



Republic of the Philippines  
Province of Zamboanga del Norte  
Municipality of Polanco

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OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 140<sup>th</sup> REGULAR SESSION OF THE 10<sup>TH</sup> SANGGUNIANG BAYAN OF POLANCO, ZAMBOANGA DEL NORTE, HELD AT THE SANGGUNIANG BAYAN SESSION HALL, THIS MUNICIPALITY, ON JUNE 22, 2022.

PRESENT:

Hon. Alfredo S. Bait-it	Municipal Vice Mayor (Presiding Officer)
Hon. Venson O. Opulentisima	Sangguniang Bayan Member
Hon. Romer B. Ladera	Sangguniang Bayan Member
Hon. Jennifer O. Rodrigo	Sangguniang Bayan Member
Hon. Gaudioso B. Dagpin	Sangguniang Bayan Member
Hon. Cristoven E. Insoy	Sangguniang Bayan Member
Hon. Mara Michelle C. Gonzales	Sangguniang Bayan Member
Hon. Aldrin Gwin C. Balintang	SK Federation President/SB Member

ABSENT:

Hon. Conceso R. Regencia, Jr.	Sangguniang Bayan Member (O.B)
Hon. Ivo M. Mandantes	Sangguniang Bayan Member (O.B)
Hon. Charito C. Ombalino	Liga President/SB Member

**MUNICIPAL ORDINANCE NO. 22-57**

**ENACTING THE MUNICIPAL PUBLIC CEMETERY CODE OF POLANCO, ZAMBOANGA DEL NORTE, PURSUANT TO THE PROVISION OF THE LOCAL GOVERNMENT CODE OF 1991 AND OTHER PERTINENT LAWS.**

Be it ordained by the Sangguniang Bayan of Polanco, Zamboanga del Norte, in session assembled, that:

**SECTION 1. Establishment, Administration and Operation.** The Municipality of Polanco Zamboanga del Norte pursuant to the existing laws and legal procedures, shall have the authority to establish, maintain and operate a public cemetery within its territorial jurisdiction. The Local Government Code has provided additional meaning and direction for local governmental entrepreneurial activities specifically along the operation of local public utilities and facilities. The Code declares that "the State shall guarantee and promote the autonomy of local government units to ensure their fullest development as self-reliant communities and make them more effective partners in the pursuit of national development and social progress". This is in furtherance to the constitutional mandate which provide that "each local government unit shall have the power to create its own sources of revenue and to levy taxes" to ensure their viability and self-sufficiency.

**SECTION 2. Scope of Operation.** Within its jurisdiction, the Municipality of Polanco, Zamboanga del Norte shall have the power to administer, operate, impose and collect reasonable public cemetery fees and other charges for occupancy and the use of other facilities such as the Mortuary Chapel in the cemetery. A cemetery is a place designated for burial of the dead and regarded as essential "green space" for the maintenance of a properly balanced environment.

**SECTION 3. Definition of Terms.** As used in this Code the following terms shall be interpreted as follows:

- a. Cadaver Niche or Cemetery Tomb – the concrete niches intended to accommodate cadavers inside coffins above ground internment. Cadaver Niches maybe constructed along the perimeter lines of the cemetery which will serve as cemetery perimeter fence.

- b. Bone Niche – the small concrete niche to accommodate the bones from the cadaver niche.
- c. Perpetual Bone Niche – any of the constructed Bone Niche, where interested parties preserve the bone of their love ones in perpetuity after paying the necessary fee.
- d. Common Bone Depository - a place which shall serve as a common depository area for unclaimed exhumed skeletal remains.
- c. Caretaker – the personnel assigned at the Municipal Public Cemetery to take charge of the management thereat.
- f. Tomb Occupancy Permit – a permit granted after payment of a fee for the use of the cemetery tomb for a period of five (5) years and renewable for the next five (5) years and the family or authorized representative will be notified six (6) months in advance before the expiration of the Contract.
- g. Burial Permit – a permit issued by the Municipal Mayor’s Office after a Death Certificate has been issued by the Office of the Local Civil Registrar.
- h. Resident – a person who is actually residing in the Municipality of Polanco, Zamboanga del Norte having a house or has rented for at least six(6) months before his death as certified by the Punong Barangay.
- i. Non-resident – a person who is not qualified in letter “h” of this provision.

