



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation and Committee on Rules and Privileges, Laws and Ordinances		POCO-2022-045-REQUEST FOR APPROVAL OF CITY ORDINANCE ON 2022 REVISED REVENUE CODE OF THE CITY OF BACOOR	FBA POCO-003 —2022-045	
V E N U E	Session Hall, Sangguniang Panlungsod Bacoor City, Cavite		D A T E / T I M E	July 21, 2022 2:00 PM

COMMITTEE REPORT No. POCO -2022-O45
Series of 2022

The committee hearing was conducted jointly with the Committee on Rules and Privileges, Laws and Ordinances and attended by the Heads and Officials of the revenue generating and regulatory departments/offices of Bacoor City, as resource persons. At the start of the hearing, the attendees manifested that most of them have already sent their respective observations/opinions/suggestions via email to the Office of the Secretary.

As the discussion went on, it has been noted that in the individual appreciation of the resource persons, the increase on taxes, fees and charges in businesses, franchising and other public transactions under the proposed **2022 Revised Revenue Code** appears to be minimal, and for that matter they suggested to further adjust and increase said taxes, fees and charges. Likewise, the officials in-charge on the land base transactions, planning and development projects also shared the same observations and appreciations, and thus, suggested to increase the taxes, fess and charges on particular land uses, land categories and on some technical aspects subject of improvement and development.

At the end of the committee hearing, the resource persons were assured that their suggestions will be taken up properly in the finalization of the **Proposed 2022 Revised Revenue Code of the City of Bacoor**. The committee hearing was adjourned at 2:45 PM .



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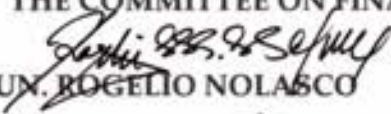
RECOMMENDATION:

In view of the foregoing, and finding that the observations and opinions of the resource persons meritorious, the Committee recommends **TO CONSIDER** an amendment to further increase the adjusted taxes, fees and charges in particular item, section or provision in the proposed **2022 REVISED REVENUE CODE OF THE CITY OF BACOOR** based on the suggestions of the Heads and Officials of Revenue Generating and Regulatory Departments/ Offices of the City of Bacoor.

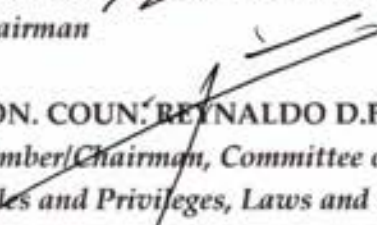
WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this ____ day of July 2022 at the City of Bacoor, Cavite.

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION


HON. COUN. ROGELIO NOLASCO
Chairman


HON. COUN. CATHERINE EVARISTO
Vice-Chairman


HON. COUN. REYNALDO D. PALABRICA
Member/Chairman, Committee on
Rules and Privileges, Laws and Ordinances

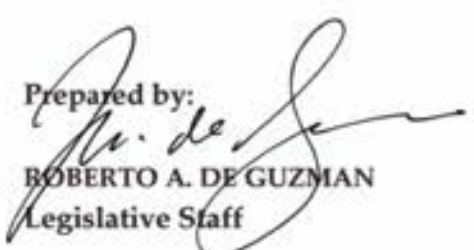

HON. COUN. VICTORIO L. GUERRERO, JR.
Member

THE COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES


HON. COUN. LEVY TELA
Vice-Chairman


HON. COUN. ALEJANDRO F. GUTIERREZ
Member


HON. COUN. ADRIELITO G. GAWARAN
Member

Prepared by:

ROBERTO A. DE GUZMAN
Legislative Staff



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COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation and Committee on Rules and Privileges, Laws & Ordinances		POCO-2022-045 – Request for Approval of a City Ordinance on the Revised Revenue Code 2022 of the City of Bacoor.	FBA-003-2022	
VENUE	2 nd Flr. Session Hall Sangguniang Panlungsod City of Bacoor		TIME / DATE	July 21,2022 02:00 PM

MINUTES OF HEARING
Series of 2022

The Committee Hearing was conducted on July 21, 2022, 2:00 PM, in Session Hall of Sangguniang Panlungsod led by the Committee Chairman on Finance, Budget & Appropriation, Hon. Councilor Rogelio M. Nolasco, Vice Chairman Hon. Councilor Catherine S. Evaristo, Hon. Councilor Reynaldo Palabrica Member and Committee Chairman on Rules & Privileges, Laws & Ordinances, Vice Chairman Hon. Councilor Levy Tela, Committee Members, Hon Councilor Adrielito Gawaran & Hon. Councilor Alejandro Gutierrez. In attendance & presence of Atty. Khalid Atega Jr. (SP Secretary) and some Department Heads, of the City of Bacoor, as a Resource Persons.

Hon. Councilor Rogelio M. Nolasco led the opening prayer and acknowledged the presence of the Committee Members and all Resource Persons.

Hon. Councilor Rogelio M. Nolasco introduced the main purpose of the meeting regarding the Increment of Revenue Taxes and Penalties that will directly affect all daily transaction of every department. Since some Department Heads already transmitted to the attention of Atty Khalid Atega, Jr. their proposed amendment based on the new revision we sent. Hon. Councilor Nolasco and Hon. Councilor Palabrica decided to call the attention of all department heads to suggest their opinion and comments to expedite the process and apply possible recommendations. Detailed herewith the suggestion of some Department concerned:



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City Budget Office : Miss Elvinia Guerrero

Specifically emphasize her comment on Article 6 Special Levies on Real Property. "The SEF shall be used exclusively for projects and programs approved by the City School Board and by the Sangguniang Panlungsod by way of an ordinance related to the development and promotion of education and literacy in the City of Bacoor. No program or project proposed by the City School Board shall be undertaken "since the School Board have their own budget not necessarily included in the General Budget. To delete the portion of approval from the Sangguniang Panlungsod.

City Planning & Development : Engr. Jesus Francisco, Sr.

Commented on the email sent regarding Fees collected from local government regarding permit is more lesser than previous collections from old ordinance which is 10 Pesos per square meter. He suggested to apply the old ordinance 10 Pesos instead of new revision amounting to 1 Peso per square meter.

City Assessor : Mr. Jose Lito Mallare

Commented on Article 4 regarding Appraisal and Assessment Levels which is from City Ordinance of 2013 to replace by City Ordinance 27-2019 since they are already implemented the same for the computation.

In page 17 regarding Socialized Housing Tax it is already on the system of Treasury the computation of, in excess of 50,000 Pesos there is an additional 1 ½ % to be paid. In regards to Section 15 Special Improvement fee and section 16-a are already incorporated on the system of Treasury. There's no need to request for filing.

City Engineering : Engr. Jicky Jutba

He suggested to change the new ordinance he received because he noticed that the ordinance applied is 2013 Ordinance to replace it by 2014 Ordinance.

Business Permit & Licensing Office : Mr. Christian Gawaran

He suggested in Chapter 3, Article 9 letter Q.2 to apply the fees from 70 Pesos to 100 pesos per cockfight and 1% per Sultada. Offline bet is not necessary to collect taxes. In regards to Fees collected he emphasized the process of collection from



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Business Permit, Cockfight Fee and Annual Registration of Employee. For online transaction he proposed to use modern technology to collect taxes to all operators by monitoring Point of Sale (POS) surrendered to the Cashier.

Hon. Councilor Adrielito Gawaran

Requesting to all department since we are discussing Income Generation for the City of Bacoor specially to BPLO, City Assessor and Treasury etc. is there any problem on the performance appraisal of every employee for collecting tax, is it good, bad or poor to inform the councilor to apply disciplinary measures if necessary.

Bacoor Traffic Management : Mr. Geronimo B. Del Rosario

Already sent the comment via email to SP Secretary and no other suggestion.

City Health Office : Dr. Ivy Marie C. Yrastorza

Since there is no financial concern on her department because most of the time are indigent assistance only. She is requesting the exemption of fees for any registration of seminar that concern indigency.

Office of the City Treasury : Miss Rona Grace Torrijos

Already prepared the recommendation and hard copy of recommendations is handed over to Atty. Khalid Atega, Jr. during the meeting.

Zoning and Land Development Department : Engr. Arthur San Jose

Suggested to increase the revenue for development fee for subdivision from 10 pesos per square meter to 20 pesos per square meter since most of the Land situated in the City of Bacoor are already developed to Residential and Subdivision.



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City Civil Registrar Office : Miss Ma. Theresa Cameros

Local Registry suggested to increase the Fee for Certified True Copy (CTC) on correction of geographical entry into 1000 pesos since another city already implementing the same. Marriage License fee is 200 Pesos and Family Planning fee is 150 Pesos.

City Accountant : Mr. Jerry C. Macalatan

He elaborates the income generating body of the City of Bacoor and the good performance for more than 10 years from local taxes collected is 15% based on 2013 cost revision. In the increase of Revenue, the performance of collection for taxes will increase the yearly IRA of all Barangay. Previous IRA the rate was between 35% to 65% and now almost 43% it means it increases our assets. We need to increase the collection of taxes therefore we have enough budget for all projects.

City Environment & Natural Resources Office : Miss Grace F. Ganadores

Last year they submitted the suggestion to change the garbage collection fee but now we noticed that our suggestion already granted. We don't have any comment regarding new revenue.

Hon. Councilor Palabrica requesting to submit the yearly report on the details of imposed penalty collection for violators of garbage collection. CENRO will submit detail report.

City Population Office : Miss Emilie D. De Castro

No comments on the implementation of Family Planning Fees and Certificate of compliance Fee.

Office of Building Official : Engr. Felicito Mejia

He suggests regarding fees on National Building Code to adjust the fees from local registry and implement the same fees coming from National. According to Engr. They started the reconciliation from local registry and national regarding revenues. Councilor Palabrica recommended to wait the final revenue from National and see to it the higher or lower revenue whatever comes we follow the higher amount.



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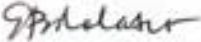
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Conclusion of the Committee

Opinion, suggestion and confirmation are important from Resource Person to perfect the implementation of New Revenue Code. In case you have any suggestion or recommendations please feel free to send email to Chairman of Committee and punished a copy to SP Secretary.

End of Hearing : 2:45 PM

Prepared by:


Edgardo B. Nolasco
Clerk



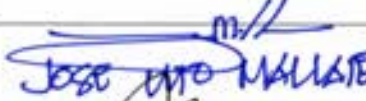
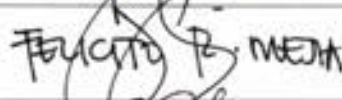
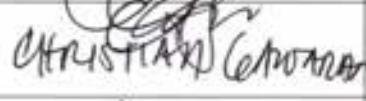
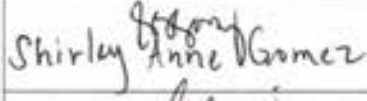
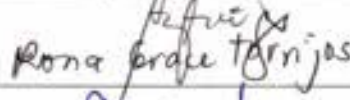
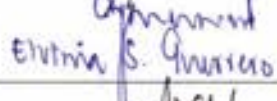
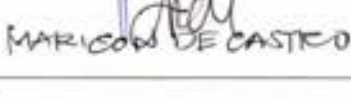
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COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Finance, Budget and Appropriation Committee on Rules and Privileges, Laws and Ordinances		"REQUEST FOR APPROVAL OF A CITY ORDINANCE ON THE 2022 REVISED REVENUE CODE OF THE CITY OF BACCOOR."	POCO-2022-045	
VENUE	Session Hall of Sangguniang Panlungsod, 2 nd Floor Bacoor Government Center, Bacoor Boulevard, Brgy. Bayanan, City of Bacoor		DATE/TIME	July 21, 2022 2:00 P.M.

ATTENDANCE

NAME/ SIGNATURE	OFFICE ADDRESS	CELLPHONE/ EMAIL ADDRESS	COMPANY/ GOVERNMENT OFC.
 JOSE OTTO MALLATE	ASSESSOR	09449988756	
 FELICITO B. MEDINA	OBO	092465003853	
 CHRISTIANA C. ROMAN	RPLD	09985554627	
 Shirley Anne Gomez	BPLD	09950790582	
 Rona Grace Torrijas	OTO	09179691302	
 Elnira S. Quintero	FINANCIAL OFFICE	09285002652	
 MARICON DE CASTRO	CEO	09399200239	



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NAME/SIGNATURE	OFFICE ADDRESS	CELLPHONE/ EMAIL ADDRESS	COMPANY/ GOVERNMENT OFC.
Jicky Jimena	CEO	09178321443	
Ivy Marie Yustora	CHO	0917824015	
Venus Francisco	C P DC	0928502334	
MA. THERESA CAHENS	LCRO	09298589064	
Jenny Macalalan	accounting		
ENGR. ARISTON SORIANO	ZONING	0949-9988765 ZONING	
EMILIO DE CASO	City Planning office	09178322034	
ERICK DEL ROSARIO	BTMD	09083194462	
ADRIAN MADRICE	BTMD	09985573097	
ROMMEL A. BUNGE	BTMD	09420614636	
GRACE F. GANADORES	from CEURO	09178197435	
Atty. Rhonda Rega	SP Secretary		
Hon. Levy Tellez	city councilor		
Hon. Catherine Evangelista	city councilor		
Hon. Reynaldo Palaprica	city councilor		
Hon. Arjando Gutierrez	city councilor		
Hon. Darilito Lawaran	city councilor		
Hon. Rogelio Nolasco	city councilor		





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PROVINCE OF CAVITE
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OFFICE OF THE SANGGUNIANG PANLUNGSOD

TRANSMITTAL SHEET

Control No. FBA-003

July 25, 2022

MS. MYLYN AMBAT

SP Secretariat Department
City of Bacoor

SUBJECT: Minutes of Hearing and Attendance last July 21, 2022 regarding POCO-2022 - 045 REVISED REVENUE CODE 2022 conducted by Committee on Finance, Budget & Appropriations.

Dear Miss Mylyn Ambat,

Please find enclosed the **Minutes of Hearing and Attendance Sheet** dated July 21, 2022 from the Office of Committee on Finance, Budget and Appropriations.

