMPTION** – The use of any municipal public buildings or part thereof for entertainment of public nature or for charitable, educational, scientific, civic, or any worthy cause, shall be exempt from the payment of the rentals provided above. However, exemption from payment of rental shall be subject to the following conditions: a) Mayor's permit shall first be secured before use of the building/structure/ facility; b) the permittee shall ensure that the building/structure /facility shall be cleaned, cleared and returned to its prior tidy condition after its use. Failure thereof to do so shall subject permittee to a fine of Five Hundred Pesos (P500.00).

**Section 266. – LIABILITY DAMAGES** – Notwithstanding the permit granted and the payment made for the private use of any caused in the building, any permittee shall be fully liable for all the damages that may be caused in the building and/or fixtures and equipment's or any integral part thereof while using them, whether such damages were willfully done or not.

**Section 267. - USE OF SPACE FOR BUSINESS PURPOSES ON THE OPEN AREAS NEAR THE PREMISES OF THE CHILDREN'S PLAYGROUND LOCATED INFRONT OF THE MAIN MUNICIPAL BUILDINGS. -**

**Section 268. - RENTAL FEE** in the amount of Three Thousand Pesos (P3,000.00) per month of occupancy shall be imposed for the use of space for business purposes in the open areas within the premises of the Children's Playground located in front of the Main Municipal Building;

**Section 269. - DEFINITION OF TERMS:**

Open Areas – refers to any open space within the premises of the Municipal Grounds outside the Banna Public Market

Business purposes – business activities that includes fast food outlets, snack houses, carinderias, selling of various wares, etc.

**Section 270. - ADMINISTRATIVE PROVISIONS:**

1. The fee imposed for the rental of space within the premises of the Municipal Grounds (outside the Banna Public Market) shall be paid to the Municipal Treasurer or his/her duly authorized representatives within the first 20 days of each month. In case of a new lease, the rental fee due for the month in which the lease starts shall be paid before the occupancy of the stall.

2. The fee imposed for the rental of space on a daily basis shall be paid to the Municipal Treasurer or his/her duly authorized representative one day before the occupancy of the aforesaid space.

**Section 271. - USE OF SPACE FOR BUSINESS PURPOSE OF VACANT SPACES LOCATED INSIDE BUT AT THE REAR AREA OF BANNA CULTURAL CENTER.**

**Section 272. - FEE IMPOSED FOR USE OF THE SPACE OF THE BCC** - A fee shall be imposed for the use for business purposes of the vacant spaces located inside but at the rear area of the Banna Cultural Center.

**Section 273. - FEE PER MEASURED SPACE** - For the three (3) pre-measured vacant spaces for rent, the amount of forty-nine pesos (P49.00) per square meter per month of occupancy shall be imposed as rental fee for the use of each designated space for business purposes inside but at the rear area of the Banna Cultural Center: these spaces measuring, respectively, as follow:

1. One (1) space measuring 61.2 square meters
2. One (1) space measuring 60.6 square meters
3. One (1) space measuring 59.1 square meters

**Section 274. - ADMINISTRATIVE PROVISIONS:**

1. The fee imposed for the rental of space inside but at the rear area of the Banna Cultural Center shall be paid to the Municipal Treasurer or his/her duly authorized representatives within the first 20 days of each month. In case of a new lease, the rental fee due for the month in which the lease starts shall be paid before the occupancy of the stall.
2. The fee imposed for the rental of space on a daily basis shall be paid to the Municipal Treasurer or his/her duly authorized representative one day before the occupancy of the aforesaid space.

**Section 275. - USE OF THE MUNICIPAL BUS. -**

The Government of Banna, Ilocos Norte acquired a bus which proves to be of immeasurable help to the local government providing a mode of transportation whenever necessary, notably in the delivery of basic services to the constituents. Various person/group/s entity/ies have availed of the bus when making trips to other places.

Recognizing the immense importance of the bus to municipality, there is a need to regulate the use of the bus to ensure its safety and proper maintenance;

**Section 276. - REGULATIONS FOR THE USE OF THE BUS:**

1. The Municipal Bus shall be made available for rent to person/s/ group/s entity/ies interested to avail of its services
2. The rental fee for the use of the municipal bus shall be Two Thousand Five Hundred Pesos (P2,500) for one (1) day (or a fraction of a day)
3. Rental fee of the Municipal Bus for public use shall be free of charge in accordance with Government Policies, Functions and Activities;
4. Fuel costs and other incidental expenses needed for a smooth operation of bus incurred during the rental period shall be chargeable to the rentee.
5. The pay of the driver/s of the bus shall be Five Hundred Pesos (P500.00) per day, chargeable to rentee. The accommodation of driver/s shall also be chargeable to the rentee.
6. Scheduling for the Municipal Bus shall be first to come, first to be served basis.
7. Scheduling for the use of the Municipal Bus shall be made three (3) days before the scheduled trip to provide ample time for check-up and ensure smooth operation of the bus

**Section 277. - TIME AND MANNER OF PAYMENT** -The rental fee of Two Thousand Five Hundred Pesos (P2,500) per day (or a fraction thereof) shall be paid to the Municipal Treasurer or his duly authorized representative before the scheduled trip, and the fee to accrue to the municipal government of Banna, Ilocos Norte.

**Section 278. - PAYMENT OF ZIPLINE RIDES** - Recognizing the potential of the Zipline venture to propel the municipality as a premier tourist destination, there is a need to regulate and monitor the operation of the Zipline facility, ensuring its safe use and to provide for its proper maintenance;

**SECTION 279. - GUIDELINES ON RIDING ZIPLINE** - The Zipline shall be made available to every person desiring to take a ride on it, in accordance with the Guidelines on Riding on the Zipline formulated by the Local Government of Banna.

**SECTION 280. - PAYMENT PER ZIPLINE RIDE** - The amount of one hundred pesos (P100.00) per person shall be set as payment for every ride made on the Zipline.

