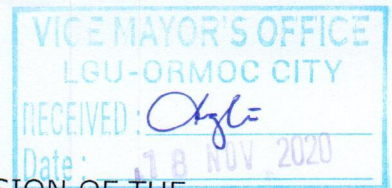


REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



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 NOVEMBER 17, 2020

PRESENT:

Leo Carmelo L. Locsin, Jr.  
Benjamin S. Pongos, 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  
SP Member, Majority Floor Leader  
SP Member  
SP Member, 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,

**RESOLUTION 2020-374**

**A RESOLUTION DECLARING THAT THE BARANGAY  
ORDINANCE NO. 1 S. 2020 OF BARANGAY  
NASUNOGAN, ENTITLED: "BRGY. NASUNOGAN  
ECOLOGICAL SOLID WASTE MANAGEMENT  
ORDINANCE" 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 copies of Ordinances from the above-mentioned Barangay, entitled: "Barangay Nasunogan Ecological Solid Waste Management Ordinance". The copies 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 laws and city ordinances;

WHEREAS, Section 16 of the Local Government Code (RA 7160) provides: "General Welfare. Every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare. Within their respective territorial jurisdictions, local government units shall ensure and support, among other things . . . promote health and safety, enhance the right of the people to a balanced ecology, maintain peace and order, and preserve the comfort and convenience of their inhabitants";



WHEREAS, Section 2 of Republic Act No. 9003, otherwise known as the Ecological Solid Waste Management Act of 2000, under its Declaration of Policy provides that "the policy of the state is to adopt a systematic, comprehensive and ecological solid waste management program which shall ensure the proper segregation, collection, transport, storage, treatment and disposal of garbage, and adoption of the best environmental practices in solid waste management";

WHEREAS, Section 10 of Republic Act No. 9003, under its Solid Waste Management System provides for the role of the Local Government Unit (LGU) in Solid Waste Management, which states that, "the Local Government Unit (LGU) shall be primarily responsible for the effective implementation and enforcement of the provisions of Republic Act No. 9003 within their respective jurisdictions";  
Agendum No. 2020-438

WHEREAS, the unsystematic waste disposal by households and commercial or industry establishments cause unsightly surroundings and high possibility of spread of communicable diseases;

WHEREAS, the practice of waste segregation to facilitate reuse and recycle does not only reduce the cost of collection and disposal of garbage but conserves the natural resources of materials and avoid wasteful consumption of goods;

WHEREAS, the Sangguniang Panlungsod and Ormoc City as a whole, is committed to the protection, preservation and conservation of the ecosystem, and recognizes the need to have an effective, efficient and systematic Solid Waste Management System;

WHEREAS, Section 4, Rule XIX of the Implementing Rules and Regulations (IRR) of Republic Act No. 9003 provides that local government units shall be required to legislate appropriate ordinances to aid in the implementation of Republic Act No. 9003 and in the enforcement of its provisions; provided, such ordinances shall be formulated pursuant to relevant provisions of R.A. No. 7160.

WHEREAS, this Sanggunian, finally finds that the Ordinance is valid and lawful and within the scope and authority of the Barangay, 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 joint motion of SP Member Lalaine A. Marcos, Chairperson, Committee on Environment, Natural Resources and Energy Conservation and SP Member Benjamin S. Pongos, Jr., Chairperson, Committee on Laws and Ordinances, severally seconded by SP Members Esteban V. Laurente, Nolito M. Quilang, Roiland H. Villasencio, Gregorio G. Yrastorza III, Jasper M. Lucero, Joan Marbie C. Simbajon, Tomas R. Serafica and Vincent L. Rama; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to pass a RESOLUTION DECLARING THAT THE BARANGAY ORDINANCE NO. 1 S. 2020 OF BARANGAY NASUNOGAN, ENTITLED: "BRGY. NASUNOGAN ECOLOGICAL SOLID WASTE MANAGEMENT ORDINANCE" UNDER REVIEW HAS BEEN FOUND TO BE IN CONFORMITY WITH EXISTING LAWS AND ORDINANCES, AND INTERPOSING NO OBJECTION TO ITS IMPLEMENTATION;

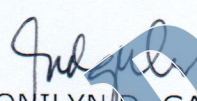
ADOPTED, November 17, 2020.



