



Republic of the Philippines  
PROVINCE OF CAVITE  
City of Bacoor

OFFICE OF THE SAGGUNYANG PANLUNGSOD

CGBCR-SPBac-F003.00  
10/20/2023

Office of the Sangguniang Panlungsod  
Received by: Janet Pring  
Date: 03/25/2024  
Time: 1:00 PM

## COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION

JOINT COMMITTEE REPORT  
NO. FBA-244A-S-2024

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Subject: **FROM BARANGAY TALABA 3; BARANGAY TAX ORDINANCE NO. 18-002: AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE OF BARANGAY TALABA 3 - PNOA-282-2024 dated February 19, 2024**

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Referred to the Joint Committee is the above-subject matter for appropriate action and recommendation.

Republic Act No. 7160 otherwise known as the "Local Government Code of 1991" empowered the Barangays to enact Ordinances pertaining to its revenue code.

In order that the fairness and equitableness of the fees and charges provided under the Barangay Revenue Code, the appropriate Committee of the Sangguniang Panlungsod conducts the necessary hearings to ensure that the requirements under law are properly complied with.

During the Joint Committee hearing, the Chairman of the Committee on Barangays Affairs, and as President of the Liga ng mga Barangay, proposed to formulate a uniform Barangay Revenue Code to be implemented by the forty-seven (47) Barangays in the City.

### FINDINGS:

The Honorable Members of the Joint Committee finds the proposal of the Chairman on Barangay Affairs as appropriate and reasonable.

### RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Joint Committee hereby recommend **TO TEMPORARY ARCHIVE** the proposed Barangay Ordinance No. 18-002, Series of 2024 entitled "**AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE OF BARANGAY TALABA 3**", as enacted.



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

**Signed** this    day of February 2024 at the City of Bacoor, Cavite.

**THE COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION**

  
HON. ROGELIO M. NOLASCO  
Chairman

  
HON. CATHERINE S. EVARISTO  
Vice Chairperson

  
HON. REYNALDO D. PALABRICA  
Member

  
HON. ADRIELTO G. GAWARAN  
Member



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THE COMMITTEE ON BARANGAY AFFAIRS

  
HON. RANDY C. FRANCISCO  
Chairman

  
HON. LEVY M. TELA  
Member

Prepared by:

  
ROBERTO A. DE GUZMAN  
Local Legislative Staff Assistant I

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JOINT COMMITTEE REPORT FBA-244A-S-2024

PNOA-282-2024 –BARANGAY REVENUE CODE OF BARANGAY TALABA 3, CITY OF BACOOR.

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OFFICE OF THE SAGGUNIANG PANLUNGSOD

Committee on Finance, Budget and Appropriation

JOINT COMMITTEE HEARING MINUTES

NO. FBA-244A, 245, & 245A-S-2024

Subjects: FROM BARANGAY TALABA 3; BARANGAY TAX ORDINANCE NO. 18-002: AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE OF BARANGAY TALABA 3. PNOA-282-2024. dated February 19, 2024.

FROM BARANGAY TALABA 3; RESOLUTION NO. 01 SERIES OF 2024: A RESOLUTION TRANSFERRING TRUST FUNDS TO THE DEVELOPMENT BANK OF THE PHILIPPINES (DBP) BANK ACCOUNT. PNOA-283-2024 dated February 19, 2024.

FROM BARANGAY TALABA 3; RESOLUTION NO. 02 SERIES OF 2024: A RESOLUTION APPROVING THE SALARY OF THE FORMER BARANGAY COUNCIL MEMBERS AND STAFF OF BARANGAY TALABA 5 AND 6 FOR THE MONTH OF NOVEMBER 2023. PNOA-284-2024. dated February 19, 2024.