**Section 281. - PERSON AUTHORIZED TO COLLECT PAYMENT** -Payment for rides on the Zipline shall be collected by persons duly authorized by the Municipal Government of Banna, and the payment to be made before each ride.

**Section 282. - Proceeds from the payment of Zipline rides shall be apportioned as follow:**

- a) Fifty percent (50%) shall accrue to the general fund of the municipality;
- b) Fifty percent (50%) shall accrue to the barangay government of Caribquib where 40% of the barangay's share shall be appropriated for the cost of manpower and payment for the services of the Zip line operators and the 60% to be appropriated for maintenance.

**CHAPTER VI  
GENERAL ADMINISTRATIVE AND PENAL PROVISIONS**

**ARTICLE A. – MUNICIPAL REVENUES**

(Continue on next page)

MUNICIPAL TAX ORDINANCE NO. 2022 – 01  
MUNICIPALITY OF BANNA, ILOCOS NORTE

**Section 283. – TAX PERIOD AND MANNER OF PAYMENT** – Unless otherwise provided in this Code, the tax of all local taxes, fees and charges shall be for the calendar year. Such taxes, fees and charges may be paid in monthly and or quarterly installments.

**Section 284. – ACCRUAL OF TAX** – Unless otherwise provided in this Code, all local taxes, fees and charges shall accrue on the first day of January of each year. However, new taxes, fees or charges, or changes in the rates, shall accrue on the first day of the quarter next following the affectivity of the ordinance imposing such new levies or rates.

**Section 285. – TIME OF PAYMENT** – Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) day of January or of each subsequent quarter. The Sangguniang, for justifiable reason, may extend the time of payment of such fees, taxes and charges without surcharges or penalties but only for not exceeding six (6) months.

**Section 286. – SURCHARGES AND PENALTIES ON UNPAID TAXES, FEES AND CHARGES** – Failure to pay the tax within the prescribed period shall subject the taxpayer to a surcharge of twenty five percent (25%) of the amount of taxes, fees and charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 287 – INTEREST ON OTHER UNPAID REVENUES** – Where the amount of any revenue due to the municipality is not paid on the date fixed in the ordinance, or in the contract, expressed or implied, there shall be collected as part of the amount an interest of two (2) percent per month from the date that is due until it is paid, but in no case shall the interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

**Section 288. – COLLECTION OF REVENUES BY THE MUNICIPAL TREASURER** – Unless otherwise specified in this Code, all taxes, fees and charges shall be collected by the Municipal Treasurer and his authorized representative.

The Municipal Treasurer may designate the Barangay Treasurer as his deputy to collect municipal taxes, fees and charges. The Municipal government shall pay the premiums of the bond of the Barangay Treasurers in addition to the premiums of the bond that may be required under this Article.

**Section 289. – EXAMINATION OF BOOK OF ACCOUNTS AND OTHER PERTINENT RECORDS OF BUSINESSMEN BY THE MUNICIPAL TREASURER** – The Municipal Treasurer may himself or his duly authorized deputies, examine the book of accounts and other pertinent records of any person, partnership, corporation or association subject to municipal taxes, fees and charges in order to ascertain, assess, and collect the correct amount of said tax, fee and charge. Such period shall be certified by the examining official. Such certificate shall be made a part of the record of the book of accounts of the taxpayer examined.

**Section 290. – RECORD OF TAXPAYERS** – It shall be the duty of the Municipal Treasurer to keep records, alphabetically arranged and open to public inspection, of all the names of persons, partnership, corporation or association paying municipal taxes, fees and charges, as far as practicable. He shall establish and keep current the appropriate tax role for each kind of tax, fee or charge provided in this Code.

**ARTICLE B. – CIVIL REMEDIES FOR THE COLLECTION OF REVENUES**

**Section 291. – APPLICATION OF ARTICLE** – The provisions of this Article and the remedies provided herein shall be used, as far as their permits, for the collection of any delinquent tax, fee or other imposition.

**Section 292. – MUNICIPAL GOVERNMENT'S LIEN** – The taxes and other impositions provided by this Ordinance due the municipal government constitute a lien in its favor, enforceable by proper legal action, superior to all liens or charges in favor of private not only upon any property used in the conduct of business, or exercise of the privilege in respect of which the charge is imposed and upon all property rights therein.

**Section 293. – CIVIL REMEDIES** – The civil remedies available to enforce payment of delinquent taxes and other impositions provided by this Code shall be by distraint personal property, and any legal action.

**Section 294. – DISTRAINT OF PERSONAL PROPERTY** – The remedy by distraint shall proceed as follows:

a) Seizures – upon failure of the person owning any tax or other imposition to pay the same at the time required, the Municipal Treasurer or his representative may, upon written notice, seize or confiscate any personal property subject to the tax liens, in sufficient quantity to satisfy the tax in question, together with any increment thereto incident to the delinquency and the expenses of seizure. In this case, the Municipal Treasurer or his representative shall issue a duly authenticated certificate based upon the records of his office showing the fact of delinquency and the amount of the tax and interest due. This 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 Section 31 of Commonwealth Act. No. 470 (the Assessment Law, as amended. Distrainted personal property shall be sold at public auction in the manner herein provided for.

b) Accounting of distrainted goods – The officer executing the distraint shall make or cause to be made an accounting of the goods or effects distrainted, a copy of which is signed by himself shall be left with the owner or person from which possession of goods or effects were taken, or 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 executing the distraint shall forthwith cause a notification to be exhibited in not less than three public places in the municipality, specifying the time and place of sale and articles distrainted. The time of sale shall not be less than twenty days after notice to the owner or possessor of the property as above specified and the publication or posting of the notice shall be at the officer of the Municipal Mayor.

d) Release of distrainted 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 distrainted shall be restored to the owner.

e) Produce of sale – At the time and place fixed in the notice, the officer shall sell the goods or effects so distrainted 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 distrainted be not disposed of within one hundred twenty days from the date of distraint, the same shall be considered as sold to the municipality for the amount of assessment made thereon by the Committee on Appraisal and to the extent of the same amount, the tax delinquencies shall be cancelled.