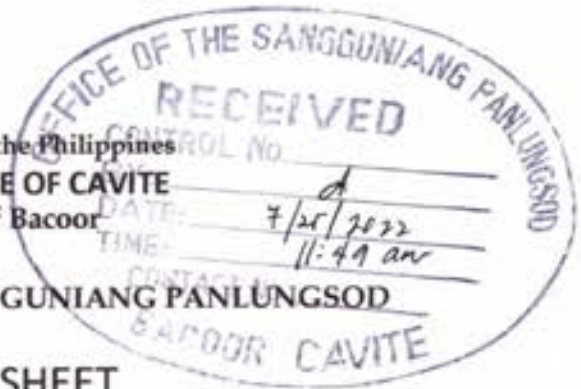
Thank you and kindly acknowledge the receipt.

Yours Sincerely,


COUN. ROGELIO M. NOLASCO
City Councilor



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OFFICE OF THE SANGGUNIANG PANLUNGSOD

TRANSMITTAL SHEET

Control No. FBA-003

July 25, 2022

MS. JENET PRING/MS. MARISSA IGNACIO

SP Secretariat Department

City of Bacoor

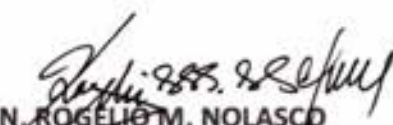
SUBJECT: Committee Report for the hearing conducted on July 21, 2022 in connection with POCO-2022 – 045 "REQUEST FOR APPROVAL OF ORDINANCE FOR 2022 REVISED REVENUE CODE OF THE CITY OF BACOR."

Dear Ms. Pring/Ms. Ignacio

Respectfully submitted is the attached **Committee Report** for the hearing held on July 21, 2022 and conducted jointly by the Committee on Finance, Budget and Appropriation and Committee on Rules and Privileges, and Laws and Ordinances with presence of Atty. Khalid A. Atega, Jr. in connection with the above-mentioned- subject matter.

Thank you and kindly acknowledge receipt hereof.

Respectfully yours,


COUN. ROGELIO M. NOLASCO
City Councilor



Republic of the Philippines
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OFFICE OF THE SANGGUNIANG PANLUNGSOD

TRANSMITTAL SHEET

Control No. FBA-005-2022

August 8, 2022

MS. MYLYN AMBAT
SP Secretariat Department
City of Bacoor Cavite

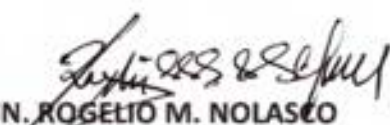
Subject: POCO-2022-045 – Minutes of Hearing and Attendance Last Aug 4, 2022 regarding Revised Revenue Code 2022 Edition 2 conducted by Joint Committee on Finance, Budget & Appropriations and Committee on Rules and Privileges, Laws and Ordinances.

Dear Miss Mylyn Ambat,

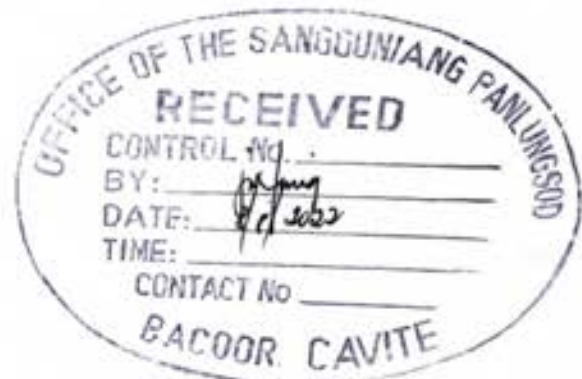
Please find enclosed the Minutes of Hearing and Attendance sheet dated Aug. 4, 2022 from the Office of Committee on Finance, Budget and Appropriations.

Thank you and kindly acknowledge the receipt.

Sincerely yours,


COUN. ROGELIO M. NOLASCO
City Councilor

Att. Attendance Sheet





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COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation and Committee on Rules and Privileges, Laws & Ordinances		POCO-2022-045 – Request for Approval of a City Ordinance on the Revised Revenue Code 2022 of the City of Bacoor.	FBA-005-2022	
VENUE	2 nd Flr. Session Hall Sangguniang Panlungsod City of Bacoor		TIME / DATE	Aug. 4, 2022 1:30 PM

**MINUTES OF 2nd HEARING
Series of 2022**

The Committee Hearing was conducted last Aug. 4, 2022, 1:30 PM, in Session Hall of Sangguniang Panlungsod led by the Committee Chairman on Finance, Budget & Appropriation, Hon. Councilor Rogelio M. Nolasco, Vice Chairman Hon. Councilor Catherine S. Evaristo, Hon. Councilor Victorio Guerrero Jr. Member, Hon. Councilor Reynaldo Palabrica Member and Committee Chairman on Rules & Privileges, Laws & Ordinances, & Vice Chairman Hon. Councilor Levy Tela. In attendance & Presence of Atty. Khalid Atega Jr. (SP Secretary) and some Department Heads, of the City of Bacoor, as a Resource Persons on attached attendance sheet.

Hon. Councilor Rogelio M. Nolasco acknowledged the presence of the Committee Members and all Resource Persons.

Hon. Councilor Rogelio M. Nolasco summarized all the insertion and amendments from Chapter 1, 2, 3, 4, & 6 of the Revised Revenue Code 2022 Edition 2 as guide and presented using projector screen and operated by Mr. Roberto De Guzman and scrolled by Chapter and Article with amendments in all pages with Red Color to discussed and confirm by concern Department. Hon. Councilor Reynaldo D. Palabrica requested to the Hon. Chairman of the Committee to call the attention of all Department Head with major amendments to open the discussion and explain their proposal to expedite the process based on their suggestion to finalize the Revenue Code 2022 as earliest as possible.



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City Budget Office : Miss Elvinia Guerrero

Section 14 of Article 6 Additional Levy on Real Property for the Special Education Fund. Miss Guerrero proposed to delete the insertion in Red color since this item are already applicable in **Section 18** Disposition of Proceeds in paragraph 3.

City Assessor : Mr. Jose Lito Mallare

Approved the increase of percentage into 5% in Section 15 on Tax on Idle Lands and Special Improvement Fee.

Chapter 2 Section 8 Assessment Levels Percentage amended on the following Assessment Levels are approved:

- a) **On Lands**
- b) **On Building and Other Structures**
 - b.1) Residential Fair Market Values
 - b.5) On Special Classes. The assessment levels for all lands, buildings, machineries and other improvements.

Chapter 2 Section 15 paragraph C amendment in Red color confirmed by Mr. Mallare

Chapter 2 Section 15 paragraph F Mr. Mallare requested to modify to be read as follows Real property owners who request the City Assessor for a "Certificate of on Improvement" shall automatically be assessed with the Idle Land Tax and shall be required to pay a Certificate of No Improvement Fee amounting to Three Hundred Pesos (Php 300.00). The said certificate shall not be released unless the said fee is paid and unless a notice of Idle Land Tax assessment is received by the lot owner or by his/her authorized representative. Areal property owner assessed with an Idle Land Tax under this provision shall continue to be assessed with the said tax until he/she has introduced an improvement and land development on the lot concerned and **notify the City Assessor's Office**. Provided, however that if the lot owner fails to build, improve or develop an edifice or fence or other improvements on the property within one (1) year from the issuance of the said permit, he/she shall continue to pay the Idle Land Tax.

Article 6 – Special Levies on Real Property, **Section 15** Tax on Idle Lands and special Improvement Fee. Mr. Mallare proposed this additional amendment "**Lands, other than agricultural, more than one thousand (P1000) square meters in area, one -half (1/2) of which remains unutilized, unimproved or no building,**



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fence, or other improvement by the owner of the property or person having legal interest therein, or if lot is overgrown with grass and other vegetation, if the lot has become a dumping site for trash and other rubbish". (see attachment)

Chapter 2 Section 16 paragraph C Assessor Office should furnish a soft copy of Real Property Taxation Annex A Local Finance Circular No. 197 to City Treasurer Office and Sangguniang Panlungsod.

Business Permit & Licensing Office : Mr. Christian Gawaran

Mr. Gawaran requested to remove the paragraph B in Article 24 Section 118 Administrative Provisions on Mayor's Permit Fee on Business.

Mr. Gawaran requested to remove the term of exempted from paying Barangay Clearance under Section 126 since it is already included in the ordinance on Fees of Doing New Business.

Mr. Gawaran requested to modify item 59 all others business not specifically mentioned in this section in column of Medium Enterprise must be read as **Php 15,000,001.00** instead of 15,000,000.00 same must be applied also in Section 134-C column of Medium Enterprise.

In Chapter 3 Article 9 Imposition and Time of Payment Section 30 Imposition of Tax paragraph in Letter W "Provided that, if the retail business is in legally constituted barangay and the amount of gross sales or receipts does not exceed Thirty Thousand Pesos (P30,000.00)" must be modified and replace by **Fifty Thousand Pesos (50,000.00)**.

In regards to offline betting using Kiosk Machine, Hon. Coun. Reynaldo Palabrica suggested to include on the Fees therefore it can be discussed during the Public hearing.

All other amendments are agreed to impose.

Bacoor Traffic Management : Mr. Geronimo B. Del Rosario / Mr. Adel Udarbe

Article 56 Franchise and Other Fees on Tricycle Operations with Section 277- Adoption of Procedures and Fees Provided Under the Revised Bacoor Traffic code and Section 278- Penalty, are already agreed on the amendments imposed in



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Revised Revenue Code 2nd Edition. No other additional comments as per Mr. Geronimo Del Rosario

City Health Office : Dr. Ivy Marie C. Yrastorza

Article 35 – Sanitary Inspection and Health Certificate Fees In Section 194 – Sanitary Inspection Fee Item X **Other Charges**: must be

- | | |
|------------------------------|-----|
| a) HIV/AIDS Seminar Fee | 100 |
| b) Insect Vermin Control Fee | 300 |

To remove Number 1, 2 & 3 - **Laboratories Conducting** the following:

Item a,b c d, **User Charges** Item a & b only and **Clinical Services** Item a,b,c,d respectively and include in **Chapter 6 User Charges under Article 61 Section 298**.

Chapter 6 – User Charges, Article 61 Section 298, Letter A regarding Medical Examination Fees: To remove Fees for Bacoor Residents since most of the residents are belongs to Indigency areas of Bacoor. (To be studied by the Committee Council), and for Non Bacoor Residents and Private Establishments to apply charges.

Office of the City Treasury : Atty. Edith C. Napalan

Atty. Napalan requested to modify in Chapter 2 Section 16-A: **Schedule of Payments** to remove the term on or before 20th of January to be read as starting January since according to Mr. Mallare it is connected on Section 17 – Collection of Real Property Item B **Date of Accrual of Tax**: The basic and additional real property taxes such as SEF, Socialized Housing and Idle Land Tax shall accrue on the First day of January.

For Business Taxes and Increasing all types of Government Fees applied in Revise Revenue Code edition 2 is standard method across the board of 10% ceiling on increase of Taxes.

Article 6 – Special Levies on Real Property, Section 15 F, Atty. Napalan requested to revise this line in paragraph and to add the red color “The said certificate shall not be released unless the certification fee is paid and unless a notice of Idle Land Tax assessment is received and correspondingly paid by the lot owner or by his/her authorized representative” subject for compliance of Idle Land.



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Atty. Napalan will submit additional details to Chairman Of the Committee on Budget and Appropriations and Sangguniang Panlungsod Secretariat through email to finalize the Revision.

Zoning and Land Development Department : Engr. Arthur San Jose

Article 30 – Building and Other Construction Permit Fees, Section 168.1 : Residential, Educational, Recreational and Institutional Buildings, Engineer will submit request for amendments to Chairman on Finance, Budget and Appropriation.

Article 33 & 34- Imposition of Fees, Section 188 and 191 respectively. To submit request for amendments to Chairman on Finance, Budget and Appropriation.

Engr. San Jose cited an example of Idle Land located in Vista Verde since most of the Lands are still Vacant and not occupied. Do we have to apply penalty? And who will be liable to pay the Idle Land Tax? Mr. Mallare of Assessor Office emphasize that this land belongs to Subdivision category, the Developer or Owner of the Subdivision must submit the list of land already sold and the owner of the land sold will be responsible to pay the Idle Land Tax and the Idle land still under the developer name will be held responsible to pay the Idle Land Tax.

Engr. San Jose assumed that the Land is payable for 25 years it means the title of land still under the developers name it will have conflict between the developer and the buyer. Hon. Councilor Rogelio M. Nolasco stated that once the buyer already paid the amortization regularly it will automatically under the obligation of the buyer to pay the Idle Land Tax, even the buyer is still not doing any improvement or fence within his vicinity.

Hon. Councilor Reynaldo Palabrica will bring this subject to be discussed on City Council meeting.

Other amendments are already confirmed.

City Civil Registrar Office : Miss Ma. Theresa Cameros

Article 37 – Civil Registration Fees, Section 199 Letter C : RA 9048 / RA 1072
Miss Cameros requested to modify the Fees since the standard Fees for National and other Cities will be read as follows:



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1) Change of first Name	P	3,000.00
2) Change of month and day of Birthday		3,000.00
3) Change of entries (as to sex)		3,000.00
4) Correction of clerical error		1,000.00
5) Migrant Petition (clerical error)		500.00
6) Migrant Petition (change of First Name/Sex/Date of Birth)		200.00

All other amendments are confirmed.

City Environment & Natural Resources Office : Mr. Rolando Vocalan

Article 22 – Ground Water Extraction Tax – Section 106 : Exemptions- Mr. Vocalan requested to specifically itemized the exemption in Domestic water consumption.

Article 48 – Environmental Protection and Sanitation Fee – Section 237 : Imposition of Fee. Mr. Vocalan confirmed the amendments.

Office of Building Official : Engr. Felicito Mejia

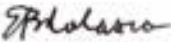
Engr. Mejia requested the insertion of Chapter 5 amendments and hard copy will be submitted to Chairman on Finance, Budget and Appropriation and SP Secretariat.

City Cemetery Office : Mr. Estefanio C. Quiocho

Article 39 – Cemetery Fees, Section 204 item d) Renewal of lease every five (5) years. Mr. Quiocho proposed to increase the renewal of fees into 7,000 pesos for every 5 years.