Present:

**Committee on Finance, Budget and Appropriation**

Hon. Rogelio M. Nolasco - Chairman  
Hon. Reynaldo Palabrica - Member

**Committee on Barangay Affairs**

Hon. Randy Francisco - Chairman  
Hon. Levy Tela - Member

**5<sup>th</sup> Sangguniang Panlungsod**

Hon. Aide Pagulayan - Member  
Hon. Simplicio Dominguez - Member

**Resource Persons:**

Atty. Nathaniel De Leon - Office of City Legal Service  
Kagawad Henry Caguiat - Brgy. Kagawad Talaba 3  
Kap. Emmanuel Trinidad - Brgy. Captain Talaba 3  
Mr. Christopher Jacinto - Brgy. Treasurer Talaba 3



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**Hon. Rogelio Nolasco:** "Atin pong umpisahan ang unang Ordinasang PNOA-282-2024 – FROM BARANGAY TALABA 3; BARANGAY TAX ORDINANCE NO. 18-002: AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE OF BARANGAY TALABA 3. Magpakilala lang po ang ating mga resource persons from Barangay Talaba 3."

**Hon. Rogelio M. Nolasco:** "Tignan nyo po sa ibabaw na copy paste nyo po sa iba pwede pong paki check na mabuti bago nyo i submit at ang first page po kailangang may pirma lahat sa gilid ang bawat kagawad at sa last page po. At sa Barangay Tax Ordinance no. 18-002 ang na approve nyo po ay Tax Ordinance No. 2023-001, paki check po sa last page doon po sa certification na na certify nyo hindi po Tax Ordinance No. 18-002."

**Hon. Randy Francisco:** "Kasi sa Tax Ordinance medyo mayroon pang inaayos dyan eh kasi magkakaroon tayo ng sariling Tax Ordinance yun ang susundin ng bawat Barangay. Sa tingin ko huwag na muna kayong magpasa ng Tax Ordinance antayin nyo na lang po yung ma aapruban ng Liga para yun po ang iaadapt."

**Hon. Rogelio M. Nolasco:** "Thank you Konsi."

**Hon. Reynaldo Palabrica:** "Kasi yung Habay II nagpasa rin hindi pumasa, pero as advice of ABC mas magandang hintayin na lang natin iyon kasi as per instruction of our Mayor kasi para uniform lahat. Halimbawa naningil kayo sa isang tindahan ng 500 pesos tapos naningil sila doon ng 1000 pesos eh boundary lang magkakaroon ng inggitan. Ganoon din sa Barangay clearance dito libre doon may bayad. Unlike uniform walang magiging problema."

**Ms. Kristine Ruth Noble:** "Pwede pong magtanong kasi kami po hindi pa rin nagpapasa kasi nga po sabi nga ay babaguhin tapos hindi pa po updated ang citizens charter namin."

**Hon. Reynaldo Palabrica:** "Ganito lang ang gagawin nyo, may existing Citizens Charter na tayo yun na lang muna ang in effect hanggang hindi pa lumalabas ang bago. Kung wala pa hindi kayo pwedeng maningil kasi wala pang Ordinansang bago so while you are waiting for new in effect pa yung dati. Kasi sa bagong ordinansa doon nakalagay kung magkano at gaanong katagal. Ngayon kapag lumabas yung bagong Revenue Code saka nyo babaguhin ang Citizens Charter."

**Hon. Rogelio M. Nolasco:** "At saka Kapitan ang bawat pages po kailangang pirmahan ng bawat kagawad para aware din po sila sa pinipirmahan."

**Hon. Rogelio M. Nolasco:** "Isunod po natin ang ikalawang agenda, "From Barangay Talaba 3; Resolution No. 01 Series of 2024: A Resolution Transferring Trust Funds To The Development Bank Of The Philippines (DBP) Bank Account." So, ito naman po wala naman pong problema kasi lilipat nyo lang po sa





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Development Bank ang napansin lang po namin dito hindi nyo po nailagay ang amount. Kasi ang nakalagay dito ay, "As it is hereby resolved, by the Sangguniang Barangay Talaba 3, in session assembled, to authorize the transfer of trust funds in the amount of Price of funds with words and numbers from the existing account to a designated account in the Development bank of the Philippines (DBP)." Specify lang po natin, wala naman pong problema kasi karapatan nyo naman po iyon eh. With signature din po sa first page and second page. Any opinion po?"