The Committee on Appraisal shall be composed of the Municipal Treasurer as chairman, with the Municipal Assessor and COA representative as members.

f) Disposition of proceeds – The proceeds of the sale shall be applied to satisfy the tax, together with the increments thereto incident to delinquency and the expenses of the distraint and sale. Any balance over and above what is required to pay the entire claim shall return to the owner of the property sold. The expenses chargeable upon the seizure and the 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 Municipal Treasurer or his duly authorized representative. Where the proceeds of the sale are insufficient to satisfy the claim, other property may, in like manner, be distrainted until the full amount due, including all expenses is collected.

**Section 295. – LEVY ON REAL PROPERTY** – After the expiration of the time required to pay the delinquent tax, fee, or charges, 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 the penalty due from him. Said certificate shall operate with the force of legal execution throughout the Philippines. Levy shall be affected by writing upon said certificate the descriptions of the property upon which levy is made. At the same time, written notice of the levy shall be mailed or to serve upon the Assessor and the Registrar of Deeds of the province where the property is located who shall annotate the levy on the tax declaration and certificate of the title of the property and the delinquent taxpayer or, if he be absent from the Philippines, 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 the 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.

**Section 296. – PENALTY FOR FAILURE TO USE AND EXECUTE WARRANT** – Without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, the Municipal Treasurer or any of his deputies who fail to issue or execute the warrant of distraint or levy after the expiration of the time prescribed, or who is found guilty of abusing the exercise thereof by competent authority shall be automatically dismissed from the service after due notice and hearing.

**Section 297. – 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 or cost of sale and such advertisement shall over a period of at least thirty (30) days. It shall be affected by posting a notice at the main entrance of the municipal building 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, where the property is located. 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 the taxpayer against whom the taxes, fees, charges, penalties and interests are levied, and a short description of the property to be sold at any time before the fixed date 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 building, 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 sale, the Municipal Treasurer or his deputy shall make a report of the sale to the Sangguniang Bayan. The Municipal Treasurer shall make and deliver to the purchaser a certificate of sale, showing the proceedings of the sale, describing the property sold, stating the name of the purchaser and setting out the exact amount of all taxes, fees and charges, related surcharges, interest or penalties. Provided, however, that any excess in the proceeds of the sale over the claims and cost of sales shall be turned over to the owner of the property. The Municipal Treasurer may advance the amount sufficient to defray the costs of collection by means of the remedies provided for in this Article, 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.

**Section 298. – 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, related surcharges, interest or penalties from the date of delinquency to the date of sale, plus interest of two percent (2%) per month on the purchase price from 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 deputy.

The Municipal treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall return to the purchaser the entire purchase price paid by him plus the interest of two percent (2%) per month, and said property shall be free from the lien of such taxes, fees, or charges, related surcharges, interest and penalties.

**Section 299. – FINAL DEED TO PURCHASER** – In case the taxpayer fails to redeem the property within one (1) year from the date of sale, the Municipal Treasurer shall execute a deed conveying to the purchaser the property as has been sold, free from any lies of taxes, fees, charges, related surcharges, interest and penalties.

**Section 300. – PURCHASE OF PROPERTY BY THE MUNICIPAL GOVERNMENT FOR WANT OF BIDDER** – In case there is no bidder for the real property advertised for sale, or if the highest bid is insufficient to pay the taxes, fees, charges, related surcharges, interests, penalties and costs, the Municipal Treasurer conducting the sale shall purchase the property in behalf of the municipality and within two (2) days 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 upon registration with his office of any such declaration of forfeiture to transfer to transfer the title of the forfeited property to the municipality without the necessary of an order from a competent court.

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

**Section 301. – RESALE OF REAL ESTATE TAKEN FOR TAXES, FEES OR CHARGES** – The Sangguniang Bayan shall, by separate ordinance duly approved, and upon notice of not less than twenty (20) days sell and dispose of the real property acquired under the preceding section of public auction. The proceeds of the sale shall accrue to the General Fund of the municipality.

**Section 302. – 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 actions in any court of competent jurisdiction. The civil action shall be filed by the municipal Treasurer within the prescribed period.

**Section 303. – FURTHER DISTRAINT OF LEVY** – The remedies by distraint ad levy may be repeated, if necessary, until the full amount due, including all expenses are paid.

**Section 304. – PERSONAL PROPERTY EXEMPT FROM DISTRAINT OR 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:

- Tools and the implements necessary used by the taxpayer in his trade or employment;
- One (1) horse, cow, carabao, or other beast of burden, such as the delinquent taxpayer may select, and necessarily used by him in his ordinary occupation;
- His necessary clothing, and that of all of his family;
- 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);
- Provisions, including crops, actually provided for individual or family use sufficient for four (4) months;
- The professional libraries of doctors, engineers, lawyers, and judges;
- Any material or article forming part of a house or improvement of any real property.

**Section 305. – TAXPAYERS REMEDIES**

A. Periods of assessment and collection.  
1. Local taxes, fees, or charges shall be assessed within five (5) years from the date they become due. No action for the collection of such taxes, fees or charges, whether administrative or juridical, shall be instituted after the expiration of such period. Provided, that taxes, fees, or charges which have accrued before the affectivity of the LGC may be assessed within the period of three (3) years from the date of assessment.  
2. The running of the periods of prescription provided in the preceding paragraphs shall be suspended for the time during which:

- The Treasurer is legally prevented from making the assessment of collection;
- The taxpayer requests for a reinvestigation and executes a waiver inwriting before expiration of the period within which to assess or collect, and
- The taxpayer is out of the country or otherwise cannot be located.

