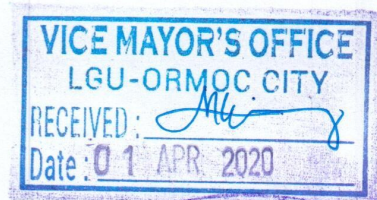
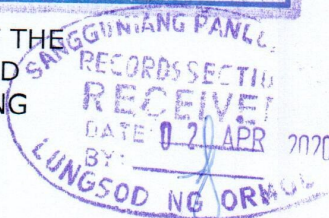


REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
FIFTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD  
AT THE MULTI-PURPOSE HALL, ORMOC CITY HALL BUILDING  
ON MARCH 31, 2020



PRESENT:

Leo Carmelo L. Locsin, Jr.  
Roiland H. Villasencio,  
Tomas R. Serafica,  
Nolito M. Quilang,  
Eusebio Gerardo S. Penserga,  
Jasper M. Lucero,  
Peter M. Rodriguez,  
Vincent L. Rama,  
Gregorio G. Yrastorza III,  
Lalaine A. Marcos,  
Esteban V. Laurente,

City Vice Mayor & Presiding Officer  
SP Member, 1<sup>st</sup> Asst. Majority Floor Leader  
SP Member, Presiding Officer "Pro-Tempore"  
SP Member, 2<sup>nd</sup> Asst. Majority Floor Leader  
SP Member  
SP Member  
SP Member  
SP Member  
SP Member  
SP Member

Joan Marbie C. Simbajon,  
Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

Ex-Officio SP Member, Chapter President,  
Liga ng mga Barangay ng Ormoc  
Ex-Officio SP Member, Chapter President,  
Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

ON LEAVE:

Benjamin S. Pongos, Jr.,

SP Member, Majority Floor Leader

**RESOLUTION NO. 2020-099**

**A RESOLUTION DECLARING THAT THE BARANGAY  
ORDINANCE NO. 01 S. 2020, ENTITLED: "BARANGAY  
REVENUE CODE OF BAYOG" UNDER REVIEW HAS  
BEEN FOUND TO BE IN CONFORMITY WITH EXISTING  
LAWS AND ORDINANCES, AND INTERPOSING NO  
OBJECTION TO ITS IMPLEMENTATION.**

WHEREAS, the Fifteenth Sangguniang Panlungsod ng Ormoc received copy of the Ordinance from the above named Barangay, entitled: "BARANGAY REVENUE CODE OF BAYOG". The copy of the Ordinance together with its attachments are hereto attached and made an integral part hereof;

WHEREAS, the ordinance was submitted to this Sanggunian pursuant to its review powers over enacted ordinances of all barangays within its territory as provided for in Section 57 and 458 of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991" (LGC) in order to find out whether the subject Ordinances approved by the respective Sangguniang Barangays are within the scope of its prescribed powers and also whether the same are in conformity with law and city ordinances;

WHEREAS, the enactment of the subject barangay ordinance by the concerned barangay is pursuant to EODB ACT of 2018 or Republic Act 11032, otherwise known as "An act Promoting Ease of Business and Efficient Delivery of Government Services, amending for the purpose of Republic Act No. 3485";

WHEREAS, Section 11 (f) of the above-mentioned Republic Act duly amended the Section 152 (c) of the Local Government Code and provides that "Barangay Clearances and Permits related to doing business shall be applied, issued and collected at the City/Municipality in accordance with the prescribed processing time of the said act. Provided, that the share in the collection shall be remitted to respective Barangays;



WHEREAS, this Sanggunian, in the exercise of its review powers, and after thorough examination of the aforesaid Barangay Ordinance, finds that the same was enacted for the purpose of raising revenues for the Barangay, which will in turn be utilized to deliver basic services and promote the general welfare and convenience of the Barangay constituents;

WHEREAS, this Sanggunian, finally finds that the Ordinance is valid and lawful and within the scope and authority of the Barangays, and therefore, manifests herein no objections to its implementation, and even urges that they be implemented immediately in order to speedily further the noble ends they seek for the welfare of the Barangays;

