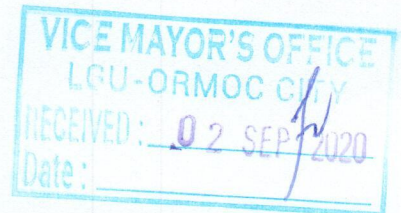
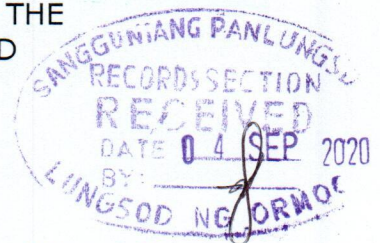


REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
FIFTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD  
AT THE SANGGUNIANG PANLUNGSOD SESSION HALL,  
ORMOC CITY HALL BUILDING  
ON SEPTEMBER 01, 2020



PRESENT:

Leo Carmelo L. Locsin, Jr.	City Vice Mayor & Presiding Officer
Benjamin S. Pongos, Jr.,	SP Member, Majority Floor Leader
Roiland H. Villasencio,	SP Member, 1 <sup>st</sup> Asst. Majority Floor Leader
Tomas R. Serafica,	SP Member, Presiding Officer "Pro Tempore"
Nolito M. Quilang,	SP Member, 2 <sup>nd</sup> Asst. Majority Floor Leader
Eusebio Gerardo S. Penserga,	SP Member
Jasper M. Lucero,	SP Member
Peter M. Rodriguez,	SP Member
Vincent L. Rama,	SP Member
Gregorio G. Yrastorza III,	SP Member
Lalaine A. Marcos,	SP Member
Esteban V. Laurente,	Ex-Officio SP Member, Chapter President, Liga ng mga Barangay ng Ormoc
Joan Marbie C. Simbajon,	Ex-Officio SP Member, Chapter President, Panlungsod na Pederasyon ng mga Sangguniang Kabataan ng Ormoc

**RESOLUTION NO. 2020-268**

**AN OMNIBUS RESOLUTION DECLARING THAT THE TWO  
(2) BARANGAY ORDINANCES, ALL ENTITLED:  
"BARANGAY REVENUE CODE" UNDER REVIEW HAVE  
BEEN FOUND TO BE IN CONFORMITY WITH  
EXISTING LAWS AND ORDINANCES, AND  
INTERPOSING NO OBJECTION TO ITS  
IMPLEMENTATION, TO WIT:**

<u>NAME OF BARANGAYS</u>	<u>BRGY. TAX ORDINANCE NO.</u>
1) <b>BRGY. DON POTENCIANO LARRAZABAL</b>	<b>BRGY. TAX ORD. NO. 2020-01</b>
2) <b>BRGY. NUEVA SOCIEDAD</b>	<b>BRGY. TAX ORD. NO. 2020-01</b>

WHEREAS, the Fifteenth Sangguniang Panlungsod ng Ormoc received copies of Ordinances from the above enumerated Barangays, all entitled: "BARANGAY REVENUE CODE". The copies of the Ordinances together with its attachments are hereto attached and made an integral part hereof;

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, this Sanggunian, in the exercise of its review powers, and after thorough examination of the aforesaid Barangay Ordinances, finds that the same were 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 Ordinances are 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 welfare of the Barangays;

WHEREFORE, on motion of SP Member Benjamin S. Pongos, Chairman, Committee on Laws and Ordinances, severally seconded by SP Members Peter M. Rodriguez, Lalaine A. Marcos, Esteban V. Laurente, Nolito M. Quilang, Joan Marbie C. Simbajon, Tomas R. Serafica, Vincent L. Rama and Gregorio G. Yrastorza III; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to pass an OMNIBUS RESOLUTION DECLARING THAT THE TWO (2) BARANGAY ORDINANCES, ALL ENTITLED "BARANGAY REVENUE CODE" UNDER REVIEW HAVE BEEN FOUND TO BE IN CONFORMITY WITH EXISTING LAWS AND ORDINANCES, AND INTERPOSING NO OBJECTION TO ITS IMPLEMENTATION, TO WIT:

NAME OF BARANGAYS

- 1) BRGY. DON POTENCIANO LARRAZABAL
- 2) BRGY. NUEVA SOCIEDAD

BRGY. TAX ORDINANCE NO.