B. 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. If the municipal treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment if the Municipal Treasurer finds the assessment to be wholly to partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest of from the lapse of the sixty-day (60) period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

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

D. Any question on the constitutionality or legality of this code may be raised on appeal within thirty (30) days from 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 the infirmity of this code and the accrual and payment of the tax, fee or charge levied herein. Provided, finally, that within thirty (30) days after 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 appropriate proceedings with a court of competent jurisdiction.

**ARTICLE C. – MISCELLANEOUS PROVISIONS**

**Section 306. – ADMINISTRATIVE AUTHORITY OF THE MUNICIPAL TREASURER** – The Municipal Treasurer shall formulate such forms and issue, from time to time, such regulations as may be needed for the proper, effective and efficient implementation of this Code and as may be authorized herein and by existing laws.

**Section 307. – DISPLAY OF OFFICIAL RECEIPT SHOWING EVIDENCE FOR PAYMENT OF THE TAX/FEE** – The Official Receipt showing payment of taxes, fees and other impositions provided by this Code shall be displayed in a conspicuous place in the establishment or office used in connection with the conduct of the business or the exercise of the privilege

**Section 308. – DUTY OF PERSON RETIRING FROM THE BUSINESS** – Any person retiring from his business shall surrender to the Municipal Treasurer the official receipts showing evidence for his last payment of the tax, fee or other imposition. A person required by this Ordinance and/or the National Internal Revenue Code to keep book of accounts shall also surrender the same for purposes of determining if he has still unpaid obligations. The official receipt and the book of accounts shall be stamped "Retired" and forthwith returned by the Municipal Treasurer to the retiring taxpayer.

Retirement made within the first twenty (20) days of a calendar year shall not subject the retiring taxpayer to any further obligation save for any deficiency that may be found pursuant to the preceding paragraph. Otherwise, the taxpayer shall be subject to the next annual tax.

**Section 309. – TAX OR FEE FOR A FRACTION OF A QUARTER** – Unless otherwise provided by this Code, a person shall pay the full quarterly tax or fee, notwithstanding the fact that he starts the business or exercise the privilege at any time other than the beginning of the quarter.

**Section 310. – POWER TO LEVY OTHER TAXES, FEES OR CHARGE** – The municipality 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 contrary 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 311. – PUBLICATION OF THE REVENUE CODE** – Within ten (10) days after its approval a certified true copy of this Code shall be published in a newspaper of local circulation and shall be posted in at least three (3) conspicuous and publicly accessible places.

**Section 312. – PUBLIC DISSEMINATION OF THE CODE** – Copies of this Revenue Code shall be furnished to the Municipal Treasurer for public dissemination.

**Section 313. – AUTHORITY TO ADJUST RATES** – The Sangguniang Bayan shall have the sole authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.

**Section 314. – WITHDRAWAL OF TAX EXEMPTION PRIVILEGES** – Unless otherwise provided in this Revenue Code, tax exemptions or incentives granted to, or presently enjoyed by all persons, whether natural or juridical, including government-owned or controlled corporations, except local water districts, cooperatives duly registered under R. A. No. 6938, non-stock and non-profit hospital and educational institution; business enterprises certified by the Board of Investments (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 DepEd as school text books or references, in so far as receipts from the printing and/or publishing thereof are concerned, are hereby withdrawn effective January 1, 1992.

**ARTICLE D. – GENERAL PENAL PROVISIONS**

**Section 315. – PENALTY** – Any violation of the provisions of this Code not herein otherwise covered by a specific penalty, or of the rules and regulations promulgated under the authority of this Code, shall be punished by a fine not exceeding Two thousand Five hundred Pesos (P2,500.00) or imprisonment of six (6) months or both at the discretion of the Court.

Payment of a fine or service of imprisonment as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charges imposed under this Code.

**Section 316. – COMPROMISE SETTLEMENT FEE** – The Municipal Mayor is hereby authorized to enter into an "extra juridical" or out-of-court settlement of any offense involving violations of any provisions of this Code subject, however, to the following stipulations:

- That the offense does not involve fraud;
- That the offender shall pay a compromise settlement fee not less than Three Hundred Pesos (P300.00) but not more than Two Thousand Pesos (P2,000.00) as may be agreed upon by both parties.
- That the payment of the compromise settlement fee shall not relieve the offender from the payment of the corresponding tax, fee or charge due from him as provided under this Code, if he is liable thereof.

**CHAPTER VII  
FINAL PROVISIONS**

**Section 317. – APPLICABILITY OF PERTINENT PROVISIONS OF LAW** – The provision of R.A. 7160 also known as the Local Government Code of 1991 and all other existing laws, rules and regulations governing municipal taxes, fees and charges not otherwise specifically enumerated in this Code are hereby adopted as part of this Code.

**Section 318. – SEPARABILITY CLAUSE** – If, for any reason, any provisions, sections or part of this Code is declared not valid by a Court of competent jurisdiction or suspended or revoked by the Secretary of Finance such judgment shall not affect or impair the remaining provisions, sections or parts which shall continue to be in force and effect.

**Section 319. – APPLICABILITY CLAUSE** – All other matters relating to the impositions in this Code shall be governed by pertinent provisions of existing laws ordinances.

**Section 320. – REPEALING CLAUSE** – All ordinances, rules and regulations or parts thereof, in conflict with, or not consistent with any provisions of this Code are hereby repealed or modified accordingly.

**Section 321. – EFFECTIVITY** – This code shall take effect after six (6) months following its approval and prescribed period of publication and posting as provided for in the Local Government Code of 1991 (R.A. 7160).

