

# The Capiz Times

THE VOICE OF THE CAPICEÑO



Siyudad sang Roxas—Mga 150 ka set sang Personal Protective Equipments (PPEs) nga ginalakipan sang rain coat, washable mask, rubber gloves kag 20 ka pares sang rubber boots ang ginturn-over sa Roxas Memorial Provincial Hospital nanday Vice Governor James Magbanua kag tanan nga katapo sang Provincial Board sa Probinsya sang Capiz.

## Online press briefings proposed

ROXAS CITY—Governor Esteban Evan Contreras welcomed the suggestion to conduct an online media briefing rather than the traditional media interaction to limit interpersonal contact and gathering amidst the Corona Virus Disease 2019 (COVID-19) health threat.

The proposal was conveyed by local RMN station reporter Tara Tania Dairo in an emergency press conference, March 31, where Contreras announced three new COVID-19 confirmed cases in the province.

“That is well-taken and even in our succeeding meetings we plan to do it via teleconferencing to prevent the spread of the virus,” Contreras said.

Provincial Health Office (PHO) Public Information Officer and press conference moderator Ayr Altavas also expressed support “to lessen the spread of the virus.”

For her part, Dairo noted that mediamen as frontliners are very susceptible to COVID-19 and a way to limit the hazard is finding ways to source out news with less physical presence.

Aside from press releases to disseminate official statements, the PHO and Contreras gather the local media here for COVID-19 updates, announcements and advisories.

The province has already registered four COVID-19 confirmed cases with one mortality as of March 31. (Alex Lumaque/PIA Capiz)

# Capiz records 4 COVID-19 cases

By Edalyn Acta

ROXAS CITY—Three new cases of Corona Virus 2019 (COVID-19) were recorded by the Provincial Health Office of Capiz, per official statement issued March 31 by the Office of the Governor.

The COVID-19 positive in Capiz are as follows: Person Under Investigation (PUI) No. 22, male, with travel history in Metro Manila and in stable condition; PUI No. 32, female, 60, with travel history in Pasay City and died on March 29, 2020; and PUI No. 33, male, 44, with travel history in Metro Manila and with positive exposure to a COVID-19 confirmed and

under guarded status.

According to Dr. Leah Del Rosario, Provincial Health Officer and Officer In-charge of PHO Capiz, in the course of their illness, they sought medical assistance in various health facilities where they were assessed and subsequently subjected for hospital quarantine.

The necessary specimens were collected and sent to the Western Visayas Medical Center (WVMC) in Mandurriao, Iloilo City.

On March 31, they received an official Laboratory Test from the WVMC Department

of Pathology, Sub National Laboratory listing three PUIs positive.

In a press conference, Gov Esteban Nonyo Contreras appealed to the Capizeños’ all-out support and cooperation for the local strategies and thrust toward the effective and efficient management of this pandemic.

“Together, we will fight as one; and altogether we will win as one Capiz,” he said.

Meanwhile, Roxas City mayor Ronnie Dadvivas confirmed that PUI No. 32 who tested positive is from Roxas City. He placed Roxas City in **CAPIZ /3**

## Amelioration subsidies for 4Ps in WV now available



Photo shows beneficiaries of the Pantawid Pamilyang Pilipino Program in Bago City getting their Social Amelioration Program grants a few days after President Rodrigo Duterte addressed the nation about the country’s biggest amelioration program.

ILOILO City — The beneficiaries of the Pantawid Pamilyang Pilipino Program (4P) in Western Visayas can now withdraw their Social Amelioration Program (SAP) grants, said Regional Director Ma. Evelyn Macapobre of the Department of Social Welfare and Development (DSWD) Field Office VI.

Macapobre said that, “while the money is in their cash cards, we would like to remind the beneficiaries of Pantawid Pamilya to observe social distancing and wear masks when they withdraw. Please do not compromise your health.”

Said recipients are the 311,687 household

beneficiaries included in the first batch of release of SAP under the enactment of Republic Act No. 11469 or the Bayanihan to Heal as One Act.

Each household grantee will receive an emergency subsidy of 4,650 per month for two months of April and May, a top-up on their cash grants for health (P750) and rice subsidy (P600), or a total of Php6,000 SAP package.

The amount that each household will receive is based on the prescribed emergency subsidy per region determined from the region’s minimum wage levels as these are close approximations to the amount needed to buy basic food, medicine, and hygiene

essentials.

The 4Ps beneficiaries may withdraw it through their Euro Master Visa (EMV) cards or may use them at the grocery stores, supermarkets, and drugstores with Point-of-Sale (POS) terminals.

4Ps beneficiaries who have yet to receive their EMV cards will wait for advice from their City or Municipal links on how to get their SAP.

Under the law, the Department of Social Welfare and Development (DSWD) is tasked to develop the guidelines and the lead of the SAP. The additional subsidies hope to help the most vulnerable sectors

**AMELIORATION /13**

## Dayao, may 2 na nga kaso sang COVID-19

SIYUDAD SANG ROXAS—Duha na ang nagpositibo sa kaso nga COVID-19 sa Barangay Dayao diri.

Ini amo sanday PUI No. 32, 60 anyos, nga napatay sang Marso 28, 2020 kag si HRC No. 5, 25, nga yara naka-quarantine sa Roxas Memorial Provincial Hospital (RMPH) subong. Lunsay mga taga-Barangay Dayao kag pareho nga may history sang travel kag exposure sa mga lugar nga may kaso sang COVID-19.

Sa Facebook Live Presscon nga ginpatigayon ni Roxas City Mayor Ronnie Dadvivas, iya sini ginkompirmar nga duha na ang positibo sang Covid-19 sa Dayao—rason nga ipaidalum niya ini sa Extreme Enhanced Community Quarantine.

Ano bala ining extreme enhanced community quarantine? Buot silingon,



ang Dayao ginpaidalum na sa gintawag nga Red Zone kon sa diin pagasaraduhan na ang mga border sini nga barangay kag wala na sang may makagwa ukon makasulod nga mga tawo diri.

Ang gobyerno sang siyudad magapahamtang naman sang Police ukon Army agud maistrikto gid ang pagbantay kag pagmonitor sa mga residente.

Ang mga salakyan pakadto kag pagwa sa barangay temporaryo nga suspendiron apang ang pakadto sa Libas kag Barra puwede makaagi basta magpakita lang sang ila Home Quarantine Pass (HQP).

Ang mga tindahan sa sina man nga barangay indi na magbukas.

Ang HQP sa area kag sitio sang may positibo **DAYAO /3**

The Capiz Times  
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## Paningsangad

### Kinahanglan Bala Isugid ang Detalye Kon Ikaw Positibo sa COVID-19?

**S**IYUDAD SANG ROXAS—Diri sa probinsya sang Capiz, tatlo na ang kompirmado nga positibo sa virus nga ginatawag nga COVID-19. Ini amo sanday Person Under Investigation (PUI) No. 32, No. 33 kag No. 22.

Sang ginpagwa ini nga data sang Provincial Health Office (PHO) didto sa press conference nga ginpatawag sang Provincial Government satong March 31, madamo ang reklamo nga pagpakamalaot para sa PHO OIC head nga si Dr. Leah Del Rosario—tungod wala ginhambal ang pangalan kag lugar sang mga nagpositibo sa COVID-19.

Nag-abot pa sa punto nga si President Roxas Mayor Receliste Escolin nagpanawagan sa taga-PHO nga dapat ihambal ang pangalan kag address sang positibo sang COVID-19 agud makapanginlaman kita kag ma-warningan ang mga pumuluyo nga maglikaw kon sa mga tawo nga nakaupod sadtong mga positibo.

Apisar nga madamo ang naga-demand sa taga-PHO nga dapat ihambal gid bisan address na lang sang isa ka positibo—apang matigdas ang panindugan ni Dr. Del Rosario nga indi gid pag-isugid tungod ginaamligan nila ang kinamatarong sang pamilya sini kag nagasunod lamang kuno sila sa Privacy Act.

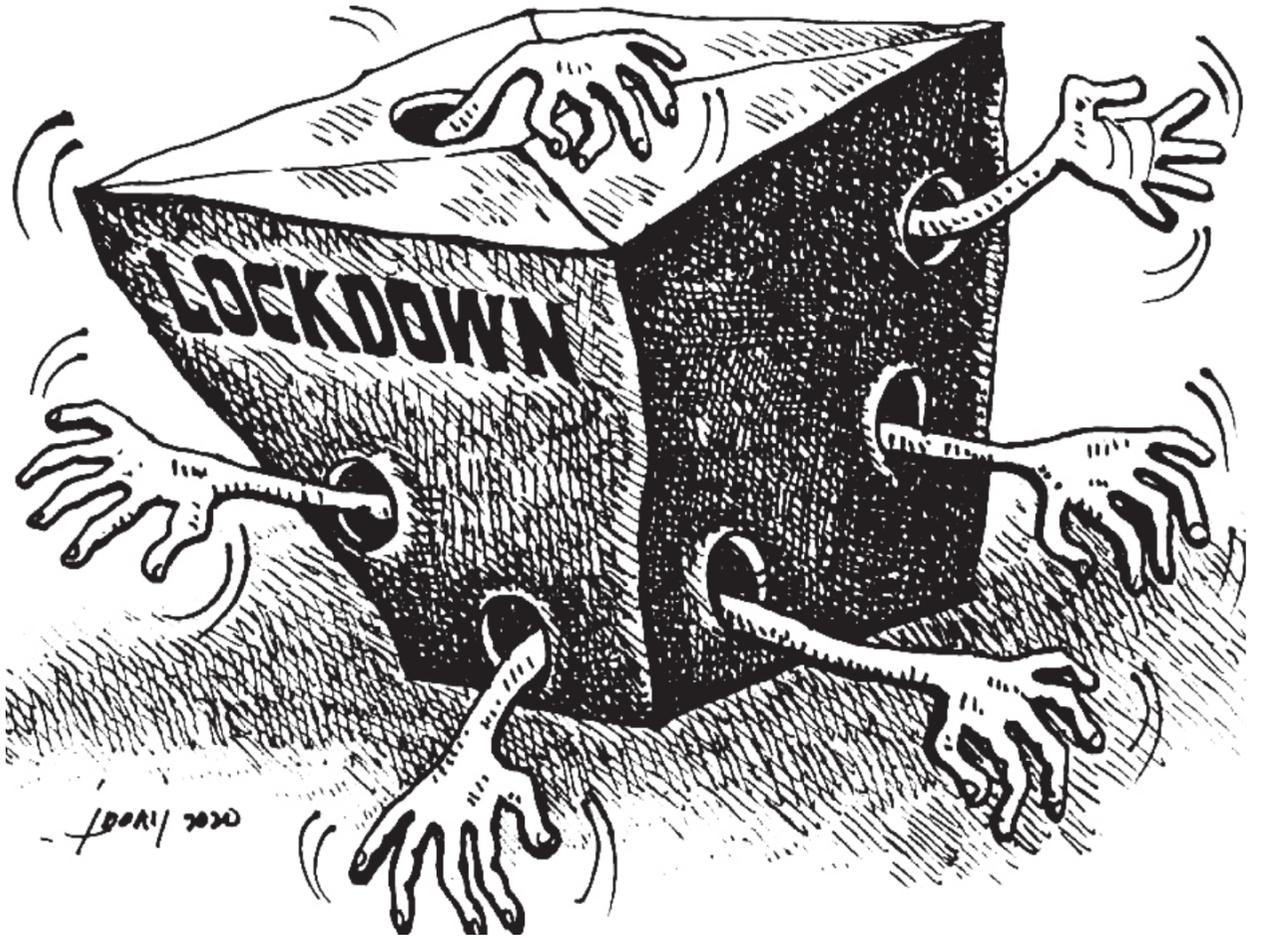
Ang sabat naman sang iban, ngaaman tagu-on? Kag siguro wala man sang malain kon ang interes sang pagsugid para amligan ang kadamuan?

Madamo ang haka-haka sang tawo ilabi na gid sining PUI No. 32 nga nagpositibo kag napatay. Wala pa gani nakapagwa sang resulta ang PHO apang nagbaha na ang mga post sa social media nga si PUI 32 napatay tungod sa COVID-19. Apang sang paggwa sang PHO sang resulta, madamo ang nakibot tungod ginalauman gid nila nga ihambal ang pangalan, address kag ang insakto nga ginkadtuan

**PANINGADSINGAD /3**

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### ‘Principal’ vs. ‘Principle’

The words “principal” and “principle” are homonyms. Though exactly the same in sound, they differ in spelling and meaning. Hence, they are often confused and misused. Find out how proficient you are in using them by completing the following sentences with appropriate words.

- Parents wish to meet with the new \_\_\_\_\_ of the school.
- The \_\_\_\_\_ industry of Capiz is food production.



**ENGLISH WITH MA'AM FE**  
**Fe Gomez-Villarruz**

- What \_\_\_\_\_ do you observe in your business transaction?
- To achieve peak communication, be sure to observe the basic \_\_\_\_\_ on human relations.
- Can you identify the \_\_\_\_\_ ingredient of your success in life?

- My friend used to be a \_\_\_\_\_ dancer of Ballet Philippines.
- Because of COVID-19, some money lenders told their clients to pay only the \_\_\_\_\_ of their loans; interests have been condoned.

- Principal

Remember that “principle” is used only as a noun. It refers to a basic truth, rule, standard or code of conduct. “Principal” may be used as a noun or an adjective. It implies the sense of leading, being the chief or the most important as in the PRINCIPAL (noun) of the senior high school, the PRINCIPAL (adjective) guitarist. As a noun, “principal” may also refer to capital for funds or money owed as a debt upon which interest is based.

**ANSWERS**

- Principal
- Principal
- Principle
- Principle
- Principal
- Principal

### Financial assistance para sa mga LGU frontliners sa kabanwahanan

**S**IYUDAD SANG ROXAS — Ginpangunahan ni Gov. Esteban Evan Contreras kag ni Mambusao Mayor Leodegario Labao Jr.—ang LGU focal person on Anti-Inter-agency Task Force (AITF) for COVID-19 kag presidente sang League of the Municipalities of the Philippines Capiz Chapter—ang pagpanagtag



**MANGAPE TA!**  
**Edalyn Acta**

sang mga tseke nga nagabalor sang tig 100,000 sa bug-os nga munisipyo para sa LGU frontliners.

Daku ang pagpasalamat

sang mga mayor sa kada munisipyo kay suno sa ila, dako ini nga bulig para sa ila banwa ilabi na gid sa mga nagatrabaho sa pagpakigbato batuk sa COVID-19.

Maluwas sa 16 ka munisipyo, gindul-ungan man ni Contreras kag Labao ang Roxas City government sang pareho man nga balor sang tseke kag ginpasalamat man

ini ni Mayor Ronnie Dadivas.

Sa masunod nga semana, suno sa gobernador, nga kon matapos na ma-process ang mga tseke, pagalauman naman sang bug-os nga barangay sa probinsya sang Capiz ang iya bulig nga tag-Php5,000 para sa ila mga frontliner—kag dugang nga 1 million para sa mga household sang munisipyo.

### Love in the Time of Corona\*

**N**owadays, it is very, very Lilybeth Rasonable to Nikki Paniki and Luz Valdez our confetti: to overprice Rick Price or hoard the Golden Goose, or Granny Goose or the 3,000 pairs of shoes—even those we don’t really, really Ned Kelly.

These days, it is very Philippine Normal—to take the SM Advantage Card from D’Others.

But “I believe!” it is just Human Nature Spring: even before Land before, Mang Tomas All-around this merry-go-round we already Eveready hadhad fool of Papadopolous opportunists, Sadistas, Sakdalistas and yeah, French Baking politicians—but also well-meaning, giving,



**ANAYO**  
**Niño Manaog**

may tiling personalities from them: Bunsong Kerubin, Charlie’s Angels and the principalities—DepEd, LGU or otherwise Shopwise crosswise lengthwise—wanting to make a vas deferens in our Body Mist. Haw haw de carabao ever, it’s also the best Times Capiz Times Manila Times to Duncan Sheik the Best Foods in ourshelves.

In the midst all these, I etchos Porthos Alaminos to look to the No Fear-lessness—

the Cory Juice-ness, yeah, the O My Hero, or heroine-nenism of the Front-Desk, Information, Reception, Concierge, Wala pong Load Dito whatever, Together Forever:

Doris Day are the government leaders really at work as in No-Noon-Break; the Joyce Anne Militar; the Ricky Lo enforcers; the PhilHealth is Wealth professionals; and the nameless, odourless, chenes-less (hmp! churvaness) Tugon Atenista volunteers now special-offering their nine lives in the service of Men for Udders, women for Us.

Yes, Virginia Moreno, I rather choose to look, look, Dick, look, look at Jane the Gen-Xrosity of Private Property Keep

Out individuals ornamentals instrumentals who Bono & Cher their own resources—natural, financial, international, supranational—with the Listahanan of our seedlings.

I choose to Loki-loki for the better News to Go—and Ram Pickle Relish the Philippine Starbrighters side-dish of Life, O, Life, o Life—the Dunkin Donut-go-gentle-into-that-good-night treatment.

So Daily Inquirer I etchos ponchos Charo Santos-Conscious to #StayHomo sapin-sapin and read the Kindergarter words that can help me Coca-cola Coke, Bob Hope and Cheri Gil.

\*Apologies to Gabriel Garcia Marquez

# Untold Stories behind the COVID-19 Crisis

**R**OXAS CITY—Last April 4 at 12:21: 45, the Capiz Sangguniang Panlalawigan (CSP) approved in a special session the Memorandum of Agreement (MOA) proposed by the Capiz Medical Society (CMS).

The special session was attended by seven Board Members (BM), namely: Contreras, Tanco, Teves, Tanco, Reyes, Besa and Apolinario.

The CSP secretary, however, called the attention of the Sanggunian that a quorum to transact business requires the presence of eight members.

BM Reyes made a motion to suspend the Sanggunian internal rules, and the motion was seconded by Besa, Tanco and Apolinario.

She also suggested that a digital teleconferencing be resorted to in order to get the required quorum and to allow other BMs to participate in the deliberation and vote for any measures under consideration.

The digital teleconferencing, not found on its internal rules, was used for the first time in the history of the CSP's session.

When called via cellphone by the SP Secretary, BM Martin and Hachuela agreed.

Hachuela is the chair of the Rules Committee. BM Palomar could not be contacted while BM Martinez declined to participate (BM Patricio voted to approve the MOA thru digital teleconferencing during the 3rd and final Reading).

With 7 BMs present and 2 other BMs assenting to be "digitally present" and participate in the discussion, the April 4 CSP special session proceeded, in the presence of the members of the press coming from The Capiz Times, Radio Bandera, DYJJ-Budyong, Bombo Radyo and Capiz News Highlights.

Invited resource persons were medical doctors Mosquete, Acepacion and Bisnar representing the CMS.

Representing the executive department were provincial budget chief Tony Arbis and provincial legal officer Atlas Catalan.

For the first time, Gov. Contreras softened. Good statesmanship requires engaging on negotiation, entertaining the possibility of cooptation to a co-equal branch of government in a win-win proposition.

As someone said, with kindness or act of kindness, even the blind can see and the deaf can hear. This makes sense to Gov. Contreras and his retinue of advisers and pseudo-photojournalists.

Although I found certain



**POINT & COUNTER-POINT**

**Virgilio Clavel**

issues, some legally fatal, I chose to dismiss those issues considering that the people's lives are at great threat, in an extraordinary times.

Laws, no matter how splendid their purposes are, must yield to public welfare.

Taking from Justice Oliver Wendell Holmes's idea of what the law is, I venture to assert that laws are less likely founded on man-made principles or mathematical axioms or philosophical arguments but experience. Holmes rightly said that the foundation of law or rule is experience.

Our responses, behaviours, discourses and enactment of personal interests and values form part of the web of experience.

The COVID-19 global pandemic of epic proportion brings us all to our sense of humanity.

"In every crisis, doubt or confusion, take the higher path—the path of compassion, courage, understanding and love" (Amit Ray).

"In a time of domestic crisis, men of goodwill and generosity should be able to unite regardless of party or politics" (John F. Kennedy).

When their country went financially insolvent, the South Koreans donated their gold items and precious jewelry to revive or bail out the government's or state's financial distress.

Their response was not only a higher form of patriotism, but a demonstration of the best light of South Korean character.

Like the South Koreans, Filipinos these days are showing the outstanding brilliance of character as a people and as a nation.

We have seen and experienced g companies come up with hundreds of millions of fund to help ordinary people survive—rich and poor, regardless of ethnic roots, political persuasion or religious beliefs.

The electric, water and public utilities—starting from Metro Manila to the regional local government units—postponed the payments for later dates.

Some private companies still paid their workers for non-working days; business rentals were waived; and private and public financial institutions have also written off the penalties.

We have learned that local chief executives, senators

and congressmen (only 75%) are donating their one month salaries to establish an emergency fund to help people in serious crisis situation.

This social phenomenon rarely happens in three centuries. In our province, the Capiz Electric Cooperative and the Metro Roxas Water District followed suit and rescheduled to a later date the payment of current bills.

We have experienced how Sen. Manny Pacquiao showed pagmamalasakit and pakikipakapwa-tao.

Even Leni Robredo does her own usual tricks, regardless of her political agenda. The point is that we have something to contribute to lighten the burden of the ordinary, displaced folks because of the present crisis. We should be part of the solution than part of the problem.

I never liked the social bearing of BM Reyes in the last ten years. But this time, she went above the shoulders of other politicians similarly situated.

In response to the exasperation of doctors Mosquete and Bisnar on perceived issues of politicking, Reyes outshone the other six BMs deliberating on the proposed MOA.

Mosquete in particular called for setting aside politics, and the need to approve immediately the proposed MOA, saying: "We have to cooperate for now. We are facing a pandemic, not local, not national, but global".

Known for her arrogance and lack of tact, Reyes' recent demeanour is rather exemplary, even standing up to clarify matters: "We are not politicking, Dr. Bisnar. We received the MOA instrument March 30.

"The SP Secretary called the Vice Governor and the latter lobbied for the holding of a special session, calling us one by one. Just to get a quorum and approve the MOA—if possible today."

She continued, "We want to ensure nga kami (the provincial government) makabayad, nga indi makautang sa private hospitals. Nga sa MOA maprotektahan man kamo".

"I suggest the provincial board ma-set aside sang kuwarta under the Office of the Governor. Pondo nga ibulig sa apat ka private hospitals. Ang provincial government may kuwarta... ang proposal nga ini idugang sa terms of references sang MOA, a guarantee nga ma-address ini nga potential problems".

"Agud indi mabutang sa alang-alang ang private

hospitals. We recognize that these hospitals rely on the payments of patients. We recognize that. We do not want these private hospitals to go bankrupt and cease operations because of corporate fund shortage. May balayran man kamo sa mga empleyado, may mga overhead costs".

Reyes said "We will put cash fund for the four private hospitals. Kay kung wala, magsukot ang ini nga hospitals, pila ka bulan. Indi naton gusto nga ang private hospitals mapyirde man".

Arbis explained that there are still funds available. "May ara pondo sa Calamity Trust Fund. May 20% man sa Development Fund, pondo nga natipon kag wala magastos in previous years. The total available fund we have is about Php 82-83 million, pero ang computation sang proposed supplemental budget is 108 million.

Ginpalabi namon ang budget for Roxas Provincial Memorial Hospital (RMPH). Next week are man kami ma attend sa SP session kung talakayon ang Supplemental Budget (The law requires that Supplemental Budget must be backed up by an existing source fund, or put simply by providing where the funds will come from)

For second time, Reyes concern for Persons Under investigation (PUI) and Persons Under Monitoring (PUM) was evident. On ventilators, "sin-o gablock sa Iloilo"?

Dr. Bisnar answered; "They cannot release the ventilators because these are reserved for Iloilo. There are acquisition modes, like rent-to-own, and simply buy".

Reyes continued, "May mga friends man kita sa Iloilo. We will make representation to Iloilo ventilator (and needed medical equipment) providers nga need man diri sa Capiz".

BMs Tanco and Martin strongly backed up Reyes proposal. In the words of Martin, "I agree with BM Reyes to provide a stand-by fund for the four private hospitals. We can compute kung may kulang. On renting the ventilators, we had been asking Dr. Alex Nolasco pero wala nila kami ginaspaka".

BM Besa proposed that a matrix be formulated so that the provincial government could fix the amount of financial aid or subsidy to non-COVID-19 patients who will be transferred to other public and private hospitals.

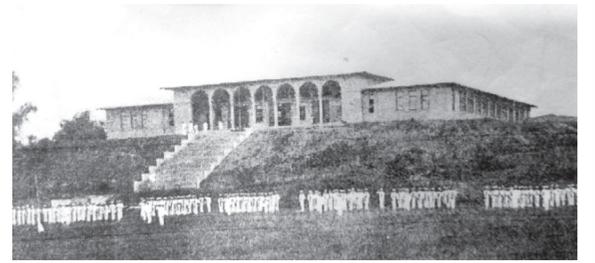
He further said, indi lang "open-ended" statement ang kinahanglanun with respect

**CLAVEL /4**

# CAPIZ NOTES

By Ramon B. Atinon

## Capiz through the years . . .



Capiz High School – 1923

## AMERICAN REGIME

1914 – Capiz High School was completely organized to become the first government high school to operate in the old Capiz town.

It had its beginning in 1904 from the first American teacher that came to the country on board the transport Thomas. Classes were first housed in a building located on the site where the Roxas City Hall now stands. When the school building was burned down in 1919, the provincial government had constructed a 15-roo, permanent school building on a top of a hill overlooking the former town. The new high school building was inaugurated on September 18, 1922. It has 62 concrete steps from the foot of the hill leading to the building. This hill is part of the 8 ½ hectares lot which was donated by Don Fortunato Fuentes.

Textbooks and supplies were those used in American schools. All the student spoke the English language. When Filipino started to teach in the school, Filipino dresses and Barong Tagalog were used as uniforms.

In the absence of a stadium during that time, athletics were then held at the foot of Capiz High School known as Capiz High School Athletic Ground (now the Provincial Park).

The Second World War interrupted the normal school opening. The school was used as garrison of the Japanese Imperial Army. Capiz High School was repaired and classes resumed after the liberation in 1946.