- BRGY. TAX ORD. NO. 2020-01  
BRGY. TAX ORD. NO. 2020-01

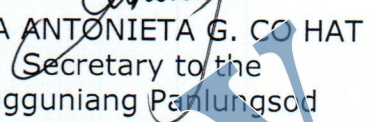
ADOPTED, September 01, 2020

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 respective Sangguniang Barangays concerned, the City Local Government Operations Officer-DILG; and other offices 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  
CITY OF ORMOC

Barangay Nueva Sociedad  
OFFICE OF THE SANGGUNIANG BARANGAY

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BARANGAY OF BARANGAY NUEVA SOCIEDAD , ORMOC CITY, HELD AT THE BARANGAY HALL ON JANUARY 2, 2020 AT 9:00 O'CLOCK IN THE MORNING .**

PRESENTS: EDILBERTO I. DEJAÑO JR.  
CHRISTOPHER A. UDTOHAN  
LEO L. TABUDLONG  
CHERLITA A. NEMEÑO  
JONATHAN D. CAMANSE  
CESARIO C. ESTRERA  
CONCORDIO R. LIBORES  
SAMUEL B. PANES

Punong Barangay  
SB Member  
SB Member  
SB Member  
SB Member  
SB Member  
SB Member  
SB Member

OTHERS PRESENTS:

PACITA U. RUZ  
MARISTELA C. NUÑEZ

Brgy. Treasurer  
Brgy. Secretary

**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 sangguniang 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 15, 2020 at 1:00 o'clock in the afternoon, and majority of the constituents in Barangay Nueva Sociedad 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 Christopher A. Udtohan and duly seconded by all SB Members present, **BE IT RESOLVED AS IT IS HEREBY RESOLVED**, to enact:

### **BARANGAY TAX ORDINANCE NO. 2020-01**

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

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

#### **CHAPTER I**

---

#### **GENERAL PROVISIONS**

---

#### **ARTICLE A. SHORT TITLE AND SCOPE**

**SECTION 1. TITLE.** This Ordinance shall be known as the "Revenue Code of Barangay Nueva Sociedad ,2020".

**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:

**Amusement** - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.

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



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 15, 2020 at 1: 00 o' clock in the afternoon , and majority of the constituents in Barangay Nueva Sociedad 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 Christopher A. Udtohan and duly seconded by all SB Members present, **BE IT RESOLVED AS IT IS HEREBY RESOLVED**, to enact:

## **BARANGAY TAX ORDINANCE NO. 2020-01**

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

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

#### **CHAPTER I**

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**Amusement** - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.

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



**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 ( $1/4$  of  $1/10$  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 or 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 A. 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 fifty thousand pesos Pesos (P50,000.00), 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.) Theaters and cinema houses per admission ticket  | One percent (1%) of the Admission fee |
| 2.) 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 |
| 3.) Boxing contest or exhibitions, concerts, per admission ticket  | Two percent (2%) of the Admission fee |
| 4.) Recreation establishments, such as resorts, swimming pool, and the like, per admission ticket  | One percent (1%) of the Admission fee |
| 5.) 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.

**ARTICLE C. REGULATORY FEES ON OUTDOOR ADVERTISEMENTS.**

**SECTION 22. IMPOSITION OF FEE.** There is hereby imposed an annual regulatory fee on outdoor advertisements displayed or maintained in any place exposed to public view within the territorial jurisdiction of this barangay, at the following rates:



a.) Billboards or signboards for advertisement of business, per square meter or fraction thereof:

- Single Faced
- Double Faced

**Amount of Fee**

P50.00  
P100.00

b.) Billboards or signs for professional, per square meter or fraction thereof  
- P40.00

c.) Billboards, signs or advertisement for business and professions, painted on any building or structure or otherwise separated or detached therefrom, per square meter thereof – P50.00

d.) Advertisement for business or professions by means of slides in movies payable by the advertisers – P300.00

- e.) Advertisements by means of vehicles
- per day or fraction thereof
  - per week or fraction thereof
  - Per month or fraction thereof

P300.00  
P500.00  
P1,500.00

**Additional Impositions:**

For the use of electric or neon lights in billboards, per square meter or fraction thereof – P50.00

Privilege panels shall be subject to one-half (1/2) of the rates prescribed above.