Hearing adjourned : 4:00 PM

Prepared by:


Edgardo B. Nolasco
Staff Clerk

machinery shall be fixed at twenty percent (20%) of such original, replacement, or reproduction cost for so long as the machinery is useful and in operation.

ARTICLE 5 RATE OF LEVY

Section 13. Rate of Levy. – There is hereby imposed a basic real property tax of one percent (1%) on the assessed value of agricultural, residential, commercial, industrial, and special and other real properties.

ARTICLE 6 SPECIAL LEVIES ON REAL PROPERTY

Section 14. Additional Levy on Real Property for the Special Education Fund.
– There is hereby imposed an annual tax of one percent (1%) on the assessed value of real property, whether residential or non-residential, in addition to the basic real property tax. The proceeds thereof shall exclusively accrue to the Special Education Fund (SEF). *The SEF shall be used exclusively for projects and programs approved by the City School Board and by the Sangguniang Panlungsod by way of an ordinance related to the development and promotion of education and literacy in the City of Bacoor. No program or project proposed by the City School Board shall be undertaken without the approval of the Sangguniang Panlungsod by way of an ordinance.*

Section 15. Tax on Idle Lands and Special Improvement Fee. – There is hereby imposed an annual tax on idle lands located within the City at the rate of five percent (5%) of the assessed value of the property, in addition to the basic real property tax.

- a) For purposes of this Section, idle lands shall include the following: i) agricultural lands, more than one (1) hectare in area, suitable for cultivation, dairying, inland fishery, and other agricultural uses, one-half (1/2) of which remain uncultivated or unimproved by the owner of the property or person having legal interest therein;
- b) *Lands, other than agricultural, more than one thousand (1,000) square meters in area, one-half (1/2) of which remains unutilized, unimproved or no building, fence, or other improvement by the owner of the property or person having legal interest therein, or if lot is*

overgrown with grass and other vegetation, or if the lot has become a dumping site for trash and other rubbish.

- c) Regardless of land area, the idle land tax in this Section shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax. Provided, however, That individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by the subdivision owner or operator. *The issuance of a development permit to a land developer shall not exempt the latter from payment of the idle land tax on each unimproved subdivided lot located within the real property covered by the said permit. If no actual improvement has been done on the said individual lots within one (1) year from the date of issuance of the said permit, an idle land tax shall be imposed on each unimproved lot within the same subdivision project and shall continue to be assessed until actual improvements are constructed thereon.*
- d) Exemptions from Idle Land Tax. – Idle lands which, by reason of force majeure, civil disturbance, natural calamity or any analogous cause or circumstance, the owner of the property or person having legal interest therein is physically or legally prevented from improving, utilizing, or cultivating the same, shall be exempt from this additional levy.
- e) Listing of Idle Lands by the Assessor. - The City Assessor shall make and keep an updated record of all idle lands located within the City. For this purpose, the City Assessor is required to prepare a record of all idle lands found in the City not later than *the last working day of every December following the approval of this Code for submission to the Sangguniang Panlungsod for determination by the latter if the said real properties are ideal for public use pursuant to its exercise of the local government's power of eminent domain.* The City Assessor shall then furnish a copy thereof to the City Treasurer who shall notify, *based* on such record, the owner of the property or person having legal interest therein of the imposition of the additional tax.

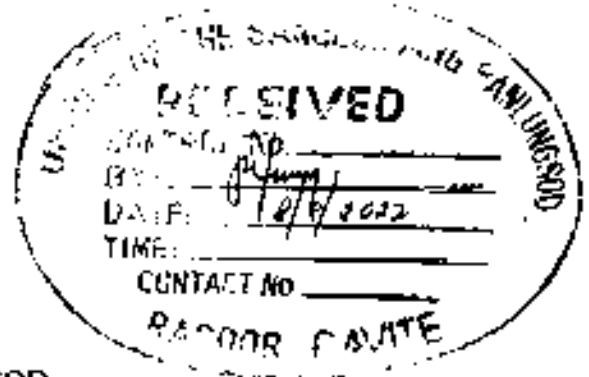
f) Real property owners who request the City Assessor for a "Certificate of No Improvement" shall automatically be assessed with the Idle Land Tax and shall be required to pay a Certificate of No Improvement Fee amounting to Three Hundred Pesos (Php 300.00). The said certificate shall not be released unless the said fee is paid and unless a notice of Idle Land Tax assessment is received by the lot owner or by his/her authorized representative. A real property owner assessed with an idle land tax under this provision shall continue to be assessed with the said tax every year until he/she has introduced an improvement and land development on the lot concerned and notify the City Assessor's Office. Provided, however, that if the lot owner fails to build, improve or develop an edifice or fence or other improvements on the property within one (1) year from the issuance of the said permit, he/she shall continue to pay the idle land tax.

Section 16. Socialized Housing Tax. – There is hereby imposed an annual socialized housing tax at the rate of one-half (0.5%) percent on the assessed value of all lands within the City, more than Fifty Thousand Pesos (P50,000.00), in addition to the basic real property tax, consistent with the provisions of R.A. No. 7279, otherwise known as the "Urban Development and Social Housing Act of 1992."

- a) For purposes of this Section, the term "socialized housing" refers to housing programs and projects covering houses and lots duly undertaken by the Government or by the private sector for the underprivileged and homeless citizens which shall include sites and services development, long-term financing, liberalized terms on interest payments, and such other benefits in accordance with the provisions of R.A. No. 7279;
- b) Exemption from Socialized Housing Tax – Real properties exempt from the basic real property tax enumerated in Section 6 hereof are likewise exempt from the payment of the Socialized Housing Tax (SHT).

The Assessor's Office of the City shall notify the registered owners if there are any changes in values due to reclassification, change in area and there is a general revision of real property classification and assessment and Furnish the City Treasurer's Office and the Sangguniang Panlungsod a soft copy of the list of the lands affected.

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COMMITTEE/S	TITLE OF PROPOSED MEASURE	CONTROL NUMBER
Finance, Budget and Appropriation & Committee on Rules and Privileges, Laws and Ordinances	045 - REQUEST FOR APPROVAL OF A CITY ORDINANCE ON THE 2022 REVISED REVENUE CODE OF THE CITY OF BACOOR	FBA-005-2022
VENUE	DATE/TIME	
Sangguniang Panlungsod Session Hall 2 nd Floor		1:30 P.M. August 4, 2022

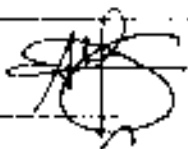
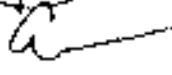
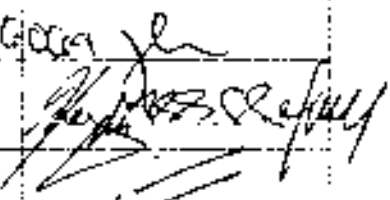
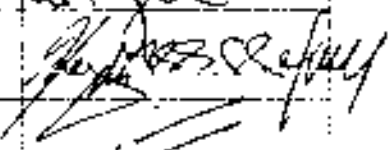
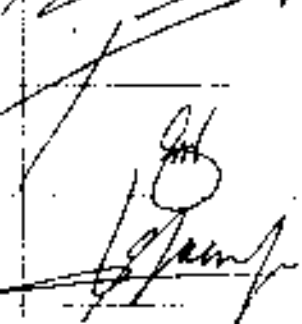
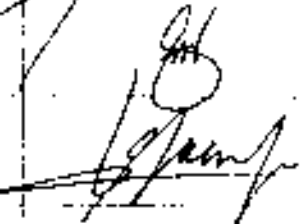
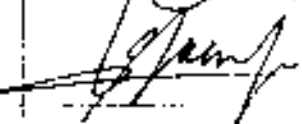
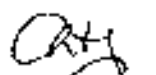
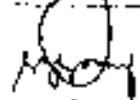



ATTENDANCE

NAME	OFFICE ADDRESS	CELLPHONE /EMAIL ADDRESS	SIGNATURE
ESTEFANIO C. QUINCHO	CEMETERY	09175694058	
MR. MARIE KRISTINA	CAD	09178240415	
ELI HIL S. CORDERO	CITY ENGINEER	0920011981	
MRS. EDITH C. UYAPALAN	CEO	09171059904	
FELICITO P. MENTA	ABU	8928500083	
JOSE LITO M. MALLARE	ASSESSOR	09190418254	
MA. THERESA M. CAMERO	LCRO	0929858904	
Rolando Vocalar	CEMO	0922090004	
GERRY DEL ROSARIO	STUD	0908399000	

Request for approval of a City Ordinance on the 2022 Revised Revenue Code of the City of Bacoor. - POCO-2022-045.

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 Province of Cavite
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NAME	OFFICE ADDRESS	CELLPHONE /EMAIL ADDRESS	SIGNATURE
ADRIAN LIDARNA	PMMD	09285575027	
ENGR. ARMAN BAY JOTE RONILLO		0949 998265	
Julie Ann	SP	09757246009	
Hon. Regilio Motosa	SP City Councilor		
Hon. Reynaldo Palabrica	SP City Councilor		
Hon. Jovy Telo	SP City Councilor		
Hon. Ricardo Guerrero	SP City Councilor		
CHRISTIAN (CARAVAN)	RPLD	09765554627	
Shirley Anne G. Gomez	BPED	0945-790582	
SHARINA BRITISA	CEO	09793014197	
Anthony G. Jimenez	CEO	09778160441	
Hon. Catherine S. Evaristo	SP City Councilor		



Republic of the Philippines
Province of Cavite
City of Bacoor



5th SANGGUNIANG PANLUNGSOD

COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation and Committee on Rules and Privileges, Laws and Ordinances		POCO-2022-045-REQUEST FOR APPROVAL OF CITY ORDINANCE ON 2022 REVISED REVENUE CODE OF THE CITY OF BACOOOR	FBA POCO-005	
V E N U E			D A T E / T I M E	August 10, 2022 1:00 PM

COMMITTEE REPORT No. POCO -2022-O45
Series of 2022

AMENDMENTS/ADDENDUM FOR THE 2022 REVISED REVENUE CODE OF THE CITY OF BACOOOR

(As proposed during the Joint Committee Hearings and in En Banc Public Hearing)

I – IN JOINT COMMITTEE HEARING

A. OFFICE OF THE CITY ASSESSOR

The Office of the City Assessor proposed to delete/alter the whole paragraph (b) of Section 15 - Tax on Idle Lands and Special Improvement Fee, Article 6 entitled "SPECIAL LEVIES ON REAL PROPERTY"., and to insert a new paragraph.

The proposed paragraph is hereunder written in lieu of paragraph b), as follows:

"Section 15 – Tax on Idle Lands and Special Improvement Fee

X x x



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"b) Lands, other than agricultural, more than one thousand (1000) square meters in area, one-half (1/2) of which remains unutilized, unimproved or no building, fence or ther improvement by the owner of the property or person having legsl interest therei n, or if lot isovergrown with grass and other vegetation, or if the lot has become a dumping site for trash and other rubbish. "

B. OFFICE OF THE CITY TREASURER (OCT)

The OCT recommends the following amendments.

1. To amend the schedule of tax payment provided in **Section 16-A-Schedule of Payment** under Article 6 entitled "SPECIAL LEVIES ON REAL PROPERTY", **by way of synchronizing** the date within which to pay the tax due with the schedule of payment in Item (b)-Date of Accrual of Tax, Section 17-Collection of Real Property Tax under Article 7 entitled "COLLECTION OF REAL PROPERTY TAX".

Said Section 16-A with the modified date is hereunder rewritten as follows;

"Section16-A. Schedule of Payments.-- The said tax shall be paid at the City Treasurer's Office **on the first (1ST) day of January** of every year following the effectivity of this Code. The tax shall be paid in quarterly installments. The Sangguniang Panlungsod may extend the period for payment of the said tax for compelling and valid reasons. *(Please refer to Municipal Ordinance No. 33, Series of 2011)*"

2. To insert the words "**certification**" and "**and correspondingly paid**" in paragraph (f) of Section 15-Tax on Idle Land under Article 6 entitled "SPECIAL LEVIES ON REAL PROPERTY", and the words "notify the City Assessor's Office" as proposed by the Office of the City Assessor.

Said paragraph (f) of Section 15 is hereunder rewritten with the inserted words as proposed, as follows

"Section 15. Tax on Idle Lands and Special Improvement Fee

x x x

* f) Real property owners who request the City Assessor for a "Certificate of No Improvement" shall automatically be assessed with the Idle Land Tax and shall be required to pay a Certificate of No Improvement Fee amounting to Three Hundred Pesos (Php 300.00). The said certificate shall not be released unless



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the said **certification** fee is paid and unless a notice of Idle Land Tax assessment is received **and correspondingly paid** by the lot owner or by his/her authorized representative. A real property owner assessed with an idle land tax under this provision shall continue to be assessed with the said tax every year until he/she has introduced an improvement and land development on the lot concerned and **notify the City Assessor's Office**. Provided, however, that if the lot owner fails to build, improve or develop an edifice or fence or other improvements on the property within one (1) year from the issuance of the said permit, he/she shall continue to pay the idle land tax."

- To modify and increase certain amount in figures under Section 213- Imposition of Fees, Article 41 entitled "SECRETARY'S FEES", and to delete/alter the word/acronym "OBO" in Item 25), and to write in lieu of the said "OBO" the words "frontline offices/ departments of the City of Bacoor".