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; Sangguniang Barangay of Nasunogan, 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 above resolution.

  
NONILYN D. GALANO  
OIC-SP Secretary  
Supervising Administrative Officer  
(Board Secretary IV)

ATTESTED:

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



Agendum No.  
2020-437



Republic of the Philippines  
Office of the Punong Barangay Hugpa,  
Ormoc City

#### OFFICE OF THE SANGGUNIANG BARANGAY

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BARANGAY OF HUGPA ORMOC CITY, HELD AT THE BARANGAY HALL ON OCTOBER 4, 2020 AT 10:30 O'CLOCK IN THE MORNING.

#### PRESENTS:

HON. OLIVIA M. BAÑEZ	- Punong Barangay
HON. REBECCA B. CABUDLAY	- SB Member
HON. EMILIE S. MAGHANOY	- SB Member
HON. JULY D. ABAO-AN	- SB Member
HON. OSCAR T. GINDOY	- SB Member
HON. ROLDAN L. BELACHO	- SB Member
HON. MA. GINA H. SIOC	- SB Member
HON. MARLON TAÑEZA	- SB MEMBER
SK- ROEL J. SIOC	- SK Chairman

#### OTHERS PRESENTS:

MARISSA T. CERNA	- Kalihim
JUDITH G. NUÑEZ	- Ingat-Yaman

#### 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 October 12, 2018 at 5:30 in the afternoon, and majority of the constituents in Barangay District 23 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 **EMILIE S. MAGHANOY** and duly seconded by all SB Members present, **BE IT RESOLVED AS IT IS HEREBY RESOLVED**, to enact:

#### **BARANGAY TAX ORDINANCE NO. 001 s.2020**

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

**BE IT ENACTED** by the Sangguniang Barangay of Hugpa 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 District 23 - 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.

**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.

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### CHAPTER III

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#### REGULATORY FEES

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## **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 One Hundred Fifty Pesos (P150.00), 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. REGULATORY FEES ON OUTDOOR ADVERTISEMENTS.**

**SECTION 17. 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

**Amount of Fee**  
P200.00



- Double Faced

P500.00

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 18. 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 19. 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 20. 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 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**

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## SERVICE CHARGES AND REGISTRATION FEE

### ARTICLE A. CLEARANCE OR CERTIFICATION FEE

**SECTION 22. 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
Micro	P3,000,000.00 and below	5 and less	P150.00
Small	Over P3,000,001.00 to 10,000,000.00	6 to 10	P300.00
Medium	Over 10,000,001.00 to P50,000,000.00	11 to 15	P500.00
Large	Over P50,000,000.00	16 and above	P1,000.00

2.) Barangay Certification

A.) For employment, scholarship or study grants

A.1) Local Employment

P100.00

A.2) Scholarship

P 80.00

A.3) Certification for citizen for other purposes

P 10.00

B.) For purpose of securing a police clearance, NBI or Court clearance

P100.00

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

P50.00

F.2 Loan Certification

P80.00

F.3 Motorized Transport Operators Permit (MTOP)

P80.00

G.) For Travel Abroad

P150.00

H.) Building Certification

H.1 Residential & Agricultural

P100.00



H.2 Commercial & Institutional  
H.3 Industrial

P200.00  
P1000.00

I.) Certification for Light Installation

I.1 Residential  
I.2 Commercial/Institutional  
I.3 Industrial

P100.00  
P200.00  
P300.00

J.) Fencing Certification

J.1 Residential  
J.2 Commercial/Institutional  
J.3 Industrial

P100.00  
P200.00  
P300.00

N.) Water Installation

N.1 Residential  
N.2 Commercial, Institutional & Industrial

P100.00  
P200.00

**SECTION 23. 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 24. 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 25. 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. A 20% discount shall be accorded to senior citizens and students who shall requests for the following stated above.