**SECTION 4. Officers of the Municipal Public Cemetery.** The Officers of the Municipal Public Cemetery are as follows:

- a) **Cemetery Supervisor.** He/she shall have supervisory authority over all personnel who are involved in the operation of the cemetery. He is empowered to enforce the rules and regulations of the cemetery. The supervisor is under the direct control and supervision of the Municipal Administrator.
- b) **Cemetery Collector.** He shall have the authority to collect or receive payments for fees and other charges under the supervision of the Municipal Treasurer.
- c) **Municipal Public Cemetery Committee.** The Municipal Public Cemetery Committee is hereby created to be composed of the following:

Chairman : Municipal Mayor

Vice-Chairman: Municipal Treasurer

Members:

1. Cemetery Supervisor
2. SB Committee Chairman on Commerce, Trade, Industry, Bids & Awards
3. Municipal Planning & Development Coordinator
4. Municipal Health Officer/Sanitary Inspector
5. Municipal Environmental and Natural Resources Officer
6. Municipal Engineer

**SECTION 5. Functions of the Municipal Public Cemetery Committee.** The Municipal Public Cemetery Committee has the following functions:

1. To conduct periodic evaluation of the facility to determine the sanitation, orderliness and other relative issues on the cemetery management;
2. To recommend to the Sangguniang Bayan such measures or actions as maybe necessary

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in the resolution of problems, issues, concerns or measures in connection with the management of the cemetery;

3. The Committee is responsible to come up an approved design for the fiscal management of the cemetery operations.
4. The Municipal Public Cemetery Committee shall conduct a regular meeting once a month or as often as necessary;

### FISCAL MANAGEMENT

**SECTION 6.** All rental charges or fees as set within this Code shall increase automatically by ten percent (10%) every five (5) years.

**SECTION 7.** The financial management which includes revenue collection, expenditures/disbursements and control shall be governed by the Existing Government Accounting and Auditing Rules and Regulation.

**SECTION 8.** All collection of fees and charges from the operation, management and administration of the Municipal Public Cemetery shall accrue to the General Fund.

**SECTION 9. Burial Permit Fees and Other Fees.** The burial permit fees and other fees enumerated herein shall be paid at the Municipal Treasurer's Office through the Municipal Civil Registrar's Office as follows.

TYPES OF PAYMENT	FEES
<b>Burial Fees:</b>	
Cadaver Niches Permit Fee	100.00
Transfer of Cadaver /Skeletal Remains Permit Fee	100.00
Exhumation for medico legal purposes	500.00
Exhumation for transfer	200.00

**SECTION 10. Occupancy Fee.** An Occupancy Fee of the following shall be imposed to the use of the cadaver and bone niches:

**10.1 For Resident of Polanco, Zamboanga del Norte**

Php 10,000.00 Occupancy Fee - for 1<sup>st</sup> to 2<sup>nd</sup> Level  
Php 8,000.00 Occupancy Fee – for 3<sup>rd</sup> Level and up

**10.1 For Non-resident of Polanco, Zamboanga del Norte**

Php 12,000.00 Occupancy Fee - for 1<sup>st</sup> to 2<sup>nd</sup> Level  
Php 10,000.00 Occupancy Fee - for 3<sup>rd</sup> Level and up

**For additional body to be buried in same niche, an additional fee of fifty (50) percent of section 10.1**

**For Indigent resident.** Indigent family can avail of a fifty (50) percent less of occupancy Fee including Indigenous Tribes (IPs) duly certified by the Tribal Leader, Punong Barangay for residency and the Municipal Social Welfare Officer as to indigency.

**SECTION 11.** No underground burial shall be allowed at the Public Cemetery of Polanco.

**SECTION 12.** There is hereby designated a specific portion of Polanco Municipal Cemetery located at barangays Dansullan and Poblacion South, all of this municipality for the burial/internment

of the remains of individuals who are found positive to COVID-19 which portion is duly identified by the Office of the Municipal Engineer.

**SECTION 13.** Burial/internment of the remains of individuals who are found positive to COVID 19 shall be within the limits prescribed by the Inter-Agency Task Force (IATF) on COVID-19.

**SECTION 14.** Burial/Internment of the remains of individuals who are found positive to COVID-19 shall free of charge provided however, that it shall be in the designated portion of Polanco Municipal Cemetery duly identified by the Office of the Municipal Engineer and provided further that burial permit shall be issued by the Municipal Mayor prior to the internment.