WHEREFORE, on motion of SP Member Nolito M. Quilang, Vice-Chairman, Committee on Laws and Ordinances, severally seconded by SP Members Roiland H. Villasencio, Esteban V. Laurente, Joan Marbie C. Simbajon, Peter M. Rodriguez, Vincent L. Rama, Gregorio G. Yrastorza III and Lalaine A. Marcos; be it

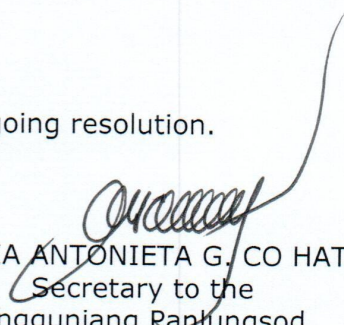
RESOLVED, AS IT IS HEREBY RESOLVED, to pass a RESOLUTION DECLARING THAT THE BARANGAY ORDINANCE NO. 01 S. 2020, ENTITLED: "BARANGAY REVENUE CODE OF BAYOG" UNDER REVIEW HAS BEEN FOUND TO BE IN CONFORMITY WITH EXISTING LAWS AND ORDINANCES, AND INTERPOSING NO OBJECTION TO ITS IMPLEMENTATION";

ADOPTED, March 31, 2020.

RESOLVED, FURTHER, to furnish copies of this resolution each to the City Mayor of Ormoc Richard I. Gomez; the City Administrator, Vincent L. Emnas; the City Legal Officer, Atty. Josephine Mejia-Romero; the Office of the Liga ng mga Barangay ng Ormoc; the Sangguniang Barangay of Bayog; the City Local Government Operations Officer-DILG; and other offices concerned for their information and guidance;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
MARIA ANTONIETA G. CO HAT  
Secretary to the  
Sangguniang Panlungsod

ATTESTED:

  
LEO CARMELO L. LOCSIN, JR.  
City Vice Mayor & Presiding Officer





Republic of the Philippines  
Province of Leyte  
City of Ormoc  
**BARANGAY BAYOG**

**OFFICE OF THE SANGGUNIANG BARANGAY**

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG  
BARANGAY OF BAYOG, ORMOC CITY, HELD AT THE BARANGAY HALL ON  
JANUARY 6, 2020 AT 8:00 O'CLOCK IN THE MORNING.**

PRESENTS:	Hon. Samuel T. Perales, Sr.	Punong Barangay
	Hon. Rechie G. Cape	SB Member
	Hon. Marilou A. Cantones	SB Member
	Hon. Marites T. Alimpoos	SB Member
	Hon. Dindo G. Malbas	SB Member
	Hon. Norma P. Oteda	SB Member
	Hon. Eustaquia B. Martinez	SB Member
	Hon. Salvador S. Parilla, Jr.	SB Member
	Hon. Marhie P. Omega	SK Chairwoman
	Mr. Christian O. Otero	Brgy. Secretary
	Mrs. Judy Mae A. Codog	Brgy. Treasurer

**PREFATORY STATEMENT**

**WHEREAS**, Section 129 of the Local Government Code of 1991 [R.A. 7160] specifically states that "Each local government shall exercise its power to create its own sources of revenue and levy taxes, fees, and charges subject to the provision herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units";

**WHEREAS**, Section 152 of LGC of 1991 authorizes, among others, the Barangays to levy fees and/or charges for services rendered in connection with the regulation or use of barangay-owned properties or service facilities; for the issuance of barangay clearances; and on billboards, signboards, neon signs and outdoor advertisements;

**WHEREAS**, Section 132 of the said Code also states "the power to impose a tax, fee, or charge or to generate revenue under this code should be exercised by the sanggunian of the local government unit concerned through an appropriate ordinance";

**WHEREAS**, there are official programs, projects and activities of the Barangay that are urgently required to meet the exigencies of delivering basic services to the community and such activities need funding so that its objective could be accomplished;