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 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 V

### CHARGES AND OTHER FEES

#### ARTICLE A. RENTAL FEE ON BARANGAY-OWNED EQUIPMENT

**SECTION 27. 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	P15.00 per hour
2.) Typewriter	
Per hour or fraction thereof	P15.00 per hour
3.) Other Equipment	
Per hour or fraction thereof	
3.a Generator per day or a fraction thereof	P500.00 per day
3.b Grass Cutter per day or a fraction thereof	P250.00 per day
4.) Basketball Goal	
- 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.) Plastic Table	P25.00 per piece per day
7.) Sound System	P500.00 per day
8.) Photocopier	P2.00 per page

**SECTION 28. 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 29. 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 30. 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 31. 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 32. 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 33. 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 34. 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 35. 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 36. 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 37. 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 38. 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 39. 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 40. EFFECTIVITY.** This Ordinance shall take immediately following compliance with the posting requirements of the Local Government Code of 1991.

**ENACTED AND APPROVED: OCTOBER 4, 2020**

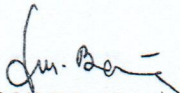
X-----X

I HEREBY CERTIFY to the correctness of the foregoing Tax Ordinance No. 001 Series 2020 otherwise known as the Revenue Code of Barangay HUGPA - 2019" was enacted by the Sangguniang Barangay during its regular session held at the Barangay Session Hall on OCTOBER 4, 2020.

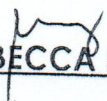
  
**MARISSA T. CERNA**  
Barangay Secretary

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




  
HON. OLIVIA M. BAÑEZ  
(Presiding Officer)

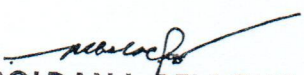
Conforme:


  
SBM REBECCA B. CABUDLAY

  
SBM EMILIE S. MAGHANOY

  
SBM JULY D. ABAO-AN

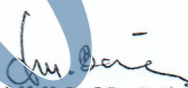
  
SBM OSCAR T. GINDOY

  
SBM ROLDAN L. BELACHO

  
SBM MA. GINA H. SIOC

  
SBM MARLON O. TAÑEZA

  
SK-CH. ROEL J. SIOC

  
HON. OLIVIA M. BAÑEZ  
(Punong Barangay)



REPUBLIC OF THE PHILIPPINES  
OFFICE OF THE PUNONG BARANGAY  
HUGPA ORMOC CITY

Minutes of the emergency meeting HELD ON DEC. 22, 2019 at the BARANGAY HALL OF HUGPA ORMOC CITY AT 10:00 O'CLOCK IN THE MORNING.

PRESENT; HON. OLIVIA M. BANEZ	PUNONG BARANGAY
REBECCA B. CABUDLAY	SB MEMBER
EMELIE S. MAGHANOY	SB MEMBER
JULY D. ABAO-AN	SB MEMBER
OSCAR T. GINDOY	SB MEMEBER
ROLDAN L. BELACHO	SB MEMBER
MA.GINA H. SIOC	SB MEMBER
MARLON O. TANEZA	SB MEMBER
ROEL J. SIOC	SK CHAIRMAN

OTHER PRESENT'S; MARISSA T. CERNA	BARANGAY SECRETARY
JUDITH G. NUNEZ	BARANGAY TREASURER

I. CALL TO ORDER

The meeting was called to order at exactly 10:00 in the morning by the punong barangay chairperson as a presiding officer.

II. Roll call

The presiding officer requested to the secretary to call the roll... then was enough number of the member of the council present and chair declared that there was a quorum.

III. Agenda

Pb. Olivia m. banez, naghisgot kabahin sa tax ordinance nga I implement sa barangay for bry clearance fee for Minnie sari-sari store php.200.00 for other businesses php.500.00, for brgy clearance for local employment php 50.00, for police clearance php.50.00,brgy clearance for



other purposes php.50.00, brgy indigency fee for scholarship purposes, php.30.00, brgy indigency for other purposes php.30.00, filling fee for complaints php.50.00, for rent of plastic chairs php. 5.00, for rent of wooden plastic table php.20.00, for rent covered court with lights per day php. 250.00, for rent of covered court without lights per day php 200.00, for pay for photocopier per page php 2.00, for tree planting certification php 30.00, and for brgy, certification php. 50.00.