**SECTION 15. Limitation.**

- a. A maximum of two (2) bodies is allowed in one cadaver niche.

**SECTION 16. Mode of Collection.**

- 1) All fees and charges in the operation of the Municipal Public Cemetery shall be accompanied by Official Receipt issued by the authorized Revenue Collectors.
- 2) All collections made shall be liquidated daily by the authorized Revenue Collectors and shall be deposited immediately at the government official depository bank.

**SECTION 17. Audit and Inventory.** There shall be quarterly audit and inventory of the cemetery operations.

**SECTION 18. Requirements of the Burial.** Burial using cadaver niche shall be covered with a Cemetery Lease Contract by immediate family or any authorized representative without which no burial shall be allowed. After the execution of the Contract, comply with the payment of the fees and other charges. A Certificate of Death issued by the attending physician or Municipal Health Officer.

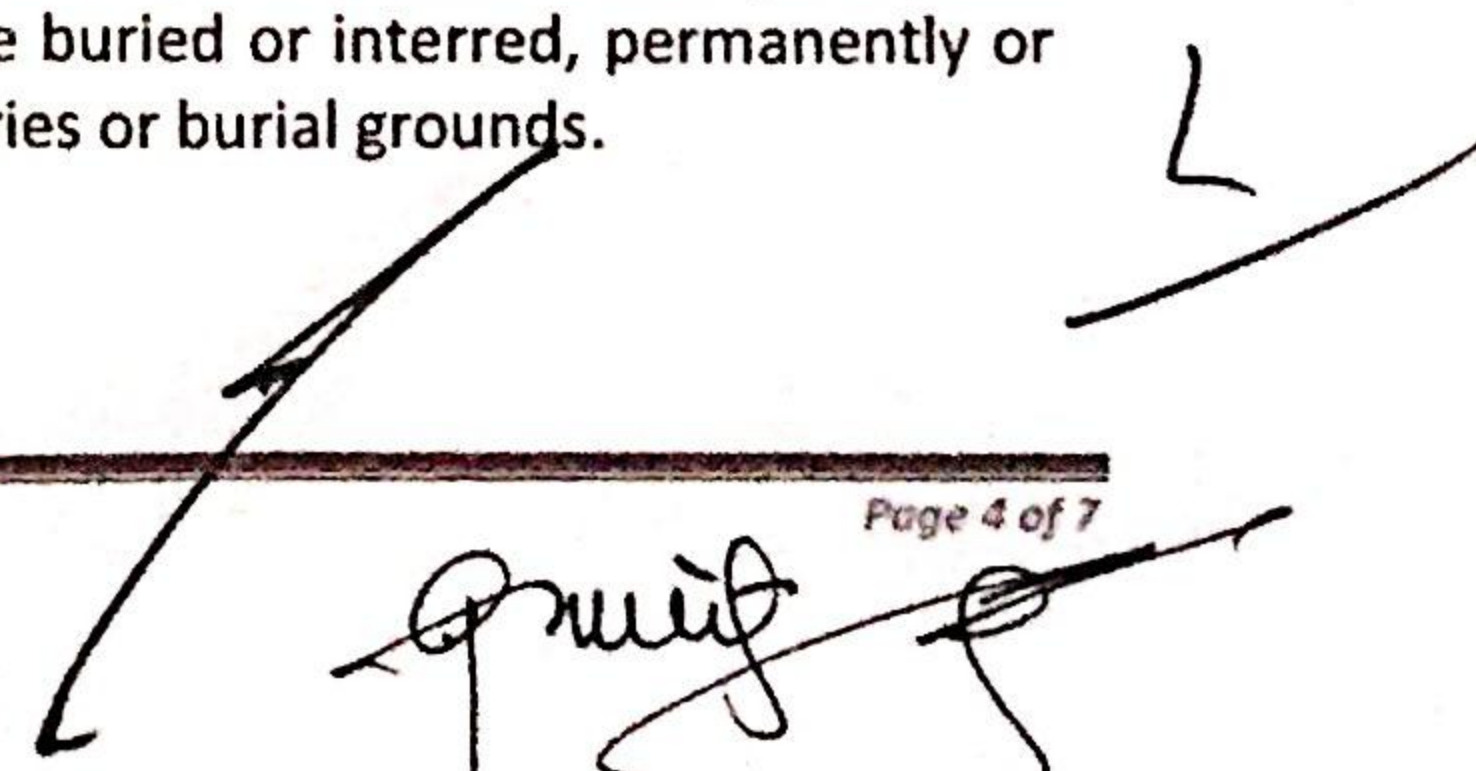
**SECTION 19. Common Bone Depository.** Bones deposited therein shall remain perpetually and shall not be brought outside unless otherwise authorized by the Municipal Mayor through the Municipal Health Officer.