Said Section 213 with the modified amount is hereunder rewritten as follows:

ARTICLE 41
SECRETARY'S FEES

Section 213. Imposition of Fees. --- There shall be collected the following fees from all persons requesting for a copy of office records and documents from offices of the local government of the City of Bacoor:

- | | |
|--|---------|
| 1) When the copy to be furnished is in printed form, in whole or in part, for each page (double the fee if there are two pages in a sheet) | P 22.00 |
| 2) Xerox or any copy produced by copying machine, per page | 11.00 |
| 3) Fees for verification of records | 22.00 |
| 4) Fees of verification of Tax Declaration | 55.00 |
| 5) Certified true copies of any document,
(for the first ten [10] pages of the document) | 110.00 |
| (Additional One Peso [P1.00] for each succeeding page) | |
| 6) Certified true copies of tax declaration,
per tax declaration | 110.00 |
| 7) Certification fees (with or without property) | 110.00 |
| 8) Annotation fees on any document | 110.00 |
| 9) Other Certificates to be issued by Assessor's Office | 100.00 |
| 10) Certification with No Improvements | 100.00 |
| 11) Location/vicinity map of real property
Per property/ per page | 220.00 |



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12) Certification as to sketch or location plan including tax map	220.00
13) Issuance of clearance certificate	
(a) For passport	165.00
(b) For presentation in court	110.00
(c) For all other purposes	55.00
14) Registration of any other legal document for record purposes.	55.00
15) Mayor's Clearance	55.00
16) PLEB clearance	55.00
17) EDP Verification (RED/Assessor) w/ print-out	27.50
18) Medical Certificate	110.00
19) Certificate of Potability	110.00
20) Certificate of Transfer (Bone/Ashes)	110.00
21) Other Certificate issued by the CHO	100.00
22) Certified True Copy (per page) issued by the OBO	()
23) Other Certificate (per page) issued by the OBO	55.00
24) Security Seal Fee – (per certified document/certification) – from Frontline Offices/Department	55.00
25) All other clearances issued by offices of the City Government	55.00
26) For each certificate of correctness (with seal of office written on copy or attached thereto	11.00

4. The Office of the City Treasurer further recommends that the **standard ten percent (10%)** across the board ceiling in all government taxes must be observed and applied in the proposed 2022 Revised Revenue Code of the City of Bacoor.

C. BUSINESS PERMIT AND LICENSING OFFICE (BPLO)

BPLO submits for approval the following amendment.

1. To strike-out/remove paragraph (b) of Section 118-Administrative Provision, Article 24 entitled "MAYOR'S PERMIT ON BUSINESS"

The paragraph requested for removal is hereunder quoted, as follows:

Section 118 – Administrative Provision

a) X x x

- b) "Any person, whether natural or juridical, desiring to engage in any business, trade, or activity within the City shall first submit a written application to the City Mayor through the Business Permit and Licensing Office (BPLO). The BPLO, before processing the business application, shall require the payment



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of an application fee in the amount of **One Hundred Sixty Five Pesos (P165.00)**. Any false statement deliberately made by applicants in the said application shall constitute a sufficient ground for denying or revoking the permit issued by the City Mayor, and the applicant or permit-holder may further be prosecuted in accordance with penalties provided in this Code."

2. To strike-out/remove the phrase "exempted from paying Barangay Clearance" from and provided in Section 126-Barangay Clearance, Article 24 entitled "MAYOR'S PERMIT FEE ON BUSINESS".
3. To modify the amount in figure in the table of Item 59, Section 134-Rate of Business Permit Fee, particularly on Medium Enterprise.

The amount in figure is hereunder modified and rewritten to be read Php15,000,001.00, as follows:

59)All other business establishments not specifically mentioned in this section (Retailer/Essential, Retailer/Non-Essential, Services)

Other Types of Business

Type of Business	Total Assets	
Micro Enterprise	Not more than Php3,000,000.00	1,000.00
Small Enterprise	Php3,000,001.00 to Php15,000,000.00	2,000.00
Medium Enterprise	Php15,000,001.00 and above	3,000.00
	In excess of Php100,000,000.00	20,000.00

4. To modify the amount of Thirty Thousand Pesos (P30,000.00) to Fifty Thousand Pesos (P50,000.00) as provided in the last paragraph of Item (W) of Section 30-Imposition of Tax, Article 9-IMPOSITION AND TIME OF PAYMENT

Said paragraph is hereunder rewritten with the corresponding modification, as follows:

"Provided that, if the retail business is in a legally constituted barangay and the amount of gross sales or receipts does not exceed **Fifty Thousand Pesos (P50,000.00)**, the barangay concerned shall have exclusive power to levy the corresponding business tax at the rate prescribed in a barangay ordinance duly enacted for that purpose. The Sangguniang Panlungsod, however, thru a resolution, may extend the time of payment of such tax without penalty or surcharge for a justifiable reason or cause, provided, that the period of extension shall not exceed six (6) months."



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D. ZONING AND LAND DEVELOPMENT DEPARTMENT

1. The Zoning and Land Development Department proposed a new section in Article 34 entitled "ZONING AND/OR LOCATIONAL CLEARANCE FEES" or in any article where it is deemed appropriate in order to establish a corresponding fine and penalty in any violation of the zoning ordinance.

The proposed additional section is hereunder written and we quote, as follows:

"Section _____ - Fine and Penalty. Upon conviction by the proper court of law of the person who violated this Zoning Ordinance, the payment of fine not exceeding Two Thousand Pesos (P2,000.00) for every day that the said violation has been committed as determined and agreed upon by the project owner/contractor and the Zoning Office/Administrator".

E. CITY HEALTH OFFICE (CHO)

1. CHO proposed that the laboratories and clinical services fees enumerated in Item (x)-Other Charges **be deleted** from Section 194 - Sanitary Inspection Fee under Article 35 entitled "Sanitary Inspection and Health Certificate Fees", **and to transfer and insert** the same laboratories and clinical services fees in Item A-Medical Examination fees of Section 298-Imposition of Fees under Article 61 entitled "Service Fee for Health Examination (Chapter 6)"

The particular item proposed to be transferred in Item A-Medical Examination Fees of Section 298, Article 61 is hereunder written as follows:

a) Other Charges:

1) Laboratories conducting the following:		
a) Sputum Examination	P	40.00
b) Gram's Staining for VD Clearance.....		50.00
c) Routine Stool Examination.....		30.00
d) Water Analysis - Bacteriological		200.00
e) Pap's Smear		100.00
2) Clinical Services		
a) Registration	P	30.00
b) Normal Delivery Fee		422.00
c) Local Anesthesia		40.00
d) Abnormal Delivery Fee		540.00



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F. CITY CIVIL REGISTRAR OFFICE (CCRO)

1. CCRO informed the Honorable Members of the Committees that the fees and charges provided under RA9048 /RA10172 are being implemented uniformly and nationwide. Henceforth, the proposed increase in Item (c) RA9048/RA10172, Section 199-Imposition of Fees under Article 37 entitled "CIVIL REGISTRATION FEE", cannot be effected.

Said Item (c) is hereunder rewritten with its original amount in figure, as follows:

c) RA 9048/ RA 10172:

1) Change of first name	P	3,000.00
2) Change of month and day of birthdate		3,000.00
3) Change of entries (as to sex)		3,00.00
4) Correction of clerical error		1,000.00
5) Migrant petition (clerical error)		500.00
6) Migrant petition (Change of First Name/ Sex/ Date of Birth		1,000.00

Note:

Republic Act No. 9048 - AN ACT AUTHORIZING THE CITY OR MUNICIPAL CIVIL REGISTRAR OR THE CONSUL GENERAL TO CORRECT A CLERICAL OR TYPOGRAPHICAL ERROR IN AN ENTRY AND/OR CHANGE OF FIRST NAME OR NICKNAME IN THE CIVIL REGISTER WITHOUT NEED OF A JUDICIAL ORDER, AMENDING FOR THIS PURPOSE ARTICLES 376 AND 412 OF THE CIVIL CODE OF THE PHILIPPINES

Republic Act No. 10172 - AN ACT FURTHER AUTHORIZING THE CITY OR MUNICIPAL CIVIL REGISTRAR OR THE CONSUL GENERAL TO CORRECT CLERICAL OR TYPOGRAPHICAL ERRORS IN THE DAY AND MONTH IN THE DATE OF BIRTH OR SEX OF A PERSON APPEARING IN THE CIVIL REGISTER WITHOUT NEED OF A JUDICIAL ORDER, AMENDING FOR THIS PURPOSE REPUBLIC ACT NUMBERED NINETY FORTY-EIGHT

G. CITY CEMETERY OFFICE

1. The City Cemetery Office proposed to increase the renewal of lease on cemetery lots or graves at Seven Thousand Pesos (P7,000.00) for the first renewal and for every five (5) years as provided under Item (d) of Section 204-Cemetery Fees, Article 39 entitled "CEMETERY FEES."

Said Item is hereunder rewritten with corresponding modification, as follows:



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ARTICLE 39
CEMETERY FEES

Section 204. Cemetery Fees. --- The following cemetery fees shall be collected for the use of all cemetery lots or graves located within the City:

- d) Renewal of lease every five (5) years

First Renewal ----- P	7,000.00 per sqm.
Second Renewal -----	3,300.00 per sqm

H. CITY VETERINARIAN'S OFFICE

1. The City Veterinarian's Office proposed to modify/change the amount of Two Thousand Five Hundred Pesos (P2,500.00) to Twenty Pesos (P20.00) but not more than Thirty Five Pesos (P35.00) the registration fee for dogs under Section 294-Registration fee for Dogs, Article 59 entitled "OTHER REGULATORY FEES"

Said Section 294 is hereunder rewritten with the corresponding modification, as follows:

"Section 294. Registration Fee for Dogs. --- Every person who owns or keeps a dog shall register the same with the City Health Office/City Veterinarian, who shall issue the necessary permit/license upon payment of an annual permit/license fee of **Twenty Pesos (P20) but not more than Thirty Five Pesos (P35.00)**, per dog, to be paid to the City Treasurer upon an order of payment issued by the City Health Officer/City Veterinarian within the first twenty (20) days of January each year. The permit fee for dogs acquired after January 20 shall be paid within the first twenty (20) days following the date of its acquisition. The owner or keeper of any dog required to be licensed under this Article shall provide a leather or metal collar and shall, furthermore, muzzle the dog."

I. OTHER RELATED ISSUES:

1. Hon. Councilor Reynaldo D. Palabrica manifested and proposed that the indigent Bacoorenos and/or residents of Bacoor City, Cavite be exempt from the payment of fees and charges in availing any of the medical and clinical services.



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2. Hon. Councilor Rogelio M. Nolasco manifested that in the terms and conditions in all contract of sale and conditional deed of sale executed between the developer and the buyer, it is always provided that all taxes apurtenant to the lot involved will be shouldered and/or charged to the account of the buyer even if the title is still in the name of the developer.

The manifestation was made to address the issue raised by the Office of the City Assessor and Zoning and Land Development Department in relation to Idle Land Tax.

3. Due to lack of clear recommendation or proposed amendment on the fees and charges to be imposed on offline betting using kiosk machine, Hon. Councilor Reynaldo D. Palabrica manifested that the matter will be taken-up in the committee deliberation.
4. CENRO proposed to specify the exemptions in domestic and household consumption in relation to Section 106, Article 22 entitled "GROUNDWATER EXTRACTION TAX."
5. Lacking amount in Item 23, Section 213, Article 41 entitled "Secretary's Fee".

II – IN EN BANC PUBLIC HEARING

A. MANIFESTATION/SUGGESTION/OPINION

1. SM Group of Companies:

- a. SM manifested that the 11% increase in amusement tax violates Section 140 of Republic Act 9640.

Republic Act No. 9640 and Republic Act No. 7160 are hereunder copied for ready reference and perusal.

Republic of the Philippines
Congress of the Philippines
Metro Manila



Republic of the Philippines
Province of Cavite
City of Bacoor

5th SANGGUNIANG PANLUNGSOD

Fourteenth Congress

Second Regular Session

Begun and held in Metro Manila, on Monday, the twenty-eight day of July, two thousand eight.

[REPUBLIC ACT NO. 9640]

AN ACT AMENDING SECTION 140 (A) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS "THE LOCAL GOVERNMENT CODE OF 1991"

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section 140 of Republic Act No. 7160, otherwise known as "The Local Government Code of 1991", is hereby amended to read as follows:

"SEC. 140. *Amusement Tax.* — (a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from admission fees.

"(b) In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the provincial treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

"(c) The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.

"(d) The sangguniang panlalawigan may prescribe the time, manner, terms and conditions for the payment of tax. In case of fraud or failure to pay the tax, the sangguniang panlalawigan may impose such surcharges, interests and penalties as it may deem appropriate.

"(e) The proceeds from the amusement tax shall be shared equally by the province and the municipality where such amusement places are located."

SEC. 2. *Repealing Clause.* — All laws, executive orders, presidential decrees, ordinances, rules and regulations or parts thereof which are inconsistent with any of the provisions of this Act are hereby repealed or modified accordingly.



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SEC. 3. *Effectivity Clause.* — This Act shall take effect fifteen (15) days after its complete publication in the *Official Gazette* or in at least two (2) national newspapers of general circulation.

REPUBLIC ACT NO. 7160

AN ACT PROVIDING FOR A LOCAL GOVERNMENT CODE OF 1991

X x x

SECTION 140. Amusement Tax. – (a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from admission fees.

(b) In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the provincial treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

(c) The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.

(d) The sangguniang panlalawigan may prescribe the time, manner, terms and conditions for the payment of tax. In case of fraud or failure to pay the tax, the sangguniang panlalawigan may impose such surcharges, interests and penalties as it may deem appropriate.

(e) The proceeds from the amusement tax shall be shared equally by the province and the municipality where such amusement places are located.

b. Request for the possible reduction of increase in Idle Land Tax from 5% to 3% or 4%.

c. To ensure that all increases in Local Business Tax are limited to 10% and computed over the current rate.

d. Section 30 (x) of the proposed tax ordinance is contrary to local government code, and thus, requested to repeal said Section 30 (x). Cited for this matter is Bureau of Local Government Finance (BLGF) Memorandum Circular No.001-20.



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- d. The proposed amendment in Situs rule violates the Section 150 of the Local Government Code. Suggests to limit to "individuals" conducting online businesses which have not registered with the Local Government Code.
- e. To review the increase in regulatory fees which should be reasonable and commensurate with the cost of regulation.
- f. The payment made in the issuance of business Temporary Permit should be credited once the business permit regularized.

The copy of the SM Group of Companies' Position Paper is herewith attached for ready reference.