**SECTION 23. EXEMPTIONS.** The impositions of the above-prescribed rates is subject to the following exemptions:

1. Signs, signboards, billboards, advertisements, including stickouts, streamers, lighted signs and other electronic media, posters, privilege panels, store signs, placards, price strips, buntings and the like, belonging to manufacturers or producers or professionals, but displayed at the place where a business or profession is conducted, or displayed on delivery or other service and public utility vehicles, are exempted from the provisions of this Article.

**SECTION 24. TIME OF PAYMENT.** The fee imposed in this Article shall be paid to the Barangay Treasurer within the first twenty (20) days of January of every year.

**SECTION 25. ADMINISTRATIVE PROVISIONS.** Installation and construction of billboard, signboards and the like shall be subject to the rules and regulations of existing laws, ordinances, rules and regulations.

Issuance of permit for their installation and construction shall be in accordance with the provisions of existing rules and regulations and city ordinances.



**SECTION 26. 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
C.) For firearm permit-Application		P100.00
D.) For Passport or visa application		P100.00
E.) For court litigation and other judicial proceedings		P100.00
F.) For other purposes		
F.1	Tree Planting Certification	P30.00
F.2	Loan Certification	P30.00
F.3	Motorized Transport Operators Permit (MTOP)	P50.00



G.) For Travel Abroad	P100.00
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:

- |   |       |
|---|-------|
| 1.) Palay/Copra Dryer                           |       |
| Rental fee per pay or fraction thereof per sack | P2.00 |

**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.) Computer                                   |                          |
| Per hour or fraction thereof                   | P10.00 per hour          |
| 2.) Typewriter                                 |                          |
| Per hour or fraction thereof                   | P10.00 per hour          |
| 3.) Other Equipment                            |                          |
| Per hour or fraction thereof                   |                          |
| 3.a Generator per day or a fraction thereof    | P200.00 per day          |
| 3.b Grass Cutter per day or a fraction thereof | P250.00 per day          |
| 4.) Basketball Court                           |                          |
| - with lights per day or a fraction thereof    | P250.00 per day          |
| - without lights per day or a fraction thereof | P200.00 per day          |
| 5.) Plastic Chairs                             | P5.00 per piece per day  |
| 6.) Wooden & Plastic Table                     | P25.00 per piece per day |
| 7.) Sound System                               | P200.00 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	P50.00
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****GENERAL ADMINISTRATIVE AND PENAL PROVISIONS****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 2, 2020

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance No. 01 otherwise known as the Revenue Code of Barangay Nueva Sociedad " was enacted by the Sangguniang Barangay during its regular session held at the Barangay Session Hall on January 2, 2020.