The school was closed in 1957. It became a part of Capiz School of Arts and Trades (CASAT) now Capiz State University. Capiz High School was reopened in 1960. Classrooms were added when the Carabao Court was developed with the assistance of then Governor Atila Balgos.

Batas Pambansa Bg. 137, converting the school into CAPIZ NATIONAL HIGH SCHOOL took effect on February 8, 1982 when former President Ferdinand E. Marcos signed the bill.

References: 1982 Circulo Galante Yearbook

### CAPIZ /1

partial lockdown and advised residents to stay home and be vigilant.

Per COVID-19 status update dated March 30, by PHO, Capiz has 5,318 Persons under Monitoring (PUM)— 4,898 of

which have been terminated to date while 420 are active.

Persons under Investigation (PUI) are 38—22 of them are terminated and 16 are in hospital quarantine. And of the 31 under home quarantine, 12 have been terminated while 19 are active.

### DAYAO /1

nga kaso sang COVID-19 pagasuspendiron man agud indi na sila pagtugutan nga makagwa sa ila balay.

Tungod indi sila ka gwa dira sa ila mga panimalay, ang gobyerno sang siyudad amo na ang bahala magaprovide sang ila basic necessities.

Gindugang man ni Dadivas nga posible magalawig naman ang Enhanced Community Quarantine kon kinahanglan. Gintawag man niya nga fake news ang mga nagapalapta sang estorya nga siya nakakontak sa positibo sang COVID-19. (Edalyn Acta)

### PANINGADSIKAD /2

nga lugar sang sang biktima.

Suno sa mga kritiko nga indi makatarungan sa mga una nga nagpositibo kay ginsugid man gani kon taga-diin nga lugar. Apang pag-abot diri sa ulihi nga nagpositibo, wala na sang detalye?

Ang pamangkot, may ginapaboran ayhan diri ang taga PHO naton? Kay suno sa mga istorya nga ining napatay nga si PUI 32 madamo ang nakakilala. Madamo ang amiga kag prominente nga pamilya.

Gani madamo man ang nakabalo kon diin ini naghaling nga posible iya nakuha ang Covid-19. Pero kon kita gusto amligan ang aton mga kaugalingon, aton pamilya kag mga kaabyanan, ihambal man ukon indi ang pangalan, dapat kita mismo ang magpalayo sa Covid-19.

Simple ang aton obrahon—magtiner sa sulod sang aton balay. Kay amo lang ina ang pinakamaayo nga pamaagi nga mapalayo kita sa virus nga ini.



## The Importance of 'House Rules' in the Classroom

By Mary Grace Ombiga, Master Teacher II  
Maninang Elementary School  
Sapian, Capiz

How do we go about managing our classroom? Foremost, our job is to create a good classroom environment so that, as experts agree, we could “accommodate various personalities” in one group.

One of the most quoted or widely discussed strategies—considered indispensable by many teachers—is the establishment of classroom rules ideally before the start of the year, which seek to create the atmosphere we want to achieve—across the board.

Classroom Rules or “House Rules”, so to speak, refers to guidelines to follow by which your students are expected to do and behave in the classroom. The purpose is to make them understand that without these, your class will not proceed and obtain the expected results.

The indispensability of setting rules for each learner to follow is based plainly on common sense. For example, we need to tell them to return the textbooks to the shelves after use—so that we will not spend time to locate where they are the next time we use them.

Or we also tell them again and again that interrupting someone’s speech is not only being disrespectful but brings the class to disadvantage because of the lack of clarity of ideas that are being heard. One must raise their hand to be allowed to speak—the teacher needs to acknowledge the student so that anyone speaking will be given time to finish. So there. Plain common sense.

The same goes for other rules like maintaining cleanliness of their desk and the use of lights, electric outlets, electric fans or ventilation.

But the caveat is this—we cannot expect them to learn and stick to them in one instance, or opportunity. It will have to take time for them to know and learn them before the house rules are really followed to the letter.

This covers many aspects of instruction—including, say, the procedures in using the textbooks. But most important, the house rules must also cover the basic ethics in classroom behaviour during lecture, or interaction or discussion and laboratory—or the expected behaviour during seatwork or the specifications of the quarterly project and the like.

In other words, while we must have set the rules for them to follow, we have to tell them many times before they can learn them by heart. Before we forget, these rules we’re referring to must be understood by the students for their purpose—why we need to do what we need them to do.

If students commit the same mistakes over and over, please consider that maybe some of them are not really amenable to them. Or that some of them have not really understood its importance. And our job is to make them see its purpose.

Once it’s clear to them what their purposes are, they will have no reason not to comply with them. The establishment of such rules is needed to foster order and therefore hopefully facilitate learning.

### CLAVEL /3

to the hospital discounts mentioned by Dr. Mosquete.

In excess of the PhilHealth coverage, dapat ang provincial government may matrix, ratio or proportion per kind of disease kag hasta bala diin kadaku ang amount nga mahatag sang provincial government. Wala problema sa COVID-19 patients kay ang PhilHealth coverage nila full.

Tony Arbis, the provincial budget officer, was requested to devise a matrix. Atty. Catalan assured the BMs and the resource persons from the CMS that the matrix will be put as Addendum or Annex to the MOA that is about to be approved by the CSP.

Atlas other statements were of no value, except on the Addendum proposal. The people must however be wary because possible terms of reference riders may be put in place. The Addendum or Annex broached by Catalan must only contain the agreed provision items or proposals identified—and nothing else.

As a precaution, each provision found in the addendum or Annex must be signed by BMs present for authentication. As to provisions in the proposed MOA submitted by CMS, the same must be signed by these

BM—i.e. on each provision. The reason is to forestall any untoward insertion, given that no physical copies were given to the Press.

It could have been acceptable if Vice Governor Magbanua or any member of the SP Health committee read one by one the provisions of the MOA.

This view tries to avoid controversies involving as it may likely involve doctrinal clash between the Enrolled Bill doctrine vs. the Journal Entry doctrine later one.

\*

Dr. Mosquete apprised the Sanggunian that the CMS through the four big hospitals have set aside a cumulative 43 beds for charity non-COVID-19 patients in anticipation of the RMPH plan to transfer these patients, as follows: 10 at the Capiz Doctor’s Hospital, 10 at Capiz Emmanuel Hospital, 10 at the Health Centrum and 13 at St. Anthony Hospital.

BM Contreras notified the Sanggunian that there are almost 300 plus patients served daily by RMPH.

Dr. Bisnar commented: “We cannot start admitting non-COVID-19 patients if we do not have the MOA approved. There is already an unwritten

understanding among the four private hospitals. The transfer of non-COVID-19 patients will proceed like this. The other district hospitals will first take in said patients, then the private hospitals will accommodate patient referrals. Say there are five referrals, these patients will be allowed admission on an equal share basis, one at the Health Centrum, one at the Capiz Doctor’s Hospital, another at the Capiz Emmanuel Hospital, and one at the St. Anthony Hospital, and so on—until the 43-bed reserved for charity non-COVID-19 patients are filled”.

Bisnar added that “By April 14 the infection surge in Capiz will reach as high as 6,900. If 20% are admitted as PUI and/or PUM, about 1,380 patients. The combined bed capacity of all private hospitals cannot even reach 1,000. We have a problem here. The Intensive Care Units (ICU) of private hospitals are only good for 19 patients at a time. This makes the problem worse. What would the provincial government do? Does it have existing contingency plan for COVID 19 positive patients, classifying them into mild, moderate and serious cases?”

“May patients spillover

## On our Way to Good Health

By Jeanalyn A. Garcia, Master Teacher II, President Roxas East Elementary School, Pres. Roxas, Capiz

Indeed health is wealth. Our health is the one that should not be taken for granted. We need to protect ourselves from what we are taking or eating. So much cholesterol from our food can attack our heart. A lot of factors that makes our health unhealthy, it is lifestyle that matters.

As a teacher, I would like to have a healthy pupils seen in the classroom. Having a healthy foods we feed for our children it can create more participation in school as we observed them more lively and creative. Parents should know a lot of tips in cooking nutritious foods for our kids wisely, like when our kids don’t like much of veggies, you need to know tricks on hiding them on their snacks.

Get regular exercise can help you prevent heart diseases, stroke, diabetes and colon cancer. It can also help treat depression and osteoporosis and high blood pressure. It can make you feel

better and keep you weight under control.

Sun exposure is linked to skin cancer, so we also need to protect our skin. We should limit from sun exposure and use broad-spectrum sunscreen that blocks both UVA and UVB rays.

In today’s generation, sex education is now introduced in higher education. Practice safe sex can prevent us from sexually transmitted diseases (STDs) like HIV-AIDS. Condoms are the most effective form of prevention.

Limit how much alcohol you drink and smoke. Too much for everything is harmful. Too much alcohol can damage your liver and smoke leads to lung cancer.

For kids, parents should educate their children not to buy junk foods and softdrinks in school canteens for them to be able to protect their children from urinary infection. If the children are not healthy it also lead to poor performance in school and absenteeism.

## Health, Sanitation and Hygiene Education in School

By Jeanalyn A. Garcia, Master Teacher II, President Roxas East Elementary School, Pres. Roxas, Capiz

Health, sanitation and hygiene is very important in school to have a healthy environment. This was first introduced by Unisef, a non-governmental organization that protects the children all over the world.

The school should have a program that focuses on health, sanitation and hygiene in school. It allows children with their rights to health, education and participation in school. This is a very important aspect in school to promote a healthy environment, access to primary education, reducing chld mortality, improving water supply and sanitation and promoting gender equality.

A lot of non-governmental organizations donate handwash facilities in some remote schools in the province like Rotary Club International and Kiwanis Club International, kudos to those good Samaritans out there.

It’s always a problem here in the Philippines the poor sanitation and unsafe water supply, inappropriate hygiene behavior can really cause mortality for children under five years old. The physical

environment and cleanliness of a school facility can significantly affects the health and well-being of children.

That is why the government and the school are being imposing some development on the school facility to avoid these.

The government same with the Unisef urges the school to have a sustainable, safe-water supply points, hand-washing stands and sanitation facilities. Fully integrated life skills education, focus on key hygiene behaviours for schoolchildren and using participatory teaching techniques. Teacher and parents has the big role in changing the current behavior of children at home and at school and to continue that better hygiene practices in the future. And conduct outreach program to tap the community for a wider campaign of safer school.

All these will lead to perform better in school, positively influence hygiene practices of children in their homes, among family members and wider community and to promote healthy children not only in rural areas but all over the world. Save the children of our tomorrow.

## How to Teach Pupils Effectively?

By Jeanalyn A. Garcia, Master Teacher II, President Roxas East Elementary School, Pres. Roxas, Capiz

There are many ways to teach pupils effectively. What follows are strategies that work.

Begin by reviewing the last lesson. Make sure pupils understand the skills they need for the day’s lesson. That’s because the new lesson builds on the lesson of the day before. A study found that when teachers spent eight minutes every day going over homework and common mistakes, and practicing skills their pupils needed to memorize, pupils got higher test scores.

Present new information step by step. The place in our brains where we process information is small—so when we’re asked to learn too much at one time, we can get overwhelmed. A strategy called “chunking” can help with this. Chunking means teaching in small steps while checking for understanding along the way.

Ask many questions and talk about the answers. Ask many questions. They ask their pupils to explain how they got their answers. In a recent study, one group of teachers was asked to teach

new material by asking questions and discussing. Their pupils ended up with higher scores than pupils whose teachers did not teach this way. Give them models. Show examples of problems that have already been solved. This can be very helpful, especially in math.

Ask pupils to explain what they learned. Asking them to think out loud while solving a problem or when planning to write an essay helps the teacher identify areas where a pupils needs more help. This proves better than asking: “Are there any questions?” Give aids when teaching something difficult. Cue cards and charts can help children think more clearly as they learn new information. When teaching difficult material, expect that pupils will make mistakes.

Review. Remember that pupils need a lot of practice and review to build and keep track of new ideas in their long-term memory. It’s easier for pupils to solve new problems when they have a wealth of background knowledge. Children will often forget material if they don’t practice it.

napa-reserve na nila”.

She added, “Kung may support lang sa provincial government—sa DTI—to purchase or lease these equipment, ventilators and PPEs (Personal Protective Equipment).

Besa replied to Bisnar that according to Atty Catalan may placement order na. He asked Catalan, “when is the expected arrival of these PPEs?”

Catalan said “may placement order na” as discussed during the Executive Department Contingency planning/meeting.

On local PPEs, Besa noted that some are selling at Php1,000 apiece. May ara man Php350. Addressing the guest resource persons, “maka-specify bala kita sang minimum requirements agud makahimo man ang mga local producer natin ng improvised PPEs?”

Dr. Mosquete answered, “These local PPEs are not standard equipment. There are real high risks of infection—” “What we have now is improvised PPEs. The real PPE is expensive (the market sells at not less than Php 8,000—annotation supplied). There are placed orders made by the national government but Roxas City has not yet received any.

N95 is admittedly protective. In China when N95 was used, a significant decrease in COVID-19 infection was registered.

BM Besa commended Bisnar and Mosquete for the disclosure and situational briefing. For the first time, he said, the SP nakita ang matuod-tuod nga sitwasyon sang probinsiya. “In a crisis, don’t hide behind anything or anybody. They’re going to find you anyway” (Bear Bryant).

The boring voice of Catalan missed my attention. Catalan said there are already placement orders for PPEs and N95 masks and the focal person handling this concern is Dr. Alex Nolasco.

I could have walked out from the session if Catalan mentioned again that it was decided upon during the contingency planning.

“Every little thing counts in a crisis.” (Jawaharlal Nehru).

“Faced with crisis, the man of character falls back on himself. He imposes his own stamp of action, takes responsibility for it, makes it his own” (Charles de Gaulle).

“In times of crisis of epic proportion, the great spirits rise while others fall” (Sifu Francis, 1914–1966).

## Some Guideposts on Learning in the 21st Century

By Mary Grace Ombiga, Master Teacher II, Maninang Elementary School, Sapián, Capiz

Today, learning has already been defined in different terms. Teaching and learning—or education as a whole—is now called “21st-century teaching and learning”.

What does this term mean? Foremost, it comes with the new qualifications of the contemporary teacher but also the quality of his or her instruction—which in turn moulds the kind of learner nowadays.

As new technologies emerge, it is required that teachers implement new ways of teaching. Among others, teachers today must not only realize but also maximize the indispensable role of computer technology—and internet—in the classroom.

They must ensure that their learners maximize the use of technologies not only to analyze information and collaborate but also to solve problems and make informed choices.

Teachers need to be creative in honing the computer technology to suit their desired outcomes in the classroom. They are encouraged to give students opportunities and similar venues to use new technologies in their projects and activities.

Today’s generation of learners—pupils or students know technological devices like the back of their hand. In particular, even very young children now can already sensibly tablets or

Smartphones. It’s amazing to know how learners in the primary grades can already surf the Internet, use their Facebook accounts or even switch channels on YouTube.

Because these days, learners have been accustomed to having quick access to information, the 21st century teacher must learn the new technologies—they, too, must be adept at using these tools.

Today’s technology also mandates teachers to prepare digital resources and materials. They better had use PowerPoint presentations and the internet in class. The point is not to make the teacher dependent on the internet—but rather only strengthened or reinforced by the technology’s wonderful possibilities.

And because not every learner has access to computers constantly, it is the teacher’s task to make available the computer equipment and interconnectivity needed for this purpose.

They can design lessons for learners with many personalities and preferences. In other words, that one-size-fits-all approach may be replaced by something that rather recognizes the students’ different personalities and abilities.

When teachers devise personalized instructions to their learners, the latter will be given a chance to make their own choices, they will learn to keep pace with their own learning.

## Promoting the Bayanihan Spirit thru Brigada Eskwela

By Mary Grace Ombiga, Master Teacher II, Maninang Elementary School, Sapián, Capiz

Every year, public elementary and high schools nationwide participate through the collaboration of students, teachers, school officials and leaders and their communities to prepare their campuses for the school year in an activity

Per Department of Education (DepEd), the annual Brigada Eskwela, or the National Schools Maintenance Week is “a nationwide voluntary effort which brings together teachers, parents and community members to do minor repair in public schools and prepare the learning environment for students, in time for the opening of classes.”

Happening a few weeks before classes open, school officials, teachers, parents, students, barangay officials and other stakeholders come together to do their share for their school.

Biragad Eskwela engages all education stakeholders to contribute their time, effort and resources in making sure that public school facilities are prepared in time for the school opening.

Here, principals, school heads and head teachers take the lead role in planning the activities to make their schools not only clean and conducive to learning—but More importantly, disaster-prepared

and ecologically conscious.

For their part, the higher DepEd officials monitor the implementation of the program in the schools under their jurisdiction.

In the spirit of bayanihan, the pupils, parents and barangay officials help clean, repair toilets, halls, corridors and buildings. Using their own cleaning materials, teachers take the lead in beautifying the campus. In some communities, officials seek the assistance of local police and volunteer groups like civic groups and the Army.

These and similar collective efforts for the schools and communities only mean bayanihan, a tradition of cooperation among Filipinos wherein members of the community do something to maintain and improve the community itself.

For the past year, each one of us contributed their own effort to come up with a conducive learning environment. after all, we would like our students and everyone ion the school to enjoy a clean and orderly but also disaster risk-free learning environment, thanks to the BAYANIHAN spirit that was seen between and among the local stakeholders of our school.

## Emotional Skills leads to Personal Development

By Jeanalyn A. Garcia, Master Teacher II, President Roxas East Elementary School, Pres. Roxas, Capiz

People have a tendency of making emotions take control when it comes to how they make decisions because we can get emotional about things that matter to us or the things we are sensitive about.

Also, people ended their life because one of the factors that contributed to their death could be their emotions finding a way to overpower them.

Because of the said kind of tendency, people must learn how to acknowledge how they feel, but not let it take over the way they live their life or how they make decisions. It sounds easier said than done but there is nothing wrong with trying because of the good intentions behind this desired outcome.

Developing the emotional skills of the pupils or students is a must because it involves teaching them how they should express and manage their emotions.

If I had the opportunity to teach emotional skills, I would integrate teaching these skills by doing things such as reminding everybody to look at the brighter side of things like failure is just a

reminder of us that we are capable of doing better, but we just need to be better at finding the flaws that hold us back from achieving things whenever the grades are released and it reveals that the person can do better or when there are activities and there would be a group(s) or a person(s) that do not get to accomplish what needs to be done.

When there are conflicts or criticisms thrown at each other, I would tell them to tell each other how the other person did made him or her feel rather than fight each other if there is a conflict and if there are criticisms, I would tell them to focus on the pros and cons of the decision or behavior rather than to attack the person.

I would also tell the students to use their assignments, household chores, and hobbies as a means to divert their attention from the pain they are feeling.

Aside from counseling and showing empathy, we can save people from making decisions that they would end up regretting by teaching pupils or students how to handle their emotions.

Let us save lives and save people from their bad decisions before they even make the said kind of decisions.

## Maintaining Productivity Despite the Health Crisis

By Mary Grace Ombiga, Master Teacher II, Maninang Elementary School, Sapián, Capiz

The deadly Corona Virus has slowed us down and derailed our jobs—including our schoolwork and activities. Well, anyway, who would appreciate graduations or moving-up ceremonies if human life is already at risk?

Due to the current health crisis beginning in China and which has since claimed countless lives worldwide—work from home has been the policy of most employments.

Whether we like it or not—the Enhanced Community Quarantine will not be lifted within weeks—until the government sees it fit to resume to normalcy.

So along with putting premium on the health and safety of our household, we can sustain our productivity by having to work from our very own homes.

The longer days that are afforded us today must rather encourage us to continue to work—maintain our productivity by updating our paperwork for our classes and lessons.

During slack periods of the day, let us be productive not only by finalizing our grades but also polishing our lessons and/or creating and improving our instructional materials.

After all, as civil servants, we cannot afford to be stagnant—what shall we do during the afternoons when the daily chores seem to be almost done? We can resume and we must attend to our school work as necessary.

After all, the Department of Education (DepEd) will see to it that our salaries and/or compensation are not jeopardized despite the global pandemic. Just as we need compensation, as civil servants, we

also need to keep working in order to survive and see this through.

**FINISH THE LEARNERS’ GRADES.** We have come to the end of the school year—we might as well finalize the grades. After the weeks of March we spent in school, we now have to tally all their seatworks, class participation, quizzes and projects—plus their final periodic exam results. We will also consider their department and attendance to bear on their overall final grade for the year.

**PREPARE, ENHANCE OR LEVEL UP OUR INSTRUCTIONAL MATERIALS.** I think you can agree with me that we have all the time in the afternoon to polish our PowerPoint slide presentations, create and/or improve our charts, draw our visual aids, or download instructional materials from the internet.

**ACCOMPLISH ALL OTHER REPORTS FOR THE PRINCIPAL AND THE DIVISION APPROVAL.** We cannot finish the year without accomplishing the necessary paperwork for the school year. Let us carefully fill out and supply all needed information for our classes, lessons, targets and rubrics. All these are crucial parts of our accomplishments and duties to the DepEd. Most important, we must choose to finish each of these tasks with industry and diligence.

As long as these do not create so much stress on ourselves—that can force us to compromise our body and immune system, only then we say that we are coping with this current crisis by continuing to be productive.

As such, we are virtually not totally different from the courageous front-liners who are doing their jobs and performing their mandated roles as worthy citizens of our country.

## The Fights against COVID-19

By Jeanalyn A. Garcia, Master Teacher II  
President Roxas East Elementary School  
Pres. Roxas, Capiz

Being one of the front liners in this so called pandemic, it is so hard for our family that we are all risking our lives to protect the citizen of our country. The president himself could no longer take the responsibility all over the country but he divides the authority down to the barangay council so that within their jurisdiction, they can control the decision making. The president on his birthday wishes that everybody should stay at home to avoid transmission of the virus.

Covid 19 is a new strand of Corona Viruses originated from Wuhan, China on their wet market full of exotic kinds of animal being consumed. Like the MERS-CoV and SARS it all comes from a certain animal consumed and transmitted to human that cause infection. All of these has similar symptoms like fever, cold and severe acute respiratory syndrome.

People should know that this virus can kill those with low immune system that can be seen from elders with existing complications and human to human transmission. The barangay officials in the local authority have the power and have the biggest responsibility when it comes in protecting the community.

The barangay strengthen the policy within like practice social distancing, enforce curfew and as much as possible lockdown of the whole barangay. Persons under monitoring are being monitored day by day by the Barangay Health Workers. There are also check point in the barangay checking all who pass by. Some household also imposed the ‘no visitor allowed’.

The community should not take for granted the sacrifices of the medical practitioners, the barangay auxiliary, barangay health worker and barangay council that protects all the community against COVID-19. They are also risking their own lives and their families all together to fight this crisis. All we need is to cooperate to the government, let us unite as one.

## Fostering Cooperation during Crisis

By Mary Grace Ombiga, Master Teacher II  
Maninang Elementary School  
Sapián, Capiz

In the midst of this worldwide pandemic brought about by the dreaded Corona Virus, it is very easy to panic and lose composure—for example, to overprice, to do panic buying, to hoard goods and products—to take advantage of other people.

I believe that it is just human nature—even before this pandemic, the world was already full of unscrupulous businessmen and opportunists, bickering politicians but also individuals who among them who just want to make a difference.

But it is also the best time to seek the best in and of ourselves. In the midst all these, I choose to look to the sheer bravery of the frontliners—the government leaders, the military, the law enforcers, the health professionals and the nameless volunteers—who virtually offer their lives in the service of others.

I look to the openness and generosity of private individuals who seek to share their own resources with the least of the others.

I choose to look for the better news—the kinder words that will help us cope and hope and heal.

We need to do our share—by staying home when we are told by the government to do so—we just need to gout of the households if we badly need to secure our food for the table.

We must also minimize the potential infection by properly and religiously practicing hygiene and sanitation our very own homes.

I think that the best that we can do as citizens right now is to cooperate with the government.

It is also best to refrain from using social media—to avoid all the negative vibes from people who share them. for one, let us not take to social media any uninformed opinion or to sustain the fake news. Let us rather help share the positive vibes of hope and coping mechanisms that will help the other members of the community cope with their own challenges.

Since we are not the frontliners—unlike the military, law enforcement and health professionals—in these challenging times, we need best to foster cooperation in our community.

In our own community, let us participate when the barangay officials visit us to secure data or information regarding our households. We must also take action when there is fumigation of our vicinity.

We must also be vigilant and proactive when it comes to any assistance being extended by the local or national government.

For example, we need to make sure that the beneficiaries of the Social Amelioration Program cash assistance by the department of Social Welfare and Development (DSWD) are duly given to the rightful recipients, including ourselves if applicable.

As you can see now, the Corona virus is changing our very own social dynamics—but more important, it challenges us to still practice the most often forgotten values of honesty, transparency and even integrity.



Republic of the Philippines
City of Roxas
Office Of The Sangguniang Panlungsod



EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIAN PANLUNSGOD OF THE CITY OF ROXAS, HELD AT THE SP SESSION HALL ON MARCH 03, 2020.

- PRESENT: Hon. Jericho Angel L. Celino ... Sanggunian Member I
Acting Presiding Officer
Hon. John Paul J. Arcenas ... Sanggunian Member I
Hon. Midelo D. Ocampo ... Sanggunian Member I
Hon. Cesar S. Yap, Jr. ... Sanggunian Member I
Hon. Trina Marie A. Ignacio ... Sanggunian Member I
Hon. Moreno A. Gonzaga ... Sanggunian Member I
Hon. Albert Gregory Y. Potato ... Sanggunian Member I
Hon. Paul Ivan R. Baticados ... Sanggunian Member I
Hon. Corazon B. Tiangco ... Sanggunian Member I
Hon. Roberto V. Ignacio ... Sanggunian Member I
Hon. Virgilio A. Santos, Jr. (ABC Rep) ... Sanggunian Member I
Hon. Kriza V. Fernando (SK Rep) ... Sanggunian Member I
ABSENT: Hon. Erwin B. Sicad ... Vice Mayor I (Sick Leave)

ORDINANCE NO. 004 - 2020

AN ORDINANCE REVISING ORDINANCE NO. 048-2010, OTHERWISE KNOWN AS THE NEW REVISION OF THE CITY OF ROXAS REVENUE CODE.