J. FOR RECTIFICATION OF ERROR

1. CHAPTER V is inadvertently omitted or not appearing in the proposed revised revenue code
2. To correct the word "vale" in Section 3. Item J, Article 2 (page 4)
3. Repetition of the words "rate of" in Section 66, Article 16 (page 50)
4. Repetition of numbering in Section 168.15 (page 100)
5. Repetition of section numbering in Section 223 (page 123)
6. To correct the amount involved in Section 233, Article 46 (page 128)
7. To correct the word in Item b) from "o" to "or" in Section 279, Article 57 (page 141)

RECOMMENDATION:

In view of the foregoing, and after the deliberation on the proposed amendments and other issues manifested/suggested during the joint committee hearings and in en banc public hearing, the Committees recommend **TO CONSIDER** and **TO ADOPT** the proposed amendments and the increase of taxes, fees and charges in particular item, section or provision subject to the existing policies, rules and regulations and laws.

Finally, the Committee on Finance, Budget, and Appropriation and the Committee on Rules and Privileges, Laws and Ordinances hereby recommends **TO APPROVE** the proposed **2022 REVISED REVENUE CODE OF THE CITY OF BACOR**.

WE HEREBY CERTIFY that the contents of the foregoing report are true and correct.

Signed this _____ day of August 2022 at the City of Bacoor, Cavite.



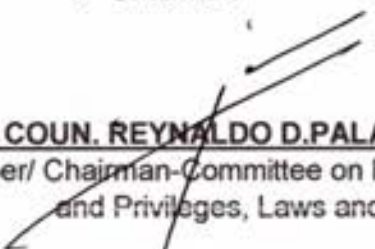
Republic of the Philippines
Province of Cavite
City of Bacoor


5th SANGGUNIANG PANLUNGSOD

THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

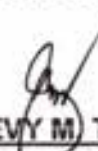

HON. COUN. ROGELIO M. NOLASCO
Chairman


HON. COUN. CATHERINE S. EVARISTO
Vice-Chairman


HON. COUN. REYNALDO D. PALABRICA
Member/ Chairman-Committee on Rules
and Privileges, Laws and Ordinances


HON. COUN. VICTORIO L. GUERRERO, JR.
Member

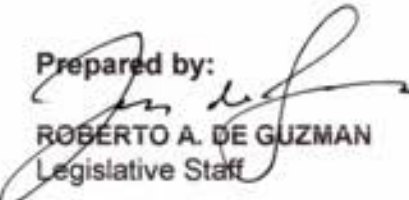
THE COMMITTEE ON RULES AND PRIVILEGES, LAWS AND ORDINANCES


HON. COUN. LEVY M. TELA
Vice-Chairman


HON. COUN. ALEJANDRO F. GUTIERREZ
Member


HON. COUN. ADRELITO G. GAWARAN
Member

Prepared by:


ROBERTO A. DE GUZMAN
Legislative Staff



Republic of the Philippines
PROVINCE OF CAVITE
City of Bacoor

OFFICE OF THE SANGGUNIANG PANLUNGSOD

TRANSMITTAL SHEET

Control No. FBA-006-2022

August 11, 2022

MS. MYLYN AMBAT
SP Secretariat Department
City of Bacoor Cavite

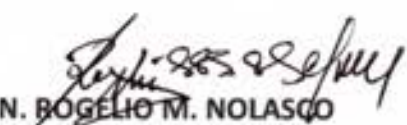
Subject: POCO-2022-045 – Minutes of Public Hearing and Attendance Last Aug 10, 2022 regarding Revised Revenue Code 2022 conducted by Joint Committee on Finance, Budget & Appropriations and Committee on Rules and Privileges, Laws and Ordinances.

Dear **Miss Mylyn Ambat**,

Please find enclosed the Minutes of Public Hearing and Attendance sheet dated Aug. 10, 2022 from the Office of Committee on Finance, Budget and Appropriations.

Thank you and kindly acknowledge the receipt.

Sincerely yours,


COUN. ROGELIO M. NOLASCO
City Councilor

Att. Screen shot Attendance Sheet
Registered participants





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Province of Cavite
City of Bacoor



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COMMITTEE/S		TITLE OF PROPOSED MEASURE	CONTROL NUMBER	
Committee on Finance, Budget and Appropriation and Committee on Rules and Privileges, Laws & Ordinances		POCO-2022-045 - Request for Approval of a City Ordinance on the Revised Revenue Code 2022 of the City of Bacoor.	FBA-006-2022	
VENUE	ZOOM VIDEO CONFERENCING		TIME / DATE	Aug. 10, 2022 1:00 PM

**MINUTES OF PUBLIC HEARING
Series of 2022**

The Public Hearing was conducted last Aug. 10, 2022, 1:00 PM, via ZOOM video Conferencing led by the Committee Chairman on Finance, Budget & Appropriation, Hon. Councilor Rogelio M. Nolasco and Hon. Councilor Reynaldo Palabrica Member and Committee Chairman on Rules & Privileges, Laws & Ordinances, Hon. Councilor Levy Tela Vice Chairman, Hon. Councilor Simplicio Dominguez, Hon. Councilor Catherine Evaristo Vice Chairman and Hon. Councilor Alejandro Gutierrez. In attendance & Presence of Atty. Khalid Atega Jr. (SP Secretary) some Department Heads, of the City of Bacoor, as a Resource Persons and Participants on attached attendance sheet. Mr. Danilo Balgue our Moderator.

Hon. Councilor Rogelio M. Nolasco acknowledged the presence of the Committee Members and all Resource Persons.

Hon. Councilor Rogelio M. Nolasco notified all the participants regarding the main purpose of the Public Hearing is to finalize the approval of the Revised Revenue Code 2022 and all the participants are requested to give their suggestion and opinion to discuss with the Committee before the approval.

Hon. Councilor Reynaldo Palabrica pointed out to all resource person to write in message box their suggestion and clarification therefore we can discuss on the finalization on all provision of Revenue Code on the Committee Meeting scheduled on



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Friday at 4:00 P.M. before we bring to the plenary if necessary to debate. The important is to get all the opinion and suggestion raise in this Public Hearing.

First Participant: Atty. Cresencio Meneses - SM Investment Corporation

First of all, we would like to request by a period of 7 working days to submit a formal written comments position paper in respect to Revenue code regarding the following points:

- 1) In respect to SITUS of the Tax Provision (Article 10) we noticed on the new amendment within a new definition of business online sales. Section 36 Definition of Terms letter F) **Place of Business** – a residence used to conduct business transactions or sales transactions with the use of the internet regardless of whether products or goods are stored or displayed thereat. It refers to individual and doesn't pertain to Corporation or Juridical Person.

According to version of Place of business residence pertain particularly to individual residence, a follow up clarification Section 35. Situs of the Tax and Sales Allocation Letter A) If sales transaction was done using the internet between a buyer who resides in the city and a seller who may or may not doing business in the city and the place of business of the said seller cannot be determined and the seller cannot produce proof that it has paid the right taxes to the BIR or to any Local Government Unit for the said transaction – the site of the said transaction shall be deemed to have been conducted within the City of Bacoor.

- 2) Amusement Taxes under RA 9640 maximum tax to be applied is only 10% although we will issue position letter of ours concerned.
- 3) Thankful for your proposal for reducing the Assessment Level on Real Property Tax for Individual Land Owners it's a great Help.
- 4) Regulatory Fees for Department Store, Supermarkets and Malls with Leasing. From 500 to 20000 it means 4000% increase.
- 5) Taxes on newly started business. In is the main issue in all sector nationwide. No tax on capital investment it should be on Gross Receipt.



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- 6) Sign boards and Bill Boards there are 2 charges applied, 1 from Barangay and the other one is from the City.
- 7) Temporary Permit – if we pay temporary we can use it to acquire the issuance of final permit?
- 8) Imposition Fee: Annual inspection fee since we have already inspection fee from the Bureau of Fire protection.
- 9) Barangay Fee of 500 Pesos for Ease of Doing Business is it a double charge from Barangay and one from the City Government.
- 10) Environmental Protection and Sanitation Fee particularly in department store a fixed fee per square meter.
- 11) Local Business Tax Rate since 10% is the maximum allowed we noticed a 11% in some other taxes is it round off?

Hon. Councilor Reynaldo Palabrica Initial answers was the following:

- 1) Barangay Fee is the same from business clearance fee from City Govt. and we will remit to different Barangay. During the period of Hon. Mayor Lanie Mercado we centralized the payment of business clearance here in City Government to avoid red tape.
- 2) In regards to Signboards and Billboards if there is ordinance from Barangay to collect fees they are allowed to collect and remit to the City. Since we have one stop business in the City Hall we collect all the fees and remit to barangay concern.
- 3) We discuss to all stakeholders before implementing any amendments on the provision we are honest to raise information we gathered from the public.
- 4) In Temporary Permit is the same if you already comply with the requirements it's a violation to law if we collect double charges. Free of charge in compliance to all requirement.
- 5) In Gross Receipt Tax, to be honest with you during the term of Mayor Strike Revilla we pass Ordinance for all Business with Business Capital of 50 Million are free from Tax. We did not implement yet this ordinance.
- 6) Rest assured that all your concerned will raise to the Committee level before the Plenary.



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Closing remarks of Atty. Meneses

Your initial reply is more than enough to our clarification. We understand your position as LGU on Revenue because we know it's important for the project of the Government.

Hon. Reynaldo Palabrica informed that the collection will go on General Fund of the City and appropriate to different Social Services of the Government.

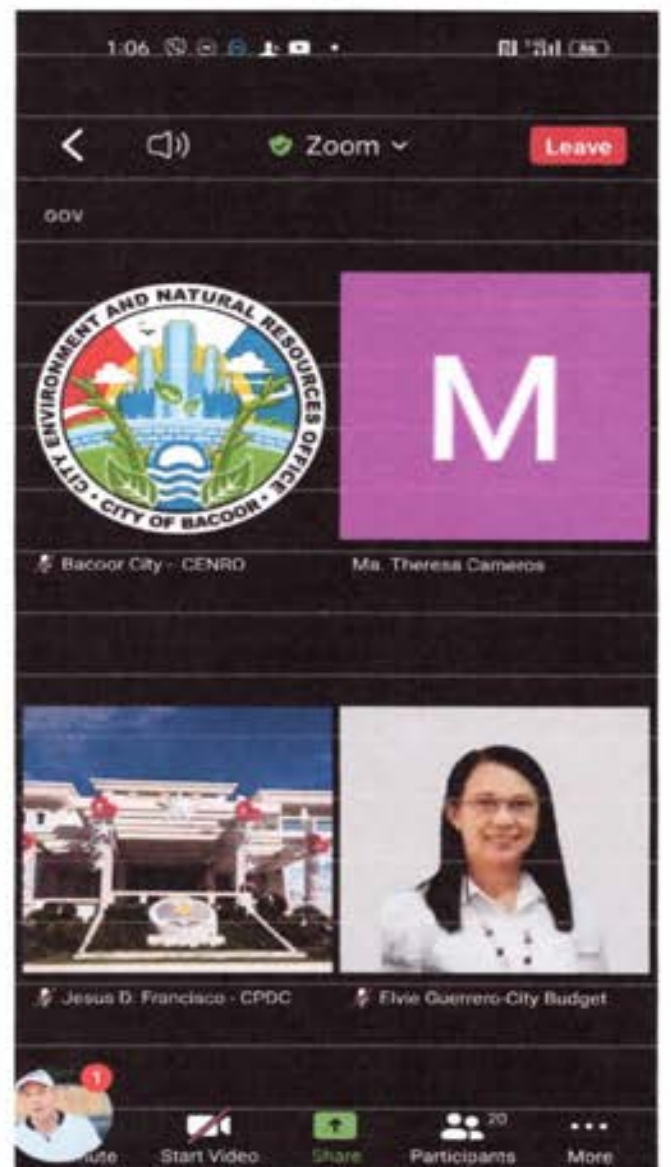
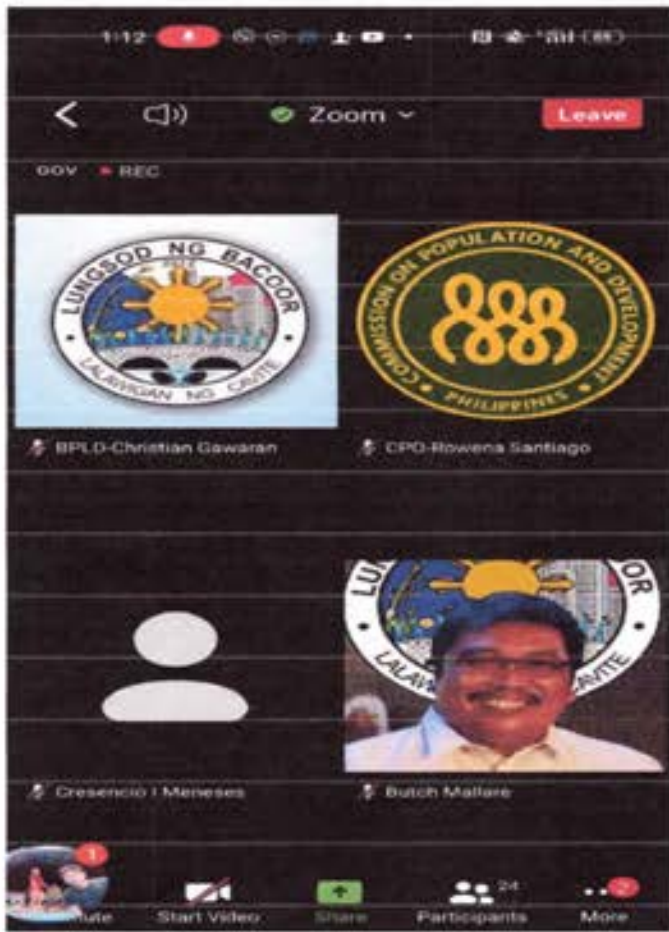
Second Participant: Mr. Benjamin Jr. Azucena – Toda General Secretary Dist. 2