**SECTION 20. Area for Unclaimed/Unknown Corpse.** Designate area for unclaimed/unknowncorpse and only code will be engraved in the niche. Area for unclaimed/unknown corpse will not be publicized to avoid abuse of its usage.

**SECTION 18. Automatic Transfer of Bones after Five (5) Years from Interment.** All buried cadavers shall automatically be transferred to Bone Niches after five (5) years in case the authorized representative failed to pay of the required fees.

**SECTION 19. Abandonment of Perpetual Bone Niche Due to Transfer of Bone Remains.** The party or any authorized representative shall execute a waiver of assignment to other person within six (6) months otherwise it will be taken over by the Municipality.

**SECTION 20. Health and Sanitation.** For purposes of health and sanitation, the Municipal Public Cemetery shall undergo disinfection process which shall be conducted by the Municipal Health Officer or his authorized representative. The Municipal Health Officer has the sole authority to approve exhumation of cadavers and/or skeletal remains and all concerned must adhere to the provision of the Code on Sanitation of the Philippines regarding disposal of cadavers. Except in cases allowed under existing laws and regulations, no corpse shall be buried or interred, permanently or temporarily in places other than in property designated cemeteries or burial grounds.



**SECTION 21. Barangay Share.** As caretaker of Dansullan Cemetery the Barangay Government shall collect a share of Fifteen Percent (15%) of the collection and shall be accrued to the BLGU General Fund. The MLGU shall remit the share to barangay Dansullan in a quarterly basis on every 10<sup>th</sup> working days of the following month of the quarter.

**SECTION 22. Administrative Provisions.**

1. To provide better services and income, the Municipality may construct or may engage in a joint venture with other agencies/NGOs on the development and management of the public cemetery subject to an authority from the Sangguniang Bayan and an enactment of an ordinance appertaining thereto.
2. No person shall exhume and transfer any cadaver and skeletal remains to any place outside of the cemetery without presenting to the caretaker a permit secured from the Municipal Health Office. Likewise, no person shall desecrate by way of tampering, destroying, excavating tombs, coffins, skeletal remains and the like for whatever purpose.
3. Gambling, drinking of alcoholic beverages, smoking, disco and loud music/sounds are not allowed inside the premises of the Municipal Public Cemetery.
4. No stray animals shall be allowed in the Municipal Public Cemetery premises. The Cemetery Supervisor or his duly authorized representative is hereby empowered to catch such stray animals and impound them/turn-over to the barangay authorities.
5. Any government official/s or employee/s or cemetery personnel found having involved in any illegal transactions or irregularities in the operation of the municipal public cemetery shall be penalized and dealt with accordingly.
  - 5.a. 1<sup>st</sup> offense – an amount involved in the illegal transactions plus 30 days suspension without pay;
  - 5.b. 2<sup>nd</sup> offense – an amount involved in the illegal transactions plus termination of work or imprisonment of not more than six(6) months, or both, at the discretion of the court.

**SECTION 23. LEASE CONTRACT.** This contract of lease hereunder shall be considered as the prescribed format of the contract of lease.

**CONTRACT OF LEASE TEMPLATE**

KNOW ALL MEN BY THESE PRESENTS:

This contract of lease is made and entered into by and between the municipality of Polanco, Zamboanga del Norte, herein represented by \_\_\_\_\_ Municipal Mayor hereinafter called as the LESSOR;

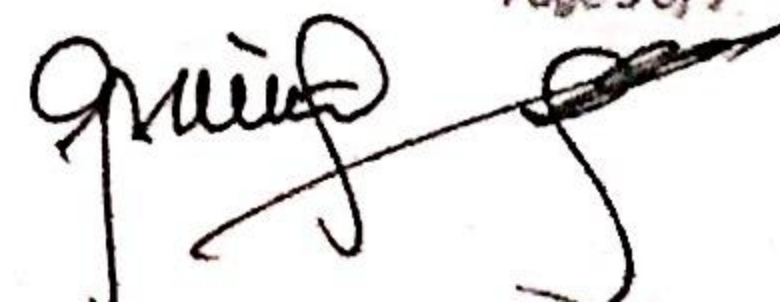
- and -

\_\_\_\_\_ of legal age, Filipino, single/married/widow/widower and resident of \_\_\_\_\_, hereinafter called as the LESSEE;

**WITNESSETH:**

That the LESSEE is granted to lease Cadaver Niche at the Public Cemetery, situated at \_\_\_\_\_, Polanco, Zamboanga del Norte Polanco, Zamboanga del Norte.