Authored by: Hon. Albert Gregory Y. Potato
Jointly Seconded by Hon. Midelo D. Ocampo and Hon. Cesar S. Yap, Jr.

Be it enacted by the Sangguniang Panlungsod of the City of Roxas, that;

CHAPTER I

ARTICLE I - TITLE OF ORDINANCE

Section 1 - Title of Ordinance - This Ordinance shall be known as THE 2020 REVISED LOCAL REVENUE CODE OF ROXAS CITY.

Section 1.1. Scope - This Code shall govern the levy, assessment and collection of taxes, fees charges and other impositions within the jurisdiction of the City of Roxas.

ARTICLE II - DEFINITIONS AND RULES OF CONSTRUCTION

Section 2 - Definition of Terms - The terms as used in the Code are defined as follows:

a) Agricultural product - includes the yield of the soil, such as corn, rice, wheat, rye, hay, coconuts, sugar cane, tobacco, root crops, vegetables, fruits, flowers and their byproducts, ordinary salt; all kinds of fish and aquaculture produce marine; poultry; livestock and animal products, whether in their (original) raw form or (not) otherwise.

The phrase "Whether in their original form or not otherwise" refers to the transformation of said products by the farmer, fisherman, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise. (preparing said products for the market).

b) Amusement - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;

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c) Amusement Places - include the theaters, (cinematographs) cinema, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances. It includes those places where one seeks admission to entertain oneself 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 or rules and regulations there under;

e) Bar - (include) any place where intoxicating and fermented liquors (or malt) are sold, disposed of, or given away for consumption, even without food, where the service of hired hostesses and/or waitresses are employed, and where customers are entertained by occasional dancing to music not rendered by regular dance orchestra or musician hired for the purpose; otherwise, the place shall be classified as dance hall or nightclub. A cocktail lounge is considered a bar even if there are no hostesses or waitresses to entertain customers.

f) Boarding house - includes any house where boarders are accepted for compensation by the week or by the month, and where meals are served to the boarders only.

g) Brewer - includes all persons who manufacture fermented liquors of any description for sale or delivery to others but domestic fermented liquors, whose daily production do not exceed two hundred-gauge liters.

h) Business - means trade or commercial activity customarily engaged as a means of livelihood and typically involving some independence of judgement and power of decision or with a view to profit.

i) Business Agent - (Agenta de Negocios) includes all persons who act as agent of others in the transaction of business with any public officers, as well as those who conduct collecting, advertising, employment or private detective agencies.

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

k) Calling - means one's regular business, trade, profession, vocation or employment which does not require the passing of an appropriate government board or bar examination such as but not limited to Professional actors and actresses, hostesses, masseurs, commercial steward and stewardesses, etc.

l) Capital - signifies the actual estate, whether of money or property owned by an individual or corporation; it is a fund with which it transacts its business, which would be liable to each creditor, and which in case of insolvency passes to a receiver.

m) Capital Investment Invested Capital? - it is the capital which the person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, any juridical entity or association in a particular taxing jurisdiction.

n) Cateria - refers to any public eating place where (foods already cooked are) cooked food is served at a price.

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

p) Collecting Agency - includes any person other than practicing attorney-at-law engaging in the business of collecting or suing debts or liabilities lies in his hands (for) of said collection or suit, by subscribers or customers applying and paying therefor;

p.1 Mercantile Agency - is any person engaged in the business of gathering information as to financial standing ability, or credit of persons engaged in business and reporting the same to subscribers or to customers applying and paying therefor.

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q) Compounder - comprises every person who, without rectifying, purifying or refining distilled spirits, wine or other liquor with any materials except water, manufacture any intoxicating beverage whatsoever.

r) Contractor - includes persons natural or juridical, not subject to Professional Tax under section 18 of this Code whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise of use of the physical or mental faculties of 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, filling, demolition and salvage works contractors; proprietors or operators of mine drilling apparatus, proprietors or operators of dockyards; or operators of smelting plants, engraving, plating and plastic lamination establishments, proprietor or operators of establishments for repairing, repainting, upholstery, washing or greasing of vehicles, heavy equipment, vulcanizing and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietor or operators of dry-cleaning or dyeing establishment, 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 or any mechanical contrivance; proprietors or operators of establishments or lots for parking purposes; proprietors or operators of tailor shops, dress shop, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna, Turkish and Swedish baths, slenderizing and body-building saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishment, master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers; publishers except those engaged in the publication or printing of any newspapers, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale which is not devoted principally to the publication of advertisements; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors;

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

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

t) Countryside and Barangay Business Enterprise - refers to any business entity, association or cooperative registered under the provisions of Republic Act Number 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20);

u) Dancing School - includes any establishment where ballroom dancing, modern or any kind of dancing is taught and permitted to the public in consideration of an enrollment, admission, membership, or any other fees.

v) Dealer - means one whose business is to buy and sell merchandise, goods and chattels as 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;

w) Distillers of Spirits - (comprises) all who distill spirituous liquors by original and continuous distillation from mash, wort, wash, soap, or syrup through continuous closed vessel and pipe until the manufacture thereof is completed.

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x) Fee - means a charge fixed by law or Ordinance for the regulation or inspection of a business or activity.

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

y) Gross Sales or Receipts - include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or material supplied with the 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, excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT)

z) Hotel - includes any House or building or portion thereof in which any person maybe regularly harbored or receive as transients 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.

a.1 Independent Wholesaler - means a person, other than a manufacturer, producer or importer, who buys commodities for resale to persons other than the end-users regardless of the quantity of the transaction.

b.1 Lending Investor - includes all persons who make a practice of lending money for themselves or others at interest.

c.1 Levy - means an imposition or collection of an assessment, tax tribute or fine.

d.1 License or Permit - is a right or permission granted in accordance with law by a competent authority to engage in some business or occupation or to engage in some transaction.

e.1 Lodging House - includes any house or building, or portion thereof, in which any person or persons maybe regularly harbored or received as transients for compensation. Taverns or Inns shall be considered as lodging houses.

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

g.1 Manufacturers of Cigar or Cigarettes - includes those whose business is to make or manufacture cigar or cigarettes or both for sale or who employ others to make or manufacture cigar or cigarettes for sale; but the term does not include artisans or apprentices employed to make cigar and cigarettes from materials supplied by the employee; the latter being lawfully engaged in the manufacture of cigar and cigarettes

h.1 Manufacturer of Tobacco - includes any person whose business is to manufacture tobacco or snuff; or who employ others to manufacture tobacco or snuff; whether such manufacturer is by cutting, pressing, grinding or rubbing any raw or leaf tobacco, or other preparing raw or leaf tobacco or manufactured or partially manufactured tobacco or snuff, or putting up to consumption scraps, refuse, or stems of tobacco resulting from any waste by shifting, twisting, screening or by other process.

i.1 Market Premises - refers to any space in the market compound, part of the market building lots consisting of bare ground not covered by the market building usually occupied by transient vendors especially during market days.

j.1 (Massagist) Masseuse/Masseur - means any person who holds himself as such and devotes himself to the treatment of the superficial parts of the human body for remedial or hygienic purpose by rubbing or tapping it with hands or an instrument.

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k.1 Money Shop - is an extension service unit of a banking institution usually operating in public markets with authority to accept money for deposit and extend short term loans for specific purposes.

l.1 Motel - includes any house or building or portion thereof, in which any person may be regularly harbored or received as transients or guest and may park their motor vehicles;

m.1 Motor Vehicle - means any vehicle propelled by any power other than the muscular power using public roads, but except road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, amphibian trucks and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors, trailers and traction engines or all kinds used exclusively for agricultural purposes;

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

n.1 Municipal Waters - include not only streams, lakes and tidal waters within the municipality not being the subject of private ownership and not comprised within the national parks, public forest, timber lands, forest reserve or fishery reserve, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where the boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of the respective municipalities.

o.1 Night or Day Club - includes places frequented at night or day, as the case may be, where food and drink are served and music and/or entertainment is provided by the operator and the patrons are allowed to dance with their own partners or with hostesses provided by the management;

p.1 Occupation - means one's regular business or employment, or an activity which principally takes one's time, thought and energy, it includes any calling, business, trade, profession or vocation.

q.1 Operator - includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking.

r.1 Peddler - means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler or a particular commodity shall be determined from the definition of wholesale dealer or retail as provided in this title.

s.1 Persons - means every physical or moral, real or judicial and legal being susceptible of rights and obligations or of being the subject of legal relation;

t.1 Privileges - means any right or immunity granted as peculiar benefits, advantage or favor.

u.1 Profession - means a calling which (required) requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.

v.1 Public Market - refers to any place, building or structure of any kind designed as such Sangguniang Panlungsod of Roxas City, except public streets, places, parks, and the like.

w.1 Real Estate Broker - includes any person, other than a real estate salesman as herein defined, with another, and for a compensation; (1) sells or offers for sale, buy or offers to buy, lists or solicits prospective purchasers, or negotiates the purchase, sale or exchange of real estate or interests therein, (2) negotiates loans or real estate; (3) or leases or offers to lease, or negotiates the sale, purchase or exchange, lease, or rents or places for rent or collects rent from real estate or improvements thereof; (4) or self employed by or on behalf of the owner or owners of lots or other parcels of real estate at a stated salary, commission, otherwise, to sell such real estate or any thereof in lots or parcels.

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"Real Estate Salesman" - means any natural person regularly employed by a real estate broker any or all of the functions of a real estate broker to perform in behalf of such broker any or all of the functions of a real estate broker. One act of a character embraced within the above definition shall constitute the person performing or attempting to perform the same real estate broker. But the foregoing definitions do not include a person who shall directly perform any of the acts aforesaid with reference to his own property, where such acts are performed in the regular course of or as an incident to 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 estate by sale, mortgage or lease; nor shall they apply to any receiver trustee selling under a deed of trust.

"Real Estate Dealer" - includes any person engaged in the business of buying, selling, exchange, lease, renting property as principal and holding himself out as a full or part-time dealer in real estate or as an own rental property or offered to rent for an aggregate amount of One Thousand Pesos or more a year. Any person shall be considered as engaged in business as real estate dealer by the mere fact that he is the owner or sub-lessor of property 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 Hundred and Sixty-Seven shall not be considered as real estate dealer under this definition.

x.1 Rectifier - comprises every person who rectifies, purifies, or refines distilled spirits or wines in process other than by original and continuous distilled from mash, wort, soap or syrup through continuous distilled closed vessels and pipes until the manufacture thereof is complete. Every wholesale, retail liquor dealer who has in his possession any still or mash tub, or who keeps any other apparatus for purpose for the distilling spirit, or in any manner refining distilled spirits, shall also be regarded as rectified as being engage in the business of rectifying.

y.1 Rental - means the value of the consideration, whether in money or otherwise, given for the enjoying or use of a thing.

z.1 Re-packer of wines or distilled spirits - includes all person who remove wines or distilled spirits from the original container for repacking and selling the same at wholesale.

a.2 Residents - refers to natural persons who have their habitual residence in the province, city, municipality where they exercise their civil rights and fulfill their civil obligations and to juridical person 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 principal place of business or where they conduct their principal business or occupation.

b.2 Restaurant - refers to any place which provides food to the public and accepts orders from them for a price. This term includes ceteras.

c.2 Retail - means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

d.2 Retail dealer in Fermented Liquor - includes every person(s), except retail dealers in tuba, basi, tapuy, who for himself or on commission sells or offers for sale fermented liquor in quantities of five liters or less at any one time and not for resale.

e.2 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 manufacturer of cigar, cigarettes, or manufactured tobacco, but the term does not include a planter or producer in so far as concern of the sale of leaf tobacco of his own production is concerned.

f.2 Retail Liquor Dealer - includes every person except a retail wine dealer, who for himself or on commission sells or offers for sale wine or distilled or spirits (other than denatured alcohol) in quantities of five liters or less at any one time and not for resale.

g.2 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 liter or less at any one time and not for resale

h.2 Services - means the duties, work or functions performed or discharged by a government office, or by a private person contracted by the government, as the case may be.

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i.2 Stockbroker - includes all persons whose business is for themselves as such brokers, to negotiate purchases or sales of stock, bond, exchange, bullion, coined money, bank notes, promissory notes, or other securities; but does not include underwriters for one or more investment company.

"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.

j.2 Tax - means an enforced contribution, usually monetary in form, levied by the law-making body on persons and property subject to its jurisdiction for the precise purpose of supporting government needs.

k.2 Vessel - includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water.

l.2 Wharfage - means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade base on quantity, weight, or measure received and/or discharged by vessel.

m.2 Wholesale - means a sale where the purchaser buys or imports the commodities for resale, to persons other than the end users, regardless of the quantity of the transaction.

n.2 Wholesale dealer in fermented liquor - means anyone who for himself or on commission sells or offers for sale fermented liquor(s) in larger quantities than five liters at any one time or who sells or offers for sale such fermented liquor(s) (excluding tuba, basi, tapuy and similar domestic fermented liquors for the purpose of resale, regardless of quantity.

o.2 Wholesale dealer of distilled spirits and wines - includes every person who for himself or on commission sells or offers for sale wine or distilled spirits 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.

p.2 Wholesale Tobacco Dealer - includes every person who for himself or on commission sells or offers for sale cigar, cigarettes or manufactured tobacco at any one time, or who sells or offers the same for the purpose of resale regardless of quantity; retail tobacco dealer comprehends every person 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 one time and for resale.

q.2 Franchise - is a right or privilege affected with public interest which is conferred upon private persons or corporations under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety;

r.2 Marginal Farmer of Fisherman - refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family.

s.2 Words and phrases not herein expressly defined - Words and phrases embodied in the Code not herein specifically defined shall have the same definitions as found in R.A. 7160

Section 2.1. Words and Phrases Not Herein Expressly Defined. - Words and phrases embodied in this Code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991.

Section 2.2. Rules of Construction. - In construing the provisions of this Code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions;

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

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

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

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

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

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

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

CHAPTER II
MAYOR'S PERMIT FEES ON BUSINESS

Section 1. Administrative Provisions. -

Any person who shall establish, operate or conduct any business in this Article shall first secure a Mayor's Permit and pay the corresponding fee therefor.

a) All applications for Mayor's Permit must be filed with the Office of the City Mayor through the Business Permit and Licensing Division. The Business Permit and Licensing Division will provide the applicant with the Unified Form and the list of requirements. The applicant shall accomplish all information or data in the Unified form, the description of the business applied for and other pertinent details as well as securing the necessary requirements to support the issuance of permit.

Section 2. Payment of Permit - The applicant shall secure the permit from the Business Permit and Licensing Division and pay the corresponding permit fee to the City Treasurer prior to the operation of any business.

Section 3. Issuance of Permit - All permit issued shall take effect on the date of issue and shall expire on the date specified therein but not beyond December thirty-one (31) of the year it was issued. The Business Permit and Licensing shall keep a record of all permits issued.

The issuance of permit shall not relieve the permittee from the fulfillment of the requirements of the other departments in connection with the operation of business or conduct of any activity prescribed under this Code.

Section 4. Renewal of Permit - The licensee must renew the permit on or before the expiry date specified in the said Mayor's Permit.

Failure to renew the Mayor's Permit within the prescribed period shall subject the taxpayer a twenty-five percent (25%) surcharge.

Section 5. Posting or Display to Public View - Mandatory Requirement. The Mayor's Permit issued to any business shall at all times be posted or displayed for public view. Business Permit Registration Plates issued to all operators of business establishments with fixed business address shall accompany the Mayor's Permit. If operators have no fixed place of business or office, they shall keep the Mayor's Permit or copy thereof, in their person.

Section 6. Non-Issuance of Permit - The City Mayor or his duly authorized deputy/assistant may refuse to grant/issue a permit to any person/entity on the following grounds:

- a) Any person who violates and continues to violate any ordinance or regulation governing permits granted;
b) If the business or undertaking does not conform or comply with regulations, safety, health and other policies and requirements of the City of Roxas;
c) If the applicant has unsettled tax obligation, debt or liability to government;
d) If applicant is not qualified under any provision of law or ordinance to establish or operate the business applied for;
e) If the applicant for a business who declares an amount or gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the City of Roxas for the same or closely similar type of activity or business.

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Section 7. Revocation of Permit - Upon proper and written notice, the City Mayor may revoke the permit and close the establishment for any of the following reasons:

- a) When a person doing business under the provisions of the revenue code of the City of Roxas violates any of its provisions;
b) When the person refuses to pay any indebtedness or liability to the city;
c) When the person abuses his privilege to do business to the injury of the public moral peace;
d) When the business is being conducted in a disorderly or unlawful manner, is a nuisance or allows its premises to be used as a resort for disorderly characters, criminal or persons of ill-repute.

Any false statement or tampering found to have been made by the applicant or licensee shall be considered as sufficient ground to deny/ revoke or cancel the permit, without prejudice to the filing of criminal complaints/ charges against the applicant or licensee.

Section 8. Separate Permit on Different Kinds of Business - If the person desires to engage in more than one kind of business, he shall secure corresponding permits and pay the permit fee imposed on each separate or different business, notwithstanding the fact that he may conduct or operate all such distinct business in one establishment only.

Section 9. Mayor's Permit Fees - are collected from individuals, partnerships and corporations for the issuance of permits by the City Mayor or his duly authorized deputy or assistant in connection with an application to operate a business, pursue an occupation or undertake an activity in the City of Roxas. The Mayor's Permit Fees for the different business categories are the following:

Section 10. On the Operation of Business
1. Dealers in fermented liquors, distilled spirits and/ or wines except for wine houses or cellars which are based on capitalization.
a) Wholesale dealer of imported (Foreign label) liquor 330.00
b) Retail dealer of imported (foreign label) liquors 165.00
c) Wholesale dealer of domestic (locally manufactured) liquor 120.00
d) Wholesale dealer of fermented liquors 120.00
e) Retail dealer of domestic (locally label) liquors 83.00
f) Retail dealers in fermented liquors 83.00
g) Wholesale dealers in vino liquors 53.00
h) Retail dealers in tuba, basi and/or tapuy 30.00
2. Dealers in Tobacco:
a) Retail leaf tobacco dealers 165.00
b) Wholesale leaf tobacco dealers 330.00
c) Retail tobacco dealers 83.00
d) Wholesale tobacco dealers 165.00
3. Owners or Operators of Amusement Places/Devices
a) Night clubs/day clubs 1,650.00
b) Super clubs, cocktail lounges, bars, disco, houses, beer gardens and other similar establishments 825.00
c) Cabarets, dance halls, or dancing pavilions 413.00
d) Social clubs/voluntary associations or Organizations 413.00
e) Skating rinks 413.00
f) Bath houses, resorts and the like, per establishment 413.00
g) Steam baths, sauna baths and the like, per establishment 1,650.00
h) Billiard hall, pool halls, per table 38.00
i) Bowling establishments 1,650.00
j) Circuses, carnivals, fun houses and the like 413.00
k) Merry-Go-Round, roller coasters, ferris wheels, swings, shooting galleries or similar contrivances and side show booths per contrivances or booth 83.00
l) Theaters and Cinema Houses:
Air condition 1,650.00
Non air-condition 825.00
Itinerant operators per day 38.00
m) Boxing studio, cockpits, auditoriums, gymnasias, concert halls, or similar halls or establishment 825.00

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Table with 2 columns: Item description and License Fee. Includes items like Pelota/tennis/squash courts, Financial Institutions, Dealers in Securities, Educational life plant memorial park, and various other activities.

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Table with 2 columns: Item description and License Fee. Includes items like Coronation and Ball, Stage Presentation, Other Activities, and Inflammable Liquids.

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Table with 2 columns: Item description and License Fee. Includes items like Class III - Inflammable liquids, Combustible Solids, and Fees.

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Table with 2 columns: Item description and License Fee. Includes items like Bulk storage, and other similar combustible shavings and fine materials.

CHAPTER III  
ARTICLE IV - TAX ON BUSINESS

Section 1. Manner of Payment - The tax is due and payable to the City Treasurer without penalty. On or before the 20th day of January for the quarter ending December 31...

Section 2. Payment of Taxes for Several Businesses

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a) The tax shall be payable for every separate or distinct establishment or place where the business subject to the tax is conducted and one line of business does not become exempt by being conducted with some other business for which tax has been paid.

Section 3. Initial Tax on Newly Established Business - In the case of a newly started business, the initial tax for the year shall be one-tenth (1/10) of one percent (1%) of the capital investment or paid up capital...

Section 4. Surcharges and Interests on Unpaid Taxes, Fees or Charges - Failure to pay the tax on time subjects the licensee to a surcharge of twenty-five percent (25%) of the amount of taxes, fees or charges not paid on time...

Section 5. Penal Provisions - Any person who violates any provision of this Code or any regulation promulgated hereunder, for which no specific penalty is prescribed, shall be punished by a fine of not exceeding Two Thousand Pesos (P 2,000.00)...

Section 6. Presumptive Income Level Assessment - May be used in computing the Local Business Tax if the taxpayer is unable to provide proof of its gross sales or receipts.

Section 7. Retirement of Business - a) In the event that the business closes/discontinues to operate, the owner or operator shall within thirty (30) days from the day of closure, submit to the City Treasurer a sworn statement of gross receipts or sales during the unexpired portion of the year...

No business shall be retired or terminated unless all the past and current taxes are paid. Failure to surrender the business permit / retire the business within the prescribed period shall subject the taxpayer to a twenty-five percent (25%) surcharge.

b) Termination of Business construed - For purposes thereof, termination shall mean that the business operation is stopped completely. Any change of ownership, management and/or name of business shall not constitute termination as herein contemplated.

Section 8. Imposition of Tax - There is hereby levied an annual tax on the following business undertaking at the rates prescribed therein.

Section 9. On Manufacturers, Assemblers, Repackers, Processors, Brewers, Distillers, Rectifiers, and Compound of Liquors, Distilled Spirits and Wines or Manufacturers of any article of commerce of whatever kind of nature, in accordance with the following:

Table with 2 columns: Gross sales/receipts for the preceding calendar year and License Fee. Includes rates for less than 10,000.00 up to 50,000.00.

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Table with 2 columns: Gross sales/receipts for the preceding calendar year and License Fee. Includes rates for 75,000.00 up to 6,500,000.00.

Section 10. On Wholesalers, Distributors, or Dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Table with 2 columns: Gross sales/receipts for the preceding calendar year and License Fee. Includes rates for Less than 1,000.00 up to 10,000,000.00.

Section 11. On All Exporters of Non-Essential Commodities: Gross sales/receipts for the preceding calendar year: Less than 1,000,000.00 1,815.00...

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Table with 2 columns: License Fee and License Fee. Includes rates for 20,000,000.00 or more but less than P50,000,000.00 up to 100,000,000.00 at the rate not exceeding fifty percent (50%) of one percent (1%) of gross.

Section 12. On Essential Commodities - The tax on business for exporters, manufacturers millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder shall be one half (1/2) of the rates prescribed under Sections 9, 10 and 11 of this article:

- Rice and Corn; Wheat or cassava flour, ment, 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 feeds and other animal feeds; School supplies; and Cement.

Taxpayers dealing in essential & non-essential commodities shall present their separate books of accounts for essential and non-essential items for verification when paying taxes and/or fees therefore. Provided, that, when the sales are not separate or segregated in their books of accounts, the sales shall be treated as sales for non-essential commodities.

Section 13. On Retailers. At a rate of three percent (3%) on the gross sales or receipts of P400,000.00 or less and a rate of two percent (2%) or more than P400,000.00 for the preceding calendar year:

Table with 2 columns: With gross sales or receipt for the preceding calendar year in the amount of: P 400,000.00 or less 3% More than P 400,000.00 2%

Provided however, that barangays shall have the exclusive power to levy taxes as provided under Section 152 Republic Act No. 7160 on gross sales or receipt of the preceding calendar year of Fifty Thousand Pesos (P50,000.00) or less.

Section 14. On Contractors and other independent contractors, in accordance with the following schedule:

Table with 2 columns: Gross sales/receipts for the preceding calendar year and License Fee. Includes rates for Less than 5,000.00 up to 2,000,000.00 or more at a rate of fifty percent (50%) of one percent (1%) of excess over 2,000,000.00.

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B. Taxable Gross Receipts of Construction Contractors - a) The taxable gross receipts shall be the amounts received by the principal contractor as the total contract price less the amount paid to sub-contractors under sub-contract arrangement, it there are any. The gross receipts of sub-contractors are in turn subject to the same business tax as construction contractors.

Section 15. On Banks and other Financial Institutions at a rate of seventy percent (70%) 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, insurance premiums.

- Commercial Banks Savings Banks Rural Banks Money Shops Lending Investors Finance & Investment Companies Foreign Exchange Pawnshops Insurance Companies Dealer in Securities Pre-Need Contracts House Mortgage Thrift Banks and Other Financial Intermediaries

Section 16. On owners or operators of restaurants, cafes, cafeteria, ice cream and other refreshment parlors, soda fountains, bars, carinderias, fast food centers, food caterers and others not specifically mentioned including ambulant vendors, food retailers such as food trucks and food carts at a rate of two percent (2%) on the gross sales or receipts of the preceding calendar year.