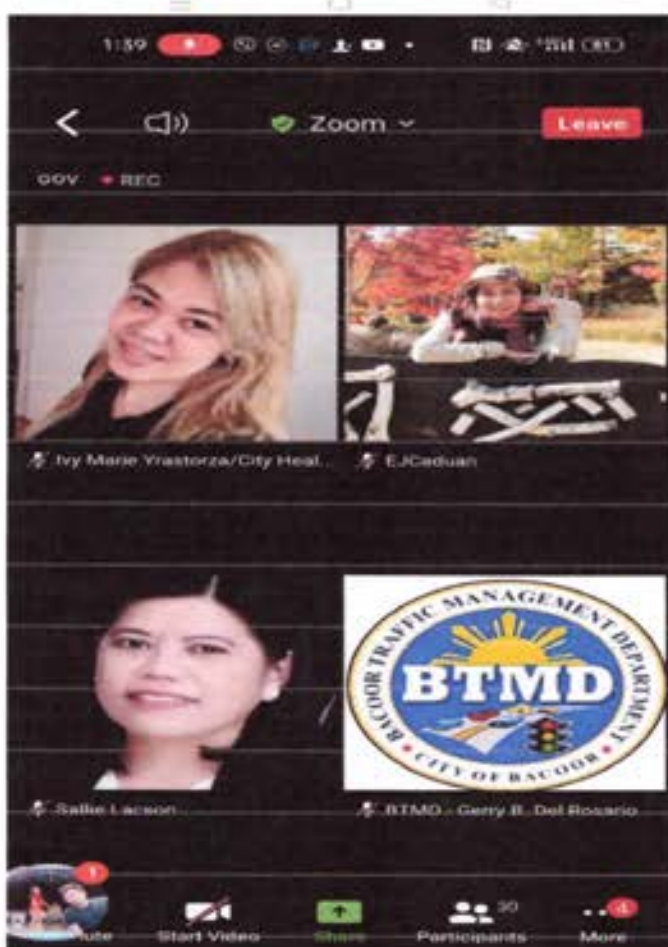
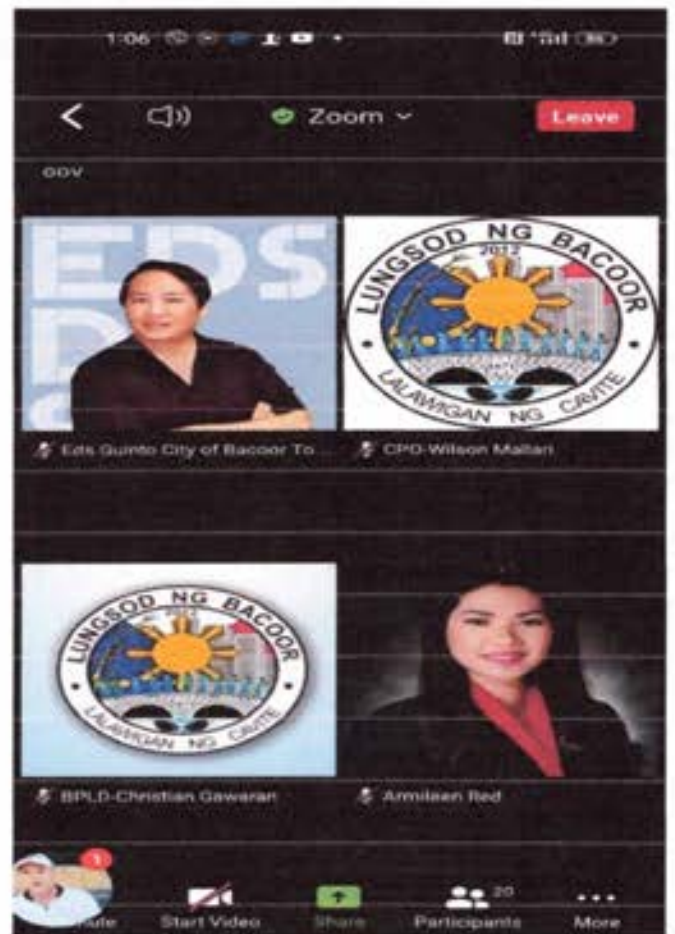
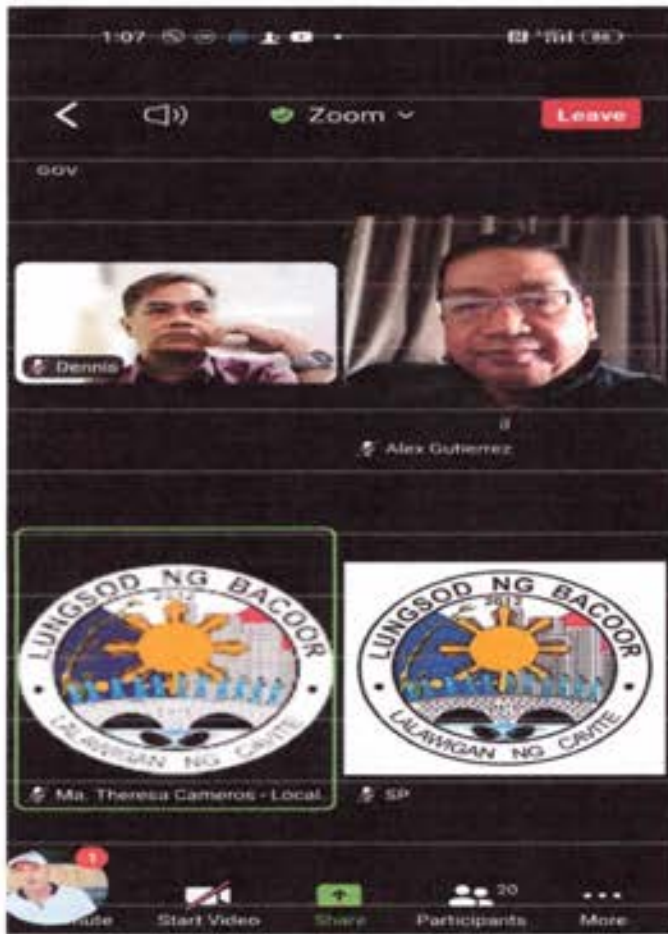
As representative of Toda association, he will discuss the matter regarding TFRU and Traffic Management concern to Committee of Public Transportation and Traffic Management.

Zoom Meeting adjourned at 1:46 P.M.

Prepared by:

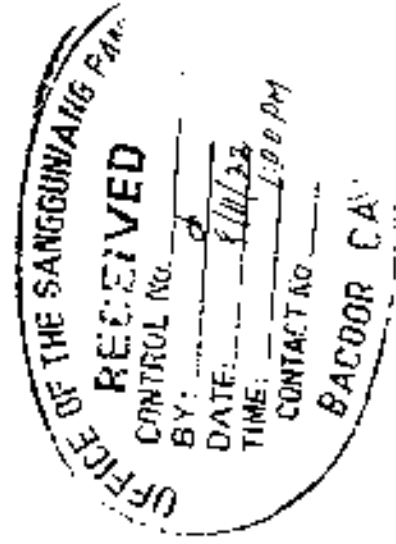
Edgardo B. Nolasco
Staff Clerk





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Rufena	Santungo	rufenasantungo@yahoo.com	200 Dejal St., DSM Subd., Mambong I, City of Bacoor Cavite	9684195520	City Population Office	Population Program Worker II
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Daisy	De Guzman	dianagomez01@gmail.com	Mambong 1	9288648945	Sp	Laborer
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ROGERXO	AGTIAGA	rickagtiaga74@gmail.com	0240 MARIÑO 3 CITY OF BACOOD	9813012826	P. I. D. PRESIDENT	RAGAWAO

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Aide	Pagvayan	apagvayan@gmail.com	Bacoor	9178855559	SP	Court for
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acquise	Dumara	alvarezquise@gmail.com	Molina III Bacoor City	322619968	LGU Bacoor Assessor's Office	Govt. Employee
Rommel	Bunag	rommelbunag@gmail.com	66C Brgy. Aganan Bacoor City, Cavite	9438614636	BTMD	Traffic Operations Officer III





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Province of Cavite
City of Bacoor

THE SANGGUNIANG PANGLIGHAYAN
RECEIVED
CONTROL NO. _____
BY: _____
DATE: 8/10/22
TIME: 1:00 PM
CONTACT No. _____
CONTROL NUMBER
BACOR CAVITE
TRA-POCO-2022-145

**NOTICE OF PUBLIC HEARING
RECEIVING COPY**

<p>COMMITTEES</p> <p>Finance, Budget and Appropriation</p> <p>And</p> <p>Committee on Rules and Privileges, Laws and Ordinances</p>	<p>TITLE OF PROPOSED MEASURE</p> <p>POCO-2022-015 - REQUEST FOR APPROVAL OF A CITY ORDINANCE ON THE 2022 REVISED REVENUE CODE OF THE CITY OF BACOR.</p>	<p>DATE/TIME</p> <p>Aug. 10, 2022 1:00 P.M.</p>
<p>VENUE</p> <p>Via ZOOM Video Conferencing</p>		

NAME	RECEIVED BY	DEPARTMENT	DATE	SIGNATURE
Mr. Florante S. Laurita	Anden Rivera	MANAGEMENT	AUG 8, 2022	[Signature]
Hon. Ramon Bautista	Anden Rivera	ENIG - PIES	08/08/2022	[Signature]
Mr. Janson Atienza	Anden Rivera	CHAMBER OF COMMERCE	08/08/2022	[Signature]
Ms. Gina Cruz	Don Digo	BUSINESS	8-8-22	[Signature]
Hon. Catherine S. Evangelista	Anden Rivera	SP	8-8-22	[Signature]
Hon. VICENTIN ENRIQUETA JR.	Anden Rivera	SP	8-8-22	[Signature]
Hon. Raymond D. Palabrica	MARY BULLERRE	COUN. RP STAFF	8-8-2022	[Signature]
Hon. LEYV TEO	Anden Rivera	SP	08-08-2022	[Signature]
Hon. RIZJONDI B. CATERINO	MARY MALAY	SP	8-8-22	[Signature]
Hon. Adelito Gaudan	MARY PASCAL	SP	8-8-22	[Signature]
Hon. Simplicio Desalguada	Felix Dominguez	SP	8-8-22	[Signature]
Hon. Aida Isabela Pagulayan	Anden Rivera	SP	08-08-2022	[Signature]
Hon. Michael Cruz	Anden Rivera	SP	8-8-22	[Signature]
Hon. Mac Reyes Espiritu	JAN REYNOLDO	SP	8-8-22	[Signature]
Hon. Roberto L. Aquino	Anden Rivera	SP	8-8-22	[Signature]
Hon. Keyman Ferrer	Anden Rivera	SP	8-8-22	[Signature]
Edg. Jesus Francisco, Sr.	Anden Rivera	CPOC	8/8/22	[Signature]
Mr. Jose Eric M. Malinao	Anden Rivera	MANAGEMENT/CAO	8/8/22	[Signature]

Receiving Copy - Public Hearing



Republic of the Philippines
Province of Cavite
City of Bacoor

NOTICE OF PUBLIC HEARING
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COMMITTEE/S	TITLE OF PROPOSED MEASURE	CONTROL NUMBER
Finance, Budget and Appropriation And Committee on Rules and Privileges, Laws and Ordinances	POCO-2022-015 - REQUEST FOR APPROVAL OF A CITY ORDINANCE ON THE 2022 REVISED REVENUE CODE OF THE CITY OF BACCOOR.	TRA POCO-2022-015
VENUE Via ZOOM Video Conferencing		DATE/TIME Aug.10, 2022 1:00 P.M.

NAME	RECEIVED BY	DEPARTMENT	DATE	SIGNATURE
Engr. Jicky Jusba	S. BARRERA	CEO	8/8/22	
Engr. Felicitas Mejia	A. TORRES	OB	8/8/22	
Mrsy. Edith Napayan	L. Cedillo	OTD	8/8/22	
Engr. Arthur San Jose	Chon Dava	20111	8/8/22	
Mr. Gerónimo del Rosario	Elanor T. Cameros	BTMD	8/8/22	
Mr. Rolando R. Vaccian	Jenny	CENTRO	8/8/22	
Mr. Esteban C. Quiacho	E. Quiacho	CEMETERY	8.8.22	
Dr. Ena Mge. D. Ganad				
Dr. Ivy Marie Yrastorza	Barbara Torres	CHC	8-8-22	
Ms. Emily de Castro	Rose A. Santiago	POPCOM	8-8-2022	
Mrsy. Khalid Alaga, Jr.	Emmanuel Pagan	SP	8-8-2022	
Ms. Ma. Theresa Cameros	Ma. Theresa D. Lila	SP	8-8-22	
Mr. Jerry Maralaban	J. Maralaban	FEATS	8-9-22	
Mr. Edwin Suinto	L. Suinto	FINANC	8-9-22	
Ms. Elyvia Guetera	L. Guetera	BUDGET	8/9/22	
Mr. Christian Lawaran	Herminda Lawaran	BPLD	8/10/22	

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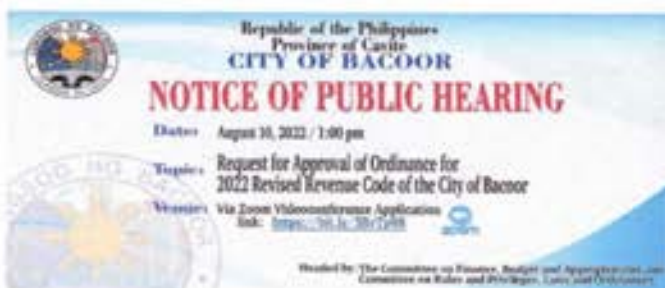
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Republic of the Philippines
Province of Cavite
CITY OF BACOR
NOTICE OF PUBLIC HEARING

Date: August 10, 2022 / 1:00 pm

Topic: Request for Approval of Ordinance for 2022 Revised Revenue Code of the City of Bacoor

Via Zoom Videoconferencing Application link: <https://bit.ly/3Bv7z9H>

Headed by: The Committee on Finance, Budget and Appropriations, and Committee on Rules and Privileges, Laws and Ordinances