**WHEREAS**, to augment the limited fund allocation in the barangay budget and to finance the said programs, projects and activities which are vital considered part and parcel of good community services, there is an imperative need to raise additional Barangay Funds to augment its operational expenses and finance various essential development projects through the imposition of authorized taxes, fees and service or user charges;



**WHEREAS**, the Sangguniang Barangay conducted a public hearing on December 23, 2019 at 6 o'clock in the Evening, and majority of the constituents in Barangay Bayog were present during the meeting. The main agenda is the presentation of the imposition of the taxes, fees and charges for the issuance of clearances, barangay services, use of barangay properties and other fees and charges by adjusting the rates, at least increasing it to create a much higher collection of authorized fees and/or charges and other legal source of income. Attached hereto are the names of those present constituents who signed and agreed to the proposed increase as Annex "A" and made an integral part hereof.

**NOW THEREFORE**, on motion of SB Member RECHIE G. CAPE and duly seconded by all SB Members present, **BE IT RESOLVED AS IT IS HEREBY RESOLVED**, to enact:

**BARANGAY TAX ORDINANCE NO. 2020-001**

**THE REVENUE CODE OF BARANGAY BAYOG ORMOC CITY, AND PROVIDING PENALTY FOR VIOLATION THEREOF.**

**BE IT ENACTED** by the Sangguniang Barangay of Bayog of the City of Ormoc is a session duly assembled the herein Barangay Revenue Code of 2019

**CHAPTER I**

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**GENERAL PROVISIONS**

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**ARTICLE A. SHORT TITLE AND SCOPE**

**SECTION 1. TITLE.** This Ordinance shall be known as the "Revenue Code of Barangay Bayog 2019".

**SECTION 2. SCOPE.** This Code shall govern the levy, assessment and collection of taxes, fees, charges and other impositions within the jurisdiction of this barangay.

**ARTICLE B. DEFINITIONS AND RULES OF CONSTRUCTION**

**SECTION 3. DEFINITIONS.** When used in this Code, the term:

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

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

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

**Charges** – refer to pecuniary liability, as rents or fees against persons or property.



**Countryside and Barangay Business Enterprise** – refers to any business activity, association or cooperative registered under the provisions of Republic Act No. 6810, otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).

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

**Gross Sales or Receipts** – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually 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).

**Levy** – means imposition or collection of assessment, tax, tribute, or fine.

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

**Persons** – means every natural or juridical being, susceptible of rights and obligations or of being the subject of legal relations.

**Places of Recreation** – include places of amusement where one seeks admission to entertain himself by seeing or viewing the show or performance or those where one amuses by direct participation.

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

**Retail** – means sale where purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

**Retail Stores** – are business establishments with fixed business address in the barangay where goods are kept for sale to purchasers for personal consumption.

**Revenue** – include taxes, fees and charges that a State or its political subdivision collects and receives into the treasury for public purposes.

**Services** – mean the duties, work or functions performed or discharged by the government officer, or by any private person contracted by the government, as the case may be.

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

**SECTION 4. 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 R.A. 7160 and its Implementing Rules and Regulations as well as in other applicable laws.



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

a.) General Rule. All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases and such other words 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 this 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 and every word importing the plural number shall extend and apply to one person or thing.

c.) Computation of Time. The time within which an act to be done as provided in this Code or in any rule or regulation issued pursuant to the provision when expressed in days shall be computed by excluding the first day and including the last day, except when the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.

d.) References. All references to Chapters, Articles, Sections are to Chapters, Articles, Sections in this Code unless otherwise specified.

e.) Conflicting Provisions of Chapters. If the provisions of different chapters conflict with each other, the provisions of each chapter shall prevail as to the specific matter and questions involved therein.

f.) Conflicting Provisions of Sections. If the provisions of different sections in the same chapter conflict with each other, the provisions of the section which is last in point of sequence shall prevail.

## **CHAPTER II**

### **BUSINESS TAX**

#### **ARTICLE A. TAX ON RETAIL STORES OR RETAILERS**

**SECTION 6. IMPOSITION OF TAX.** There is hereby levied an annual tax on "stores or retailers with fixed business establishments" the following:

a.) On stores or retailers with gross sales or receipts for the preceding calendar year of P50,000.00 or less, the amount of tax is One Percent (1%) of such Gross Sales or Receipts.