**Hon. Reynaldo Palabrica:** "Ililipat yung account nila from Land Bank to DBP Bank. Pwede namang ilagay ang amount pwede namang hindi kasi ang amount nagbabago kasi halimbawa nagpa sweldo ka ngayon syempre mababawasan ang amount ang pinaka mahalaga authorize ng Sangguniang Barangay ang pag ta transfer ng account at specify yung account Number."

**Hon. Rogelio M. Nolasco:** "Actually mali yung words eh amount of price in words and in numbers."

**Hon. Reynaldo Palabrica:** "Alisin na lang, transferring of existing account na lang from Land Bank with account number. Meron na bang resolution ang Barangay Treasurer natin to process the account with Land Bank natin? Meron na? so okey na kayo doon. So, yun na lang mag re reflect na lang doon yung account number with Land Bank na i ta transfer doon sa DBP. But, for sure with DBP tutulongan kayo niyan kasi advantageous sa kanila yan eh. Pero napaka convenient kapag sa DBP kasi kaunti lang requirement nila. At saka nag offer sila ng mga loan. Kung gusto mong mag loan ang collateral lang ay yung NATA. Yun lang comment ko Mr. Chairman, mas importante yung may account number."

**Hon. Emmanuel Trinidad:** "Yes po kaya po nagustuhan naming ilipat doon."

**Hon. Randy Francisco:** "Sa accounting naman naka indicate kung magkano yung amount na pwede nilang i transfer."

**Hon. Rogelio M. Nolasco:** "Thank you Konsi. Okey any other opinion? So doon na po tayo sa number 3, " ***From Barangay Talaba 3; Resolution No. 02 Series Of 2024: A Resolution Approving The Salary Of The Former Barangay Council Members And Staff Of Barangay Talaba 5 And 6 For the Month Of November 2023.***" Okey lang ang first timer na ganiyan, meron na ring nagtanong sa akin na ibang Barangay."

**Hon. Emmanuel Trinidad:** "Kasi po ang sabi nila pinagtrabahuhan nila iyan eh."

**Hon. Randy Francisco:** "Okey po pwede namang bayaran sila."

**Hon. Rogelio M. Nolasco:** "Kap. Dito po sa resolution nyo, "A Resolution approving the salary of the former Barangay Council Members and Staff of Barangay Talaba 5 and 6 for the Month of November 2023." Ibig sabihin ang



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mga Konsehal at Staff pero doon sa Section 1 ninyo "The Barangay Council approves the salary for the former Barangay council Members of Barangay Talaba 5 and 6 for the period of their service in the month of November 2023." Nawawala po ang Staff, ang inapprove nyo lang Council, so paki bago na lang po ito. At saka signature na lang sa gilid."

**Hon. Reynaldo Palabrica:** "Oo nga resolution ito eh kung pwede ilagay nila ang name at kung magkano tapos huwag salary **Honoraria.**"

**Hon. Rogelio M. Nolasco:** "Maraming gagaya sa inyo nyang ibang Barangay. Okey po kapag na correct nyo na po bigyan nyo ng kopya ang Sangguniang Panlungsod Secretariat at bigyan nyo po kami ng copy para mai correct po at ma compile ng SP. Any other opinion and comment from the Council?"

**Hon. Rogelio M. Nolasco:** "Take note lang po, kung hindi pa po dumadating sa Planning yung inyong budget sa kailangan po yung 15% nyo sa Declogging i zero ninyo huwag na ninyong isama yung point or centavo like .90, .75 etc. at yung 20% Development Fund po sa Infra. Paki take note po kung ano man po yung project natin ihanda nyo po yung inyong project kasi may inspection po kami sa monitoring katulad po noong sa Solar Panel the lowest is 300 Thousand Pesos at mayroon po tayong budget allocation sa Solar Panel."

**Hon. Rogelio M. Nolasco:** "Any other opinion?"

**Hon. Reynaldo Palabrica:** "Mr. Chair, there been no other matters to discuss, I respectfully move the approval for the proposal from Barangay Talaba 3.

**Hon. Alde Pagulayan:** "Second."

The hearing adjourned at 4:30 P.M.