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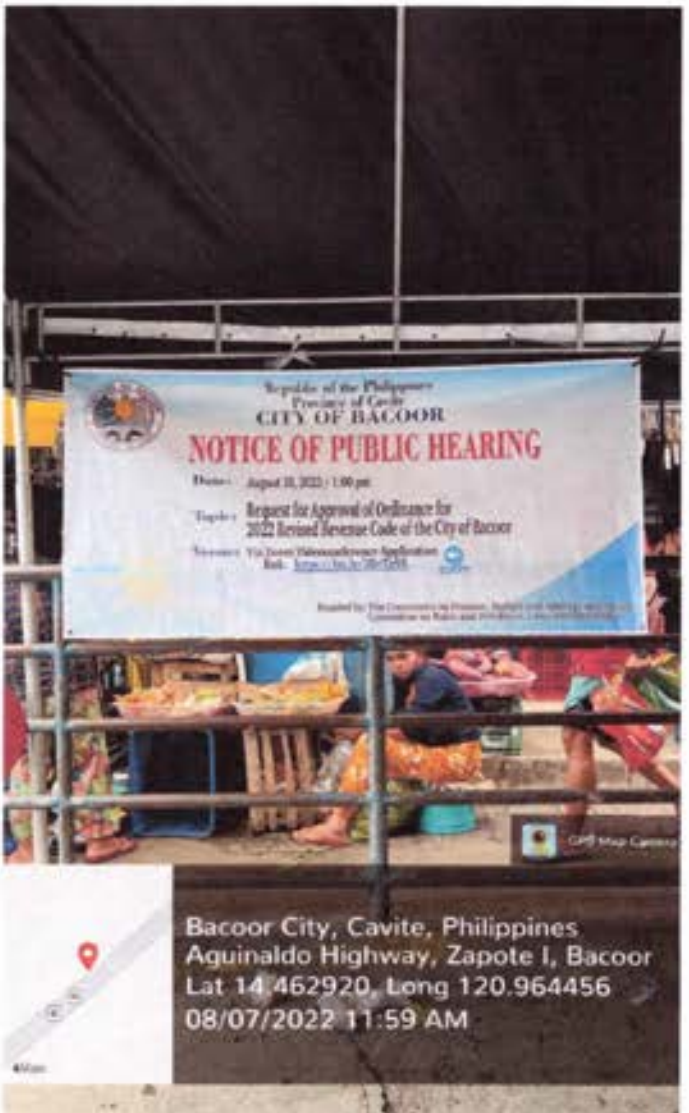
Bacoor City, Cavite, Philippines
 Nomo Avenue, Bayanan, Bacoor City,
 Lat 14.431135, Long 120.967475
 08/07/2022 12:31 PM



Bacoor City, Cavite, Philippines
 General Evangelista Street, Tabing
 Lat 14.459417, Long 120.940137
 08/07/2022 12:13 PM



Bacoor City, Cavite, Philippines
 Bacoor Boulevard, Molino II, Bacoor
 Lat 14.409004, Long 120.969994
 08/07/2022 11:19 AM



Bacoor City, Cavite, Philippines
 Aguinaldo Highway, Zapote I, Bacoor
 Lat 14.462920, Long 120.964456
 08/07/2022 11:59 AM



INVESTMENTS
CORPORATION

10th One-Icon Center, Harbor Drive
Mall of Asia Complex, CDP 1A
Pasay City 1300, Philippines

12 August 2022

**OFFICE OF THE SANGGUNIANG PANLUNGSOD
CITY OF BACOR**

2nd Floor Bacoor Government Center
Bayanan, Bacoor City, Cavite

Attention: **Hon. Rogelio M. Nolasco**
City Councilor

Gentlemen:

The SM Group of Companies, respectfully submits this position paper on the proposed City Ordinance No. 2022-045, Series of 2022, of the City of Bacoor (the "City"), hereinafter referred to as the "Proposed Revised Tax Ordinance", for which the Sangguniang Panlungsod of the City (the "Sanggunian") held a public hearing on 10 August 2022.

Based on the discussions during the public hearing, we are given seven (7) days to submit our position paper and, therefore, we note that this is timely submitted.

In this respect, under Article 276 of the Implementing Rules and Regulations of the Local Government Code of 1991 (the "IRR"), "such public hearing or hearings shall continue until all issues have been presented and fully deliberated upon and/or a consensus is obtained whether for or against the enactment of the proposed tax ordinance or revenue measure." As such, we respectfully request the Sanggunian that: a) we be furnished a copy of any further revision(s) to the Proposed Tax Ordinance; as well as, b) be given an opportunity to submit supplemental position papers, when necessary.

For ease of presentation of issues, we discuss our concerns or comments in accordance with the order in which such concerns or matters for comments are presented in the Proposed Tax Ordinance.

1. The proposed reduction in assessment levels for real property tax purposes is timely.

As we have mentioned during the public hearing, the proposed reduction in the assessment levels is timely as it will serve as one cushion against the economic hardship now being felt by a lot of Filipinos. Although it also impacts businesses, we believe that the greater beneficial effect of the proposed reduction is on the landed residents of the City, who are doubly hit by an economy still recovering from the COVID-19 pandemic as well as by the significant increase in inflation.

2. We request the Sanggunian to look into the possible reduction of the proposed increase in the rate of the idle land tax.

While we recognize that the proposed increase in the rate of the idle land tax is within the limits set by the Local Government Code of 1991 (the "LGC"), we request the Sanggunian to review again if the increase in the rate can be reduced from 5% to between 3% to 4%.

3. We request the Sanggunian to ensure that all proposed increases in local business tax ("LBT") rates are limited to just an increase of 10% over the current rates.

We note that pursuant to Section 191 of the LGC, any adjustment in the LBT rates should not exceed 10% of the current rates. While many of the increases are within such limit, we believe that there may be some which exceeded the 10% limit, e.g. actual increase is 11%. We note that this may have been just due to a rounding off error. As such, we kindly request the Sanggunian to ensure that all proposed increases in LBT rates be within such 10% limit.

4. We note that Section 30(X) of the Proposed Tax Ordinance, imposing LBT on newly started businesses, is contrary to the LGC, as reiterated by Bureau of Local Government Finance ("BLGF") Memorandum Circular No. 001-20.

While a lot of government units have adopted this practice of imposing LBT on newly started businesses, we note that this is contrary to the LGC, as reiterated by BLGF Memorandum Circular No. 001-20 dated 02 January 2020 (a copy of which is attached to this position paper as Annex "A"). We quote the relevant portion of the circular below:

"In the interest of the service and to provide guidance on the assessment of local taxes and fees in the local governments during the registration and renewal of business permits and licenses, among others, the following reminders are hereby reiterated:

A. Assessment of Local Business Tax (LBT) for Newly Started Business

1. Cities and Municipalities. Newly started business entities shall not be subject to and/or liable to the payment of initial LBT and shall ONLY be subject to the payment of Business Permit and other regulatory fees and charges. xxx xxx"
(Emphasis and underscoring supplied)

The imposition of LBT is based on gross sales or receipts during the preceding calendar year. The rationale for this is that it would be unfair to impose LBT on a newly started business when it does not even have earnings yet. It may also, technically, be a deterrent to trade - for example, a business which does not have anymore funds (since everything has been invested in the business) will not have the capability to pay the LBT.

It also results in a double imposition of LBT for the first year since there will be LBT imposed on the newly started business (based on capital investment) as well as LBT assessed at the start of the succeeding year (based on gross sales or receipts from the first year's operations).

Thus, we kindly request the Sanggunian to look into the possibility of repealing Section 30(X) of the Proposed Tax Ordinance.

Based on our discussions with a lot of local government units ("LGUs"), we recognize that:

- The rationale for assessing LBT even for newly started businesses is that these will already use the resources of the LGU, e.g. roads, police force and other services, etc. beginning from day one, and therefore, these should already contribute to the upkeep of these resources.
- There are a lot of times when newly started businesses close shop within the year and, as a result, the LGUs find it difficult to collect any LBT from these businesses.

While we continue to assert that the imposition of LBT on newly started businesses is contrary to law and BLGF Memorandum Circular No. 001-20 and, thus, we are not waiving our challenge on the validity of the imposition, we would like to note a simple solution that may meet halfway the concerns of taxpayers and the City. This solution is to allow the crediting of the LBT paid on a newly started business for the LBT to be paid in the succeeding year (based on gross sales or receipts of the first year's operations). Because of this, the LBT on the newly started business will legally and actually be treated as an advance of the LBT for the first year's operations. This will result in the taxpayer not unduly overpaying the LBT on the first year's operations since the sum of the credit and the actual LBT paid will be equivalent to the LBT that is computed based on the first year of operations' gross sales or receipts.

5. **The proposed amendment to the situs rules violates the clear rules under Section 150 of the LGC. We believe that in order for the proposed amendment on situs rules to at least have the possibility of not being contrary to the LGC, it should only be limited to "individuals" conducting online businesses which have not registered with any LGU.**

We assert that there are clear situs rules under Section 150 of the LGC. As such, if the revised Section 35 of the Proposed Tax Ordinance is adopted, it will violate these clear rules. Such violation will render the proposed amendment null and void since it is already well-settled that local ordinances can only operate within the limits set by Congress as indicated in the LGC.

The situs rules under Section 150 of the LGC applies regardless of whether the taxpayer pays the LBT. Thus, the proposed allocation to the City of any sale arising from business conducted in the internet, if no tax was paid by the seller to the Bureau of Internal Revenue or another LGU, cannot stand legal

scrutiny since the LGU having jurisdiction over the head office of the seller (and not the City) will always have the primary right to assess for deficiency LBT.

We believe that the only way, to at least have the possibility of the proposed amendment not being treated as contrary to the LGC, is if the new situs rule is only applied to "individuals" conducting online businesses which have not registered with any other LGU. In this respect, we believe that the application of Section 150 of the Tax Code is based on the assumption that the taxpayer has registered its head office with a LGU and, as a result, such LGU having jurisdiction over the head office becomes the catch-all basin for all gross sales or receipts from other LGUs where the taxpayer does not have a branch or sales outlet. Moreover, it is our understanding that the Sanggunian intends the change in the situs rules to only apply to individuals (and not juridical persons) by the use of the term "residence" in the definition of "place of business".

Considering the foregoing, we propose Section 35 to be worded as follows (proposed additional wording in BLUE):

Section 35. Situs of the Tax and Sales Allocation. — a) For purposes of collection of the taxes under this Chapter, all sales made in this City where there is a branch, sales office, **place of business**, or warehouse in this City shall be recorded in said branch, sales office, **place of business**, or warehouse and the tax shall be payable to this City where the same is located. For purposes of this requirement, all income realized from the operation of subdivision and condominium projects in the City by any owner, developer, or operator of said project shall be taxable by the City regardless of where such income is recorded. In addition, all income realized from the operation in the City by banks and other financial institutions operating within the City shall be taxable by the City regardless of where such income is recorded. **If a sales transaction was done using the internet between a buyer who resides in the City and an INDIVIDUAL seller who may or may not be doing business in the City, WHO IS NOT REGISTERED WITH ANY OTHER LOCAL GOVERNMENT UNIT, and the place of business of the said INDIVIDUAL seller cannot be determined and the INDIVIDUAL seller cannot produce proof that HE/SHE ~~is~~ has paid the right taxes to the BIR or to any local government unit for the said transaction – the site of the said transaction shall be deemed to have been conducted within the City of Bacoor.**

6. The proposed increase in the rate of the amusement tax to 11% violates Section 140 of the LGC (as amended by Republic Act No. 9640).

The proposed increase of the amusement tax to 11% violates the limit provided under Section 140 of the LGC (as amended by Republic Act No. 7640, a copy of which we have attached as Annex "B"). We quote below the relevant portion of the law.

"Section 1. Section 140 of Republic Act No. 7160, otherwise known as "The Local Government Code of 1991", is hereby amended to read as follows:

"SEC. 140. *Amusement Tax.* - (a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from the admissions fees. xxx xxx"
(Emphasis and underscoring supplied)

7. We note that under Section 147 of the LGC, regulatory fees should be reasonable and commensurate with the cost of regulation. In this respect, we request the Sanggunian to review again the proposed increases in fees and charges to determine whether these meet the parameters set by the said section.

Section 147 of the LGC clearly provides the parameters for the legality of the imposition of fees and charges. In order to be valid, the fees and charges should be reasonable and commensurate with the cost of regulation. We quote the full text of Section 147 of the LGC below.

SECTION 147. Fees and Charges. - The municipality may impose and collect such reasonable fees and charges on business and occupation and, except as reserved to the province in Section 139 of this Code, on the practice of any profession or calling, commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

While we believe that most of the increases in the fees and charges are reasonable, may we request the Sanggunian to again review the proposed increases and determine whether ALL of the fees and charges are really commensurate to the cost of regulation.

In particular, we note the increases in the business permit fees as well as the creation of new categories, such as the business permit fee for department stores, supermarkets and malls with leasing, which has resulted in the increase of the business permit fee to P10,000, P10,000 and P20,000, respectively. While it can be asserted that these increases, standing alone, are not significant, we note that business establishments are already assessed specific fees and charges on certain aspects of operations, e.g. building construction permit fees, fees for special licenses, electrical fees, mechanical fees, etc.. As such, we believe that the only regulatory aspect being covered by the business permit fee is the administrative aspect of monitoring registered businesses, and the cost of such monitoring should not be substantial.

8. **The collection of the barangay clearance by the City is pursuant to being a "one-stop shop" as mandated by the Ease of Doing Business Law.**

As confirmed during the public hearing, there will only be one collection of barangay clearance fees. Thus, while the City is the one collecting, the fee will be remitted to the respective barangays.

9. **Any payment of business permit fees and other charges in connection with the issuance of a Temporary Permit should be credited against the business permit fees and other charges once the business permit is regularized.**

As confirmed during the public hearing, we understand that any payment of business permit fees and other charges in connection with the issuance of a Temporary Permit will be credited against the business permit fees and other charges once the business permit is regularized. We request that this be made clear in the Proposed Tax Ordinance to prevent any misinterpretation in the future.

We appreciate the chance given to us by the City to provide our comments, as contained in this position paper. We hope that your office will consider them when further drafting the Proposed Tax Ordinance and we look forward to receiving any revised drafts as well as providing our comments (in accordance with Article 276 of the IRR).