Section 17. On all business establishments principally rendering or offering to render services, as an exception to Section 14 of this article:

- Advertising Agencies Plumbing Installation Services Animal Hospitals/ Veterinary Clinics Public Ferries Assaying Laboratories Real Estate Appraiser Airlines and Shipping Lines on commission basis Roasting of Pigs, Chickens, Fowls, etc. Belt and Buckle Shop Rentals of: - Cars - Bicycles and other light equipment like betamax tapes, skates, furniture, sound system, etc. Blacksmiths Shops - Motor and animal drawn vehicles Bookbinders - Bicycles and other light equipment like Bookings/Office/film exchange - Watches, furniture, sound system, etc. Breeding of game-cocks and other sporting animals Business agents and other independent contractor not included among those occupation fees Repair and/or construction shops for: - Motor and animal drawn vehicles - Bicycles and/or tricycle - Furnitures - Watches - Household appliances - Boats - Typewriters, etc. Diesel Injection Services Stables Engraving Plants Sculpture Shops Escort Services

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- Feasibility Studies and Consultancy Services School for polo players and/or horseback academy Funeral Parlors Shipping Agencies Furniture Shops and establishments for planning or surfacing or resurfacing lumber Shipyard Gold and Silver Smith Shops Silkscreen/Digital Printing House and/or sign painting shops Shoe Repair Shops/Shoeshine Stand Shops for tending of animals Smoke Emission Testing Shops Inventors Stockbrokers Inspector Services for incoming and outgoing cargoes Insurance agencies, adjusters, brokers 24,957.00 Interior Decorating Services Janitorial Services Towing Services Job Placement/Recruitment Services Travel Agencies Landscaping Contractors Valet/Car Shop Landscaping Contractors Video Coverage Services Lessor of Real Property Vulcanizing Shops Logistics Water System instruments Lots or Establishments for Parking purposes Welding Shops Management consultant not subject to occupation fee nor professional tax Wood Carving Shops Medical and Dental Laboratories Mercantile Agencies Messenger Services Massage Clinic/Wellness Spa Shall pay in accordance with the prescribed schedule:

Table with 2 columns: Gross sales/receipts for the preceding calendar year and License Fee. Includes rates for Less than P5,000.00 up to 2,000,000.00 or more at a rate of fifty percent (50%) of one percent (1%) of excess over 2,000,000.00.

Section 18. On operators or owners of rice or corn mills engaged in the business of milling rice, corns and other cereals belonging to other persons shall pay the following rates upon total capacity per machine:

Table with 2 columns: Capacity and License Fee. Includes rates for Corn mill, not exceeding one hundred cavans per twelve hour capacity 99.00 up to Corn mill, exceeding four hundred cavans of paly per twelve hour capacity 2,970.00.

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Table with 2 columns: Description of canopy capacity and corresponding tax amount.

Section 19. Real Estate dealers shall pay the tax in accordance with the following schedule

- 1. Subdivision operators per square meter
The tax shall be based on the total area of the remaining lots in the name of the subdivision operator.

Table with 2 columns: Taxable amount ranges and corresponding tax rates.

Section 20. On Dealers of Real Estate Excluding Subdivision Operators and Lessor of Real Property

Table with 2 columns: Taxable amount ranges and corresponding tax rates.

Section 21. Owners or Operators of Privately-owned Public Market and Shopping Center.

Table with 2 columns: Taxable amount ranges and corresponding tax rates.

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Table with 2 columns: Taxable amount ranges and corresponding tax rates.

Section 22. Producer of agricultural, marine and fresh water products on a commercial scale at a rate of one half (1/2) of the rates prescribed under Section 12 and 13 of this article.

Section 23. Sale on the business of retailing or dealing in lubricating oil, processed gas, grease and wax, the tax shall be paid in accordance with the prescribed schedule under Section 10 of this article.

Table with 2 columns: Taxable amount ranges and corresponding tax rates.

Section 24. Tax on cable television network, rate is 50% of 1.5% of issued receipts of the preceding calendar year, in case of newly started 1/20 of 1.5% of capital investment.

Section 25. Situs of the Tax

- a) For purpose of collection of the tax under Section 9 of this Article, manufacturers, assemblers, re-packers, brewers, distillers, rectifiers and compounders of liquors, distilled spirits and wines millers, producers, exporters, wholesalers, distributors, dealers, contractors, banks and other financial institutions and other businesses, maintaining or operating branch or sales outlet elsewhere shall record the sale in the branch or sales outlet making the sale or transaction, and the tax thereon shall accrue and shall be paid to the City of Roxas where such branch or sales outlet is located.

In cases where there is no such branch or sales outlet in the City where the sale or transaction is made, the sale shall be recorded in the principal office and the tax due shall accrue and shall be paid to the City of Roxas.

- b) The following sales allocation shall apply to manufacturers, assemblers, contractors, producers, and exporters with factories, project offices, plants, and plantations in the pursuit of their business.

- 1. 30% of all sales recorded in the principal office shall be taxable by the Local Government Unit where the principal office is located; and

- 2. 70% of all sales recorded in the principal office shall be taxable by the Local Government Unit where the factory, project office, plant or plantation is located.

- c) In case of a plantation located at place other than the place where the factory is located, said 70% shall be divided in the following manner:

- 1. 60% to the city or municipality where the factory is located; and

- 2. 40% to the city or municipality where the plantation is located.

- d) In case where a manufacturer, assembler, producer, contractor, or exporter has two or more factories, project offices, plants or plantations located in different localities, the 70% sales allocation mentioned in subparagraph (b) of subsection (2) above shall be pro-rated among the localities where such factories, project offices, plants, and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

- e) The foregoing sales allocations shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is situated.

ARTICLE V - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 26. Tax on business of Printing and Publication - There is hereby imposed a tax on the business of persons engaged in the printing and / or publication of books, cards, posters, leaflets, handbills certificate, receipts, pamphlets, and others of similar nature, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding year.

In the case of newly started business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the next succeeding year, regardless of whom the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof as provided herein.

The receipts from printing and / or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempted from the tax herein imposed.

The tax shall be paid to the City Treasurer or its duly authorized deputies on or before the twentieth of January of each year.

ARTICLE VI - BUSINESS TAX AND BUSINESS TAX ON BUSINESSES ENJOYING FRANCHISE

Section 27. Imposition of Tax - Any provisions of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Roxas City, shall pay a franchise tax at the rate of seventy-five percent (75%) of one percent (1%) of the gross receipts for the preceding calendar year based on the incoming receipt or realized within the territorial jurisdiction of Roxas City.

Section 28. Coverage -

- a) All business enjoying a franchise either granted by the Congress of the Philippines, National Franchising Offices, or the Sangguniang Panlungsod when operating within the territorial jurisdiction of Roxas City shall be subject to the levy and other City regulatory measures.

- b) All government-owned or controlled corporations engaged in public utility, public service and regulated amusements operating in Roxas City.

- c) Any activity which the City government is authorized by law to provide, establish, maintain, operate or grant establishments in operation thereof through franchise to private person such as, but not limited to, to communication and transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, City pond, slaughterhouses, livestock markets, talipapa, electric supply generation and distribution, public canteenries, sewerage system, waste collection and disposal and other similar public utility.

In the case of the newly started business, the rate shall be one-fifth (1/5) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding year, or any fraction thereof, as provided therein.

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Section 29. Closure of Business - If the business subject to the aforementioned franchise tax closes within the year, the franchise holder shall within (20) days of such cessation of business submit a certified statement of its gross receipts realized during the undeclared portion of the year and pay the due tax thereon.

Section 30. Exemption From Tax - The franchise tax herein imposed shall not apply to broadcast radio and television firms duly registered with the broadcast media council created under Presidential Decree No. 567 and grantees of electric franchise under Presidential Decree No. 551.

Section 31. Registration Fee for PUJ/PUV, Bus, Taxis

All motor vehicles for public convenience plying routes which include City of Roxas, as authorized by their Certificate of Public Convenience of Franchise, such as jeepneys, vans, buses, taxis, and the like and other vehicles are required to register with the Business Permit and Licensing Division of the Office of the City Mayor.

In order to determine that these vehicles have been registered with the City Government, a sticker Certification shall be issued by the Business Permits and Licensing Division.

Such sticker must be displayed at all times at the upper right-hand corner of the vehicles' window

Table with 2 columns: Taxable items and corresponding fees.

Section 32. Violation of Provisions - Any person or juridical entity that violates shall be dealt with and penalized in accordance with the provision of on General Penal Provision of Ordinance No. \_\_\_ otherwise known as the Revised Code of Roxas City.

Section 33. Annual fixed tax for every delivery truck, van, jeep or any other four wheel vehicle & service motor vehicle used by manufacturers, producers, wholesalers, dealers, retailers in certain products or services - There is hereby imposed a annual fixed for every truck, van, jeep or any four wheel vehicle and service motor vehicle used by manufacturers, producers, wholesalers, dealers, retailers or services in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigar and cigarettes, and other products as determined in the Sangguniang Panlungsod to sales outlets, or consumers, whether directly or indirectly within the City of Roxas.

Table with 2 columns: Vehicle types and corresponding annual fixed tax.

ARTICLE VII - TAX ON PEDDLERS

Section 34. Tax On Peddlers - There is hereby imposed an annual fixed tax on peddler engaged in the sale of any merchandise plying their trade in Roxas City/Barangay at a rate of one hundred pesos (P100.00) per peddler annually.

ARTICLE VIII - AMUSEMENT TAX ON ADMISSION

Section 35. Amusement Tax on Admission - There is hereby imposed a tax on admission to theaters, cinemas, concert halls, circuses, night clubs, cockpits, boxing exhibitions, carnivals, resorts, swimming pools, judo karate exhibitions and other places of amusement at a rate of ten percent (10%) of the gross receipts from admission.

Section 36. Deduction and Withholding of Tax - In the case of theaters or cinema and other places of amusements, the amusement tax shall first be deducted and withheld by the proprietor, lessor, operator or theater on cinema and paid to the City Treasurer before the gross receipts are divided between the proprietor, leasee or operator of the theater or cinema and the distribution of the cinema film.

Section 37. Time of Payment of Tax - The tax shall be due and payable within the first twenty (20) days of the month next following that for which it is due by the proprietor or lessee or operator concerned. The tax shall determine on the basis of a true and complete return of the amount of gross receipts derived during the preceding month.

Section 38. Penalties - If the tax is not paid within the time fixed the taxpayer shall be subject to surcharge, interest and penalties prescribed by this code. In case of willful neglect to file return and pay the tax within the time required or in case 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 the tax due, in addition to the interest and penalties provided by this code.

Section 39. Registration Of Tickets - All admission tickets should bear serial numbers and denominations and shall be submitted to the Office of the City Treasurer for registration. The City Treasurer upon presentation of these tickets at this office shall order these registrations and affixing the Official Stamp of this Office on cash and every ticket presented.

Section 40. Prohibited Acts On The Sale Of Tickets - The sale of tickets which has not been registered with and stamped by the City Treasurer as required above is strictly prohibited. When the amount to be paid for admission exceeds one (1) peso, the proprietors, lessees or operators of theaters, cinemas, houses, concert halls, circuses and other places of amusement, or any of these employees are likewise strictly prohibited to sell tickets with denominations of one (1) peso.

Section 41. Assignment Of Checkers - For the effective enforcement and collection of the amusement tax on admission, the City Treasurer may assign a checker in amusement places where an amount is charged or paid for admission.

Section 42. Tearing Of Admission Tickets Into Halves - Once issued the first half of the ticket is to be given by the gate keeper to the customer or patron and the other half is to be made available for inspection by the Treasurer or his deputy.

Section 43. Providing a strong and safe Ticket Box - The City Treasurer shall provide a strong and safe ticket box to contain that admission tickets halves, and to provide such boxes with a separate padlock, the only key to which shall be deposited with the City Treasurer.

ARTICLE IX - COMMUNITY TAX

Section 44. Individuals Liable to Community Tax - Every individual of the City of Roxas Eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who are engaged in business or occupation, or owns real property with an aggregate assessed value of One Thousand Pesos (P1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of five Pesos (P5) and an additional tax of One Peso (P1) for every One Thousand Pesos (P1,000.00) of income regardless of whether from business, exercise of profession or from property which (is) in no case shall exceed Five Thousand Pesos (P5,000).

Section 45. Juridical Persons Liable To Community Tax - Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the City of Roxas shall pay an annual community tax of five hundred pesos (P500.00) and an annual additional tax, which in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedule:

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

- 2. For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from its business in the City of Roxas during the preceding year two pesos (P2.00)

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

Section 46. Exemptions - The following are exempt from the community tax:

- 1. Diplomatic and Consular Representatives; and

- 2. Transient visitors when their stay in the City of Roxas does not exceed (3) months.

Section 47. Time For Payment: Penalties For Delinquency

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

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

- b) Corporation established and organized on or before the last day of June shall be liable for the Community Tax for that year. But Corporations established and organized on or before the last day of March shall have twenty (20) days with which to pay the Community Tax without becoming delinquent. Corporations established and organized on or after the first day of July shall not be subject to the Community Tax for that year.

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

Section 48. Distribution Of Proceeds - The proceeds of the tax shall accrue to the General Fund of the City of Roxas and Barangays except five percent (5%) thereof which shall accrue to the general fund of the National Government to cover the actual cost of printing and the distribution of the forms and other related expenses. The City Treasurer shall remit to the National Treasurer of the said share of the National Government in the proceeds of the tax within ten (10) days after the end of each quarter.

The City Treasurer may deputize the Barangay Treasurer to collect the Community tax in their respective jurisdictions, provided, however, that the said barangay treasurer shall be bonded in accordance with existing laws.

The Community Tax collections made through the barangay treasurer shall be apportioned as follows:

- a. 50% shall accrue to the City of Roxas; and

- b. 50% shall accrue to the barangay where the collections are made.

ARTICLE X - PROFESSIONAL TAX

Section 49. Imposition Of Professional Tax - There is hereby imposed an annual professional tax on all persons engaged in the exercise or practice of their profession or calling in the City of Roxas, or who maintain their principal office in the City of Roxas in cases where such persons practice their profession or calling in several places aside from the City of Roxas as follows:

Table with 2 columns: Professions and corresponding annual tax rates.

ARTICLE XI - SAND AND GRAVEL TAX

Section 50. Sand And Gravel Tax

There shall be collected from any person, natural or juridical who shall extract ordinary earth, gravel, sand, stone, pebbles, aggregates, boulders, and other materials extracted from public or private lands of the government or from the beds of seas, lakes, rivers, streams, creeks and other public waters within the jurisdiction of the City fee of 10% of the fair market value per cubic meter.

The permit to extract sand, gravel and other quarry resources shall be issued exclusively by the City Mayor, pursuant to the ordinance of the Sangguniang Panlungsod.

Section 51. Time Of Payment, Issuance Of Permit And Proceeds

Before any person may extract the above-mentioned materials, he shall first present and/or furnish the City Treasurer a copy of his permit issued by the Director of Mines or the Secretary of Natural Resources, as the same may be or their authorized representative.

Payment of the tax shall be made within ten (10) days after the end of each calendar month and shall be based on a sworn report in the triplicate of the quantity of materials, to the City Treasurer.

The proceeds of the sand and gravel tax shall be distributed as follows:

Table with 2 columns: Locations and corresponding tax percentages.

Section 52. Inspection By The City Treasurer

The City Treasurer shall inspect from time to time the operation of the permittee to find if the latter is complying with the conditions of the permit and/ or is operating with due diligence, shall be cause for the cancellation of the permit and/ or forfeiture of the bond.

Section 53. Exemption From Tax

The National Government and its agencies, subdivisions, and instrumentalities, are exempt from the payment of the sand and gravel tax.

Section 54. Administrative Provision

Issuance of the permit, extraction of the materials and other administrative and regulatory aspects thereof shall be governed by Mines Administrative Order No. V, 55 approved on May 9, 1974.

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Table with 2 columns: Professions and corresponding annual tax rates.

ARTICLE XII - TAX ON PROFESSIONALS

Section 55. Tax On Professionals - There is hereby imposed an annual tax on all persons engaged in the exercise or practice of their profession or calling in the City of Roxas, or who maintain their principal office in the City of Roxas in cases where such persons practice their profession or calling in several places aside from the City of Roxas as follows:

Table with 2 columns: Professions and corresponding annual tax rates.

Section 56. Gaffers, Referees, Bet-Takers And Promoters

Table with 2 columns: Professions and corresponding annual tax rates.

Section 57. Penalty For Delinquency

Failure to pay on the period stated in the preceding Section hereof shall subject to the said gaffers, referees, bet-takers and promoters to a surcharge of twenty percent (20%) of the amount due, aside from the penalties in PD No. 449.

Section 58. Permit For Persons Engaged In The Practice Other Occupations or Calling

Section 59. Payment Of Tax

Every person legally authorized to practice his/her profession shall pay the tax to the City of Roxas or its duly authorized deputies. If he/she practices his/her profession or maintain his/her principal office in Roxas City; provided, that such person who has paid the corresponding tax herein fixed shall be entitled to practice his/her profession within Roxas City and in all parts of the Philippines without being subject to any other national or local tax, license or fee of whatever nature, for the practice of such profession, pursuant to Section 12 Presidential Decree No. 231, as amended.

Section 60. Employer's Duty

It shall be the duty of any person, natural or juridical, to require any person who is subject to the professional tax to pay the tax before employing him / her and annually thereafter.

Section 61. Time Of Payment

The above tax shall be payable annually on or before the 31st of January. Any person beginning a profession/ occupation or calling after the month of January must however pay the tax before engaging therein. On line of profession/ occupation or calling does not become exempt with some other profession/ occupation or calling for which the tax has been paid.

Section 62. Exemption

Professionals and other persons mentioned above who are exclusively employed in the government shall be exempted from the payment of the professional tax.

Section 63. Penalty

Violation of this ordinance shall carry with it the penalty of imprisonment for a period not exceeding six (6) months, but not less than one (1) month, or a fine not exceeding three thousand pesos (P3,000.00), or both imprisonment and fine, at the discretion of the court which shall be imposed on both the employer and employee in case there exists an employer-employee relationship, and an operators or bars, night clubs and cocktail lounges who tolerate hostesses to practice their profession, without paying the corresponding professional/ occupation tax, and should the employer be a partnership or corporation, the managing partner or manager of this corporation shall be held liable, without prejudice to the revocation of the mayors permit to operate the business granted to the employer.

Section 64. Gaffers, Referees, Bet-Takers And Promoters

Table with 2 columns: Professions and corresponding annual tax rates.

Section 65. Penalty For Delinquency

Failure to pay on the period stated in the preceding Section hereof shall subject to the said gaffers, referees, bet-takers and promoters to a surcharge of twenty percent (20%) of the amount due, aside from the penalties in PD No. 449.

ARTICLE XIII - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 66. Tax on business of Printing and Publication - There is hereby imposed a tax on the business of persons engaged in the printing and / or publication of books, cards, posters, leaflets, handbills certificate, receipts, pamphlets, and others of similar nature, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding year.

In the case of newly started business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the next succeeding year, regardless of whom the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof as provided herein.

The receipts from printing and / or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempted from the tax herein imposed.

The tax shall be paid to the City Treasurer or its duly authorized deputies on or before the twentieth of January of each year.

ARTICLE XIV - BUSINESS TAX AND BUSINESS TAX ON BUSINESSES ENJOYING FRANCHISE

Section 67. Imposition of Tax - Any provisions of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Roxas City, shall pay a franchise tax at the rate of seventy-five percent (75%) of one percent (1%) of the gross receipts for the preceding calendar year based on the incoming receipt or realized within the territorial jurisdiction of Roxas City.

Section 68. Coverage -

- a) All business enjoying a franchise either granted by the Congress of the Philippines, National Franchising Offices, or the Sangguniang Panlungsod when operating within the territorial jurisdiction of Roxas City shall be subject to the levy and other City regulatory measures.

- b) All government-owned or controlled corporations engaged in public utility, public service and regulated amusements operating in Roxas City.

- c) Any activity which the City government is authorized by law to provide, establish, maintain, operate or grant establishments in operation thereof through franchise to private person such as, but not limited to, to communication and transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, City pond, slaughterhouses, livestock markets, talipapa, electric supply generation and distribution, public canteenries, sewerage system, waste collection and disposal and other similar public utility.

In the case of the newly started business, the rate shall be one-fifth (1/5) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding year, or any fraction thereof, as provided therein.

ARTICLE XV - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 69. Tax on business of Printing and Publication - There is hereby imposed a tax on the business of persons engaged in the printing and / or publication of books, cards, posters, leaflets, handbills certificate, receipts, pamphlets, and others of similar nature, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding year.

In the case of newly started business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the next succeeding year, regardless of whom the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof as provided herein.

The receipts from printing and / or publishing of books or other reading materials prescribed by the Department of Education as school texts or references shall be exempted from the tax herein imposed.

The tax shall be paid to the City Treasurer or its duly authorized deputies on or before the twentieth of January of each year.

ARTICLE XVI - BUSINESS TAX AND BUSINESS TAX ON BUSINESSES ENJOYING FRANCHISE

Section 70. Imposition of Tax - Any provisions of special laws or grant of exemption to the contrary notwithstanding, any person, corporation, partnership or association enjoying a franchise whether issued by the national government or local government and doing business in Roxas City, shall pay a franchise tax at the rate of seventy-five percent (75%) of one percent (1%) of the gross receipts for the preceding calendar year based on the incoming receipt or realized within the territorial jurisdiction of Roxas City.

Section 71. Coverage -

- a) All business enjoying a franchise either granted by the Congress of the Philippines, National Franchising Offices, or the Sangguniang Panlungsod when operating within the territorial jurisdiction of Roxas City shall be subject to the levy and other City regulatory measures.

- b) All government-owned or controlled corporations engaged in public utility, public service and regulated amusements operating in Roxas City.

- c) Any activity which the City government is authorized by law to provide, establish, maintain, operate or grant establishments in operation thereof through franchise to private person such as, but not limited to, to communication and transportation terminals, stalled vehicles towing and impounding services, toll roads, public corral, City pond, slaughterhouses, livestock markets, talipapa, electric supply generation and distribution, public canteenries, sewerage system, waste collection and disposal and other similar public utility.

In the case of the newly started business, the rate shall be one-fifth (1/5) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding year, or any fraction thereof, as provided therein.

ARTICLE XVII - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 72. Tax on business of Printing and Publication - There is hereby imposed a tax on the business of persons engaged in the printing and / or publication of books, cards, posters, leaflets, handbills certificate, receipts, pamphlets, and others of similar nature, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding year.

In the case of newly started business, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the next succeeding year, regardless of whom the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof as provided herein.

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- 2. 70% of all sales recorded in the principal office shall be taxable by the Local Government Unit where the factory, project office, plant or plantation is located.

- c) In case of a plantation located at place other than the place where the factory is located, said 70% shall be divided in the following manner:

- 1. 60% to the city or municipality where the factory is located; and

- 2. 40% to the city or municipality where the plantation is located.

- d) In case where a manufacturer, assembler, producer, contractor, or exporter has two or more factories, project offices, plants or plantations located in different localities, the 70% sales allocation mentioned in subparagraph (b) of subsection (2) above shall be pro-rated among the localities where such factories, project offices, plants, and plantations are located in proportion to their respective volumes of production during the period for which the tax is due.

- e) The foregoing sales allocations shall be applied irrespective of whether or not sales are made in the locality where the factory, project office, plant or plantation is situated.

ARTICLE V - TAX ON BUSINESS OF PRINTING AND PUBLICATION

Section 26. Tax on business of Printing and Publication - There is hereby imposed a tax on the business of persons engaged in the printing and / or publication of books, cards, posters, leaflets, handbills certificate, receipts, pamphlets, and others of similar nature, at a rate of fifty percent (50%) of one percent (1%) of the gross annual receipts for the preceding year.

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Section 63. Tax On Signs, Signboards, Billboards Or Advertisements
Table with 2 columns: Description and Amount. Includes items like Billboard or signboard for advertisement of business per square meter or fraction thereof.

Section 64. Exemption From Tax - Signs, signboards, billboards or advertisements displayed at the place where the profession or business advertised is in whole or in part conducted, shall be exempt from the tax herein.

Section 65. Time of Payment - The tax imposed shall be paid to the City Treasurer before the advertisement, sign, signboard, or billboard is displayed or distributed or at such other time as may be determined by regulation.

Section 66. Requirements - Any person desiring to display signs, signboards or billboards or advertisements shall file a written application on the required form together with the necessary plans and description of the advertisements, signs, signboards or billboards with the Office of the City Mayor.

CHAPTER IV
ARTICLE XIII - FIXED BUSINESS TAXES

Section 1. Imposition Of Tax
Table with 2 columns: Description and Amount. Includes Wholesale dealers in foreign liquors, Wholesale dealers in domestic liquors, etc.

Section 2. On Dealers Of Fermented Liquors, Distilled Spirits And Wines
Table with 2 columns: Description and Amount. Includes Wholesale dealers in foreign liquors, Wholesale dealers in domestic liquors, etc.

Section 3. On Dealers In Tobacco
Table with 2 columns: Description and Amount. Includes Retail leaf tobacco dealers, Wholesale leaf tobacco dealers, etc.

Section 4. On Owners Or Operators Of Amusement/ Vending Devices
Table with 2 columns: Description and Amount. Includes Each jukebox machine, Each machine or apparatus for visual entertainment, etc.

Section 5. On Dealers Or Operators Of Amusement/ Places
Table with 2 columns: Description and Amount. Includes Night and Day Clubs, Social and voluntary association unless exempt from the payment of imposition under existing laws and their implementing rules and regulations, etc.

Section 6. On Owners Or Operators Of The Following Establishments
Table with 2 columns: Description and Amount. Includes Boxing studio, auditoriums, gymnasiums, concert or halls or similar establishments, etc.

ARTICLE XIII - OTHER BUSINESS

Section 6. On Owners Or Operators Of The Following Establishments
Table with 2 columns: Description and Amount. Includes Accommodation for less than 10 boarders, 10 to 19 boarders, etc.

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Section 10. Fishponds, Fish pens, or Fish Breeding Grounds
Table with 2 columns: Description and Amount. Includes 2 to 5 hectares, more than 5 hectares.

Section 11. Cold Storage and Refrigeration case
Table with 2 columns: Description and Amount. Includes Refrigeration or cold storage unit with total storage capacity: Not exceeding 5 cu.m., etc.

Section 12. Lumberyard
Table with 2 columns: Description and Amount. Includes With an area of 500 sq. m. or less, Over 500 to 1,000 sq. m., etc.

Section 13. Nursery, Vocational and Other School Not regulated by the Ministry of Education and Culture
Table with 2 columns: Description and Amount. Includes With 5 or less students, Over 5 but not more than 20 students, etc.

Section 14. Dancing schools/Driving School Speed reading/ EDU/ Judo Karate etc.
Table with 2 columns: Description and Amount. Includes With 100 or more students, With 50 to 99 students, etc.