Prepared By:

EDGARDO B. NOLASCO  
CLERK

Attested By:

COUN. ROGELIO "BOK" M. NOLASCO  
Chairman

Committee on Finance, Budget and Appropriation



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Barangay Talaba 3



EXCERPT FROM THE MINUTES OF THE MEETING OF THE REGULAR SESSION HELD ON AUGUST 18, 2018 AT THE SESSION HALL, BARANGAY EXTENSION, DUPLEX HOMES, BRGY. MOLINO IV, CITY OF BACOR, PROVINCE OF CAVITE.

Present:

Hon. Emmanuel T. Trinidad  
Hon. Hendry R. Cagulat  
Hon. Benigno Y. Abrenica  
Hon. Murphy N. Pakingan  
Hon. Percy I. Taniegra  
Hon. Gina E. Doctor  
Hon. Celso C. Bañas Jr.  
Hon. Angelo A. Sierra  
Hon. Andrie Tyron Cole D. Lopez  
Ms. Catherina D. Macabugao  
Mr. Christopher G. Jacinto

Punong Barangay - Presiding Officer  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
Barangay Kagawad  
SK Chairman, Sangguniang Kabataan  
Barangay Secretary  
Barangay Treasurer

Barangay Tax Ordinance No. 18-002

## AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE OF BARANGAY TALABA 3

### Chapter 1

### GENERAL PROVISIONS

### ARTICLE A. TITLE AND SCOPE

**Section 1A. 01. Title.** This ordinance shall be known as the "Revenue Code of Barangay Talaba 3, City of Bacoor, Cavite."

**Section 1A. 02. Scope.** This Code shall govern the levy, assessment and collection of taxes, fees, charges and other imposition within the jurisdiction of this barangay.

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DATE: 11/29/18 TIME: 1:29 PM  
BACOR CITY, CAVITE



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## ARTICLE B. DEFINITION AND RULES OF CONSTRUCTION

**Section 1B. 01. Definitions.** When used in this Code, the term:

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

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

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

**Capital** - signifies the actual state, whether in money or property owned by an individual or corporations, would be liable to its creditor, and which in case of insolvency passes on to the receiver.

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

**Charges** - refers to pecuniary liability, as rents or fees against persons or property.

**Cockfighting** - shall embrace and mean the commonly known game or term "cockfighting, derby, pintakasi, or tupada", or its equivalent terms in different Philippine localities.

**Cockpits** - include any place, compound, building or portion thereof, where cockfighting is being held whether or not money bets are held on the result of such cockfights.

**Commercial Breeding of Fighting Cocks** - for purpose of imposing barangay fees and charges, commercial breeding of fighting cocks shall mean an annual sale of more than five (5) fighting cocks of duly registered breeder.

**Commercial and Barangay Business Enterprise** - refers to any business entity, associations or cooperative registered under the provisions of the Republic Act Numbered Six Thousand Eight Hundred Ten (R. A. 6810), otherwise known as Magna Carta for Countryside and Barangay Business Enterprises (Kalakalan 20).

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

**Gross Sales or Receipts** - include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount of charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person including discount if determinable at the time of the sales, sale return, excise tax and value added tax (VAT).



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**Barangay Talaba 3**



**Levy** - means impositions or collection of assessment, tax, tax, tribute, or fine.

**Motor Vehicle** - means any vehicles propelled by any power other than muscular power using the public road, but including road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, forklifts, amphibian truck and cranes if not used on public roads, vehicles which run on rails or track and tractors, truckers and tractor engines of all kinds used exclusively for agricultural purposes.

**Operators** - includes the owner, manager, administrator, or any other persons who operates or is responsible for the operation of a business establishment or undertaking.

**Person** - means every natural juridical being susceptible of rights and obligations or of the being subject of legal relations.

**Places of Recreation** - includes of amusement where one seeks admissions to entertain himself by seeing or viewing the show of performance or these where one amuses himself by direct participation.

**Residents** - refers to the natural person who have their habitual residence in this place where they exercise their civil rights legal residence and fulfill their civil obligations and to judicial persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city or municipality where they have their legal residence or principal of business or where they conduct their principal business or occupation.