CERTIFIED CORRECT:

  
GRESMARIE C. PABLO  
Secretary to the Sanggunian

ATTESTED:

  
MARY CHRISLYN C. ABADILLA, MD  
Municipal Vice Mayor/Presiding Officer

APPROVED:

  
CARLITO A. ABADILLA II  
Municipal Mayor  
Date Signed: 06-23-2022

Publication Notice  
R.A. 10172

Republic of the Philippines  
Local Civil Registry Office  
Province of Ilocos Norte  
**Municipality of Pagudpud**

**NOTICE TO THE PUBLIC**

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1 Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that **JOESEN DOMINGO AGUINALDO** has filed with this Office, a petition for **Correction of Entry in Gender** from **"MALE"** to **"FEMALE"** in her Certificate of Live Birth, born on **May 23, 1985** at **Pagudpud, Ilocos Norte** and whose parents are **Eliseo Aguinaldo** and **Jovita Domingo**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **November 5, 2022**.

(Sgd.) **RODEL R. RAGONJAN**  
Municipal Civil Registrar

November 21-27, 2022  
& November 28-December 4, 2022\* *Ilocos Sentinel*

R.A. Form No. 10.1 (LCRO)

Republic of the Philippines  
**Local Civil Registry Office**  
Province of Ilocos Norte  
Municipality of Badoc

**NOTICE FOR PUBLICATION**

In compliance with Section 5 of Republic Act No. 9048, a notice is hereby served to the public that **NECITA FERNANDEZ GRINIO** has filed with this Office a petition for Change of First Name from **"NECITAS"** to **"NECITA"** in the Certificate of Live Birth of **NECITAS A. FERNANDEZ** who was born on **September 15, 1957** at **Badoc, Ilocos Norte** and whose parents are **Lecidante B. Fernandez** and **Juanita P. Agarano**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 5, 2022**.

(Sgd.) **IRIS GAYLE S. BATALLONES**  
Municipal Civil Registrar

November 21-27, 2022  
& November 28-December 4, 2022\* *Ilocos Sentinel*

Republic of the Philippines  
**Office of the City Civil Registrar**  
Laoag City, Ilocos Norte

**NOTICE TO THE PUBLIC**

In Compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 2013-1, Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that **NICOLE MC COMIC** has filed a petition with this Office, a petition for Correction of entry in sex/gender from **"MALE"** to **"FEMALE"** in the Certificate of Live Birth of **NICOLE MC COMIC** who was born on **October 9, 1993** at **Laoag City, Ilocos Norte** and whose parent is **JOCELYN MC COMIC**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 5, 2022**.

(Sgd.) **JEAN PASCUA MANUEL**  
City Civil Registrar

November 21-27, 2022  
& November 28-December 4, 2022\* *Ilocos Sentinel*

**DEED OF ADJUDICATION WITH PARTITION**

Notice is hereby given that the intestate estate of deceased SPS. **LIBORIO BUNGAYAO** and **AVELINA MEDINA BUNGAYAO** pertaining to a parcel of land designated as Lot No. 519, situated in the Barrio of Balacad, Laoag City, covered by Transfer Certificate of Title No. T-1104 is the subject of Deed of Adjudication with Partition executed by their heirs **Adela B. Juan**, **Fe B. Balinbin**, **Erlinda B. Gascon** and **Emelda D. Diego** before Notary Public Atty. **Nestor T. Corpuz**; as per Doc. No. 260; Page No. 53; Book No. XXVII; Series of 2022.

Nov. 21, Nov. 28, & Dec. 5, 2022\* *Ilocos Sentinel*

RA Form No. 10.1 (LCRO)

Republic of the Philippines  
Local Civil Registry Office  
Province of Ilocos Norte  
Municipality of Bacarra

**NOTICE FOR PUBLICATION**

In compliance with Section 5 of R.A. No. 9048, a notice is hereby served to the public that **STEPHEN V. CID** has filed with this office a petition for change of first name from **STEPHEN NICOMEDES** to **STEPHEN** in the birth certificate of **STEPHEN NICOMEDES V. CID** who was born on **August 03, 1952** at **Bacarra, Ilocos Norte** and whose parents are **Jose Cid Jr.** and **Felicidad V. Cid**

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 9, 2022**.

(Sgd.) **CLEMENTE S. GALIZA, Ph.D.**  
Municipal Civil Registrar

November 21-27, 2022  
& November 28-December 4, 2022\* *Ilocos Sentinel*

PUBLICATION NOTICE  
R.A. 10172

Republic of the Philippines  
Local Civil Registry Office  
Province of ILOCOS NORTE  
Municipality of BACARRA

**NOTICE TO THE PUBLIC**

In compliance with the publication requirement and pursuant to OCRG Memorandum Circular No. 1 Guidelines in the Implementation of the Administrative Order No. 1 Series of 2012 (IRR on R.A. 10172), Notice is hereby served to the public that **MARLON A. VISITACION** (document owner) has filed with this office a petition for Correction of Entry in the **SEX/GENDER** from **FEMALE** to **MALE** in the Certificate of Live Birth of **MARLON A. VISITACION** who was born at **Bacarra, Ilocos Norte** and whose parents are **Agripino V. Visitacion** and **Yolanda T. Aniban**.

Any person adversely affected by said petition may file his written opposition with this office not later than **December 9, 2022**.

(Sgd.) **CLEMENTE S. GALIZA, Ph.D.**  
Municipal Civil Registrar

November 21-27, 2022  
& November 28-December 4, 2022\* *Ilocos Sentinel*

**DEED OF EXTRA-JUDICIAL SETTLEMENT OF THE ESTATE WITH REPUDIATION OF RIGHTS**

Notice is hereby given that the intestate estate of deceased **JUAN CLEMENTE** consisting of two (2) parcels of land designated as Lot Nos. 7881 and 7886, both situated at Brgy. Buttong, Laoag City, covered by Transfer Certificate of Title No. T-6226 and Original Certificate of Title No. O-26457 is the subject of Deed of Extra-Judicial Settlement of Estate with Repudiation of Rights executed by his legal heirs **Editha C. Clemente**, **Wilson C. Clemente**, **Lilia Clemente**, **Rogelio C. Clemente** and **Mila Clemente -Mariano** executed before Notary Public Atty. **Francisco A. Musni**; as per Doc. No. 89; Page No. 19; Book No. CXXLI; Series of 2022.