Section 15. Car Exchange on Consignment Basis Only
Table with 2 columns: Description and Amount. Includes For an enclosure of 500 sq. m. or less, For an enclosure for more than 500 sq. m.

If car exchanges are being operated on a buying and selling basis, they are covered by the graduated business tax on retailers, independent wholesalers and distributors under Article IV Section 13 of this code.

Section 16. Other Fees and Charges
Table with 2 columns: Description and Amount. Includes Business Registration Plate, Sticker Fee (for Business Plate), Inspection Fee for New Business, etc.

Section 20 - Application For Mayor's Permit - All applications for Mayor's Permit must be filed with the Office of the City Mayor. The Office of the City Mayor will provide the applicant with the necessary form.

Section 27 - Owners or Operators of Business establishments rendering services
Table with 2 columns: Description and Amount. Includes Business Offices or general contractors (Building specialty Engineering), Manpower service/ employment agencies, etc.

Section 28 - ENVIRONMENTAL MANAGEMENT FEES
Table with 2 columns: Description and Amount. Includes Liquid Wastes, Toxic and Hazardous Wastes Management Fees, etc.

Section 29 - WASTE MANAGEMENT CHARGES FOR MULTIPLE BUSINESSES. Where two or more kinds of business subject to garbage charges are conducted in the same place of establishment by the same owner or operator, the charges to be collected shall be, that of the business which was the highest rate plus twenty-five (25%) thereof.

Section 30 - MANUFACTURERS, PRODUCERS MAINTAINING OR OPERATING PRINCIPAL OFFICES FACTORIES AND/OR SALES OFFICES IN THE PREMISES. For purposes waste management service charges under the schedule of manufacturers and producers maintaining their factory and principal office or sales offices in the same premises shall pay the charges based on the total aggregate area of such business premises at the rate prescribed under schedule (1-a) thereof.

Section 31 - NEWLY ESTABLISHED BUSINESS. In case of a newly started business, applicable waste management service and environmental management fees shall be computed proportionately to the quarterly charge.

Section 32 - HOUSEHOLDS. All households within the areas being covered by the City solid waste management services shall pay user's fees annually in conformity with City Ordinance No. 075-2001 Art. 5 Section 1.d "Adopt specific revenue generating measures to promote the viability of the Solid Waste Management Plan"

Section 33 - TIME OF PAYMENT. Payment of waste management service charges mentioned in the preceding sections shall be made within the first twenty (20) days of January of each year and/or within the twenty (20) days of every quarter thereafter. If the waste management service charges are not paid within the period prescribed, the taxpayer shall pay a surcharge of twenty-five (25) percent of the amount of the fee as surcharge plus interest of one (1) percent per month from the date due until the charge or fee is fully paid.

Section 34 - EXTENSION OF PAYMENT OF CHARGE. The Sangguniang Panglungsod, may for justifiable causes or reasons like flood, fire, typhoon and other natural calamities, extend for an additional period of not exceeding thirty (30) days the time of payment of permit or service fee without penalty.

Section 35 - ADMINISTRATIVE PROVISIONS. It shall be the duty of every person to place his or her garbage can or container on the side of the street not earlier than the time specified for its contents to be collected by the garbage crew. The City garbage truck crew shall make rounds of collection at specified time schedule and along the routes to be established by the Solid Waste Management Division of the City Environment and Natural Resources Office.

Household wastes, waste papers, rubbish, kitchen leftover and refuse shall not be allowed to be dumped into the City Government garbage can which is served exclusively for public streets, parks, plazas, markets or any public place. The dumping of garbage at any vacant space or lot is also hereby prohibited.

CHAPTER V
City Environment and Natural Resources Office
ARTICLE XIV - ENVIRONMENTAL / WASTE MANAGEMENT SERVICE FEES AND CHARGES

Section 1 - RATE OF CHARGES FOR WASTE MANAGEMENT SERVICES
Table with 2 columns: Description and Amount. Includes Except as otherwise provided herein, waste management service charges/fees shall be collected annually from every person (natural or juridical) engaged in business, profession or occupation or any undertaking in the City of Roxas in accordance with the following schedule.

Section 2 - AIRCRAFT AND WATERCRAFT COMPANIES:
Table with 2 columns: Description and Amount. Includes Main Office, For every branch office.

Section 3 - AMUSEMENT PLACES:
Table with 2 columns: Description and Amount. Includes Amusement centers and establishments with coin-operated machines, appliances amusement rides and shooting galleries, side show booths and other similar establishments with contrivances for the amusement of the customer per contrivance: Billiard and/or pool halls, etc.

Section 4 - ELECTRICAL AND POWER COMPANIES
Table with 2 columns: Description and Amount. Includes Main Office and/ or each power plant, Having a total floor area of 1,000 square meters or less, etc.

Section 5 - GASOLINE SERVICE FILLING STATIONS:
Table with 2 columns: Description and Amount. Includes Having an area of 1,500 sq. m. or more, Having an area of more than 1,000 sq. m. but less than 1,500 sq. m., etc.

Section 7 - HOTELS, MOTELS, APARTELS, PENSIONS INNS, DRIVE INNS, BOARDING HOUSES, LODGING HOUSES, DORMITORIES DWELLING AND OTHER SPACES FOR LEASE OR RENT:
Table with 2 columns: Description and Amount. Includes 5,000.00, 5,000.00, etc.

Section 8 - Hotels
Table with 2 columns: Description and Amount. Includes 4,500.00, 4,500.00, etc.

Section 9 - Boarding House and Lodging Houses:
Table with 2 columns: Description and Amount. Includes Dormitories, Bed Spacers, 4,500.00, etc.

Section 10 - INSTITUTION OF LEARNING:
Table with 2 columns: Description and Amount. Includes Private Universities, Colleges, Schools and Educational based on the total semestral enrollment as follows: a. 50,000 students or more, etc.

Section 11 - HOSPITALS
Table with 2 columns: Description and Amount. Includes With 60 beds or less, For every additional bed in excess of 60 beds, etc.

Section 12 - DIAGNOSTIC CENTERS AND MEDICAL CLINICS
Table with 2 columns: Description and Amount. Includes 4,000.00, etc.

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Section 13 - LIQUIFIED PETROLEUM:
Table with 2 columns: Description and Amount. Includes Gas Dealer: 1. Marketer, 2. Dealer, etc.

Section 14 - MARKET STALL HOLDERS:
Table with 2 columns: Description and Amount. Includes 1. Main, 2. Branch, 3. Warehouse, etc.

Section 15 - Public Markets:
Table with 2 columns: Description and Amount. Includes With 100 or more stallholders, With less than 100 stallholders, etc.

Section 16 - Private Markets:
Table with 2 columns: Description and Amount. Includes Each Stall, Stallholders with more than five (5) square meters and/ or rendering services as: pawnshops, appliance stores, banks and other similar establishments shall be excluded under the term stallholders and levied garbage service charges, in accordance with the pertinent provisions therein.

Section 17 - MEDIA FACILITIES:
Table with 2 columns: Description and Amount. Includes Newspaper, books or magazine Publications: a. Daily Newspaper, b. Weekly Magazine, etc.

Section 18 - TELEGRAPH, TELETYPE, CABLE AND WIRELESS COMMUNICATION COMPANIES, ETC.:
Table with 2 columns: Description and Amount. Includes Main Office, Every branch/ station thereof, etc.

Section 19 - TERMINAL GARAGE FOR BUS, TAXI AND OTHER PUBLIC UTILITY VEHICLES, EXCEPT THOSE USED FOR HOUSE GARAGE:
Table with 2 columns: Description and Amount. Includes With an area of 1,000 sq. m. or more, With an area of 700 sq.m. or more but less than 1,000 sq.m, etc.

Section 20 - PEDDLERS, AMBULANT VENDORS EXCEPT DELIVERY VAN OR TRUCK
Table with 2 columns: Description and Amount. Includes 500.00, etc.

Section 21 - ADMINISTRATION OFFICES, DISPLAY OFFICES AND/ OR OFFICES OF PROFESSION
Table with 2 columns: Description and Amount. Includes 2,000.00, etc.

Section 22 - PRIVATE WAREHOUSE OR BODEGA
Table with 2 columns: Description and Amount. Includes 2,000.00, etc.

Section 23 - ALL OTHER BUSINESSES AND SERVICE AGENCIES NOT SPECIFICALLY MENTIONED ABOVE
Table with 2 columns: Description and Amount. Includes 4,500.00, etc.

Section 24 - Manufacturers, producers and processors:
Table with 2 columns: Description and Amount. Includes Factory with aggregate area of: 1,000 sq. m. or more, 500 sq. m. or more but less than 1,000 sq. m., etc.

Section 25 - Exporters/Importers
Table with 2 columns: Description and Amount. Includes 1,800.00, etc.

Section 26 - Brewers, Distillers, Compounder and public eating places with an aggregate area of:
Table with 2 columns: Description and Amount. Includes 1,000 sq. m. or more, 500 sq. m. or more but less than 1,000 sq. m., etc.

Section 27 - Owners or Operators of Business establishments rendering services:
Table with 2 columns: Description and Amount. Includes Business Offices or general contractors (Building specialty Engineering), Manpower service/ employment agencies, etc.

Section 28 - ENVIRONMENTAL MANAGEMENT FEES
Table with 2 columns: Description and Amount. Includes Liquid Wastes, Toxic and Hazardous Wastes Management Fees, etc.

Section 29 - WASTE MANAGEMENT CHARGES FOR MULTIPLE BUSINESSES. Where two or more kinds of business subject to garbage charges are conducted in the same place of establishment by the same owner or operator, the charges to be collected shall be, that of the business which was the highest rate plus twenty-five (25%) thereof.

Section 30 - MANUFACTURERS, PRODUCERS MAINTAINING OR OPERATING PRINCIPAL OFFICES FACTORIES AND/OR SALES OFFICES IN THE PREMISES. For purposes waste management service charges under the schedule of manufacturers and producers maintaining their factory and principal office or sales offices in the same premises shall pay the charges based on the total aggregate area of such business premises at the rate prescribed under schedule (1-a) thereof.

Section 31 - NEWLY ESTABLISHED BUSINESS. In case of a newly started business, applicable waste management service and environmental management fees shall be computed proportionately to the quarterly charge.

Section 32 - HOUSEHOLDS. All households within the areas being covered by the City solid waste management services shall pay user's fees annually in conformity with City Ordinance No. 075-2001 Art. 5 Section 1.d "Adopt specific revenue generating measures to promote the viability of the Solid Waste Management Plan"

Section 33 - TIME OF PAYMENT. Payment of waste management service charges mentioned in the preceding sections shall be made within the first twenty (20) days of January of each year and/or within the twenty (20) days of every quarter thereafter. If the waste management service charges are not paid within the period prescribed, the taxpayer shall pay a surcharge of twenty-five (25) percent of the amount of the fee as surcharge plus interest of one (1) percent per month from the date due until the charge or fee is fully paid.

Section 34 - EXTENSION OF PAYMENT OF CHARGE. The Sangguniang Panglungsod, may for justifiable causes or reasons like flood, fire, typhoon and other natural calamities, extend for an additional period of not exceeding thirty (30) days the time of payment of permit or service fee without penalty.

Section 35 - ADMINISTRATIVE PROVISIONS. It shall be the duty of every person to place his or her garbage can or container on the side of the street not earlier than the time specified for its contents to be collected by the garbage crew. The City garbage truck crew shall make rounds of collection at specified time schedule and along the routes to be established by the Solid Waste Management Division of the City Environment and Natural Resources Office.

Failure on the part of any person to put out for collection his or her garbage can or container, the (Office of the City Engineer) Solid Waste Management Division under the City Environment and Natural Resources Office cannot be held accountable for one's failure to avail of the services and for the loss of any garbage can or container of any subscriber or customer it being the duty of the owner to withdraw or keep his or her own garbage can or container after the City garbage truck crew has emptied the same.

Household wastes, waste papers, rubbish, kitchen leftover and refuse shall not be allowed to be dumped into the City Government garbage can which is served exclusively for public streets, parks, plazas, markets or any public place. The dumping of garbage at any vacant space or lot is also hereby prohibited.

CHAPTER VI
ARTICLE XV - SERVICE CHARGES FOR PHYSICAL HEALTH EXAMINATION

Section 1 - RATE OF CHARGES - Service charges for physical or health examination conducted by the City health office or equivalent functionary shall be collected at the following rates:
Section 1.1 - A. Laboratory Examination:
Table with 2 columns: Description and Amount. Includes Complete Blood Count, Hemoglobin/ Hematocrit, etc.

Table with 2 columns: Description and Amount. Includes 1. Complete Blood Count, Hemoglobin/ Hematocrit, etc.

Table with 2 columns: Description and Amount. Includes 1. Complete Blood Count, Hemoglobin/ Hematocrit, etc.

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Table with 2 columns: Description and Amount. Includes 6 Retail dealers in fermented liquors, Wholesale dealers in Vino, etc.

Table with 2 columns: Description and Amount. Includes 7 Wholesale dealers in Vino, Retail dealers in vino liquors, etc.

Table with 2 columns: Description and Amount. Includes 8 Retail dealers in vino liquors, Retail peddler of distilled manufactured of fermented liquors, etc.

Table with 2 columns: Description and Amount. Includes 9 Retail peddler of distilled manufactured of fermented liquors, Wholesaler peddler of distilled manufactured of fermented liquors, etc.

Table with 2 columns: Description and Amount. Includes 10 Wholesaler peddler of distilled manufactured of fermented liquors, Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 11 Retail dealers in tuba, basi and/or tapuy, etc.

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Section 27 - Owners or Operators of Business establishments rendering services
Table with 2 columns: Description and Amount. Includes Business Offices or general contractors (Building specialty Engineering), Manpower service/ employment agencies, etc.

Section 28 - ENVIRONMENTAL MANAGEMENT FEES
Table with 2 columns: Description and Amount. Includes Liquid Wastes, Toxic and Hazardous Wastes Management Fees, etc.

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Failure on the part of any person to put out for collection his or her garbage can or container, the (Office of the City Engineer) Solid Waste Management Division under the City Environment and Natural Resources Office cannot be held accountable for one's failure to avail of the services and for the loss of any garbage can or container of any subscriber or customer it being the duty of the owner to withdraw or keep his or her own garbage can or container after the City garbage truck crew has emptied the same.

Household wastes, waste papers, rubbish, kitchen leftover and refuse shall not be allowed to be dumped into the City Government garbage can which is served exclusively for public streets, parks, plazas, markets or any public place. The dumping of garbage at any vacant space or lot is also hereby prohibited.

Table with 2 columns: Description and Amount. Includes 6 Retail dealers in fermented liquors, Wholesale dealers in Vino, etc.

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Table with 2 columns: Description and Amount. Includes 6 Retail dealers in fermented liquors, Wholesale dealers in Vino, etc.

Table with 2 columns: Description and Amount. Includes 7 Wholesale dealers in Vino, Retail dealers in vino liquors, etc.

Table with 2 columns: Description and Amount. Includes 8 Retail dealers in vino liquors, Retail peddler of distilled manufactured of fermented liquors, etc.

Table with 2 columns: Description and Amount. Includes 9 Retail peddler of distilled manufactured of fermented liquors, Wholesaler peddler of distilled manufactured of fermented liquors, etc.

Table with 2 columns: Description and Amount. Includes 10 Wholesaler peddler of distilled manufactured of fermented liquors, Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 11 Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 12 Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 13 Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 14 Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 15 Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 16 Retail dealers in tuba, basi and/or tapuy, etc.

Table with 2 columns: Description and Amount. Includes 17 Retail dealers in tuba, basi and/or tapuy, etc.

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Table with 2 columns: Item description and Fee amount. Includes items like Medical Certificate, Dental Certificate, Health Fee, etc.

Section 2 - CHARGES IN THE ROXAS CITY HEALTH BIRTHING CLINIC. Table with 2 columns: Item description and Fee amount.

Section 3 - AMBULANCE CHARGES/FEE (Transport of patient coming from and to the hospital)

Table with 2 columns: Municipality and Fee amount. Lists municipalities like CUARTERO, DAO, DUMALAG, etc.

Section 4 - TRUST FUND - Funds collected from the operation of the Roxas City Health Birthing Clinic will be deposited in a trust fund...

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Section 5 - TIME OF PAYMENT - The charges imposed herein shall be paid to the City Treasurer or his duly authorized deputies before the physical examination is made.

Section 6 - RECORDS OF EXAMINATIONS - The City Health Officer or equivalent functionary shall keep in a proper book all records of physical and health examination conducted...

Section 7 - REGULATORY PROVISIONS ON SAUNA BATHS, MASSAGE CLINICS AND BARBERSHOPS: No sauna or steam baths and massage parlor shall maintain VIP or private rooms...

Masseurs employed in sauna, steam bath or massage parlor shall undergo smear test to be conducted by the City Health Officer once a week and a certificate therefor shall be issued by the said Office.

In order to control its proliferation of sauna, steam baths or massage parlors in the City of Roxas, in order also to provide strict supervision and control over their operation, no permit shall be issued for the establishment of additional sauna steam baths or massage parlors in the City of Roxas and those that have retired their business...

Section 8 - REGULATORY PROVISIONS ON THE PROVISIONS ON THE OPERATION OF NIGHT CLUB, COCKTAIL LOUNGES OR BARS, BEER GARDENS, PUB HOUSES, DISCO HOUSES, RESORTS, CABARETS AND OTHER SIMILAR ESTABLISHMENTS.

Section 9 - ADMINISTRATIVE PROVISION - Hospitality girls, hostesses, taxi-dancers, waiters and waitresses employed in night clubs, cabarets, bars, cocktail lounges, resorts, and other similar establishments are required to undergo smear examination for gonorrhea once a week and blood examination for syphilis three (3) times a year.

Section 10 - PENALTIES - Any person violating the provision of this Ordinance shall, upon conviction thereof, be punished by a fine of not less than two thousand pesos (P2,000.00) or by imprisonment of not exceeding six (6) months, or both at the discretion of the court.

CHAPTER VII
FISHERY PERMITS, LICENSES, FEES AND CHARGES

ARTICLE XVI - FISHERY PERMITS, LICENSES, FEES AND CHARGES

Section 1 - Fishery Permits. Table with 2 columns: Description and Fee amount. Includes A.) ERECTION OF CORALS IN THE SEA.

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B.) MAYOR'S PERMIT. Table with 2 columns: Description and Fee amount. Includes Individual fisherfolk, Cooperative/Association, Corporation.

C.) CATCHING OF BANGUS FRY OR KAWAGKAWAG. Table with 2 columns: Description and Fee amount.

D.) FRESHWATER FISHPONDS. Table with 2 columns: Description and Fee amount.

Section 2 - CITY AGRICULTURE - (Adoption of EO 305-3GT and below)

Section 3 - MOTORIZED FISHING BOAT REGISTRATION: Issuance/re-issuance of Certificate of Number (CN), Permit to Operate, Motorboat Operator's License (MBO), Inspection Fee.

Section 4 - FISHERY LICENSE

A. OPEN SEA. Table with 2 columns: Description and Fee amount. Includes Arong/Taba (in-shore) unit, Arong (deep sea) unit, etc.

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Table with 2 columns: Description and Fee amount. Includes Fry gathering, Likos/ unit (for hiring) for Roxas City fisherfolks only, B. RIVER.

C. FISHPONDS. Table with 2 columns: Description and Fee amount. Includes Aquaculture Operations per hectare/year and fraction thereof.

D.) AQUA CULTURE NURSERY. Table with 2 columns: Description and Fee amount.

E.) AQUA CULTURE HATCHERY. Table with 2 columns: Description and Fee amount.

F. OPEN SEA (50 m. from low tide mark up to 15m). Table with 2 columns: Description and Fee amount.

G. AUXILIARY INVOICE- Transport Fees. Table with 2 columns: Description and Fee amount. Includes Preserved Fish, Kapisi shells, Nylon shells, etc.

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Table with 2 columns: Description and Fee amount. Includes Fresh, Sponges (bowa-bowa), Bangus fry, Live lapu-lapu, Live shrimp, etc.

Section 6. Certification Fees for fishpond and agricultural land. 100.00
Section 7 - TIME OF PAYMENT - The charges/ fees above-mentioned shall be paid annually during the anniversary date of the issuance of the permit. 200.00

CHAPTER VIII
MISCELLANEOUS FEES

ARTICLE XVII - BUILDING PERMIT

Section 1 - APPLICABILITY CLAUSE. The assessment, collection and allocation of building permit fees, signboard permit fees, plumbing inspection and permit fees, sanitary inspection fees, electrical installation permit and inspection fees, and such other levies as may be prescribed by the Department Works and Highway (DPWH) in the exercise of regulatory powers over public and private buildings and structures within the City of Roxas under Presidential Decree No. 1096 otherwise known as the National Building Code of the Philippines, shall be governed by such code with its amendment if any and the rules and regulations promulgated hereunder.

ARTICLE XVIII - EXCAVATION PERMIT FEES

Section 1 - IMPOSITION OF FEES - The following fees and charges shall be collected from any person, firm or corporation, whether private or government, except those specifically exempted by law, who shall make or cause to be made any excavation or digging on private or public roads, streets and thoroughfares, including passageways and sidewalks or to dig to make sources of water supply within the jurisdiction of the City of Roxas.

Section 2 PENALTY - Subdivision Failure to secure PALC/Final App & Alteration P1,500-P15,000

Section 2.1 - a.) Processing Fee: 1. For poles & house connections, 2. For digging water, 3. For all other excavations. Section 2.2 - a.) Excavation Permit Fee: 1. For 50 lined meters or less, 2. Over and above 50 lined meters/ m, 3. For drilling wells. b. For 2 inches pipes: 1. First 400 feet, 2. Over 400 feet/ foot. c. For 3 inches pipes: 1. First 400 feet, 2. Over 400 feet/ foot.

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Section 2.3 - c.) Installation of wooden, concrete & steel utility poles/excavation permit fee per hole. Table with 2 columns: Description and Fee amount.

Section 3 - DEPOSITS FOR RESTORATION & MAINTENANCE

A. Deposit for restoration of works sq. m. or fraction thereof. Table with 2 columns: Description and Fee amount. Includes Concrete paved streets, Asphalt pave streets, Macadam surfaced street, etc.

Section 4 - PAYMENT OF FEES AND SURCHARGES - The fees shall be paid to the City Treasurer if its duly authorized deputies before the permit to dig, obtain water, or excavate any streets or thoroughfares and alleys in the City of Roxas is issued.

A surcharge of twenty-five percent (25%) of the fee imposed shall be collected to any person or entity which has already commenced to dig or excavate before the permit fee has been issued.

Section 5 - WHERE TO FILE APPLICATIONS Application for authority to undertake digging and excavations for private individuals' connections, public company utility and government agencies shall be filed with the City Engineer or its duly authorized deputies.

Section 6 - ESCALATION CLAUSE Should there be any increase in the cost of labor and/or materials, including the cost of operation and maintenance equipment, upon recommendation of Sangguniang Panlungsod and subsequent approval of the City Mayor/Vice Mayor, a corresponding increase shall be adjusted in the restoration cost listed herein but not exceed fifty percent (50%) of the increase in the cost of items and not otherwise than once a year.

Section 7 - EXTEND OF CITY LIEN- City tax, fees and charges constitute lien in favor of the City of Roxas superior to all lies in subject to the charge but also upon all properties used in exercise of the occupation, business or privileged with the respect to which the charge is imposed and all property rights therein.

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ARTICLE XIX - SANITARY INSPECTION AND HEALTH CERTIFICATE FEES

Section 8 - SANITARY INSPECTION FEE. Every owner or operator of business, industrial, commercial or agricultural establishments, accessory, building or house for rent, shall secure sanitary certificate or permit fee for the purpose of supervision and enforcement of existing rules and regulations on sanitation and safety of the public, upon payment to the office of the City Treasurer of an Annual Fee, in accordance with the following schedule:

Table with 2 columns: Description and Fee amount. Includes A.) AIRCRAFT AND WATER CRAFT COMPANIES, B.) FINANCIAL INSTITUTIONS SUCH AS BANK, PAWNSHOP, MONEYSHOP, INSURANCE COMPANY, FINANCE AND OTHER INVESTMENT COMPANY, DEALERS IN SECURITIES AND FOREIGN EXCHANGES DEALERS, C.) GASOLINE SERVICE/ FILLING STATION, D.) MEDICAL AND DENTAL CLINIC, E.) DWELLINGS AND OTHER SPACES FOR LEASE OR RENT, F.) INSTITUTION OF LEARNING, G.) MEDIA FACILITIES, H.) TELEGRAPH, TELETYPE, CABLE AND WIRELESS COMMUNICATION COMPANIES, I.) TELEPHONE, ELECTRIC AND POWER COMPANIES, J.) ADMINISTRATION OFFICES, DISPLAY OFFICES AND/ OR OFFICE OF PROFESSIONALS, K.) PEDDLER, L.) LENDING INVESTORS, M.) All other business industrial, commercial, agricultural, establishment and other not specifically mentioned above.

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25 or more but less than 50 sq. m. 80.00
less than 25 sq. m. 60.00
In case an individual a partnership or a corporation conducts or operates two or more business in one place or establishments, the sanitary inspection permit fee shall be imposed on the business with the highest rate.

Section 9 - HEALTH CERTIFICATE FEE. Every person (natural or juridical) required by existing laws and regulations to secure health certificates from the Office of the City Health shall pay an annual amount of Fifty (50) pesos.

Section 10 - TIME OF PAYMENT. The sanitary inspection and health certificate fees herein prescribed shall be paid at the office of the City Treasurer before any business or occupation be lawfully begin or pursued and upon renewal of the same of every year thereafter within the first twenty (20) days of January.

Section 11 - ANNUAL INSPECTION OF PREMISES FOR RENT. Except as otherwise provided, the City Health Officer or his duly authorized representative shall conduct for rent as soon as circumstances require and all business establishments (commercial, industrial, agricultural) in their area in order to determine their adequacy of ventilation, propriety of habitation and general sanitary conditions pursuant to the existing laws, rules and regulations. Sanitary permit shall be issued to the owner by the such inspection was conducted and found to be sanitary.