IV. other matters;

n/a

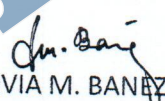
V;ADJOURNMENT;

Now therefore since there was no other matter to be discuss the meeting was adjourned at 12;00 o'clock in the afternoon.

PREPARED BY;

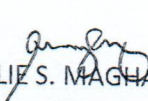
MARISSA T. CERNA  
Barangay secretary


ATTESTED BY;


  
HON. OLIVIA M. BANEZ  
Punong Barangay

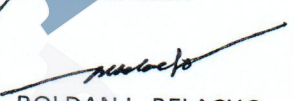
CONFORMED BY;

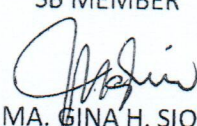
REBECCA B. CARUDLAY  
SB MEMBER


  
EMILIE S. MAGHANOY  
SB MEMBER

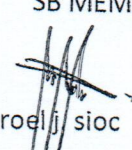
  
JULY D. ABAO-AN  
SB MEMBER

  
OSCAR T. SINDOY  
SB MEMBER

  
ROLDAN L. BELACHO  
SB MEMBER

  
MA. GINA H. SIOC  
SB MEMBER

  
Marlon O. ZANEZA  
Sb member

  
roel j. sioc  
sk chairman



REPUBLIC OF THE PHILIPPINES  
Barangay Hugpa, Ormoc City

attendance tax ordinance/

PURO

purok 1-7

dec. 22, 2019

NO.	COMPLETE NAME	AGE	MOBILE NO.	SIGNATURE
1	Rosita Cerna	19		Rosita Cerna
2	Adoracion II	19		Adoracion Cerna
3	Laura Lunday	65		Lunday
4	Cristina Gindin	32		Cristina Gindin
5	Concepcion C. Lunday	65		C. Lunday
6	Vanessa Lunday	24		Vanessa Lunday
7	Guan B. Lunday	84		G. B. Lunday
8	Adoracion Magallanes	65		Adoracion Magallanes
9	Danilo Labajo	58		D. Labajo
10	Danisa Labajo	39		D. Labajo
11	Luzana Tumampo	54		L. Tumampo
12	Jurick Tumampo	26		J. Tumampo
13	Rene Rose Highlandy	19		Rene Rose Highlandy
14	Jogie M. Tumampo	36		J. Tumampo
15	Joanne M. Tumampo	30		Joanne M. Tumampo
16	Maricris F. Labajo	31		Maricris F. Labajo
17	Jenifer C. Pelicosa	28		Jenifer C. Pelicosa
18	Chona P. Belacho	35		Chona P. Belacho
19	Jenifer Belacho	19		Jenifer Belacho
20	Ronadec M. Masias	23		Ronadec M. Masias
21	Rosemarie S. Masias	25		Rosemarie S. Masias
22	Maria Ann Masias	21		Maria Ann Masias
23	Maria Ann Masias	20		Maria Ann Masias
24	Jessica Belacho	30		Jessica Belacho
25	Rosita Kutes TP	24		Rosita Kutes TP
26	Luzana Y. Paloma	55		Luzana Y. Paloma
27	Ann Jenette Paloma	24		A. Paloma
28	Cesar Arrias	38		C. Arrias
29	Mary Ann Estrera	37		Mary Ann Estrera
30	Rosalinda Estrera	42		Rosalinda Estrera
31	Belacho Lohie May	21		Belacho Lohie May
32	ROLDAN L. BELACHO	39		Roldan L. Belacho
33	Elisa J. Siou	24		Elisa J. Siou
34	Jessa Siou	26		Jessa Siou
35	Imelda Siou	20		Imelda Siou
36	Jessa J. Siou	20	89109780749	Jessa J. Siou
37	Judith B. Fuentes	29		Judith B. Fuentes
38	Lolita G. Daniez	60		Lolita G. Daniez
39	Nestor Daniez	61		Nestor Daniez
40	Armando Polinio	60		A. Polinio