Nov. 21-27, Nov. 28-Dec. 4, & Dec. 5-11, 2022\* *Ilocos Sentinel*

**DEED OF EXTRAJUDICIAL SETTLEMENT OF ESTATE WITH WAIVER OF RIGHTS**

Notice is hereby given that the intestate estate of deceased **FERMINA, DOLORES** and **DEMETRIA**, all surnamed **TUGAOEN** pertaining their respective shares over a parcel of land designated as Lot No. 567, situated at Brgy. 9 Aglipay, Batac, Ilocos Norte, covered by OCT No. O-3400 is the subject of Deed of Extrajudicial Settlement of Estate with Waiver of Rights executed by their legal heirs before Notary Public Atty. **Da Vinci M. Crisostomo**; as per Doc. No. 295; Page No. 60; Book No. CDXXXVII; Series of 2022.

Nov. 21, Nov. 28, & Dec. 5, 2022\* *Ilocos Sentinel*

REPUBLIC OF THE PHILIPPINES  
**REGIONAL TRIAL COURT**  
FIRST JUDICIAL REGION  
BRANCH 17  
BATAC CITY, ILOCOS NORTE

Email: [rtc1bat017@judiciary.gov.ph](mailto:rtc1bat017@judiciary.gov.ph)  
Landline (077) 774-5551

**JEAN ROUGE ACADEMIA,**  
Petitioner,

-versus-

**AUDRAY JOYCE P. ACADEMIA, LOCAL CIVIL REGISTRAR OF BADCOC, ILOCOS NORTE AND THE CIVIL REGISTRAR GENERAL, PHILIPPINE STATISTICS AUTHORITY, MANILA, and PERSONS WHO HAVE OR CLAIM TO HAVE ANY INTEREST THAT WOULD BE AFFECTED THEREBY, Respondents.**

**SP. CASE NO. 5790-17**  
X-----X

**ORDER**

This is a verified Petition filed on October 3, 2022 by petitioner **Jean Rouge Academia** of Brgy. 6, Puritac, Pinili, Ilocos Norte praying that judgment be rendered recognizing the Divorce Decree dated October 14, 2019 granted by the Superior Court of Washington, County of King,

State of Washington, U.S.A. and declaring the capacity of the petitioner to re-marry.

The Court hereby sets the petition for hearing on January 24, 2023 at 8:30 o'clock in the morning. Any person who may have an interest in or may be adversely affected by the petition may file his, her or their written opposition to the petition or may personally appear in Court on such date of hearing to signify their opposition thereto and to show cause why the petition should not be granted.

Let copies of the Petition and this Order be separately furnished the Office of the Solicitor General; the Office of the Provincial Prosecutor; Batac City; the Local Civil Registrar of Badoc, Ilocos Norte; and the Office of the Civil Registrar General, Philippine Statistics Authority, Manila.

Further, let this Order be published in any newspaper of general circulation in the entire province, once a week, for three (3) consecutive weeks, at the expense of the expense of the petitioner.

SO ORDERED.

Batac City, Ilocos Norte, October 11, 2022.

(SGD.) **FELIX G. SALVADOR**  
Presiding Judge

Copy furnished:

- Jean Rouge Academia  
Brgy. 6, Puritac, Pinili, Ilocos Norte
- The Office of the Solicitor General  
134 Amorsolo St., Legaspi Village, Makati City
- Office of the Provincial Prosecutor  
Batac City
- The Office of the Civil Registrar General  
NSO, Quezon City
- The Municipal Civil Registrar  
Badoc, Ilocos Norte
- DNQR-LA Law Group  
San Nicolas, Ilocos Norte

Nov. 14, 21 & 28, 2022\* *Ilocos Sentinel*

Republic of the Philippines  
**Office of the City Civil Registrar**  
Ilocos Norte  
Laoag City

**NOTICE FOR PUBLICATION**

In Compliance with Section 5 of Republic Act No. 9048, notice is hereby served to the public that **MICHELLE MANIBOG VERSOZA** has filed with this Office a petition for change of first name from **"MISCHELL"** to **"MICHELLE"** in the Certificate of Live Birth of **MISCHELL MANIBOG VERSOZA** who was born on **November 15, 1977** at **Laoag City, Ilocos Norte** and whose parents are **Renato Versoza** and **Pacita Manibog**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 5, 2022**.

(Sgd.) **JEAN PASCUA MANUEL**  
City Civil Registrar

November 21-27, 2022  
& November 28-December 4, 2022\* *Ilocos Sentinel*

**DEED OF ADJUDICATION WITH ABSOLUTE SALE**

Notice is hereby given that the intestate estate of deceased **SIMON BALTAZAR** pertaining (1/2) share over a parcel of land designated as Lot No. 7613-A, of the subdivision plan Psd-1-00777, being a portion of Lot 7613, Laoag City), situated in the Barrio of Tangid, Laoag City, covered by Transfer Certificate of Title No. T-15311 has been adjudicated by his legal heirs **LAURETA BALTAZAR ORTEGA**, **EDITHA BALTAZAR GAMAYON**, **ELIZABETH BALTAZAR SEDENTARIO**, **ABRAHAM JUSTO BALTAZAR** and **RAFAEL BALTAZAR** and simultaneously sold unto **Avelino C. Sales Jr.** a portion of said lot equivalent to 3,116 sq.m. executed before Notary Public Atty. **Edito A. G. Balintona**; as per Doc. No. 472; Page No. 96; Book No. VIII; Series of 2022.