Section 12 - CONTENTS OF SANITARY PERMIT. Every permit issued must show the name of the applicant, his nationality, civil status, address, nature of organization (whether sole proprietorship, partnership or corporation), location of the building and such other data as maybe necessary. The permit shall be granted for a period of not more than one (1) year and shall expire on the 31st day of December following the issuance thereof, unless revoked or surrendered earlier.

Section 13 - WHEN BUSINESS IS DEEMED FINALLY CLOSED. Every permit shall be in force upon revocation or surrender thereof, or upon the closure of the business or discontinuance of the undertaking for which the permit was issued. The business shall be deemed finally closed, only upon payment of all taxes, fees and charges due thereon.

ARTICLE XX - FEES FOR LICENSING AND SEALING OF WEIGHT AND MEASURES

Section 14 - IMPOSITION OF FEES. There shall be collected and paid to the City Treasurer of Roxas. The following fees for the sealing and licensing of weight and measures in accordance with the following schedule:

Table with 2 columns: Description and Fee amount. Includes Spring Scale up to 30kg, Spring Scale above 30kg to 60kg, Spring Scale above 60kg, Digital / Platform Scale up to 1 ton, Calibrating Bucket 10 liters (Volume), For sealing scale or balance with complete set or weights therewith, For extra extra weights, For each and every re-testing and re-sealing of weight and measures instruments (including gasoline pumps) outside the office upon request of the owner or operator, shall be collected for each instrument, an additional weight & measures fee, For Cost of materials used for each weight & measures.

Section 15 - PAYMENT OF FEES AND SURCHARGE. The fees herein impose shall be paid and collected by the office of the City Treasurer upon the sealing or licensing of the weight or measures instruments, and renewal on or before the anniversary date thereof. The Official Receipt evidencing payment shall serve as the license to use such instruments for one year from the date of sealing unless it becomes defective before the corresponding fee paid therefore within the prescribed period shall subject the owner or user to a surcharge of five hundred (500%) percent of the prescribed fees, which no longer be subject to interest.

Section 16 - INSPECTION OF WEIGHTS AND MEASURES. The tax enforcement team of the Mayor's Office and the City Treasurer shall inspect and test balances or scales, weights and measures and report upon the condition thereof in the district or zone assigned to them. It shall be their on the part of any officer engage in sealing weights and measures. Evidence secured by them shall be presented to the City Mayor who will endorse it to the City Fiscal's Office for proper prosecution.

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Section 17 - SEALING OF WEIGHTS AND MEASURES. The sealing and licensing of weights and measures shall be the duty of the City Treasurer and his deputies and for the purpose of this ordinance such officers shall be turned sealers of weights and measures.

Section 18 - EXEMPTIONS. A.) All instruments for weight and measures used in government work or maintained for public by any instrumentalities of the government shall be tested and sealed free. B.) Dealers of weights and measures instruments intended for sale.

Section 19 - ADMINISTRATIVE PROVISIONS. A.) The City Treasurer of Roxas City is hereby required to keep full sets of secondary standards for the use in testing weights and measures instruments. These secondary standards shall be compared with the fundamental standards in the National Institute of Science and Technology. B.) The City Treasurer of Roxas or his deputies shall conduct periodic physical inspection and test weights and measures instrumentalities within its territorial jurisdiction.

C.) Instruments of weights and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the City Treasurer in the presence of the City Auditor or their representatives.

Section 20 - FRAUDULENT PRACTICES RELATIVE TO WEIGHTS AND MEASURES AND CORRESPONDING PENALTIES

A.) Fraudulent practices relative to weights and measures. Any person, other than the official sealer of weights and measures;

- 1. Who places an official tag or seal upon any instrument on weights or measures, attaches it thereto; or
2. Who fraudulently imitates any mark, stamped or brand, tag or other measures have been officially sealed; or
3. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
4. Who makes or knowingly seals or uses any falls or counterfeit stamp tag, certificate, or any dye for printing or making stamps, tags, certificate or license, or for sealing and licensing of weights and measures instruments; or
5. Who alters the written or printed figures or letters on any stamp tags, certificate of license used or issued; or
6. Who has in his possession any such false, counterfeit, restored or altered stamp, tag, certificate or license for the purpose of using or reusing the same in payment of fees or charges herein imposed; or
7. Who procures the commission of any such offense by another shall for each offense be fined by not less than two hundred pesos (P200.00) or not more than ten thousand pesos (P10,000.00) or (imprisoned) imprisonment for not less than one month or more than five (5) years, or both such fine and imprisonment at the discretion of the court.

B.) Unlawful position or use of instruments not sealed before using and not sealed within twelve months from last sealing period. Any person making (of) a practice of buying or selling goods by weights and/or measures or of furnishing services the value of which is estimated by weight or measure. Who has in his possession, without permit, any unsealed scale, balance, weight or estimating the value of any service furnished, any instrument of weight or measure that has not been officially sealed, or if previously sealed, the licensed therefore has expired and has not been renewed in due time, shall be punished by a fine of not exceeding five hundred pesos (P500.00) or by imprisonment of not exceeding one year, or both at the discretion of the court.

If, however, such scale, balance, weights or measures, has been officially sealed at some previous time and the seal and tag officially affixed thereto remained intact and in the same position and condition in which they were placed by the official sealer, and the instrument is found not or have been altered or rendered inaccurate but to still be sufficiently accurate to warrant its being sealed without repairs or alterations, such instrument shall, if presented for sealing promptly on demand of any authorized sealer or inspector of weights and measures be sealed, and the owner, possessor or user of the same shall be subject only to a surcharge equal to five (5) times the regular

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fee fixed by law for the sealing of an instrument of its class/ this surcharge is to be collected and accounted for the local treasurer in the same manner as the regular fees collected and accounted for sealing such instrument.

C.) Alteration or fraudulent use of instrument of weights and measures:

- 1. Any person, with fraudulent intent alters any scales or balance weight or measure after it is officially sealed, or who knowingly uses any false scale or balance, weight or measure whether sealed or not, shall be punished by a fine of not less than two hundred pesos (P200.00) or not more than four thousand pesos (P4,000.00) or by imprisonment of not less than three months or not more than two years, or both at the discretion of the court.
2. Any person who fraudulently gives short weight or measure in the making of the (sale), or who, assuming truly the weight or measure fraudulently takes excessive weight or measure in the making of the purchase, or who assuming to determine truly the weight or measure of any article bought or sold by weight or measure fraudulently misrepresents the weights or measures thereof shall be punished by a fine of not less than two thousand pesos (P2,000.00) or by imprisonment of not less than three (3) months or not more than two(2) years, or both such fine and imprisonment.

Section 21 - ADMINISTRATIVE PENALTIES - The City/ Town Treasurer may compromise the following acts or commission not constituting fraud:

- A. Any person making a practice of buying or selling by weight and measure using and/ or unregistered instrument:
1. When correct
2. When incorrect but within tolerable allowance to defect or short measure.
B. Failure to produce weight and measure tag or license or certificate upon demand but the instrument is duly registered:
1. When correct
2. When incorrect but within tolerable allowance to defect or short measure.
C. Any person found violating any of these two (2) provisions for the second time shall be fined twice the above rates of penalty.

CHAPTER IX
ARTICLE XXI - CATTLE REGISTRATION AND TRANSFER FEES

Section 1 - DEFINITION for purpose of this article, "Large Cattle" includes a two-year-old horse, mule, ass, cow, carabao or other domesticated of the bovine family.

Section 2 - IMPOSITION OF FEES Every person who owns large cattle is required to register his ownership thereof with the City Treasurer for which a certificate of ownership shall be issued to the owner upon payment of a registration fee as stated in Article XXXV Sec. 1.b

Section 3 - ADMINISTRATIVE PROVISIONS

- A. Large Cattle shall be registered with the municipal treasurer upon reaching the age of two years.
B. The ownership of large cattle, or its sale or transfer of ownership to another person shall be registered with the City Veterinarian. All large cattle presented to the City Veterinarian shall be recorded in a registry book showing the name and residents of the owner; the consideration or purchase price in cases of sale or transfer, and the class, color, age, sex, brand and other identifying marks of the large cattle. These data 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 residence of the vendor or transferee and the vendee or transferee, and or references by number to the original certificate of ownership with the name of the local unit that issued it shall likewise be indicated in the transfer certificate of ownership with corresponding fee as stated in Article XXV Section 1.c
No entries of transfer shall be made or certificate of transfer shall be issued by the City Veterinarian except upon the production of the original certificate of ownership and certificates of transfer and such other documents that show title to the owner.

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CHAPTER X
ARTICLE XXII-PROCESSING FEES FOR ZONING OR LOCATIONAL CLEARANCE /SUBDIVISION PERMIT FEES

Section 1 - IMPOSITION OF FEES - There shall be collected zoning or locational clearance fees from individuals and private groups including corporations, cooperatives and other similar organization who will construct building/structure and will establish and operate economic enterprise within the area of jurisdiction of the city based on the following schedules:

Section 1.1 - ZONING/LOCATIONAL CLEARANCE

Table with columns: Type of Project, Cost of Project, Fees. Rows include Residential Structures, Two Family Dwelling, Institutional, Commercial/Industrial/Agro-Industrial, Special Uses/Special Projects, Alteration/Expansion.

Section 1.2- Subdivision and Condominium Projects (under P.D. 957)

Table with columns: Type of Project, Type of Permit, Fees. Rows include Approval of Subdivision Plan, Final Approval and Dev't. Permit, Approval of Condominium Project.

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Table with columns: Type of Project, Type of Permit, Fees. Rows include Subdivision (Z20), Alteration Fee (Affected area only), Conversion (Affected area only).

Table with columns: Type of Project, Type of Permit, Fees. Rows include Subdivision (Z20), Alteration Fee (Affected area only), Conversion (Affected area only).

Table with columns: Type of Project, Type of Permit, Fees. Rows include Approval of Industrial/Commercial Subdivision, Approval of Farm Lots Subdivision.

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Table with columns: Type of Project, Type of Permit, Fees. Rows include Approval of Memorial Parks, Cemetery Projects, Columbarium, Final Approval and Development Permit, Alteration Fee.

Section 1.3 - Other Transactions / Certifications

Table with columns: Certification as to Zone Classification, Locational Clearance for Business Permit, Reclassification as to Land Use, Other Certification, Certified Copy of Document, Research Fee, Printed Copy of Map (Bond Size).

Section 2 - CHEDULED FINE / PENALTY:

Table with columns: Project Type, Conforming as to Land Use, Non-Conforming as to Land Use. Rows include Residential, Institutional, Commercial, Agricultural, Agro-Industrial, Industrial, Special Project.

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Section 3 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 4 - ESCALATION CLAUSE

Section 5 - TIME OF PAYMENT - The prescribed processing fees be paid to the City Treasurer or its duly authorized deputies before any land development construction or renovation project is lawfully begun or pursued within the territorial jurisdiction of Roxas City.

Section 6 - EXEMPTION - Except for government-owned or controlled corporation, all government projects whether national or local, are exempt from the payment of the prescribed fees, provided, however, that the locational clearance must be secured prior to the finalization of the plans and the issuance of the corresponding building permit.

Section 7 - ACCURAL OF FEES - Forty percent (40%) of all processing fees, charges and surcharged collected for zoning or locational clearance by the City Treasurer shall be remitted to the Housing and Land Use Regulatory Board Housing and Urban Development Coordinating Council, Office of the President, Manila, on or before the twentieth (20<sup>th</sup>) day of the succeeding month and the remaining sixty (60%) percent shall be retained by the City Treasurer of Roxas to cover the cost of collection and remittance.

Section 8 - Penalty/Surcharge- Twenty-Five percent (25%) from fees shall be collected for every business renewal after the prescribed deadline.

Section 9 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 10 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 11 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 12 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 13 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 14 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 15 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 16 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 17 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 18 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 19 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 20 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 21 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 22 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 23 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 24 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

Section 25 - COMPUTATION OF FEES - For purposes of computation of the aforementioned fees, a fraction of one hectare and one square meter shall be considered as one hectare and one square meter, respectively.

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Table with columns: a. CCE, b. CFN, E. Amendment Verified Petition Processing Fees, F. BREQS Implementation.

Section 4 - EXEMPTIONS - The Civil Registrar or equivalent functionary shall issue the following documents without payment of the fee herein required:

- a) Certified copy of document for official use at the request of the competent court or other government agency;
b) Certified copy of birth certificate of a child reaching school age, if such certificate is required for admission in primary grades of public schools within the City of Roxas.

Section 5 - PAYMENT OF FEES - It shall be paid to the City Treasurer or his duly authorized deputies before registration of the documents or issuance of the certified copy thereof.

CHAPTER XII
ARTICLE XXIV - CERTIFICATION FEES

Section 1 - IMPOSITION OF FEES Certification, issuance of copy of certified true copy of a document issuance of computer-generated true copy of a document.

Table with columns: A. Certification Fee, B. Issuance of Copy of Certified True Copy of a document, C. Issuance of a computer-generated true copy of a document.

Section 2 - TIME OF PAYMENT - The certification shall be paid to the City Treasurer or his deputy at the time of the request for the issuance of a copy of any official record or document by the person requesting the same or his agent.

Section 3 - EXEMPTIONS - The secretary's fee imposed herein shall not be collected for copy furnished to agencies, offices or other branches of the government for official business, except those copies required by the courts at the request of the litigants, in which case the fees shall be collected.

CHAPTER XIII
ARTICLE XXV - CITY DISASTER RISK MANAGEMENT OFFICE

Section 1- FEES AND CHARGES FOR SERVICES RENDERED

Table with columns: Section 1.1 Certification Fee, Section 1.2 Inspection Fee (Ocular Inspection) /lot, FOR HOUSING OUTSIDE HAZARD PRONE AREAS, OF SUBDIVISION PROJECTS OUTSIDE HAZARD PRONE AREAS (CRITICAL AREAS).

CHAPTER XIV
ARTICLE XXVI TRICYCLE FRANCHISING AND REGULATORY UNIT (TRU)

SECTION 1 - TRICYCLE FRANCHISING AND REGULATORY FEES

Table with columns: REGULAR FRANCHISE: Mayors Permit Fee, Occupational Tax, Sticker Fee, Franchise Fee, Supervision Fee, Occupational Tax (Driver); SPECIAL FRANCHISE: Mayors Permit Fee, Occupational Tax, Sticker Fee, Franchise Fee, Supervision Fee, Occupational Tax (Driver).

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Section 1- FEES AND CHARGES FOR SERVICES RENDERED:

Table with columns: 1. Certified true/ machine copy of Tax Dec., May/lot improvement, 2. Research Fee, 3. Verification Fee, 4. Annotation/ Cancellation Fee, 5. Inspection Fee (Ocular Inspection) /lot & improvement, 6. Subdivision Fee (per unit-segregation), 7. Certification Fee, 8. Processing Fee (for transfer of tax declaration), 9. Reclassification Fee (per parcel) /lot & improvement.

ELECTRIC POLE MATERIALS & IMPROVEMENTS PER PC.

Table with columns: Wood, Steel, Concrete, Transformer. Fees: P99,000 price/Pc, P14,250.00 /pc, P38,630.00/pc, P132,650.00 rice/pc.

CHAPTER XV
ARTICLE XXVII - CITY ASSESSOR

Section 1- FEES AND CHARGES FOR SERVICES RENDERED:

Table with columns: 1. Certified true/ machine copy of Tax Dec., May/lot improvement, 2. Research Fee, 3. Verification Fee, 4. Annotation/ Cancellation Fee, 5. Inspection Fee (Ocular Inspection) /lot & improvement, 6. Subdivision Fee (per unit-segregation), 7. Certification Fee, 8. Processing Fee (for transfer of tax declaration), 9. Reclassification Fee (per parcel) /lot & improvement.

CHAPTER XVI
OTHER LOCAL TAXES

ARTICLE XXVIII- REAL PROPERTY TAX

Section 1 - DEFINITIONS - When used in this chapter:

- a. "ACQUISITION COST" - for newly-acquired machinery not yet depreciated and appraised within the year of its purchase, refers to the actual cost of the machinery to its present owner, plus the cost of transportation, handling and installation at the sites;
b. "ACTUAL USE" - refers to the purpose for which the property is principally or predominantly utilized by the person in possession thereof;
c. "AD VALOREM TAX" - is a levy on real property determined on the basis of a fixed proportion of the value of the property.
d. "AGRICULTURAL LAND" - is a land devoted principally to the planting of trees, raising of cross, livestock and poultry, dairying, salt making in land fishing and similar aqua cultural activities and other agricultural activities, and is not classified as mineral, timber, residential, commercial or industrial land;
e. "APPRAISAL" - is the act or process of determining the value of property as of a specific date for a specific purpose;
f. "ASSESSMENT" - is the act of process of determining the value of property, or proportion thereof subject to tax including the discovery, listing, classification, and appraisal of properties;
g. "ASSESSED VALUE" - is fair market value of the real property multiplied by the assessment level. It is synonymous to taxable value;
h. "COMMERCIAL LAND" - is land devoted principally for the object of profit and is not classified as agricultural, industrial, mineral, timber, or residential land;
i. "DEPRECIATED VALUE" - is the value remaining after deducting depreciation from the acquisition cost;
j. "ECONOMIC LIFE" - is the estimated period over which it is anticipated that a machinery or equipment may be profitable utilized;
k. "FAIR MARKET VALUE" - is the price at which a property may be sold by a seller who is not compelled to sell and bought by a buyer who is not compelled to buy;
l. "INDUSTRIAL LAND" - is land devoted principally to industrial activity as capital investment and is not classified as agricultural commercial, timber, mineral, or residential land;
m. "MACHINERY" - embraces machines, equipment, mechanical contrivance, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installation and apartment service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to its manufacturing, mining, logging, commercial, industrial and or agricultural purposes;
n. "MINERAL LAND" - are lands in which minerals, metallic, or non-metallic, exist in sufficient quantity or grade to justify the necessary expenditures to extract and utilize such materials;
o. "REASSESSMENT" - is the assigning of new assessed values to property, particularly real estate, as the result of a general, partial, or individual reappraisal of the property;
p. "REMAINING ECONOMIC LIFE" - is the period of time expressed in years from the date of appraisal to the date when the machinery becomes valueless;
q. "REMAINING VALUE" - is the value corresponding to the remaining useful life of the machinery;
r. "REPLACEMENT OF REPRODUCTION COST" - is the cost that would be incurred on the basis of current prices, in acquiring an equally desirable substitute property, or the cost of reproducing a new replica of the property on the basis of current prices with the same or closely similar material; and
s. "RESIDENTIAL LAND" - is land principally devoted to habitation

Section 2 - BASIC REAL PROPERTY - The basic real property within the City of Roxas shall be in accordance with the following rates based on class of property.

Table with columns: Class of Property, Rates of Levy. Rows include Residential (1 1/2%), Commercial (1 1/2%), Industrial (1 1/2%), Agricultural (1 1/2%), Special (1 1/2%).

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Section 8 - Penalty/Surcharge- Twenty-Five percent (25%) from fees shall be collected for every business renewal after the prescribed deadline.

CHAPTER XI
ARTICLE XXIII- CIVIL REGISTRY FEES

Section 1 - IMPOSITION OF FEES. The following fees shall be collected for services rendered by the Office of the Local Civil Registrar:

Table with columns: Section 2 - SERVICE FEES: 1. Research Fee, 2. Marriage License Fee, 3. Solemnization, 4. Certification Fees, 5. Marriage Application, 6. Pre-Marriage Counselling Fee foreigner, 7. On time Registration & Processing of Birth, Death and Marriage, 8. Late Registration of Birth, Death & Marriage /per month, 9. Sell of Municipal Forms (TRUST FUND ACCOUNT), 10. Registration & Processing Fee (OUT-OF-TOWN LATE BIRTH REGISTRATION), Section 3 Court Decrees/Orders: A. Registration Fees, B. Adoption, C. Migrant Petitioner, D. If filed with the Consul General.

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Table with columns: Section 3 Court Decrees/Orders: A. Registration Fees, B. Adoption, C. Migrant Petitioner, D. If filed with the Consul General.

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Section 3 - EXEMPTIONS FROM REAL PROPERTY TAX - The following are exempted from payment of the real property tax.

- a) Real property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof, has been granted, for consideration of otherwise, to a taxable person;
b) Charitable institutions, churches, personage or ... convince appurtenant thereto, mosques, nonprofit or religious societies for religious, and improvements actually, directly, and exclusively used for religious, charitable or educational purposes;
c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
d) All real property owned by duly registered cooperatives as provided for under I. A. No. 6930; and
e) Machinery and equipment used for pollution control and environmental protection.

Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by, all persons, whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn upon the effectivity of this Code.

Section 4 - SPECIAL EDUCATION FUND TAX - In addition to the basic real property tax, the annual tax of one (1%) percent of the assessed value of real property imposed under R. A. No. 5447 to accrue to the Special Educational Fund shall continue to be imposed within the City of Roxas.

Section 5 - ADDITIONAL AD VALOREM TAX ON IDLE LANDS - The City of Roxas shall levy and collect an annual tax on idle lands at the rate of five percent (5%), of the assessed value on the property which shall be in addition to the real property tax.

Section 6 - IDLE LANDS, COVERAGE - For purposes of real property taxation, idle lands shall include the following:

- a) Agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agriculture uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein. Agricultural lands planted to permanent or perennial crops with at least fifty (50) trees to a hectare shall not be considered idle lands.
b) Lands, other than agricultural, located in a city or municipality, more than one thousand (1,000) square meters in area one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein, regardless of land area, this section shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax; however, that individual lots for such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivisions, and shall be subject to the additional tax payable by subdivision owner or operator.

Section 7 - EXEMPTION OF THE TAX FROM IDLE LAND - The City of Roxas shall be exempt idle lands from the additional levy by the following reasons:

- a.) Force majeure
b.) Civil Disturbance
c.) Natural calamity or any excuse or circumstances which physically or legally prevents it- the owner of the property or person having legal interest therein from improving, utilizing or cultivating the same.

ARTICLE XXIX - TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP

Section 8 - TAX ON TRANSFER OF REAL PROPERTY OWNERSHIP - The City may impose tax on the sale, donation, barter, or on a fly other mode of transferring ownership or title of real property at the rate eighty percent (80%) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial whichever is higher. The sale, transfer or other disposition of real property pursuant to R. A. No. 6657 shall be exempt from this tax.

For this purpose, the Register of Deeds of the City of Roxas shall, before registering any deed, require the presentation of the evidence of payment of this tax. The City Assessor shall likewise make the same requirement

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before canceling an old tax declaration and issuing a new one in place thereof. Notaries public shall furnish the City Treasurer with a copy of any deed transferring ownership or title to any real property within thirty (30) days from the date of notarization.

It shall be the duty of the seller, donor, transferor, executor or administrator to pay the tax herein imposed within sixty (60) days from the execution of the deed or from the date of the decedent's death.

ARTICLE XXX - COLLECTION OF REAL PROPERTY TAX

Section 9 - DATE OF ACCRUAL OF TAX - The real property tax for year shall accrue on the First day of January and from that date it shall constitute a lien on the property which shall be superior to any other lien, mortgage, or encumbrance of any kind whatsoever, and shall be extinguished only upon the payment of the delinquent tax.

Section 10 - COLLECTION - The collection of the real property tax with interest thereon and related expenses, and the enforcement of the remedies provided for in the chapter or any applicant larvs, shall be the responsibility of the Treasurer of the City of Roxas.

The City Treasurer may deputize the barangay treasurer to collect all taxes on real property located in the barangay provided that the barangay treasurer is properly bonded for the purpose: provided, further, that premium on the bond shall be paid by the City Government of Roxas.

Section 11 - CITY ASSESSOR TO FURNISH CITY TREASURER WITH ASSESSMENT ROLL - The City Assessor shall prepare and submit to the City Treasurer of Roxas City, on or before the thirty-first (31st) day of December each year, an assessment roll containing a list of all persons whose real properties have newly assessed or reassessed and the values of such properties.

Section 12 - NOTICE OF TIME FOR COLLECTION OF TAX - The City Treasurer shall, on or before the thirty-first (31st) day of January each year, in the case of the basic real property tax and the additional tax for the special education fund (SEF) or on any other date to be prescribed by the Sangguniang Panlungsod of Roxas City in the case of any other tax levied under this Chapter, post the notice of the dates when the tax may be levied without interest at the conspicuous and publicly accessible place at the City Hall. Said notice shall likewise be published in a newspaper of general circulation in the locality once a week for two (2) consecutive weeks.

Section 13 - PAYMENT OF REAL PROPERTY TAXES IN INSTALLMENTS - The owner of the real property or the person having legal interest therein may pay the basic real property tax and the additional tax for Special Education Fund (SEF) due thereon without interest in four (4) equal installments; the first installment to be due and payable on or before March thirty-first (31st); the second installment on or before June thirty (30); the third installment on or before September thirty (30); and the last installment on or before December thirty-first (31), except the special levy the payment of which shall be governed by ordinance of the Sangguniang Panlungsod.

The date for the payment of any other tax imposed under this chapter without interest shall be the Sangguniang Panlungsod of Roxas City. Payments of real property taxes shall first be applied to prior years' delinquencies, interests, and penalties, if any, and only after said delinquencies are settled may tax payments be credited for the current period.

Section 14 - TAX DISCOUNT FOR ADVANCED PROMPT PAYMENT - If the basic real property tax and the additional tax accruing to the special education fund (SEF) are paid in advance in accordance with the prescribed schedule of payment as provided under Section 59, the Sangguniang Panlungsod of Roxas City may grant a discount of twenty (20) percent of the annual tax due.

Section 15 - PAYMENT UNDER PROTEST

- a.) No protest shall be entertained unless the taxpayer first pay the tax. It shall be annotated on the tax receipts the words "paid under protest". The protest in writing must be filed within Thirty (30) days from payment of the tax to the City Treasurer of Roxas City, who shall decide the protest within the Sixty (60) days from receipt.
b.) The tax or a portion thereof paid under protest shall be held in trust by the City Treasurer.
c.) In the event that the protest is finally decided in favour of the taxpayer, the amount or portion of the tax protested shall be refunded to the protestant, or applied as tax credit against his existing or future tax liability.
d.) In the event that the protest is denied or upon the lapse of the sixty day period prescribed in subparagraph (a), the taxpayer may avail of the remedies as provided for under this Ordinance.