**SECTION 7. TIME AND PAYMENT AND ACCRUAL OF TAX.** The tax imposed herein shall accrue on the first day of January of each year as regards subjects then liable therefore.

**SECTION 8. COLLECTION OF TAXES.** The tax must be paid to, and collected by, the Barangay Treasurer or his duly authorized representative before any business or trade activity herein specified can be lawfully begun or pursued and the tax shall be reckoned from the beginning of the calendar year. When the business is abandoned,



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

**SECTION 9. SURCHARGE FOR LATE PAYMENT AND INTEREST ON UNPAID TAXES.** Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of Twenty-five percent (25%) of the original amount of tax due.

Such surcharge shall be paid at the same time and in the same manner as the original tax due.

In addition to the surcharge imposed therein, there shall be imposed an interest of Two percent (2%) per month from the date it is due until it is fully paid, provided, that in no case shall the total interest on the unpaid amount or a portion thereof exceed thirty six (36) months.

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

**SECTION 10. ADMINISTRATIVE PROVISIONS, RULES AND REGULATIONS.**

a.) Requirement. Any person who shall establish or operate any retail store in this barangay shall first obtain a Mayor's permit and pay the fee prescribed therefore and the business tax imposed under this Article.

b.) Issuance and Posting of Official Receipt. The Barangay Treasurer shall issue an official receipt upon payment of the business tax imposed herein. Issuance of the said official receipt shall not relieve the taxpayer from any requirements being imposed in this barangay under existing city ordinances, rules and regulations.

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

In acknowledging barangay taxes, fees and charges, it shall be the duty of the Barangay Treasurer or his deputy to indicate on the official receipt issued for the purpose, the number of the corresponding tax ordinance.

c.) Invoice or Receipts. All persons subject to the taxes on business, shall, for each sale or transfer of merchandise goods, or for services rendered, valued at Five Pesos (P5.00) or more at any one time, prepare and issue sales or commercial invoices and receipts serially numbered in duplicate, showing among others their names or style if any, and business address. The original copy of each sales invoice or receipts shall be issued to the purchaser or customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five days.



The receipt or invoices issued pursuant to the requirement of the Bureau of Internal Revenue for determination of national internal revenue taxes shall be sufficient for the purposes of this Code.

d.) Sworn Statement of Gross Receipts or Sales.

**SECTION 11. NEWLY STARTED BUSINESS.** In the case of newly-started business subject of this Article, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be one-fourth of one-tenth of one percent ( $\frac{1}{4}$  of  $\frac{1}{10}$  of 1%) of the capital investment of One Hundred (P100.00) Pesos, whichever is higher.

In succeeding quarter or quarters, in case where the business opens before the last quarter of the year, the tax shall be based on the gross receipts for the preceding quarter or quarters at a rate of One Percent (1%) of such gross sales or receipts.

In the succeeding calendar year, regardless of when the business starts, the tax shall be based on the gross sales and/or receipts for the preceding calendar year or any fraction thereof, at a rate of One Percent (1%) of such gross sales or receipts.

### CHAPTER III

#### REGULATORY FEES

#### ARTICLE 4. FEE ON THE TRANSFER OF RETAIL STORE BUSINESS

**SECTION 12. IMPOSITION OF FEE.** There is hereby levied a fee on the transfer of retail stores subject to the business tax of this barangay (under Article "A", Chapter II of this Code) sale, donation, barter, or any other form or mode of conveyance at the rate of One Percent (1%) of the total consideration or, in the absence of specific consideration, the gross sales or receipts of the preceding calendar year contained in the report submitted to the barangay treasurer, or the fixed amount of \_\_\_\_\_ Pesos (P\_\_\_\_\_), whichever is lower.

#### SECTION 13. RULES AND REGULATIONS.

1. The new owner to whom the business was transferred shall be liable to pay the unpaid taxes, fees or charges due the former owner, if there is any.