Nov. 21-27, Nov. 28-Dec. 4, & Dec. 5-11, 2022\* *Ilocos Sentinel*



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The Local Government Unit of Banna, together with the members of the Sangguniang Kabataan and Philippine National Police, conducted clean-up drive and tree planting activities in Paraiso ti Caribquib in line with Presidential Proclamation No. 1160 declaring every 25th of November as “National Day for Youth in Climate Action”. (Photo by LGU Banna)

Republic of the Philippines  
**Office of the City Civil Registrar**  
 Ilocos Norte  
 Laoag City

**NOTICE FOR PUBLICATION**

In Compliance with Section 5 of Republic Act No. 9048, notice is hereby served to the public that **ANDREW E. RANJO** has filed with this Office a petition for change of first name from “**ANDREW JOHNSON**” to “**ANDREW**” in the Certificate of Live Birth of **ANDREW JOHNSON RANJO** who was born on **November 10, 1964** at **Laoag, Ilocos Norte** and whose parents are **Eduarda Ermitanio and Domingo Ranjo**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 12, 2022**.

(Sgd.) **JEAN PASCUA MANUEL**  
 City Civil Registrar

November 28-December 4, 2022  
 & December 5-11, 2022\* Ilocos Sentinel

Republic of the Philippines  
**Office of the City Civil Registrar**  
 Ilocos Norte  
 Laoag City

**NOTICE FOR PUBLICATION**

In Compliance with Section 5 of Republic Act No. 9048, notice is hereby served to the public that **LILY PASCUA AGUSTIN** has filed with this Office a petition for change of first name from “**RAINELDA**” to “**REYNALDA**” in the Certificate of Live Birth of **RAINELDA CRUZ GALINGANA** who was born on **July 16, 1960** at **Bacarra, Ilocos Norte** and whose parents are **Candido Galingana and Lourdes De La Cruz**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 12, 2022**.

(Sgd.) **JEAN PASCUA MANUEL**  
 City Civil Registrar

November 28-December 4, 2022  
 & December 5-11, 2022\* Ilocos Sentinel

**DEED OF ADJUDICATION WITH ABSOLUTE SALE**

Notice is hereby given that the intestate estate of the late **DOMINADOR T. ISIP** pertaining to a parcel of land designated as Lot No. 2860, situated at Brgy. #27-W Naguirangan, Batac, Ilocos Norte, covered by Transfer Certificate of Title No. T-19068 has been adjudicated by his legal heir **Irene Calacal Isip** and simultaneously sold unto Spouses **Ronald M. Castro and Carina L. Castro** and Spouses **Edwin P. Dahilig and Maebelle C. Dahilig** in an instrument executed before Notary Public **Atty. Windell D. Chua**; Doc. No. 369; Page No. 75; Book No. CLXL; Series of 2022.

Nov. 28, Dec. 5 & Dec. 12, 2022\* Ilocos Sentinel

Republic of the Philippines  
**Office of the City Civil Registrar**  
 Ilocos Norte  
 Laoag City

**NOTICE FOR PUBLICATION**

In Compliance with Section 5 of Republic Act No. 9048, notice is hereby served to the public that **MARCIANO GABAYAN** has filed with this Office a petition for change of first name from “**LUCIANO**” to “**MARCIANO**” in the Certificate of Live Birth of **LUCIANO GABAYAN** who was born on **January 7, 1963** at **Candon, Ilocos Sur** and whose parents are **Jose Gabayan and Cresenda Julian**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 12, 2022**.

(Sgd.) **JEAN PASCUA MANUEL**  
 City Civil Registrar

November 28-December 4, 2022  
 & December 5-11, 2022\* Ilocos Sentinel

RA Form No. 10.1 (LCRO)  
 Republic of the Philippines  
 Local Civil Registry Office  
 Province of Ilocos Norte  
**Municipality of Pagudpud**

**NOTICE FOR PUBLICATION**

In compliance with Section 5 of R. A. No. 9048, a notice is hereby served to the public that **JACQUELINE HELEN LAGUATAN LABRADO** has filed with this Office a petition for change of first name from “**JURY**” to “**JUVY RUTH**” in the Certificate of Live Birth of **JURY B. LAGUATAN** who was born on **April 16, 64** at **Pagudpud, Ilocos Norte** and whose parents are **Agustin J. Laguatan and Marcelina A. Batara**.

Any person adversely affected by said petition may file his written opposition with this Office not later than **December 12, 2022**.

(Sgd.) **RODEL R. RAGONJAN**  
 Municipal Civil Registrar

November 28-December 4, 2022  
 & December 5-11, 2022\* Ilocos Sentinel

**Robotics.....(back page)**

elevate the teaching and learning process.

“Robotics can facilitate students’ skills and attitudes for analysis and operations. It stimulates students’ strategic problem-solving, logic, analytical thinking, and other higher-order thinking skills,” Viernes said.

Moreover, Robotics can be integrated into different subject areas including language and arts which helps improve reading comprehension through relevant Robotics activities that will stimulate the learners’ brain and thinking skills.

Through this, teachers are not only trained to integrate technology in their lessons but to give the students an opportunity to have an access to technology even if the schools are located in remote areas.

“We want our learners to experience these kinds of technology that even if they lack access to gadgets or technology in their homes, at least in schools they were able to experience it,” Viernes added.

Aside from these efforts to elevate the teaching process, the SDOLC is implementing various programs and activities in line with the continuous infusion of trends and innovation for teaching that is needed to improve the quality of education in the division.

To create further opportunities for the learners, the division is also distributing tablets to their learners in partnership with various stakeholders, and local government units. (CHERRY JOY S. DISCAYA-GARMA/ DepEd-Ilocos Norte)

**Gov’t.....(back page)**

Valdez, Executive Council Member of the National Commission for Culture and the Arts – National Committee on Literary Arts provided a lecture on Ilocano Orthography and Journalism.

He explained key concepts in writing Ilocano news compared to writing in the English language.

He also pointed out common mistakes in Ilocano orthography found in published articles during the workshop where attendees were asked to revise excerpts of the articles.

Kristine Pre, designated information officer of the DPWH Ilocos Sur Second District Engineering Office, who was one of the active participants during the training workshop said, “I am grateful to PIA – Ilocos Sur for introducing us, their fellow information officers the free design tool, Canva which is a big help in producing media cards

and other graphic designs.”