**Retail** - means a sale where the purchase buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

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

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

**Services** - means that duties, work, or functions performed or discharged by the government officer, or by any private person contracted by the government, as the case maybe

**Tax** - enforced constitution usually monetary in form, levied by the law-making body on person and property subject to its jurisdiction for the precise purpose of supporting governmental needs

**Section 1B. 02. Words and Phrases Not Herein Expressly Defined.** Words and phrases embodied in this Code not herein especially defined shall have the same definitions as forced in R.A.7160 and its implementing Rule and Regulations as well as in other applicable laws.



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**Section 1B. 03. Rules of Construction.** In constructing in the provisions of this code the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied they would lead to absurd or highly improbable results.

a. **General Rule.** All words and phrases shall be construed and understood according to the common approved usage of the language, but technical words and phrases and such other words in this Code which may have acquired a particular or appropriate meaning.

b. **Gender and Number.** Every word in this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things and every word importing the plural number shall extend to one person or thing.

c. **Computation of Time.** The time within an act in to to be done as provided in this Code or any rule or regulation issued pursuant to the provision when expressed in this shall be completed by excluding the first day in which case, the same shall be excluded from the computation and the next business day shall be considered the last day.

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

e. **Conflicting Provision of Section.** If the provisions of different chapters conflict with such other, the provision of each chapter shall prevail us to all specific and questions involved therein.

f. **Conflicting Provision of Sections.** If the provisions of different sections in the same chapter conflict with each other, the provision of the section which is last in point of acquence shall prevail

## Chapter II

### BUSINESS TAX

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

**Section 2A. 01. Imposition of Tax.** There is hereby levied an annual tax on "Stores or retailers with fixed business establishments" the following:



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(a) For Barangay in a Municipality

On Stores or Retailers with  
Gross sales or receipt for the  
Preceding calendar year of

Amount Tax  
Per Annum

₱ 50,000 or less  
One Percent (1%) of  
Such gross sales or receipts

**Section 2A. 02. Time of Payment and Accrual of Tax.** The tax imposed herein shall accrue on the first day of January of each year as regards subjects then liable therefore. However, tax due may be paid on semestral and /or quarterly basis without the imposition of corresponding surcharge or interest on the unpaid amount.

**Section 2A. 03. Collection of Taxes.** The tax must be paid to and collected by, the Barangay Treasurer or his duly authorized representative before any business or trade activity herein specified can be lawfully begun or pursued and the tax shall be reckoned from the beginning of the calendar year. When the business is abandoned, the tax shall not be exacted for period longer than the current quarter and the business, or trade activity, abandoned, not refund of the corresponding to the unexpired quarter shall be made.

**Section 2A. 04. Surcharge for Late Payment and Interest on Unpaid Taxes.** Failure to pay the tax prescribed in this Article within the time required shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of tax due.

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

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

The Sangguniang Barangay, however, through a resolution, may extend the time of payment of such tax without penalty or surcharge for justifiable reason or cause, provided that extensions shall not exceed six (6) months.

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



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**Section 2A. 05. Administrative Provisions: Rules and Regulation.**

- a.) **Requirement.** Any person who shall establish, or operate any retail store in this Barangay shall first obtain a Mayor's Permit and pay the fee prescribed therefore and the business tax imposed under this Article.
- b.) **Issuance and Posting of Official Receipt.** The Barangay Treasurer shall issue an official receipt upon payment of the business tax imposed herein. Issuance of imposed in this barangay under existing municipal ordinances, rules and regulations.

Every person issues an official receipt for the conduct of a business or undertaking shall keep the same conspicuously posted in plain view at the place for the business pr office he shall keep the official in his person. The receipt shall be produced upon demand by the Punong Barangay: Barangay Treasurer or their duly authorized representative.

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

- c.) **Invoice or Receipt.** All person subject to the taxes on business, shall for each sale or transfer of merchandise or goods, or for service rendered, valued at Five Pesos (P5.00) or more at any one time, prefer an issues sales or commercial invoices and receipt serially numbered in duplicate, showing among others their names of style if any, and business address. The original copy of its sales invoice or receipt shall be issued to the purchaser or costumer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five years.