That the LESSOR hereby leases the aforementioned Cadaver Niche in favor of the said LESSEE subject to the following terms and condition, viz:



- a. That this contract of lease shall be for a period of (5) years and renewable for another five (5) years upon payment of lease amount;
- b. That the lessee shall pay a lease amount of P\_\_\_\_\_ (Per Section 10) for five (5) years
- c. That upon renewal the lessee shall pay an amount of P2,500.00 for the next succeeding five (5) years.
- d. In case the lessee or its representatives failed or refuse to renew the lease of contract within one (1) year from the expiration of the previous lease contact, the lessor have the option to transfer the remains of the deceased to a suitable portion of the cemetery;

IN WITNESS WHEREOF, the parties hereunto set their hands this \_\_\_ day of \_\_\_\_\_, 20\_\_\_, at Polanco, Zamboanga del Norte.

Municipal Government of Polanco, Z.N.

LESSOR

\_\_\_\_\_

Lessee

Represented by: \_\_\_\_\_  
Municipal Mayor

Signed in the presence of:

1. \_\_\_\_\_

2. \_\_\_\_\_

**ACKNOWLEDGEMENT**

Republic of the Philippines )  
Province of Zamboanga del Norte )s.s.  
Municipality of Polanco )  
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Before me, personally appeared \_\_\_\_\_ Municipal Mayor of Polanco, Zamboanga del Norte with Community Tax Certificate No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_ and \_\_\_\_\_ of legal age, Filipino, single/widow/widower and a resident of \_\_\_\_\_ with Community Tax Certificate No. \_\_\_\_\_ issued at \_\_\_\_\_ on \_\_\_\_\_, both known to me to be the same persons who executed this foregoing instrument and they acknowledged that the same is their free and voluntary deed.

This instrument consists of \_\_\_\_\_ page/s including this page on which the acknowledgement is written, each and every page hereof is duly signed by both parties as well as their instruments witnesses.

Witness my hand and seal at the place and date above stated.

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of \_\_\_\_\_

\_\_\_\_\_  
Administering Officer

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**PENAL PROVISIONS**

**SECTION 23. Penalty for Prohibited Acts.** Any person or persons violating, or causing, inducing or abetting the violation of any prohibitory provisions of this Code and other applicable laws, ordinances and rules, shall upon conviction of the Court suffer the imprisonment of not more than six (6) months or a fine ranging from One Thousand (Php 1,000.00) Pesos but not more than Two Thousand Five Hundred (Php 2,500.00) Pesos.

**TRANSITORY PROVISIONS**

**SECTION 24. APPLICABILITY CLAUSE.** Any resolution, rules, regulations, ordinances or laws consistent with this Ordinance/Code shall continue to be in full force and effect.

**SECTION 25. SEPARABILITY CLAUSE.** If for any reasons, part or provisions of this Code which shall be held to be unconstitutional or invalid, others parts or provision hereof which are not affected shall continue to be in full force and effect.

**SECTION 26. REPEALING CLAUSE.** All existing ordinances relative or covering the herein Municipal Public Cemetery Code prior to the enactment of same and other resolutions, and rules, regulations or parts thereof, inconsistent herewith are hereby repealed or modified accordingly.


**SECTION 27. EFFECTIVITY.** This ordinance shall take effect upon compliance of the posting and publication requirement.


Carried unanimously.

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I HEREBY CERTIFY to the correctness of the foregoing Ordinance to the best of my knowledge and belief.

  
**LORIMER J. OLARIO, MPA, REA, REB**  
Secretary to the Sangguniang Bayan

CERTIFIED CORRECT AS TO ITS PASSAGE:

  
**ALFREDO S. BAITIT**  
Municipal Vice Mayor  
(Presiding Officer)

APPROVED: AUG 09 2022  
  
**EVAN HOPE D. OLVIS**  
Municipal Mayor