“I also appreciate the Ilokano Orthography since I have not tried writing in the Ilokano dialect yet. With the learning imparted by our speaker, reaching out to our local audience, especially those who are adept in the Ilokano dialect, will not be a problem anymore,” she added.

Moreover, Graceshel Trinidad, information officer of Banayoyo town, said their learnings will help them a lot in accomplishing their job, particularly during abrupt and unexpected situations.

The PIA – Ilocos Sur also initiated the assembly of the Ilocos Sur Association of Government Information Officers (ISAGIO) prior to the activity.

Further, a new set of officers of the ISAGIO were elected during the assembly. (Aila Villanueva/ PIA Ilocos Sur)

**Region 1.....(back page)**

Vice President **Zara Duterte – Carpio**, the DepEd secretary, graced virtually the awarding rites with the presence of the ranking DepEd officials.

Meanwhile, **Dr. Antonio Laceste Jr.**, the DepEd Region 1 NLA coordinator, expressed his sincerest gratitude to the members of the 2022 Regional Literacy Evaluation Team for their efforts in polishing the regional entries for the NLA. The team was composed of PIA Region 1 Assistant Regional Director **Freddie G. Lazaro**; **Dr. Cedric Anthony Ochoco**, head of Teacher Education of the DMMMSU MLUC; **Mark Casigna** of DILG Region 1; and **Mariz Dafnae Mendoza** of NEDA Region 1.

The NLA is an initiative of the DepEd through the LCC to recognize the best literacy practice of the LGUs and non-government organizations (NGOs) that will help improve literacy, alleviate poverty, and livelihood provision. It envisions sustaining, expanding, and institutionalizing literacy efforts by motivating individuals, institutions, and LGUs through awards and appropriate recognition.

Launched in 1994 by the LCC, the NLA is a biennial program conducted every other year in conjunction with the celebration of National Literacy Week (September 2-8) and International Literacy Day (September 8). (Freddie Lazaro/PIA 1)



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Ilocos Norte Governor Matthew Marcos Manotoc (center) took his oath as the new Regional Development Council-1 chairperson together with his co-chairperson Ms. Mary Jane Ortega of La Union during a ceremony held on November 22, 2022, at the Sitio Remedios Heritage Village, Currimaog, Ilocos Norte. Ilocos Sur Gov. Jerry Singson (left) officiated their oath. As an initial step, the council tackled the draft regional development plan 2021–2028, the status of PEZA economic zones (non-operational), priority investment areas, and other relevant matters. (Photo courtesy of PGIN-CMO)

## Gov't information officers improve skills in writing and design training

VIGAN CITY (PIA) — To polish their skills in graphic design and Ilocano orthography and journalism, over 100 government information officers from various agencies in Ilocos Sur joined the training by the Philippine Information Agency (PIA) Ilocos Sur Information Center.

On October 23, government communicators from the province participated in the whole-day online training workshop held via Zoom.

The designated information officers and social media handlers from government agencies,

government units as well as the provincial government were in attendance.

Jolina-Anne C. Lavaro, Audio-Visual Aids Technician II of the PIA Regional Office I, discussed graphic design, particularly with the use of Canva design website, and provided feedback to social media cards submitted by the participants during the workshop.

She emphasized the importance of maintaining the branding or the identity of their respective agencies in their designs to prevent disinformation.

Meanwhile, Neyo (Pls. turn to page 19)

## Robotics training rolls out to teachers anew

By Cherry Joy S. Discaya-Garma  
DepEd-Ilocos Norte

LAOAG CITY, Nov. 30 (DepEd) – Training on ROBOTICS has been rolled out to teachers in the Schools Division of Laoag City (SDOLC) in their bid to provide 21st-century education to all learners.

This innovative teaching strategy through ROBOTICS (Robotics on Bridging Optimal Educational Outcomes through Innovative Classroom Strategies) is one of the efforts of SDOLC in transforming basic education nationwide.

DepEd Laoag City Superintendent Vilma D. Edda has been a mover of innovation in elevating the teaching strategies of teachers in delivering their lessons far from the usual and traditional way of teaching.

According to Mr. John Paul Viernes, education program supervisor and in charge of learning resources, innovative teaching strategies through the integration of Robotics is an emerging innovation in education that will

(Pls. turn to page 19)

# Region 1 bags two first place awards in 2022 NLA

SAN FERNANDO CITY, La Union (PIA) - - Two regional nominees from Region 1 bag first place in the search for the 2022 National Literacy Awards (NLA).

During the awarding ceremony on Thursday evening, members of the national literacy evaluation team proclaimed the Kasama Kita sa Barangay Foundation, Inc. of Bayambang, Pangasinan as the first place for the outstanding literacy program category and the municipality of Bacnotan,

La Union as the champion under the 1st – 3rd class municipality category.

Both winners received a cash prize of P100,000.00 each and a plaque of recognition.

Other awardees in the national level are the municipality of Natividad, Pangasinan (2nd placer under the 4th - 6th class municipality category) and Alaminos City, Pangasinan (4th placer under the independent component and component city category).

The LGU – Natividad received a cash prize

amounting to P80,000.00 and a plaque of recognition while LGU- Alaminos City got a P40,000.00 cash prize and a plaque of recognition.

In her message, Mayor Divina C. Fontanilla of Bacnotan, La Union expressed her sincerest gratitude to the Department of Education (DepEd) through its Literacy Coordinating Council (LCC) for the prestigious award bestowed to her municipality.

"I'm deeply honored to receive the award on behalf of my constituents. The

awarding ceremony is the beginning of the challenge. The real test is in practicing excellence in all the things that we do even when no one is looking, and doing it all the time and every time until it becomes a habit," Fontanilla said.

"This award belongs to our hardworking constituents, who work closely with the local government unit with a common purpose and a shared vision for all of the 47,258 Bacnotanians," she added.

(Pls. turn to page 19)

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