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Section 16 - NOTICES OF DELINQUENCY IN THE PAYMENT OF THE REAL PROPERTY TAX

a) When the real property tax or any other tax imposed under this chapter becomes delinquent, the City Treasurer shall immediately cause a notice of the delinquent to be posted at the main entrance of the City Hall and in a public accessible and conspicuous place in the barangay of Roxas City. The notice of delinquency shall be published once a week for two (2) consecutive weeks, in a newspaper of general circulation in Roxas City.

d) Such notice shall specify the date upon which the tax became delinquent and shall state the personal property may be detained to effect payment. It shall likewise state that at any time before the distraint of personal property), payment of the tax with surcharges, interests and penalties may be in accordance with the next following Section, and unless the tax, surcharges and penalties are paid before the expiration of the year for which the tax is due except when the notice of assessment or special levy is contested administratively or judicially pursuant to the provisions owner of the property or any person having legal interest therein to redeem the property within one (1) year from the date of sale.

Section 17 - INTEREST ON UNPAID REAL PROPERTY TAX - In case of failure to pay the basic real property tax or any, other tax levied under this Chapter upon the expiration of the periods as provided in Section 59, or when due, as the case may be shall subject the taxpayer to the payment of interest at the rate of two (2%) percent per month on the unpaid amount or a fraction thereof, until the delinquent tax shall have fully paid; Provided, however, that in no case shall the total interest on the unpaid tax or portion thereof exceed thirty-six (36) months.

Section 18 - REMEDIES FOR THE COLLECTION OF REAL PROPERTY TAX - For the collection of the basic real property tax and any other tax levied under this Chapter, the City of Roxas may avail of the remedies by administrative action thru levy on real property or by judicial action.

Section 19 - LOCAL GOVERNMENT LIEN - The basic real property tax and any other tax levied under this chapter constitute a lien on the property subject to tax, superior to all liens, charges or encumbrances in favor of any person, irrespective of the owner or processor thereof, enforceable by administrative or judicial action, and may only be extinguished upon payment of the tax and the related interest and expenses.

Section 20 - LEVY ON REAL PROPERTY - After the expiration of the time required to pay the basic real property tax levied under this Chapter, real property subject to such tax may be levied upon through the issuance of a warrant on or before, or simultaneously with, the institution of the civil action for the collection of the delinquent tax. The City Treasurer, as the case may be, when issuing a warrant of levy shall prepare a duly authenticated certificate showing the name of the delinquent owner of the property, or person having legal interest therein, the description of the property, the amount of the tax due and the interest thereon. The warrant shall operate with the force a legal execution throughout the City of Roxas. The warrant shall be mailed to or served upon the delinquent owner of the real property or person having legal interest, or in case he is out of the country or cannot be located, to the administrator or occupant of the property.

At the same time, written notice of the levy with the attached warrant shall be mailed to or served upon the assessor and the Registrar of Deeds of the City of Roxas where the property is located, who shall annotate the levy on the tax declaration and certificate of title of the property, respectively.

The levying officer shall submit a report on the levy to the Sangguniang Panlungsod of Roxas City within ten (10) days after receipt of the warrant by the owner of the property or person having legal interest therein.

Section 21 - PENALTY FOR FAILURE TO ISSUE AND EXECUTE WARRANT - without prejudice to criminal prosecution under the Revised Penal Code and other applicable laws, any City Treasurer or his deputy who fails to issue or execute the warrant of levy within one (1) year from the time the tax became delinquent or within thirty (30) days from the date of issuance thereof, or who is found guilty of abusing the exercise thereof, in an administrative or judicial proceeding shall be dismissed from the service.

Section 22 - ADVERTISEMENT AND SALE - with thirty (30) days after service of the warrant of levy, the City Treasurer shall proceed to publicly advertise for sale or auction the property, or a suitable portion thereof as may be necessary to satisfy the tax delinquency and expenses of sale. The advertisement shall be effected by posting a notice at the main entrance of the City building, and in a publicly accessible and conspicuous place in the barangay where the real property is located, and by publication once a week for two (2) consecutive weeks in a newspaper of general circulation in the City where the property is located. The advertisement shall specify the amount of the delinquent tax, the interest due thereon and expenses of sale, the date and place of sale, the name of the owner of the real property or person having legal interest therein, and a description of the property to be sold. Any time before the date fixed for the sale, the owner of the real property or person having legal interest therein may stay the proceedings by paying the delinquent tax, the interest due thereon and the expenses of sale. The sale shall be held

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either at the main entrance of the City Hall, or on the property to be sold, or at any other place as specified in the notice of the sale.

Within thirty (30) days after the sale, the City Treasurer or his deputy shall make a report of the sale to the Sangguniang concerned, and which shall form part of his records. The City Treasurer shall likewise prepare and deliver to the purchaser a certificate of sale which shall contain the name of the purchaser, a description of the property sold, the amount of the delinquent tax, the interest due thereon, the expenses of sale and a brief description of the proceedings: Provided, however, that proceeds of the sale in excess of the delinquent tax, the interest due thereon, and the expenses of sale shall be remitted to the owner of the real property or person having legal interest therein.

The City Treasurer may, by Ordinance duly approved, advance an amount sufficient to defray the costs of collection thru the remedies provided for in this Chapter, including the expenses of advertisement and sale.

Section 23 - REDEMPTION OF PROPERTY - Within one (1) year from the date of sale, the owner of the delinquent real property or person having legal interest therein, or his representative, shall have the right to redeem the property upon payment to the City Treasurer of the amount of the delinquent tax, including the interest due thereon, and the expenses of sale from the date of delinquency to the date of sale, plus interest of not more than two percent (2%) per month on the purchase price from the date of sale to the date of redemption.

Such payment shall invalidate the certificate of sale issued to the purchaser and the owner of the delinquent real property or person having legal interest therein shall be entitled to a certificate of redemption which shall be issued by the City Treasurer or his deputy.

From the date of sale until the expiration of the period of redemption, the delinquent real property shall remain in the possession of the owner or the person having legal interest therein who shall be entitled to the income and other fruits thereof.

The City Treasurer or his deputy, upon receipt from the purchaser of the certificate of sale, shall forthwith return to the latter the entire amount paid by him plus interest of not more two (2) percent per month. Thereafter, the property shall be free from the lien of such delinquent tax, interest due thereto and expenses of sale.

Section 24 - FINAL DEED TO PURCHASER - In case the owner or the person having legal interest herein, the City Treasurer shall execute a deed conveying to the purchaser said property, free from lien of the delinquent tax, interest due thereon and expenses of sale. The deed shall briefly state the proceedings upon which the validity of the sale rests.

Section 25 - PURCHASER OF PROPERTY BY THE CITY OF ROXAS FOR WANT TO BIDDER - In case there is no bidder from the real property advertised for sale as provided herein, or if the highest bid is for an amount insufficient to pay the real property tax, and the related interest and cost of the City Treasurer conducting the sale shall purchase the property in behalf of the City Government of Roxas to satisfy the claim and within two (2) days thereafter shall make a report of his proceedings which shall be reflected upon the records of his office. It shall be the duty of the Registrar of Deeds concerned upon registration with his office of any such declaration of forfeiture to transfer the title of the forfeited property to the City Government of Roxas without the necessity of an order from a competent court.

Section 26 - COLLECTION OF REAL PROPERTY TAX THROUGH THE COURT - The City Government tax or any tax levied under this chapter by civil action in any court of competent jurisdiction. The civil action shall be filed by the City Treasurer within the period prescribed in Section \_\_\_\_ of this Code.

Section 27 - TREASURER TO CERTIFY DELINQUENCIES REMAINING UNCOLLECTED - The City Treasurer or their deputies shall prepare a certified list of all real property tax delinquencies which remained uncollected or unpaid for at least one (1) year in his jurisdiction, and a statement of the reason or reasons for such non-collected or non-payment, and shall submit the same to the Sangguniang Panlungsod of Roxas City on or before December Thirty-first (31) of the year immediately succeeding the year in which the enforcement of the remedies for collection provided herein.

Section 28 - PERIODS WITHIN WHICH TO COLLECT REAL PROPERTY TAXES - The basic real property tax and any other tax levied under this chapter shall be collected within five (5) years from the date they become due. No action for the collection of the tax, whether administrative or judicial shall be instituted after the expiration of such period. In case of fraud or intent to evade payment of the tax, such action may be instituted for the collection of the same within ten (10) years from the discovery of such fraud or intent to evade payment.

The period of prescription within which to collect shall be suspended for the time during which:

- 1.) The City Treasurer is legally prevented from collecting the tax;
2.) The owner of the property or the person having Legal interest therein request for reinvestigation and executes a waiver in writing before the expiration of the period within to collect; and
3.) The owner of the property or the person having legal interest therein is out of the country or otherwise cannot be located.

Section 29 - PAYMENT OF DELINQUENT TAXES ON PROPERTY SUBJECT OF CONTROVERSY - In any action involving the ownership or possession of, or succession to, real property, the court may motu proprio or upon representation of the City Treasurer or his deputy, award such ownership, possession, or succession to any party to the action upon payment to the court of the taxes with interest due on the property and all other costs that may have accrued, subject to the final outcome of the action.

ARTICLE XXXI - DISPOSITION OF PROCEEDS

Section 30 - DISTRIBUTION OF PROCEEDS - The proceeds of the basic real property tax, including interest thereon, and proceeds from the use, lease or disposition, sale or redemption of property acquired at a public auction in accordance with the provisions of this chapter by the City of Roxas shall be distributed as follows:

- 1. City - Seventy percent (70%) shall accrue to the general fund of the City;
2. Barangay - Thirty percent (30%) shall be distributed among the component barangay of the City where the property is located in the following:
a.) Fifty percent (50%) shall accrue to the barangay where the property is located; and
b.) Fifty percent (50%) shall accrue equally to all component barangay of the City.

Section 31 - APPLICATION OF PROCEEDS OF THE ADDITIONAL ONE PERCENT SEF TAX - The proceeds from the additional one percent (1%) tax on real property accruing to the Special Education Fund (SEF) shall be automatically (and) allocated for the operation and maintenance of public school, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board.

ARTICLE XXXII - SPECIAL PROVISIONS

Section 32 - CONDONATION OR REDUCTION OF REAL PROPERTY TAX AND INTEREST - In case of general failure of crops or substantial decrease in the price of agricultural or agri-based products or calamity in the City of Roxas, the Sangguniang Panlungsod, by Ordinance passed prior to the first (1st) day of January of any year and upon recommendation of the Local Disaster Coordinating Council, may condone or reduce, wholly or partially, the taxes and interest thereon for the succeeding year or years in the City of Roxas affected by the calamity.

Section 33 - DUTY OF REGISTRAR OF DEEDS AND NOTARIES PUBLIC TO ASSIST THE CITY ASSESSOR - It shall be the duty of the Registrar of Deeds and notaries public to furnish the City Assessor with copies of all contracts selling, transferring, or otherwise conveying, Leasing, or mortgaging real property received by, or acknowledged before them.

Section 34 - FEES IN COURT ACTIONS - All court actions, criminal or civil, instituted at the instance of the City Assessor under the provisions of this ordinance, shall be exempt from the payment of court and sheriff's fees.

Section 35 - FEES IN REGISTRATION OF PAPERS OR DOCUMENTS ON SALE OF DELINQUENT REAL PROPERTY TO CITY OF ROXAS - All certificates, documents, and papers covering the sale of delinquent property to the City of Roxas, if registered in the Registry of Property, shall exempt from the documentary stamp tax and registration fees.

Section 36 - REAL PROPERTY ASSESSMENT NOTICES OR OWNER'S COPIES OF TAX DECLARATIONS TO BE EXEMPT FROM POSTAL CHARGES OR FEES - All real Property assessment notices or owner's copies of tax declaration sent through the mails by the assessor shall be exempt from the payment for postal charges or fees.

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CHAPTER XVII

ARTICLE XXXIII - PUBLIC MARKET, MARKET FEES AND RENTALS

Section 1 - ENTRANCE FEES IN PUBLIC MARKET - There shall be collected as entrance fees in the public market of the City of Roxas.

Table with 2 columns: Description of items and Fee amount. Includes items like 'Entrance fee in the public market of City', '1. For big basket or bolto (50 gts.) of banana', '2. For every piece of coconut', etc.

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Table with 2 columns: Description of items and Fee amount. Includes items like '34. For every kilo of dried fish (1st class)', '35. Shells, Lumpiang, Talaba per sack', '36. Dival shell per kilo', etc.

NOTE: ALL GOODS/MERCHANDISE (WET OR DRY) SOLD AT TATC SHALL BE CHARGED/COLLECTED OF ENTRANCE AND LANDING FEE.
Section 2 - STALL RENTAL PAYMENT - There shall be paid monthly stall rentals for the use of market stalls and booths located at the Teodoro Arcenas Trade Center (TATC), effective January 1, 2020

Section 3 - STALL RENTAL RATES EFFECTIVE JANUARY 1, 2020

Table with 4 columns: Stall Type, Category, Rate, and Additional Info. Includes categories like 'Main Building', 'AGRI', 'DRY GOOD', 'GROCERIES', 'MISC', 'MEAT & POULTRY', 'FISH', 'RICE & GRAINS', etc.

Section 4 - GENERAL MAINTENANCE OF PUBLIC MARKETS - The City public market shall be adequately lighted and ventilated, the ground surface shall be properly drained and paved; and all stands, booths and market fixtures and building shall be constructed in accordance with necessary plans and specifications recommended by the City Treasurer and the City Health Officer duly approved by the City Engineer and the City Mayor.

Section 5 - SANITARY MAINTENANCE - the provisions of sanitary relations provided in the following sections and those which shall be promulgated by the City Health Officer duly approved by the Sangguniang Panlungsod, City of Roxas, for the sanitary maintenance of the public markets to all public markets in the City.

- a) No stallholder or any place other person shall refuse on the floor, stalls or any place other than the garbage receptacles provided for the purpose:
b) The cleaning of the market stalls including the floor spaces thereof and all appurtenances thereto shall be done by the stall holders and their helpers during market hours. All waste materials garbage and refuse shall be placed by them in the garbage receptacles provided in the preceding section without prejudice to the City Mayor's Office - Market Operations providing sufficient numbers of laborers who shall be charged with proper cleaning of the public markets under the immediate direction and responsibility of the City Mayor's Office - Market Operations, who shall see to it that the markets are maintained in clean and sanitary condition. All activities incident to the cleaning of the stalls as herein provided shall be under the direction and supervision of the City Mayor's - Market Operations.
c) No shanty or structure in the nature of an independent shall be permitted in or about the public markets other than the building authorized for office of the market's employees or other city purposes.

Section 6 - DIVISION OF MARKET PROPER

- (a) Every market shall be conveniently divided into section according to the kinds of merchandise offered for sale, and the sale of merchandise pertaining to one section shall not be allowed in other sections; PROVIDED, that the City Mayor for the good of the public may grant temporary permit not to exceed thirty (30) days, to sell merchandise pertaining to one section into another section until after said public good shall have been satisfied but the power to be exercised must be done with utmost prudence. Every stallholder shall have at his own expense a signboard which must be uniform in size and style, subject to the approval of the City Engineer.
(b) the term "market stalls" as used in this ordinance shall be understood to apply to any allotted space or both where merchandise is sold or offered for sale in the public market in the City of Roxas, in accordance with the standard plan that may be approved by the City Authorities.

- (c) No person shall alter, disfigure, and/or change the structure or any stall or any market fixture without written permission from the City Mayor's Office - Market Operations which application shall be coured thru his authorized representative, the market administrator

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Section 7 - ADMINISTRATIVE CONTROL AND SUPERVISION OF PUBLIC MARKET

- a) Administrative control and supervision -The administration and supervision of the activities of City Public Market including the standardization, classification and / or grouping or regrouping of merchandise to be sold in the stalls, kiosk, spaces, etc., and the direction control and supervision of the Market Administrator, market collectors, market sweepers and other market personnel are hereby vested in the City Mayor except those pertaining to the administration control incident to the adjudication, assignment, re-assignment or allocation of permanent compartment or booths which shall be vested in the market committee here in after provided for.
b) Collection of market stall rentals, fees, etc. - All activities incident to the collection of market stall rentals, fees regular or special and other taxes or due from person or entities doing business in the markets are hereby vested in the City Mayor's Office - Market Operations and shall be exercised duly authorized personnel under the direction of the market master.

It is the duty of all market personnel to report in writing to the City Treasurer all anomalies, irregularities and violation of ordinance and market rules and regulations, who in turn shall inform the City Mayor and City Fiscal respectively for proper prosecution. Negligence on the part of the market personnel to perform and said duty constitutes violation of this ordinance.

- c) Duties of the Market Administrator - There shall be market administrator under the direction of the City Mayor who shall exercise the direct supervision of the public market in the City of Roxas. The City Mayor thru the Market Administrator shall detail for duty in the public market in the City of Roxas such personnel from the Office of the City Mayor as may be necessary to carry out the functions incumbent upon him and for this purpose they shall be vested with the powers to enforce the provisions of this ordinance and of all other ordinances, resolutions, rules and regulations, governing the operations of public market, and by virtue hereof, all market personnel are required to obey the direction of the Market Administrator.
Provided, however, that only regular employees of the City Mayor's Office - Market Operations may be assigned or designated as inspectors/ collectors or helpers in Public Market of the City. For the purpose of this section, "Regular Employee" are those who were extended a permanent appointment and duly attested by the Civil Service.

- d) Rules and Regulations Posting of - The market shall post in the public market a copy of the ordinances prescribing rules and regulations relative to the sanitation and good order in the public market, the manner leasing stalls therein, privileges of stallholders and such other rules and regulations that shall deemed necessary.

- e) Bulletin Board - For the purpose of the preceding section, the public market shall be provided with a bulletin board, to be placed conspicuously in or near the Office of the Market Administrator.

- f) Market Hours -The public shall be open for the sale of the article permitted for sale therein from four (4) O'clock antemeridian until 8:00 postmeridian everyday. However, meat wagon and meat vendors may be permitted to enter before the opening hour.

Market Provided with Bells - Ringing before opening and closing. The Public Market shall be provided with a bell which to announce the opening and closing of their market. At the ringing of the bell thirty minutes before the time fixed for such opening and closing. At the ringing of the bell thirty minutes before the time fixed for closing the market stallholders and their helpers shall as the case maybe, arranged their store or their merchandise at the convenient place at their stall or remove the same from their stall. All gates except the main gate shall be close and the purchaser shall leave the market. At the time for closing, the bell shall again be rung and the principal gate shall be closed.

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Thirty minutes after closing, the bell shall again be rung and the main gate shall be opened again for the period of fifteen minutes for the purpose only of permitting the stall holders and their helpers to leave the market and not admit purchasers during the period of thirty minutes herein provided.

Section 8 - ADJUDICATION FOR LEASES OF MARKET STALLS OR BOOTH TO APPLICANT AND REGULATIONS THEREOF.

- (A) Only citizens of the Republic of the Philippines who are not otherwise legally disqualified or incapacitated can lease market stall booth or kiosks in the public market in the City of Roxas.
(B) Notice of vacancy or vacant or newly constructed stall booths shall be made for a period of not less than ten (10) days immediately preceding the date fixed for their award to qualified applicant to apprise the public of the fact that such stall or booth or unoccupied lease, such notice shall be posted conspicuously on the unoccupied stall or booth and the bulletin board of the market. This notice of vacancy shall be written on cardboard, thick paper or any other suitable material and shall be in the following form.

NOTICE

Notice is hereby given that stall/booth No. \_\_\_\_\_ Building or Pavilion No. \_\_\_\_\_ of the \_\_\_\_\_ market is vacant or will be vacated on \_\_\_\_\_, 20\_\_\_\_, any person, 21 years of age or more and is not legally incapacitated, desiring to lease this stall/booth, shall file an application thereon on the prescribed form (copies may be obtained from the office of the City Treasurer during office hours and before 12:00 O'clock noon of \_\_\_\_\_, 20\_\_\_\_. In case there are more than one applicant, the award of the vacant/stall booth shall be determined thru drawing of lots to be conducted on \_\_\_\_\_, 20\_\_\_\_ At 12:00 O'clock noon at the Office of the City Mayor - Market Operations by the Market Committee. This stall/booth is found in the \_\_\_\_\_ Section and is intended for the sale of \_\_\_\_\_.

City Mayor

- (C) The applicant shall be under oath. It shall be submitted to the Office of the City Mayor - Market Operations concerned by the applicant either in person or through his/her attorney.
(D) It shall be the duty of the City Mayor to keep a register booth showing the name and addresses of all applicant for vacant stalls, or booths, the numbers and descriptions of the booth/stall applied for by them and the date hour of the receipt by thereof.

The application shall be substantially in the following form:
(E) Official form of applications:

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APPLICATION TO LEASE MARKET STALL

The City Mayor
City of Roxas
Sir:
I hereby apply under the following contract for lease of stall No. \_\_\_\_\_ of the market, I am \_\_\_\_\_ years of age, \_\_\_\_\_ a citizen of the \_\_\_\_\_ and residing at \_\_\_\_\_.

Should the above-mentioned stall be leased to me in accordance with the market Rules and Regulations, I promised to hold the same under the following conditions:

- 1) That while I am occupying or leasing this stall (or these stalls) I shall at all time have my picture and that of my helpers (or those of my helpers) conveniently fixed up and hang conspicuously in the stall;
2) I shall keep the stall (or the stalls) at all time in good sanitary conditions and comply strictly with all sanitary market rules and regulations new, existing and those that may thereafter be promulgated.
3) I shall pay the corresponding rents for the booth (or booths) or the fee for the stall (or stalls) in the manner prescribed in the existing ordinance.
4) The business to be conducted by the stall (or stalls) shall belong exclusively to me.
5) In case I engaged helpers, I shall nevertheless personally conduct my business and present at the stall (or stalls or booths), I shall promptly notify the market authorities of my absence, giving my reason or reasons therefore.
6) I shall not sell or transfer my privileges to the stall (or stalls or booths) or otherwise permit another person to conduct business therein.
7) Any violation on my part or on the part of my helpers of the foregoing conditions shall be sufficient cause for the market authorities to cancel this contract.

Very respectfully,

Applicant
TIN \_\_\_\_\_

SUBSCRIBED AND SWORN to before me in the City of Roxas, Philippines, this day of \_\_\_\_\_, 20\_\_\_\_, Applicant-Affiant exhibiting to me his/her Resident Certificate No. \_\_\_\_\_ issued on \_\_\_\_\_ at \_\_\_\_\_

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- (G) Requisition after grant of stall - The successful applicant shall furnish the City Mayor's Office - Market Operations two copies of his or her picture immediately after the award of the lease. It shall be the duty of the Treasurer to affix one copy to the record card kept for that purpose.
(H) Vacancy of stall before expiration of the lease - Should for any reason a lessee discontinues or be required to discontinue his/her business before his of the stall expires, such stall shall be considered vacant and its occupancy thereafter shall be dispose of in the manner prescribed in paragraph (F) hereof.

Section 9 - PARTNERSHIP WITH STALL HOLDER - A market stall holder who enters into business partnership with any party after he had acquired the right to lease such stall shall have no authority to transfer to his partner or partners the right to occupy the stall. Provided however, that in case of death or any legal disability of such stall holder to continue in his business, the surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provisions hereof, and the spouse, parent, son, daughter or relatives within the third degree of consanguinity or affinity of the deceased is not applying for the stall he shall be given the preference to continue occupying the stall or booth concerned, if he applied therefore.

Section 10 - DEATH OF LESSEE - Upon the death of the lawful holder of a stalls in the public market of the City of Roxas, all his rights and privilege previously acquired shall be transmitted in the following order (1) surviving spouse (2) legitimate children or in default thereof the acknowledged natural children (3) the father or mother of occupant of the stall and (4) relatives within sixth degrees of consanguinity.

Section 11 - LESSEE TO PERSONALLY ADMINISTER STALL - Any person who has been awarded the right to lease a market stall in accordance with the provisions hereof, shall occupy, administer and be present personally at his stall or stalls booth or booths provided, however, that he may employ helpers who must be citizens of the Philippines, including but not limited to the spouse, parent and children of the stall holder who are actually living with him and who are not disqualified under the provisions hereof, and provided further, that the persons to be employed as helper shall, under no circumstances, be person with whom the stall holder has any commercial relation or transaction.

Section 12 - NUMBER OF STALL LEASED TO EACH PERSON NOT TO EXCEED ONE - No person shall be allowed to lease more than one stall.

Section 13 - DUMMIES / SUB-LEASE OF STALLS - In any case where the persons, required to be the holder or lessee of a stall or stalls, booth or booths in the public market, is found to be reality not the person who is actually occupying the said stall, booth or booths shall be cancelled if upon investigation such stall holder shall be found to have sub-lease his or her stalls, booth or booths to another person or to have conveyed with such person so that the latter for any reason be able to occupy the said stall or stalls booth or booths.

Section 14 - PROHIBITION - No person suffering from any communicable disease shall be permitted to engage in business in any public market or be employees therein in any capacity.

Section 15 - APPEAL - Any applicant who is not satisfied with the adjudication made by the Market Committee of the stall applied for may file with the Department of Finance and appeal there from thru the City Mayor who may submit each comment and recommendation as he may desire to make on the matter. The decision of the Department of Finance in such cases shall be final.

Section 16 - MARKET COMMITTEE - There is hereby created in the City of Roxas, a market committee whose duty is to conduct meeting on the opening of bids and the drawing of lots in connection with the adjudication of vacant or newly constructed stalls or booths in the City Markets as prescribed herein, and to certify to the City Mayor the results thereof.

Section 17 - ADMINISTRATION, SUPERVISION, AND CONTROL OF PUBLIC MARKET. - All public markets owned and operated by the City of Roxas as well as all the personnel and collection thereof, including those whose duties concern the maintenance and upkeep of the market and premises shall be under the direct and immediate supervision, administration, and control of the City Mayor.

Section 18 - FORWARD MOVEMENT OF ADJOINING LESSEES WHEN CORNER STALLS BECOME VACANT - When a stall or series of stalls become vacant adjoining stall holders shall have preference to the lease or occupation of the vacant stall or stalls in which case the occupant of stall located in the line stalls concerned, may move toward the corner stall.