Very truly yours,
SM Group of Companies


ATTY. CRENCIO T. MENESES I
Vice President
Corporate Tax Division

January 2, 2020

BLGF MEMORANDUM CIRCULAR NO. 001-20

TO : *All BLGF Central and Regional Directors; All Provincial, City and Municipal Treasurers and Assistant Treasurers*

SUBJECT : *Updated Reminders in the Assessment of the Local Business Tax (LBT), Registration and Renewal of Business Permits and Licenses and the Imposition of Local Taxes, Fees and Charges*

In the interest of the service and to provide guidance on the assessment of local taxes and fees in the local governments during the registration and renewal of business permits and licenses, among others, the following reminders are hereby reiterated:

A. Assessment of Local Business Tax (LBT) for Newly Started Business

1. *Cities and Municipalities.* Newly started business entities shall not be subject to and/or liable to the payment of initial LBT ¹ and shall ONLY be subject to the payment of Business Permit and other regulatory fees and charges.
2. However, for newly started business on printing and publication, and on businesses enjoying a franchise, *Provinces and Cities* may impose a tax based on capital investment, ² as prescribed by the LGC and implemented through a duly enacted tax ordinance of the concerned LGU.

B. Assessment of LBT for Renewal of Business Permit

1. In the absence of audited Financial Statement, the LBT shall be based on the Sworn declaration of gross sales or receipts ³ by the taxpayer or its Income Tax Returns (ITR). ⁴ In case of suspected underdeclaration of gross sales/receipts, the application shall be tagged by the LGU, and the business may be subjected to the examination of books of accounts ⁵ by the local treasurer, which shall be done after the business renewal period.
2. If applicable, the following shall not form part of the gross sales or receipts:
 - i. Receipts from the sale of real properties or realty assets, unless one is engaged in the business of buying or selling real estate; ⁶
 - ii. Determinable discounts at the time of sales, sales returns, excise tax, and value-added tax (VAT); ⁷

- iii. Passive income, *i.e.*, interest, dividends, and gains from sale of shares; ⁸ and
 - iv. Receipts from the printing and/or publishing of books or other reading materials prescribed by Department of Education as school text and reference, for those engaged in the business of printing and publication. ⁹
3. The Presumptive Income Level Assessment Approach (PILAA) *may be used in computing the local business tax ONLY if the taxpayer is unable to provide proof of its gross sales or receipts.* ¹⁰ *The PILAA may be used in estimating the gross sales or receipts provided that the PILAA is in the local tax ordinance and has undergone public hearings and publications.* ¹¹ *This is to ensure that the taxpayers are properly informed of the factors used in determining the presumptive income and for the taxpayers to agree such level of presumptive income applicable to their industry. Absent such ordinance authorizing the use of the PILAA and embodying the presumptive income levels to be used by the Local Treasurer, the collection of additional local business taxes based on such PILAA is illegal and the petitioner may properly claim the refund of the excess business taxes collected.* ¹²
4. The automatic application of an additional fixed percentage, *e.g.*, 10% to 15% increase, on the previous year's gross receipts as basis for LBT to meet LGU target or achieve higher collection efficiency without legal basis shall not be practiced.

C. Exemption from Mayor's/Business Permit

1. Service contractors providing temporary and outsourced services to various clients outside of the LGU where it maintains its principal office, branch office, and administrative office are not required to secure a Mayor's/business permit thereat;
2. A professional who has paid his/her professional tax shall be exempt from the payment of business permit fee in the operation of his/her clinic or office. However, a professional shall still be required to secure a business permit, at no cost, from the concerned LGU during the registration of office/clinic and renewal thereof, subject to a duly enacted local ordinance. However, If, upon verification, a professional is actually engaged in any business activity that does not constitute the practice of profession, pursuant to applicable law/s governing the practice of such profession, he/she shall be liable to pay the annual LBT to the city or municipality concerned, pursuant to the

applicable rates provided under Sections 143 and 146 of Republic Act (RA) No. 7160, otherwise known as the Local Government Code (LGC) of 1991, and as may be provided under a duly enacted local ordinance. **13**

D. Exemptions from Local Taxes

1. Business enterprises certified by the BOI as pioneer and non-pioneer for a period of six (6) and four (4) years, respectively, from the date of registration; **14**
2. Businesses engaged in the production, manufacturing, refining, distribution or sale of oil, gasoline and other petroleum products; **15**
3. All cooperatives duly registered with the Cooperative Development Authority, **16** regardless of the amount of accumulated reserves and undivided net savings, shall be exempt from payment of local taxes and taxes on transactions with banks and insurance companies; **17**
4. PEZA-Registered Enterprises **18**
 - i. A PEZA-registered enterprise, which is granted an incentive under the Income Tax Holiday (ITH), is not exempt from payment of real property tax (RPT) on land and/or buildings. However, an eligible enterprise is entitled to the three-year exemption from payment of the RPT on machinery and equipment for every machinery and equipment it acquires for its operation, at any point of its operation, and not only on those acquired during the start of its operation. **19**
 - ii. If a PEZA-registered enterprise is granted an incentive under the Gross Income Tax (GIT) regime, no taxes, local and national, except for RPT on land owned by developers, shall be imposed on business establishments operating within the ECOZONE. In lieu thereof, five percent (5%) of the gross income **20** earned shall be paid and remitted as follows:
 - a. Three percent (3%) to the National Government; and
 - b. Two percent (2%) which shall be directly remitted by the business establishments to the treasurer's office of the municipality or city where the enterprise is located.
5. Special Economic Zones, as may be provided for by the specific law;
6. Non-stock, non-profit educational institutions. To avail of

the exemption, the taxpayer must factually prove that it used actually, directly, and exclusively for educational purposes the revenues or income sought to be exempted.

21

- E. Public Liability Insurance.** Any requirement that business registrants must secure only such insurance from LGU-accredited insurance companies puts undue limitation and has no legal basis. Section 193 of the Insurance Code, as amended, clearly provides that:

*"No insurance company issued with a valid certificate of authority to transact insurance business anywhere in the Philippines by the Insurance Commissioner shall be barred, prevented, or disenfranchised from issuing any insurance policy or from transacting any insurance business within the scope or coverage of its certificate of authority, anywhere in the Philippines, by any local government unit or authority, for whatever guise or reason whatsoever, including under any kind of ordinance, accreditation system, or scheme. **Any local ordinance or local government unit regulatory issuance imposing such restriction or disenfranchisement on any insurance company shall be deemed null and void ab initio.**"* 22

- F. Penalties for Delayed Payment of Business Permit Fee .** Penalties for delayed payment of business permit fee shall only be imposed after the lapse of the prescribed period that is either after the 20th day of January or the extended period as so determined in the revenue ordinance duly enacted by the *Sanggunian* concerned. 23

- G. Imposition and Collection of Local Taxes, Fees and Charges on Professionals.** 24 All concerned shall be guided by Local Finance Circular (LFC) No. 01-2019, dated 12 June 2019, issued by the Secretary of Finance, which provides for the guidelines on the payment of taxes, fees and charges for those practicing their profession and/or maintaining private clinics or offices in the LGUs.

- H. Payment of Community Tax** 25

1. *Amount of Payment.* The basis for the payment of community tax are the following:
 - a. Basic tax — Php5.00
 - b. Additional tax of **not exceeding Php5,000.00** for the following: 26
 - i. Gross receipts or earnings derived from business during the preceding year — Php1.00 for every Php1,000.00
 - ii. Salaries or gross receipts or earnings derived from the exercise of profession or

the pursuit of any occupation during the preceding year — Php1.00 for every Php1,000.00

iii. Income from real property during the preceding year — Php1.00 for every Php1,000.00

2. *Place of Payment.* The Community Tax shall be paid in the city or municipality where the principal office of the juridical entity is located ²⁷ and not to any other LGU in case the juridical entity operates a branch or sales office.
3. *Time of Payment.* Corporations established and organized on or before the last day of June shall be liable for the community tax for that year, but those established and organized on or after the first day of July shall not be subject to the community tax for said year. ²⁸ Corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent.
4. *Penalties for Late Payment.* If the tax is not paid within the prescribed period, there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid. It is clarified, however, that the phrase "until it is paid" must be interpreted in accordance with the limitations of the LGC on other unpaid revenues imposed by the local government, which in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months. ²⁹ Thus, the penalty for community tax shall not go beyond 36 months or seventy two percent (72%) of the unpaid amount.

i. Situs of Local Business Tax on Banks and Other Banking Institutions ³⁰

1. The gross receipts derived from all transactions filed with or negotiated in the branch office shall be recorded in the said branch, particularly:
 - i. Transactions negotiated with and approved by the branch manager under his own authority; or
 - ii. Transactions filed and negotiated in the branch but being beyond the approving authority of the branch manager, are forwarded to the head Office for final approval;
 - iii. Transaction where the stated address in the loan application of the borrower is the city or municipality where the Bank has a branch, in which case the head office upon approval of the loan shall credit the transaction to the Bank

Branch. **31**

2. The gross receipts from transactions made by the head office, except gross receipts recorded in the branches, shall be taxable by the city or municipality where the said head Office is located.
3. In case there is a transfer or relocation of the head office or of any branch to another city or municipality, the bank shall give due notice of such transfer or relocation to the local chief executives of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation is effected.
4. At the time of the annual payment of the tax due, the head office or branch of a bank shall submit to the LGU concerned a notarized *Joint Statement of Annual Income [Schedule of Annual Income]* for the preceding calendar year, in accordance with the prescribed form of LFC No. 2-07 which shall be signed by a designated Officer of the Head Office and by the Branch Manager.

32

In case the existing local ordinances or revenue measures of the LGUs are inconsistent with the foregoing, the local treasurers are enjoined to make the necessary and immediate representations with their respective Local Chief Executives and *Sanggunians* concerned for the amendment thereof, to ensure compliance with existing laws, inasmuch as the Supreme Court has repeatedly ruled that "*ordinances passed by virtue of the implied power found in the general welfare clause must be reasonable, consonant with the general powers and purposes of the corporation and not inconsistent with the laws or policy of the State.*" **33**

Further, LGUs are reminded to observe the provisions of the Ease of Doing Business and Efficient Government Service Delivery (EODB-EGSD) Act of 2018 and its Implementing Rules and Regulations (IRR).

(SGD.) NIÑO RAYMOND B. ALVINA
Executive Director

Footnotes

1. BLGF Opinion dated 22 Feb 2012 to Mr. Patrick Duffy, Sagittarius Mines, Inc.
2. Sections 136, 137 and 151 of Republic Act (RA) No. 7160 or the Local Government Code (LGC) of 1991.
3. *First Planters Pawnshop, Inc. vs. City of Pasay*, Court of Tax Appeals En Banc Decision No. 501, 10 Dec 2010.
4. JMC No. 01, Series of 2016 dated 30 Aug 2016.
5. Sec. 171 of the LGC.
6. BLGF Opinion dated 22 Aug 2011, 1st Indorsement, City Treasurer, Caloocan City.

7. Sec. 131 (n) of the LGC.
8. BLGF Opinion dated 23 Sep 2009 to Alsons Consolidated Resources, Inc.
9. Sec. 136 and Sec. 151 of the LGC.
10. CTA EB No. 501 page 7.
11. Sec. 187 of the LGC.
12. CTA EB No. 501 page 9.
13. LFC No. 01-2019.
14. Sec. 133 (g) of the LGC, G.R. No. 152675, dated 28 Apr 2004.
15. Sec. 133 (h), *Ibid.* and Article 232(h), IRR of the LGC.
16. Sec. 133 (n), *Ibid.*
17. Art. 61(3) of RA No. 9520.
18. RA No. 7916, as amended by RA No. 8748.
19. PEZA Memorandum Circular No. 2004-24.
20. Section 24, RA No. 7916.
21. G.R. No. 196596, dated 06 Nov 2019; BLGF Opinion, dated 05 Jun 2017.
22. Sec. 193 of RA No. 10607 (Insurance Code of the Philippines, as amended).
23. Sec. 167 of the LGC.
24. Sec. 131 of the LGC and LFC No. 01-2019.
25. Article VI, Title I, Book II of the LGC.
26. Section 1 (a) of Administrative Order (AO) No. 260, series of 1992, Office of the President.
27. Sec. 160 of the LGC; Sec. 2 of Memorandum Circular No. 153 s. 1992, Office of the President.
28. Sec. 161 (b), *Ibid.*
29. Sec. 168 and Sec 169, *Ibid.*
30. BLGF MC No. 016-2018, dated 10 Aug 2018, reiterating BSP Circular Letter No. CL-2017-079.
31. LFC No. 2-07, amending Section 5 of LFC No. 1-93.
32. *Ibid.*
33. G.R. Nos. L-42571-72, dated 25 Jul 1983; G.R. No. 138810, dated 29 Sep 2004; G.R. No. 195003, dated 07 Jun 2017.

May 21, 2009 *

REPUBLIC ACT NO. 9640

AN ACT AMENDING SECTION 140 (A) OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS "THE LOCAL GOVERNMENT CODE OF 1991"

SECTION 1. Section 140 of Republic Act No. 7160, otherwise known as "The Local Government Code of 1991", is hereby amended to read as follows:

"SEC. 140. *Amusement Tax.* — (a) The province may levy an amusement tax to be collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement at a rate of not more than ten percent (10%) of the gross receipts from admission fees.

"(b) In the case of theaters or cinemas, the tax shall first be deducted and withheld by their proprietors, lessees, or operators and paid to the provincial treasurer before the gross receipts are divided between said proprietors, lessees, or operators and the distributors of the cinematographic films.

"(c) The holding of operas, concerts, dramas, recitals, painting and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock, or similar concerts shall be exempt from the payment of the tax herein imposed.

"(d) The sangguniang panlalawigan may prescribe the time, manner, terms and conditions for the payment of tax. In case of fraud or failure to pay the tax, the sangguniang panlalawigan may impose such surcharges, interests and penalties as it may deem appropriate.

"(e) The proceeds from the amusement tax shall be shared equally by the province and the municipality where such amusement places are located."

SECTION 2. *Repealing Clause.* — All laws, executive orders, presidential decrees, ordinances, rules and regulations or parts thereof which are inconsistent with any of the provisions of this Act are hereby repealed or modified accordingly.

SECTION 3. *Effectivity Clause.* — This Act shall take effect (15) days after its complete publication in the *Official Gazette* or in at least two (2) national newspapers of general circulation.

* Lapsed into law on May 21, 2009 without the signature of the President, in accordance with Article VI Section 27 (1) of the Constitution.

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