The receipt or invoice issued pursuant to the requirements of the Bureau of Internal Revenue for the determination of Internal Revenue Taxes shall be sufficient for the purpose of this Code.

- d.) **Sworn Statement of Gross Receipts or Sales.** Operators of business subject to the taxes imposed therein shall submit a sworn statement of their gross sales or receipts as per-requisite for the Issuance of Mayor's Permit.

The Barangay Treasurer may examine the books, accounts and other pertinent records of any person subject to tax in order to verify the correctness the sworn statement of sales or receipts of concerned tax payer.

- e.) **Issuance of Certification.** The Barangay Treasurer may, upon presentation of Satisfactory proof that the original official receipt has been lost, stolen or destroyed issue a certification to the effect that the tax has been paid, indicating therein, the number of the official receipt issued, as provided for under Section 4A. 01 (6) Article A, Chapter IV of this Code.

- f.) **Transfer of Business to Other Location.** Any business for which the barangay tax has been paid by the person conducting it may be transferred and continued in any other place with the territorial limit of this barangay without paying any additional tax during the period for which the payment of the tax was made.



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**g.) Death of License.** When any individual paying a business tax dues, and the business is continued by a person interested in his estate, no additional payment shall be required for the residue of the term for which the tax was paid

**h.) Retirement of Business.** Any person subject to the tax on business imposed herein shall, upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

For purposes hereof, termination shall mean at the business operation are stepped completely. Any change in ownership, management and or name of the business shall not constitute termination if contemplated in this Article Unless stated otherwise, assumption of the same business under a new name in the barangay will notify the municipal insurer for record purposes in course of the renewal of the permit of to operate the business.

The Barangay Treasurer shall see to it that the payment of taxes of a business is not avoided by the termination or the retirement thereof for those purpose, procedural guidelines shall icily he observed.

1. The Barangay Treasurer shall verify every application for termination of business and inspect the address of the business on record to verify if it is really no longer operating if he finds that the business is simply placed under a new name, manager and of new owner, the Barangay Treasurer shall recommend to the Punong Barangay the issuance of the notice for the termination or retirement of said business. Thereafter the Punong Barangay shall submit a written report on this matter to the Mayor for the latter's information and appropriate actives.

Accordingly, the business continues to become liable for the payment of all taxes, fees and charges imposed thereon under existing tax ordinance barangay and:

2. In the case of the new owner to whom the business was transferred by sale or other form of conveyance said new owner shall be liable to pay the tax or free for the transfer of the business to him, as provided for under Section 14 01, Article A Chapter II of this Code.

If it is found out that the retirement or termination of the business legitimate, and the tax due therefrom he less than than the tax due for the current year has on the gross sales or receipts the difference in the amount of the tax he paid before the business is considered officially retired or terminated.

Provided that the Mayor's Permit served to a business of terminating its operation shall surrendered to the municipal treasurer who shall be forthwith cancel the same and record such cancellation in his books.

**Section 24. 06. Newly-Started Business.** In the case of newly-tarted business subject to this Article: the tax shall be fixed by the quarter. The usual tax for the quarter in which the business starts to operate shall be one fourth of one tenth of the one person 14 of 1/10 of 1 one-tenth of the capital investment or One Hundred Pesos (P100.00), whichever is higher.



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

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

## CHAPTER III

### REGULATORY FEES

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

**Section 3A. 1. Imposition of Fee.** There is hereby levied a fee on the transfer of retail store subject to the preceding Article through sale, donation, gift, or any other form or mode of conveyance at the rate of One Percent (1%) of the total consideration or, in the absence of specific consideration the gross sales or receipts of the preceding calendar year on file at the Barangay Treasurer's records, or the fixed amount of Two Hundred Fifty (P250.00) Pesos, whichever is lower.