  
**MARISTELA C. NUÑEZ**  
Barangay Secretary


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

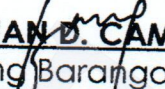
  
**EDILBERTO I. DEJAÑO JR.**  
(Presiding Officer)

**APPROVED:**

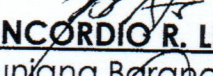
  
**CHRISTOPHER A. UDTOHAN**  
Sangguniang Barangay Member

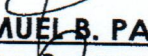
  
**LEO L. TABUDLONG**  
Sangguniang Barangay Member

  
**CHERLITA A. NEMEÑO**  
Sangguniang Barangay Member

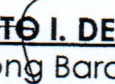
  
**JONATHAN D. CAMANSE**  
Sangguniang Barangay Member

  
**CESARIO C. ESTRERA**  
Sangguniang Barangay Member

  
**CONCORDIO R. LIBORES**  
Sangguniang Barangay Member

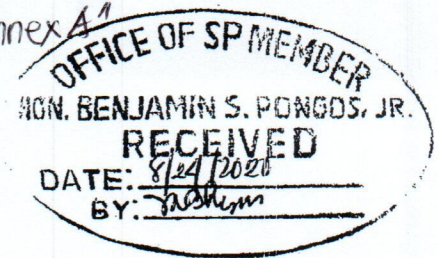
  
**SAMUEL B. PANES**  
Sangguniang Barangay Member

  
**ARLOB B. ALFEREZ**  
SK Chairman

  
**EDILBERTO I. DEJAÑO JR.**  
Punong Barangay



Republic of the Philippines  
CITY OF ORMOC



Barangay Don Potenciano Larrazabal  
OFFICE OF THE SANGGUNIANG BARANGAY

**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BARANGAY OF DON POTENCIANO LARRAZABAL, ORMOC CITY, HELD AT THE BARANGAY SESSION HALL ON JANUARY 07, 2020 AT 10:00 O'CLOCK IN THE MORNING.**

PRESENTS:	HON. MAXIMO P. NARIDO	Punong Barangay
	HON. RICARDO O. AGUIPO	SB Member
	HON. ROSALIE F. CLATA	SB Member
	HON. REYNALDO F. MAGLASANG	SB Member
	HON. HELEN L. BORINAGA	SB Member
	HON. LOLITA F. BACLOHAN	SB Member
	HON. EMMA N. MINUZA	SB Member
	HON. LETECIA M. CATAYOC	SB Member
	HON. DANIEL JOSHUA A. GERUNDIO	Sk Chairman

**OTHERS PRESENTS:**

RENALINE I. REJER	Brgy. Treasurer
JENESSA O. CASTRO	Brgy. Secretary

**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 January 07, 2020 at 2:00 o' clock in the morning, and majority of the constituents in Barangay Don Potenciano Larrazabal 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 Lolita F. Baclohan and duly seconded by all SB Members present, **BE IT RESOLVED AS IT IS HEREBY RESOLVED**, to enact:

### **BARANGAY TAX ORDINANCE NO. 2020-01**

#### **THE REVENUE CODE OF BARANGAY DON POTENCIANO LARRAZABAL ORMOC CITY, AND PROVIDING PENALTY FOR VIOLATION THEREOF.**

**BE IT ENACTED** by the Sangguniang Barangay of Don Potenciano Larrazabal of the City of Ormoc is a session duly assembled the herein Barangay Revenue Code of 2020.

#### **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 Don Potenciano Larrazabal 2020".

**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:

**Amusement** - is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.

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

**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

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### BUSINESS TAX

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#### 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 ( $1/4$  of  $1/10$  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 or 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 A. 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 Five hundred Pesos (₱ 500.00), 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.) Theaters and cinema houses per admission ticket One percent (1%) of the Admission fee
- 2.) 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
- 3.) Boxing contest or exhibitions, concerts, per admission ticket Two percent (2%) of the Admission fee
- 4.) Recreation establishments, such as resorts, swimming pool, and the like, per admission ticket One percent (1%) of the Admission fee
- 5.) 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.

**ARTICLE C. REGULATORY FEES ON OUTDOOR ADVERTISEMENTS.**

**SECTION 22. IMPOSITION OF FEE.** There is hereby imposed an annual regulatory fee on outdoor advertisements displayed or maintained in any place exposed to public view within the territorial jurisdiction of this barangay, at the following rates:



a.) Billboards or signboards for advertisement of business, per square meter or fraction thereof:

- Single Faced
- Double Faced

**Amount of Fee**

P50.00  
P100.00

b.) Billboards or signs for professional, per square meter or fraction thereof - P40.00

c.) Billboards, signs or advertisement for business and professions, painted on any building or structure or otherwise separated or detached therefrom, per square meter thereof – P50.00

d.) Advertisement for business or professions by means of slides in movies payable by the advertisers – P300.00

e.) Advertisements by means of vehicles

- per day or fraction thereof
- per week or fraction thereof
- Per month or fraction thereof

P300.00  
P500.00  
P1,500.00

Additional Impositions:

For the use of electric or neon lights in billboards, per square meter or fraction thereof – P50.00

Privilege panels shall be subject to one-half (1/2) of the rates prescribed above.