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CHAPTER XXVIII
SLAUGHTERHOUSE

ARTICLE XXXIV - FEES RELATED TO SLAUGHTERHOUSE OPERATIONS

Section 1 - Slaughterhouse Operation Fee. There shall be fees charged related to Slaughterhouse operations which shall be paid upon dispatched of meat after inspection

Table with 2 columns: Fee Category and Amount. Includes items like Slaughter Permit Fee, Large animals, Small Animals, Poultry, Corral Fee, Veterinary Inspection Fees, Ante-mortem Inspection Fee, Post-mortem Inspection Fee, Service Fee, Weighing Fee, etc.

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CHAPTER XX
PORT OPERATIONS

ARTICLE XXXVI - FEES RELATED TO FISHING PORT OPERATIONS

Section 1 - Rates of fees to be collected at the Libas Fishing Port

Table with 2 columns: Types of Fee and Amount. Includes Unloading fee per tub, Market fee/tub, Transshipment Fee/tub, Buyer/Seller Fee/ Tub, Ice Conveyance Fee/ block, Net Mending Fee/ Net, Berthing Fee/day, etc.

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CHAPTER XXI
RENTAL OF CITY PROPERTIES

Section 1 - RENTAL OF CITY PROPERTIES - The Sangguniang Panlungsod may for the rental on the properties owned by the City of Roxas and may provide such terms and conditions in connection with the lease thereof.

CHAPTER XXII
GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE XXXVIII - COLLECTION OF TAXES, FEES AND CHARGES

Section 1 - COLLECTION OF TAXES, FEES AND CHARGES - The collection of all taxes, fees, and charges imposed under this code shall be the responsibility of the City Treasurer and his deputies and shall in no case be left or delegated to private persons.

Section 2 - ISSUANCE OF RECEIPT - It shall be the duty of the City Treasurer or his duly authorized deputies to issue a receipt to the person paying the tax, fee or charge wherein the date, amount paid, name of the person paying, nature of transaction and the amount upon it is paid are shown.

Section 3 - RECORD OF PERSON PAYING TAXES, FEES AND CHARGES - It shall be the duty of the City Treasurer to keep a record, alphabetically arranged and open to public inspection upon authority of the names of all persons paying municipal taxes, fees and charges and as far as practicable, he shall have established and keep current the appropriate tax roll for each kind of tax, fee and charge provided in this code.

Section 4 - APPLICATION OF REMEDIES - The remedies provided herein may be availed of in so far their nature permits, for the collections of any delinquent municipal revenue. The Civil remedies available to enforce payment or delinquent municipal revenue are: (a) distraint of personal property, (b) by legal action. These remedies may be pursued singly or simultaneously in the discretion of the City Treasurer.

Section 5 - DISTRAINT OF PERSONAL PROPERTY - Upon failure of the person owing any municipal revenue to pay same at the time required, the City Treasurer or his deputy may seize and detain any personal property, after giving a reasonable period of time, belonging to such person or any property subject to the lien, in sufficient quantity to satisfy the tax, fee or charges in question together with any increment thereto incident to delinquency, and the expense of the distraint.

Section 6 - PROCEEDING AFTER SEIZURE - The City Treasurer or his deputy shall make an account of the goods or effects distrained. A copy thereof signed by him shall be left either with the owner or person from whose possession such goods or effects were taken or at the dwelling or place of business of such person and with someone of suitable age and discretion. There shall be added to the list a statement of the sum demanded and the time and place of sale.

The City Treasurer or his deputy forthwith post a notice in two public places in the City where the distraint is made, specifying the time and place of sale of the articles distrained. The sale shall be made after the expiration of twenty (20) days from the date of posting of the notice in two public places as required herein. The City Treasurer or his deputy shall sell the articles so distrained at public auction to the highest bidder at the time and place fixed in the notice.

Any balance from proceeds of the sale over and above what is due and payable including expenses shall be returned to the owner of the article sold. The expenses chargeable shall embrace only the actual expense of seizure and preservation of the articles pending the sale. No charge shall be imposed for services of the City Treasurer or his deputy in the sale of the articles.

If at any time prior to the consumption of the sale all proper taxes, fees "or" charges are paid to the City Treasurer or to his deputy conducting the sale, the goods or effects distrained shall be resorted to the owner

Where the proceeds of the sale are insufficient to satisfy the charges, other articles owned by the person liable thereto may in like manner be distrained until full amount due including all expenses is collected.

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Section 7 - EXTEND OF MUNICIPAL TAX LIEN - Municipal taxes, fees and charges constitute liens in favor of the City superior to all liens in favor of private parties, not only upon the specific property subject to charge but also upon all properties used in the exercise to the occupation, business or privilege with respect to which the charge is imposed and all property rights therein.

CHAPTER XXIII
ARTICLE XXXIX - OTHER GENERAL ADMINISTRATIVE PROVISION

Section 1 - TIME OF PAYMENT OF TAX - Except as otherwise provided for in this Code, when any of the section of sub-sections calls for the payment of tax based on the annual gross sales or receipts, the total annual gross sales or receipts shall first be computed per return filed by the taxpayer under oath and the tax due shall be divided quarterly into four (4) quarters and shall be paid on or before the 20th day of the first month of each quarter.

Section 2 - FILING OF RETURN UNDER OATH REFLECTING GROSS SALES - The tax payer shall furnish the Office of the City Mayor a copy of the return under oath his gross sales or receipts for the year, broken down per month which is subject to the imposition of the tax, on or before the 10th day of January each year, to be supported by the consecutive numbers of the sales invoices issued every month and which shall be made subject verification before any renewal of the permit to operate his business is granted.

Section 3 - POWER OF CITY MAYOR TO CONDUCT INVESTIGATION - The City Mayor is empowered to conduct an investigation before a permit to engage in business is granted by his Office in order to ascertain whether the applicant is a newly started business or not, in line with spirit of local tax code.

Section 4 - DEDUCTION OF NEWLY STARTED BUSINESS - The deduction given to the newly started business under this ordinance shall apply only for the period of one year from the date of operation.

Section 5 - EXAMINATION OF BOOKS OF ACCOUNTS BY THE CITY TREASURER - Examination of the books of accounts and pertinent records of businessmen by the City Treasurer or his authorized deputy shall be made during regular business hours, not often than every year for each business establishments, and must be done within the premises of the said establishments, shall be conducted by using the forms to be prescribed by the Department of Finance.

Section 6 - SURCHARGE AND INTEREST ON UNPAID TAX - Except as otherwise provided for in this code, failure of the taxpayer to pay the tax within the time required hereof shall subject the taxpayer to a surcharge of twenty-five (25) percent of the amount of the tax due, plus interest upon unpaid amount at the rate of fourteen (14) percent per annum from the date until the tax is fully paid.

Section 7 - QUARTERLY REPORT OF COLLECTION TO BE SUBMITTED BY THE CITY TREASURER - That for purposes of evaluating the effects of this ordinance on the financial structure of the City it shall be the duty of the City Treasurer to submit to the Sangguniang Panlungsod and City Mayor a quarterly report of collection and a comparative study thereof of later than ten (10) days after the last day quarterly payment of the taxes.

Section 8 - ASSIGNMENT OF CHECKERS - For purposes of implementation of the provisions of this ordinance, the City Mayor shall have the sole power and prerogative to organize and assign checkers to conduct spot inspection on the business establishment and which inspection shall be limited only to the issuance of sales invoices and the enforcement of the provisions of this ordinance.

Section 9 - EXEMPTION GRANTED TO NEW AND USEFUL BUSINESS AND INDUSTRIES - New and useful business and industries that may be established after the approval of this ordinance are exempted from the payment of the tax prescribe herein within the period of three (3) years from the date of operation. Provided, however, that such new and useful business and industries shall have first qualified under the criteria of the Board of Investments or under the qualifying standards that may be prescribed by a committee to be created by the City Mayor for the purpose.

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CHAPTER XXIV
ARTICLE XL GENERAL PENAL PROVISIONS

Section 1 - VIOLATION OF PROVISIONS - Any person or persons who violate any provisions of this Code nor herein covered by any specific penalty, or who shall otherwise violate the rules or regulations promulgated under authority of this Code shall be punished by a fine not exceeding Two Thousand Pesos (P2,000.00) or an imprisonment not exceeding six (6) months, or both, in the discretion of the court

CHAPTER XXV
ARTICLE XLI-REPEALING CLAUSE

Section 1 - REPEALING CLAUSE - All ordinances, rules and regulations or parts thereof which are inconsistent with any provisions of this code are hereby repealed or modified accordingly.

CHAPTER XXVI
ARTICLE XLII- FINAL PROVISIONS

Section 1 - SEPARABILITY CLAUSE - Should any provision section or part of this Code be adjudged invalid by any Court of competent jurisdiction or declared unconstitutional after review by the Secretary of Justice, such judgement or review shall not affect or impair the remaining provisions, sections or parts which shall continue to be in force and effect.

CHAPTER XXVII
ARTICLE XLIII- EFFECTIVITY

Section 1 - This Code shall take effect retro actively on January 2, 2020, after approval and publication.

Unanimously Approved:

I hereby certify that this Resolution was duly passed and approved by the Sangguniang Panlungsod of Roxas City on the date herein stated.

VALERIE ANN B. ARNALDO
Senior Administrative Assistant II
Acting SP Secretary

ATTESTED:
JERICHO ANGEL L. CELINO
SP Member I
Acting Presiding Officer

APPROVED: 26 MAR 2020

ATTESTED:
LORIE BELLE O. USISON
City Administrator

RONNIE T. DADIVAS
City Mayor

The Capiz Times Publishing,
March 30, April 6 & 13, 2020

AMELIORATION /1

meet their basic needs most especially in accessing food and non-food items to combat the Corona Virus Disease 2019 (COVID-19).

TESTIMONIES

Grace Dela Cruz of Brgy. Nalook, Kalibo, Aklan was very happy when she received her 3,200 cash grants for the Period 6 (covers Dec. 2019-Jan. 2020) and SAP of 4,650. According to her, the amount is a big help for her family to buy their basic needs especially they are also affected by the enhanced community quarantine.

"I was surprised to find out that I have this much in my card. This is fast. Aside from buying our essentials, we will use the money in our farm to plant watermelon this summer," she said.

"On her part, Azel

Esparagoza of Guiwanon, Nueva Valencia, Guimaras shares how grateful she is as the government has helped them in this time of crisis through the Social Amelioration Program.

"I will use this money for our food, vitamins, medicines, hygiene essentials, and prepare some of it for emergency during the lockdown," she added.

PROTECTION OF BENEFICIARIES

Director Macapobre has instructed Pantawid Pamilya staff in municipalities and cities to ensure that the beneficiaries are guided when they withdraw their SAP.

She has also given instructions that stringent social distancing should be observed and beneficiaries should wear masks to ensure that they are not infected by COVID-19. (DSWD 6)

SUPORTA /16

Contreras sa mga pumuluyo sang bug-os nga probinsya.

Suno kay Labao, ginadayaw niya sang dako ang mga tikang nga ginahimo sang gobernador tungod naintidihan niya ang kabudlay ang trabaho sang mga frontliner.

Hugot naman nga ginbaton sang mga mayor sa bug-os nga Capiz ang financial assistance. Suno sa ila dako nga ini nga bulig para sa ila mga frontliner kag pagadugangan na lang nila halin sa ila pondo sa local government agud makaagom ang tanan.

Republic of the Philippines  
REGIONAL TRIAL COURT  
6<sup>th</sup> Judicial Region  
Roxas City

**OFFICE OF THE PROVINCIAL SHERIFF**

**BUSINESS AND CONSUMERS BANK NOW FIRST IMPERIAL BUSINESS BANK, INC** Represented by its General Manager **MARGARET B. BARCE**, Mortgagee/Petitioner,  
**CASE NO. 2 (2020)** FOR: Extra-Judicial Foreclosure of Real Estate Mortgage under Act 3135, as amended

-versus-

**LANILYN A. QUIACHON** rep. by AIF **MERCURY A. DAGUMAMPAN**, Mortgagor/Respondent.

X-----X

**NOTICE OF EXTRA-JUDICIAL SALE**

Upon Petition for Extra-Judicial Foreclosure of Real Estate Mortgage under Act no. 3135, as amended, filed by the **BUSINESS AND CONSUMERS BANK NOW FIRST IMPERIAL BUSINESS BANK, INC.**, a development bank duly organized under the existing laws of the Philippines with principal office and place of business at BCB Building, Simon Ledesma St., Jaro, Iloilo City, with branch office at Burgos St., Roxas City, herein represented by its General Manager **MARGARET B. BARCE**, hereinafter referred to as the Mortgagee, against **LANILYN A. QUIACHON**, of legal age, widow, Filipino and a resident of Block 9, Graceville Subd., Roxas City, represented by her attorney-in-fact Mercury A. Dagumampan hereinafter referred to as the Mortgagor, to satisfy the mortgage indebtedness of the mortgagor to the mortgagee, which as of November 21, 2019 amounted to **ONE MILLION NINE HUNDRED EIGHTEEN THOUSAND FIVE HUNDRED TWELVE PESOS (P1,918,512.00) Philippine Currency**, inclusive of past due interests, penalties and other charges, per Statement of Account, attached as Annex "F" of the petition and the ten percent (10%) of the total amount due by way of Attorney's fees and likewise other incidental expenses incurred in the foreclosure and sale. The undersigned Provincial Sheriff Ex-Officio of Capiz, or thru her Deputy Sheriff will sell at a public auction on **April 14, 2020 at 2:00 o'clock in the afternoon at the Ground Floor, (Lobby), Hall of Justice, Roxas City, Capiz, Philippines**, to the highest bidder for CASH and in Philippine Currency, the property hereunder described with all the improvements thereon, to wit:

**TRANSFER CERTIFICATE OF TITLE NO. 097-2016001610**

"A parcel of land (Lot 15, Block 9, PCS-06-000524, BEING A CONSOLIDATION-SUBDIVISION OF LOTS NOS. 1791-B, PSD-38960, 1812-B-6-F-11-E-3, 1812-B-6-F-11-E-6 AND 1812-B-6-F-11-E-7 PSD-06-005752), SITUATED IN THE TIZA AND MILIBILL, CITY OF ROXAS, PROVINCE OF CAPIZ, ISLAND OF PANAY, BOUNDED ON THE N., ALONG LINE 1-2 BY LOT 13, BLOCK 9, ON THE E., ALONG LINE 2-3 BY ROAD, ON THE S., ALONG LINE 3-4 BY LOT 17; AND ON THE W., ALONG LINE 4-1 BY LOT 16; BLOCK 9, ALL OF THE CONSOLIDATION-SUBDIVISION SURVEY. x x x CONTAINING AN AREA OF ONE HUNDRED EIGHTY (180) SQUARE METERS, more or less. x x x

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

"In the event the above-stated public auction date is declared a holiday, or in case of fortuitous event such as typhoon, flood, or other unforeseen event, beyond the control of the officer conducting the sale, it shall be held on April 21, 2020, at 2:00 o'clock in the afternoon, at the Ground Floor, (Lobby), Hall of Justice, Roxas City, Philippines, without further notice and re-publication."

Prospective buyers may investigate for themselves the title of the herein described property and encumbrances thereon, if any there be.

Roxas City, Philippines, February 26, 2020.

(Sgd.) **ATTY. JELOU F. ALMALBIS-LAGUNA**  
Provincial Sheriff Ex-Officio of Capiz

(Sgd.) **FEDERICO B. BILLONES III**  
Sheriff IV  
(Deputy Sheriff)

**NOTE:**

"Bids submitted must be accompanied by Cash or Certified Manager's Check except the Mortgagee."

The Capiz Times Publishing,  
March 16, 23 and 30, 2020

**WARNING!**

"IT IS ABSOLUTELY PROHIBITED TO REMOVE, DEFACE OR DESTROY THIS NOTICE OF SALE ON OR BEFORE THE DATE OF SALE UNDER PENALTY OF LAW"

Notice is hereby given that the intestate estate of the late **SALVACION E. ESPIN** has been extra-judicially settled by among her heirs as per **DEED OF EXTRA-JUDICIAL SETTLEMENT OF ESTATE WITH SALE** executed on August 1, 2019 and entered as per Doc. 461, Page No. 94, Book No. CLXIX, Series of 2019 of notarial registry of Atty. Enrique G. Arguelles, a notary public for Iloilo City.

The Capiz Times Publishing,  
March 16, 23 & 30, 2020

**NOTICE TO THE PUBLIC**

Notice is hereby given that the unused receipts of Ramas Uypitching Sons Inc., Estancia outlet located at Brgy. Cano-an, Estancia, Iloilo was totally washed out by flash flood at the Rusi President Roxas, Capiz located at Poblacion highway President Roxas, Capiz brought by typhoon Ursula that hit Western Visayas on December 25, 2019. Unused receipts: CRE#0005251-300; CRE#0005301-350 and used receipts: CRE#0004929-950; CRE#32808-850; CRE#32856-900 and CRE#32904-950.



**HON. KAREN PALOMAR**  
Board Member  
2nd District of Capiz

**VIGNETTES**

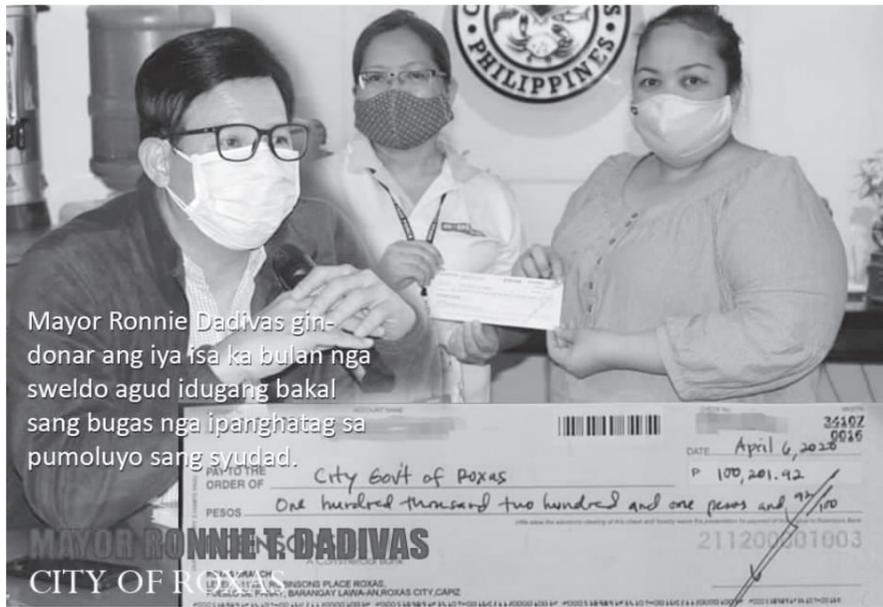
Iga-donar ko ang akon isa ka bulan nga sweldo para sa mga Frontliners sa Roxas Memorial Provincial Hospital.

GOVERNOR **NONOY EVAN B. CONTRERAS**  
Province of Capiz



**SA SINING TINION NGA MABUDLAY, KITA MAGBULIGAY**

**R**OXAS CITY—Thank you so much, Gov. Esteban Nono Contreras and Mayor Ronnie Dadivas for donating your one-month salaries. Thank you, too, Mr. Edgar Sia Jr. for donating 500 sacks of rice and one million pesos. Wala sang mabudlay kon kita tanan nagabinuligay! Capizeño tayo, kaya natin to! #fightcovid19



Mayor Ronnie Dadivas gin-donar ang iya isa ka bulan nga sweldo agud idugang bakal sang bugas nga ipanghatag sa pumoluyo sang syudad.

Notice is hereby given that the intestate estate of the late SPOUSES **ENRICO BORREROS & ADELAIDA BATILARAN BORREROS** has been extra-judicially settled by among their heirs as per EXTRA-JUDICIAL SETTLEMENT OF THE INTESTATE ESTATE WITH DEED OF ABSOLUTE SALE executed on March 12, 2019 and entered as per

Doc. 21, Page No. 06, Book No. IV, Series of 2020 of notarial registry of Atty. Khristopher Ian D. Magboo, a notary public for and in the City of Roxas, Province of Capiz. The Capiz Times Publishing, March 16, 23 & 30, 2020

**8 COVID-19 cases in WV stable; 6 others improving**

**ILOILO CITY**—A number of persons being treated for Corona Virus Disease 2019 (COVID-19) in Western Visayas are now in stable condition.

Per Bulletin No. 6 by the Department of Health (DOH) Center for Health and Development in Western Visayas March 30, of the 18 COVID-19 cases in the region, eight are stable and confined in the hospital.

The report added that one person who was diagnosed of said disease has already recovered and been discharged, while the condition of the six others has likewise improved although they are in an isolation room in the health facility. One case is

also in an unstable condition.

Of the total confirmed cases, three are from Aklan, one from Capiz, eight from Iloilo province including Iloilo City, and six from Bacolod City and Negros Occidental.

To date, DOH has recorded two deaths.

Based on the same report, as of 12 noon of March 29, of the 370 Persons under Investigation (PUIs), 135 tested negative.

Also, 102 PUIs have already been discharged while 103 others are currently admitted. A total of 28,734 out of 45,388 Persons under Monitoring (PUMs) have also completed the 14-day quarantine. (Jemin Guillermo/PIA 6)

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Ex-Officio Board Member  
PCL President, Capiz Chapter  
Chairman: Committee on Local Government

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|----------------|-----------------|----------------|
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| Residential    | PhP 10.0635/kWh |                |
| Commercial     | PhP 9.2865/kWh  | PhP 7.6819/kWh |
| Industrial     | PhP 9.2865/kWh  | PhP 7.6819/kWh |
| Irrigation     | PhP 9.2865/kWh  |                |
| Pub. Building  | PhP 9.2865/kWh  | PhP 7.6819/kWh |
| Street Light   | PhP 9.2865/kWh  |                |

Source: Finance Services Department  
Reproduced by: Member Services Division

Note: EVAT on Generation, Transmission, System Loss are not included in the total rate per kWh.

THE MANAGEMENT



Compliments of

**Mayor Esteban Evan E. Contreras**

Municipal Mayor  
Pontevedra, Capiz

**Arangkada Pontevedra!**



*Sa akon mga kasimanwa...  
abô gid nga salamat sa inyo  
padayon nga pagsalig ag  
supporta. Saligan nyo ro  
akong matuod-tuod  
nga serbisyo ag mayad  
nga panghimanwa.*

**Mayor ARTHUR JOHN  
"IKE" H. BIÑAS**

MUNICIPALITY OF SAPIAN



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**ENGR. MIDELO  
D. OCAMPO**

CITY COUNCILOR  
Roxas City

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**Board Member  
ELEUPER 'BULILIT'  
MARTINEZ**

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Municipal Mayor, Jamindan, Capiz

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Punong Barangay  
BARANGAY VIII  
Roxas City



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GONZAGA**

City Councilor

**DAPAT SAKTO!**

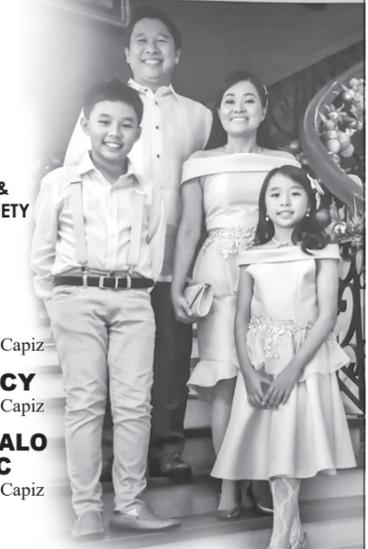


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Compliments of:

**Hon. ELMER "NONOY"  
PERASOL AREVALO, DM, MSPM**  
Board Member, 2<sup>ND</sup> District of Capiz

& Family

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Kids: ELRIC LAMBERT & ELLEN CHARICE



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# SUPPORTA SA MGA FRONTLINER SANG PROBINSYA KONTRA CORONA

100K nga bulig para sa mga frontliner sang Capiz kag Roxas City, nahatag na



By Edalyn Acta

**S**IYUDAD SANG ROXAS—Sang Abril 2, 2020, ginpangunahan ni Gov. Esteban Nonoy Contreras kag Mambusao Mayor Leodegario Labao Jr., ang pagpanghatag sang tseke nga nagabalor sang tig Php100,000 (one hundred thousand pesos) sa 16 ka munisipyo sa bug-os nga probinsya sang Capiz kag sa siyudad sang Roxas agud ibulig para sa mga frontliners.

Si Labao amo man ang presidente sang League of the Municipalities of the Philippines Capiz Chapter kag spokesperson sang LGU Inter Agency Task Force for COVID-19

Suno kag Contreras nga dako kaayo ang papel sang mga frontliner tungod sila amo ang nagapanguna sa pagpakigbato para sa aton batuk sa indi naton makita nga kaaway nga COVID-19.

Suno pa sa iya nga indi basta-basta ang ila trabaho kay



ginasugal nila ang ila kabuhi sa adlaw-adlaw nga pagbantay sa pagwa kag pasulod sa aton nga probinsya. Gani dapat lang nga hatagan sila sang importansya.

Suno naman kay Mayor Labao nga ciento porsyento (100 percent) ang iya pagsuporta sa pagkabalaka ni Governor

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Greetings from:

**Mayor Leodegario Labao Jr. & the People of Mambusao**

First Municipality Declared Drug-free by the Capiz Police Provincial Office

**WOW! Labaw Mambusao!**

**PUTOL NGA MAKUTOT**  
JERICHO  
CELINO  
ROXAS CITY

Sa guihapon inyo ako...  
Konsehal sang kadamuan  
Kampeon sang mga putot  
Ang putot nga makutot

**Hon. Jericho Angel L. Celino**  
City Councilor

Sa Ciudad sang Roxas kag Probinsiya sang Capiz!  
Ara si **MITANG!**

Greetings from:  
**HON. JAIME O. MAGBANUA**  
Vice Governor  
Province of Capiz

**CAPIZ**

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Please take good care of yourself.

A Reminder from:  
**PCOL JULIO GUSTILO JR.**  
Capiz PPO Acting Provincial Director

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