#### Section 3A. 02 Mules and Regulation

1. The new owner to whom the business was transferred shall be able to pay the unpaid taxes, fees or charges due to the former owner, if there is any
2. The permit issued to the former owner shall be surrendered to the Municipal Treasurer, through the Office of the Mayor, who shall cancel the same in his records
3. Any person who has granted a permit to operate or conduct a retail store in this barangay who transferred his business to another shall inform in writing the Barangay Treasurer or the Punong Barangay, within ten (10) days of such transfer and submit a sworn statement of the gross sales or receipts of his business for the current year
4. The Punong Barangay shall issue other necessary rules and regulations for the effective implementation of this Article

**Section 3A.03. Time of Payment.** The fee imposed in this Article shall be paid to the Barangay Treasurer by the buyer, once, or her before the business or trade undertaking is operated, conducted or pursued.

**Section 3A.04. Surcharges for Late Payment.** Failure to pay the fee imposed in this Article on time shall subject the taxpayer to a surcharge of Twenty-Five Percent (25% of the original amount of fee due and such surcharge shall be paid at the time and in the same manner as

the fee due

**Section 3A. 05. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the court.



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## ARTICLE B. REGULATORY FEE ON COMMERCIAL BREEDING OF FIGHTING COCKS

**Section 3B. 01. Imposition of Fee.** There is hereby imposed an annual fee on the commercial breeding of fighting cocks of a duly licensed or registered breeder within thus barangay, as follow

1. For Five (5) Fighting Cocks or less ..... Exempted
2. For annual sale of Six (6) But not more than ten ..... P 100.00 per annum (10) Fighting Cocks
3. For annual sale of Ten (10) But not more than fifteen ..... P 200.00 per annum (15) Fighting Cock
4. For annual sale of Sixteen (16) But not more than Twenty-Five (25) Fighting Cocks ..... P 500.00 per annum
5. For every One (1) Fighting Cocks in excess of Twenty- Five (25) Fighting Cocks, ..... P 250 cock An additional fee of

**Section 3B. 02. Time of Payment.** The fees imposed herein shall be due and payable e first twenty (20) days of January of each year.

**Section 3B.03. Surcharge for Late Payment.** Failure to pay the fees imposed in this Article on time shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the original amount of fee due and such surcharge shall be paid at the time and in the same manner as the original fees due.

**Section 3B. 04. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P),000.00) at the discretion of the Court.

## ARTICLE C. AMUSEMENT FEE ON PLACES WHICH CHARGE ADMISSION FEE

**Section 3C. 01. Imposition of Fee.** There is hereby imposed an amusement fee (not tax) from the operators of amusement places which charge admission fees at the following rules

- (a) Theaters and cinema houses, per admission .....Two percent (2%) of the admission fee ticket
- (b) Video-Movie houses utilizing Beta, VHS, IVC Laser-Disc Player or Similar ..... One (1%) of the admission fee apparatus, per admission ticket
- (c) Ambulant and itinerant operators of recreation apparatus, amusement devices or contrivances during fiesta or fairs,
  1. Circus, carnivals, the like, ..... Two percent (2%) admission fee per admission ticket



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2. Merry-go-round, roller coaster, Ferris wheel, swing, shooting gallery.....  
 Two percent (2%) admission and the like, per fee admission ticket (d) Boxing contest  
 exhibitions concert, per admission ticket ..... Two percent (2%) of the  
 admission fee  
 (e) Recreation establishments, such as resorts, swimming pool, ..... Two  
 percent (2%0 of the and the like, per admission ticket admission fee  
 (f) Other amusement places which are open to the public and..... Two percent  
 (2%) of the charging admission fee admission fee

**Section 3C. 02. Time of Payment.** The fee imposed in this Article shall be paid to the  
 Barangay Treasurer daily or on next day following the collection of such admission fees

**Section 3C. 03. Administrative Provisions.** The operation of the abovementioned  
 amusement places is still subject to the provisions of existing municipal ordinances, rules  
 and regulation on this mater

**Section 3C. 04. Surcharge for Late Payment.** Failure to pay the fee imposed in this Article  
 on the time shall subject the taxpayer to a surcharge of twenty-five percent (25%) of the  
 original amount of fee due and such surcharge shall be paid at the time and in the same  
 manner as the original fees due