2. The mayor's permit (business permit) issued to the former owner shall be surrendered to the city treasurer, thru the Office of the Mayor, who shall cancel the same in his records.

3. Any person who was granted a permit to operate or conduct a retail store in this barangay who transferred his business to another shall inform in writing the Barangay Treasurer or the Punong Barangay, within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year.

4. The Punong Barangay shall issue other necessary rules and regulations for the effective implementation of this Article.



**SECTION 14. TIME OF PAYMENT.** The fee imposed in this Article shall be paid to the Barangay Treasurer by the buyer, done, or heir before the business or trade undertaking is operated, conducted or pursued.

**SECTION 15. SURCHARGE FOR LATE PAYMENT.** Failure to pay the fee imposed under this Article on time shall subject the taxpayer to a surcharge of Twenty-five Percent (25%) of the original amount of fee due and such surcharge shall be paid at the time and in the same manner as the original fee due.

**SECTION 16. PENALTY.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.

## **ARTICLE B. AMUSEMENT FEE ON PLACES CHARGING ADMISSION FEE**

**SECTION 17. IMPOSITION OF FEE.** There is hereby imposed an amusement fee from patrons or customers of amusement places which charge admission fees at the following rates:

### Amount of Fee

- |  |                                       |
|--|---------------------------------------|
| 1.) Ambulant and itinerant operators of recreation apparatus, amusement devices or contrivances during fiestas or fairs such as Circus, carnivals or the like per admission ticket, Merry-go-round, roller coaster, Ferris wheel, swing, the shooting gallery, and the like per admission ticket | Two percent (2%) of the Admission fee |
| 2.) Other amusement places which are open to the public and charging admission fee   | One percent (1%) of the Admission fee |

**SECTION 18. TIME OF PAYMENT.** The fee imposed in this Article shall be paid to the Barangay Treasurer daily or on the next day following the collection of such admission fees.

## **SECTION 19. ADMINISTRATIVE PROVISIONS.**

1. The operators of the concerned establishment are hereby authorized to collect in behalf of this barangay the amusement fee imposed in this Article which shall be remitted to the Barangay Treasurer on the day of collection or on the next day following the day of collection.

2. The operation of the above-mentioned amusement places are still subject to the provisions of existing city ordinances, rules and regulations on this matter.

**SECTION 20. SURCHARGE FOR LATE PAYMENT.** Failure to pay the fee imposed in this Article on time shall subject the taxpayer to a surcharge of Twenty-five Percent (25%) of the original amount of fee due and such surcharge shall be paid at the time and in the same manner as the original fees due.

**SECTION 21. PENALTY.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.



**CHAPTER IV****SERVICE CHARGES AND REGISTRATION FEE****ARTICLE A. CLEARANCE OR CERTIFICATION FEE**

**SECTION 27. IMPOSITION OF FEE.** There shall be collected for the issuance of a clearance or certification by the Punong Barangay or his duly authorized representative the following fees which is categorized by asset size or number of personnel bracket:

1.) Barangay Clearance for purpose of securing a Mayor's Permit

Characteristics	Asset Size	Number of Personnel	Amount of Fee
Cottage	P50,000.00 and below	5 and less	P100.00
Small	Over P50,000.00 to 400,000.00	6 to 10	P300.00
Medium	Over 400,000.00 to P1,000,000.00	11 to 15	P500.00
Large	Over P1,000,000.00	16 and above	P1,000.00

2.) Barangay Certification

A.) For employment, scholarship or study grants

A.1)	Local Employment	P50.00
A.2)	Scholarship	P30.00

B.) For purpose of securing a police clearance, NBI or Court clearance	P75.00
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C.) For firearm permit-Application	P100.00
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D.) For Passport or visa application	P100.00
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E.) For court litigation and other judicial proceedings	P100.00
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F.) For other purposes

F.1 Tree Planting Certification	P30.00
F.2 Loan Certification	P100.00
F.3 Motorized Transport Operators Permit (MTO)	P50.00

G.) For Travel Abroad	P100.00
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H.) Building Certification