REPUBLIC OF THE PHILIPPINES  
Barangay Hugpa, Ormoc City

attendance tax ordinance/ x,m,s party

PURO

purok 1-7

dec. 22, 2019

NO.	COMPLETE NAME	AGE	MOBILE NO.	SIGNATURE
81	Christina O. Jem	29	09102177073	
82	Mam Jan Pineda	38	09383640448	
83	Esperanza Ombal			
84	Leonora dela Penã	50		
85	Lycia dela Penã	74		
86	Virginia Noval	44		
87	MERLINDA ASHQUE	42		
88	Rowena Galola	37		
89	Salvacion Bal	48		
90	Charm Armas	45		
91	Maria Uta Gravillo	50		
92	Luciano Gravillo	67		
93	Rosemarie MUYA			
94	Gerónimo Montemayor			
95	Wilma Grace	48		
96	Geniel Gravillo			
97	ANGELUS AUSTIN	67		
98	Vishnu G. Sogob	57		
99	Dilsa MUYA			
100	Mary Jane Lazala	26		
101	Mercelita Coma	27		
102	Diosdado Cabaca	35		
103	Arnela Pineda	34		
104	Renato Carandang	19		
105	UNCKEN OMBAL	25		
106	John Ombal	22		
107	Janet Galola	34		
108	Olivia M. Panay	37		
109	CHERRY D. DOTES	36		
110	RICARDO JUNTOD	36		
111	Guillermo Pongos	68		
112	Dorica Enlar	67		
113	Merel Mae Cagat	25		
114	Eric Serrano	31		
115	Elvita Ombal Dador	42		
116	Harry Armas	35		
117	Nelmar Armas	26		
118	Richard Armas	43		
119	Mona Montemayor	45		
120	RODOLFO DADOR			



REPUBLIC OF THE PHILIPPINES  
Barangay Hugpa, Ormoc City

attendance tax ordinance/ x,mas party

PURO

purok 1-7

dec. 22, 2019

NO.	COMPLETE NAME	AGE	MOBILE NO.	SIGNATURE
41	Marlon Tancza	30	09164477007	Marlon Tancza
42	Aime Tancza	32		Aime Tancza
43	marionette estrepa	21		marionette
44	Engelen Gravillo	30		E. Gravillo
45	Judith G. Mueser	29		Judith
46	Marissa Cerna	40	09085962948	Marissa
47	Marilyn Ombel	45		Marilyn
48	Rosana Pilande	17		Rosana
49	Marilyn Ombel	44		Marilyn
50	Rosalie Abad	27		R.A. Abad
51	Jordaine Dodor	14		Jordaine
52	Angel Bogane	14		Angel Bogane
53	Alminda Cerna			Alminda
54	Milagros Hogan			Milagros
55	Ma. Ama H. Cruz	46	09128745828	Ma. Ama
56	Juliana T. Galib	65		Juliana
57	Emilia S. Moohanon	28	09125221801	Emilia
58	Vernadette P. Cabacou	23	09380370753	Vernadette
59	Mopica P. Cabacou	59		Mopica
60	Rodel P. Cabacou	19		Rodel
61	Jesusa Fuentes	31	09394168800	Jesusa
62	Alberto Fuentes	02	"	Alberto
63	Verma P. P. P.			Verma
64	Maricel Sacau			Maricel
65	Hermelinda Polio			Hermelinda
66	Daria Polio			Daria
67	Dilla Polio			Dilla
68	Emelinda Galola			Emelinda
69	Bong B. Galola			Bong
70	Emelinda DADON	52		Emelinda
71	Janet Macaron	25	091149199726	Janet
72	REYA A. PALOMA	38	09115824303	REYA
73	ANITA PALOMA	34	"	ANITA
74	VAMA PALOMA	35	"	VAMA
75	Cabudlay Jane Marie	21		Cabudlay
76	Cabudlay, Sheila Marie	23		Cabudlay
77	Naval, Leah Marie	19		Naval
78	Amelita T. Halala	59		Amelita T. Halala
79	Lorna D. Maghano	34	09382609915	Lorna
80	Adoracion O. Yeng	40		Adoracion