**SECTION 23. EXEMPTIONS.** The impositions of the above-prescribed rates is subject to the following exemptions:

1. Signs, signboards, billboards, advertisements, including stickouts, streamers, lighted signs and other electronic media, posters, privilege panels, store signs, placards, price strips, buntings and the like, belonging to manufacturers or producers or professionals, but displayed at the place where a business or profession is conducted, or displayed on delivery or other service and public utility vehicles, are exempted from the provisions of this Article.

**SECTION 24. TIME OF PAYMENT.** The fee imposed in this Article shall be paid to the Barangay Treasurer within the first twenty (20) days of January of every year.

**SECTION 25. ADMINISTRATIVE PROVISIONS.** Installation and construction of billboard, signboards and the like shall be subject to the rules and regulations of existing laws, ordinances, rules and regulations.

Issuance of permit for their installation and construction shall be in accordance with the provisions of existing rules and regulations and city ordinances.



**SECTION 26. 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
1. Sari-sari store 2. Hog raisers 3. Poultry raisers	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 / Barangay Clearance

A.) For employment, scholarship or study grants

A.1)	Local Employment	P40.00
A.2)	Scholarship	P30.00
A.3)	Senior citizen	P20.0

B.) For purpose of securing a police clearance, NBI or Court clearance	P40.00
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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	P30.00
F.3 Motorized Transport Operators Permit (MTOP)	P50.00



F.4 Kasabutan fee (for real property and other personal property)	P150.00
F.5 Indigency fee for Hospitalization	FREE
G.) For Travel Abroad	P100.00
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:

- |   |       |
|---|-------|
| 1.) Palay/Copra Dryer                           |       |
| Rental fee per pay or fraction thereof per sack | P2.00 |

**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.) Computer                                   |                          |
| Per hour or fraction thereof                   | P10.00 per hour          |
| 2.) Typewriter                                 |                          |
| Per hour or fraction thereof                   | P10.00 per hour          |
| 3.) Other Equipment                            |                          |
| Per hour or fraction thereof                   |                          |
| 3.a Generator per day or a fraction thereof    | P100.00 per day          |
| 3.b Grass Cutter per day or a fraction thereof | P150.00 per day          |
| 4.) Basketball Court                           |                          |
| - with lights per day or a fraction thereof    | P250.00 per day          |
| - without lights per day or a fraction thereof | P200.00 per day          |
| 5.) Plastic Chairs                             | P5.00 per piece per day  |
| 6.) Wooden & Plastic Table                     | P10.00 per piece per day |
| 7.) Sound System                               | P200.00 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	P50.00
Plus, in excess of five (5) pages	P10.00 per page
2. Other Fees
 

KP Filing Fee	P20.00
Lupong Tagapamayapa Clearance	P50.00
Summons Fee 1-5 Kilometers	P150.00
Summon Fee 5-10 Kilometers	P200.00
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**

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

#### **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 7, 2020

X-----X

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance No.01 otherwise known as the Revenue Code of Barangay Don Potenciano Larrazabal" was enacted by the Sangguniang Barangay during its regular session held at the Barangay Session Hall on January 7, 2020.

JENESSA O. CASTRO  
Barangay Secretary

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

HON. MAXIMO P. NARIDO  
(Presiding Officer)

**APPROVED:**

HON. RICARDO O. AGUIPO  
Sangguniang Barangay Member

HON. REYNALDO F. MAGLASANG  
Sangguniang Barangay Member

HON. LOLITA F. BACLOHAN  
Sangguniang Barangay Member

HON. LETECIA M. CATAYOC  
Sangguniang Barangay Member

HON. ROSALIE F. CLATA  
Sangguniang Barangay Member

HON. HELEN L. BORINAGA  
Sangguniang Barangay Member

HON. EMMA N. MINUZA  
Sangguniang Barangay Member

HON. DANIEL JOSHUA A. GERUNDIO  
SK Chairman

HON. MAXIMO P. NARIDO  
Punong Barangay