H.1 Residential & Agricultural	P100.00
H.2 Commercial & Institutional	P200.00
H.3 Industrial	P300.00



I.) Certification for Light Installation

I.1 Residential	P50.00
I.2 Commercial/Institutional	P100.00
I.3 Industrial	P150.00

J.) Fencing Certification

J.1 Residential	P50.00
J.2 Commercial/Institutional	P100.00
J.3 Industrial	P150.00

N.) Water Installation

N.1 Residential	P100.00
N.2 Commercial, Institutional & Industrial	P200.00

**SECTION 28. EXEMPTION.** No fee shall be collected for the issuance of a certification or clearance when it is officially requested by any court or government agency.

**SECTION 29. TIME OF PAYMENT.** The fee imposed in this Article shall be paid to the Barangay Treasurer as the time of the request or before the request is granted.

**SECTION 30. ADMINISTRATIVE PROVISIONS.** Issuance of a barangay clearance for any business or trade activity located or conducted within the territorial jurisdiction of this barangay as a requirement before the Mayor issues a license or permit, shall be acted upon within seven (7) working days from the filing thereof.

In the event that a clearance is not issued within the said period, the Mayor may then issue the corresponding license or permit being applied for by the applicant.

**SECTION 31. PENALTY.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.

**CHAPTER V**

**CHARGES AND OTHER FEES**

**ARTICLE A. RENTAL FEE ON BARANGAY-OWNED PROPERTIES**

**SECTION 32. IMPOSITION OF FEE.** There shall be collected a rental fee for the use of the following barangay-owned properties:

**SECTION 33. TIME AND MANNER OF PAYMENT.** The rental fee imposed in this Article shall be paid to the barangay treasurer before the application or request to rent the barangay owned-property or equipment is granted.



**SECTION 34. PENALTY.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.

**ARTICLE B. RENTAL FEE ON BARANGAY-OWNED EQUIPMENT**

**SECTION 35. IMPOSITION OF FEE.** There shall be collected a rental fee for the use of the following barangay-owned equipment at the following rates:

1.) Other Equipment	
Per hour or fraction thereof	
1.a Generator per day or a fraction thereof	P300.00 per day
1.b Grass Cutter per day or a fraction thereof	P250.00 per day
2.) Basketball Court	
- with lights per day or a fraction thereof	P350.00 per day
-without lights per day or a fraction thereof	P250.00 per day
5.) Plastic Chairs	P5.00 per piece per day
6.) Wooden & Plastic Table	P25.00 per piece per day
7.) Sound System	P350.00 per day
8.) Photocopier	P2.00 per page

**SECTION 36. TIME AND MANNER OF PAYMENT.** The rental fee imposed in this Article shall be paid to the Barangay Treasurer upon application to hire or before request to hire the aforesaid equipment is granted.

**SECTION 37. PENALTY.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.

**CHAPTER VI**

**BARANGAY CHARGES AND OTHER FEES**

**ARTICLE A. BARANGAY CHARGES AND OTHER FEES**

**SECTION 38. IMPOSITION OF FEES.** The following charges shall be collected for the services rendered of the following:

1. Certified True Copy (Secretarial Fee for all Barangay Documents)	
1 to 5 pages	P100.00
Plus in excess of five (5) pages	P20.00 per page
2. Other Fees	
KP Filing Fee	P20.00
Lupong Tagapamayapa Clearance	P50.00
Summons Fee	P100.00
Secretarial Services Fee	P200.00



**SECTION 39. TIME AND MANNER OF PAYMENT.** The barangay charges or fee imposed in this Article shall be paid to the Barangay Treasurer before the request of the aforesaid services is granted.

**SECTION 40. PENALTY.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.

## **CHAPTER VII**

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### **GENERAL ADMINISTRATIVE AND PENAL PROVISIONS**

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#### **ARTICLE A. COLLECTION AND ACCOUNTING BARANGAY REVENUES**

**SECTION 41. COLLECTION.** The collection of barangay taxes, fees and charges, surcharges, interest and penalties accruing to this barangay shall be the responsibility of the Barangay Treasurer or his deputies and in no case shall be delegated to any person.

Unless otherwise specifically provided in this Code, or under existing laws or decrees, the Barangay Treasurer is authorized, subject to the approval of the Punong Barangay, to promulgate rules and regulations for the proper and efficient administration and collection of taxes, fees and charges herein imposed.

**SECTION 42. ISSUANCE OF RECEIPTS.** It shall be the duty Barangay Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

In acknowledging payment of local taxes, fees and charges, it shall be the duty of the Barangay Treasurer or his deputies to indicate on the official receipt issued for the purpose, the number of the corresponding local tax ordinance.

#### **ARTICLE B. GENERAL PENAL PROVISIONS**

**SECTION 43. PENALTY.** Any violation of the provisions of this Code not herein covered by specific penalty, or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.

Payment of a fine as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code. If the violation is committed by any juridical entity, the President, General Manager or any person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

**SECTION 44. COMPROMISE SETTLEMENT FEE.** The Punong Barangay is hereby authorized to enter into an "extra-judicial or out-of-court settlement of any offense involving violations of any provisions of this Code subject, however, to the following conditions, viz:



- 1.) That the offense does not involve fraud;
- 2.) That the offender shall pay a compromise settlement fee of not less than Three Hundred Pesos (P300.00) but not more than One Thousand Pesos (P1,000.00) as may be agreed upon by both parties;
- 3.) That the payment of the "compromise settlement fee" above mentioned shall not relieve the offender from the payment of the corresponding tax, fee or charge due from him as provided under this Code, if he is liable therefore.

## **CHAPTER VIII**

### **FINAL PROVISIONS**

#### **ARTICLE A. MISCELLANEOUS PROVISIONS**

**SECTION 45. SEPARABILITY CLAUSE.** If for any reason, any provision, section or part of this Code is declared not valid by a Court of competent jurisdiction or suspended or revoked by Sangguniang Panlungsod, such judgment shall not affect or impair the remaining provisions, sections or parts thereof which shall remain or continue to be in full force and effect.

**SECTION 46. APPLICABILITY CLAUSE.** All other matters relating to the imposition in this Code shall be governed by pertinent provision of existing laws and other ordinances.

**SECTION 47. REPEALING CLAUSE.** All ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Code shall be governed by pertinent provision of existing laws and other ordinances.

**SECTION 48. EFFECTIVITY.** This Ordinance shall take immediately following compliance with the posting requirements of the Local Government Code of 1991.

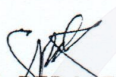
**ENACTED AND APPROVED:** January 6, 2020

X-----X

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance No. 001 otherwise known as the Revenue Code of Barangay Bayog" was enacted by the Sangguniang Barangay during its regular session held at the Barangay Session Hall on January 6, 2019.

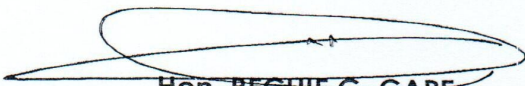
  
**CHRISTIAN OTIDA OTERO**  
Barangay Secretary

**ATTESTED AND CERTIFIED TO BE DULY ENACTED:**

  
**Hon. SAMUEL T. PERALES, SR.**  
(Presiding Officer)

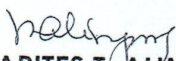


APPROVED:




**Hon. RECHIE G. CAPE**  
Sangguniang Barangay Member

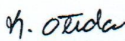
**Hon. MARILOU A. CANTONES**  
Sangguniang Barangay Member




**Hon. MARITES T. ALIMPOOS**  
Sangguniang Barangay Member



**Hon. DINDO G. MALBAS**  
Sangguniang Barangay Member




**Hon. NORMA P. OTEDA**  
Sangguniang Barangay Member




**Hon. EUSTAQUIA B. MARTINEZ**  
Sangguniang Barangay Member



**Hon. SALVADOR S. PARILLA, JR.**  
Sangguniang Barangay Member



**Hon. MARHIE P. OMEGA**  
Sangguniang Kabataan Chairman



**Hon. SAMUEL T. PERALES, SR.**  
Punong Barangay