**Section 3C. 05. Penalty.** Any violation of the provision of this Article shall be punished by  
 a fine of not less than Two Hundred Pesos (P200.00) but not exciding One Thousand Pesos  
 (P1,000.00), at the discretion of the Court

**ARTICLE D. REGULATORY PEES ON OUTDOOR ADVERTISEMENTS**

**Section 3D. 01. Imposition of Fee.** There is hereby imposed an anal regulatory fee on  
 outdoor advertisements displayed or maintained in any place exposed to public view  
 within the territorial jurisdiction of this barangay, at the following rates:

- (a) Billboards, signboards or tarpaulin for advertisements of business, per  
 square meter or fraction thereof
- |                     |        |
|---------------------|--------|
| Single faced .....  | P10.00 |
| Doubled faced ..... | P20.00 |
- (b) Billboards or signs fee Professional, per square ..... P 10.00 meter or fraction thereof
- (c) Billboards, sign, or advertisement for business and professions, painted on any building  
 ..... P 10.00 or  
 structure or otherwise separated of detached there from, per square meter thereof
- (d) Advertisement for business or professions by means ..... P 100.00 of slide movies  
 payable by the advertisers





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(e) Advertisements by means of Vehicles, balloons, kites, etc.

- per day or fraction thereof .....	₱40.00
- per week or fraction thereof .....	₱60.00
- per month or fraction thereof .....	₱80.00

Additional imposed

For the use of electric or Lights in billboards, per Square meter or fraction .....

₱10.00

Thereof Privilege panels shall be subject in One-half (1/2) of the rates prescribed above

**Section 3D. 02. Exemptions.** The exemption of the above prescribed rates is subject to the following exemptions.

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

**Section 3D. 03. Time of Payment.** The fee imposed in this Article shall be paid to the Barangay Treasurer within the first twenty (20) days of January of every year.

**Section 3D. 04. Administrative Provisions.** Installation and construction of billboards, signboards, and the light shall be subject to the rules and regulations of existing laws, ordinances, rules and regulations.

Issuance of permit for their installation and construction shall be in accordance with the provisions of existing laws and municipal ordinances

**Section 3D. 05. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P20000; but not exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court

**ARTICLE E. POUNDAGE FEE ON IMPOUNDING OF ASTRAY ANIMALS**

**Section 3E. 01. Definitions.** As used in this Article, the terms.

- a. "Large Cattle"- includes horses, mule, carabao, cow and other domesticated members of the bovine family
- b. "Astray Animal" - means an animal which is set loose, unrestrained and not under the complete control of each comer or the one in charge or in possession thereof, found coming at large in public or private places whether fettered or
- c. "Public Place"- includes national, provincial, municipal, or barangay roads and other places open to the public.
- d. Public Place - includes privately-owned street or yards nee fields or farmlands, or los owned by an individual's other than the owner of the animal.



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**Section 3E. 02. Imposition of Fee.** There is hereby imposed a poundage fee per clay foe every animal found stray in public or public places and then impounded at the barangay corral, or other place designated by the Sangguniang Barangay as impounding area, at the rate prescribe below;

a. Large Carlle .....	₱ 200.00 day
b. Swine, Hops, Pig .....	₱ 200.00 day
c. Goal .....	₱ 100.00day
d. Dog .....	₱ 100.00day

**Section 3E. 03. Time and Manner of Payment.** The poundage fee imposed herein shall be paid to the Barangay Treasure: before the animal impounded is released from the curral

**Section 3E. 04. Administrative Provisions.** For purpose of this Article, the Barangay Tanods, or any concerned citizens, are hereby authorized to apprehend an impound astray animals in the barangay corral or place designated for such purpose.

Impounded animals not claim within five (5) days after the date of impounding shall be sold at auction in the accordance with the generally accepted procedure

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

**Section 3E. 05. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200 00) but not exceeding One Thousand Pesos (P1,000.00) at the discretion of the Court

## CHAPTER IV

### SERVICE CHARGE AND REGISTRATION FEES

#### ARTICLE A. CLEARANCE OR CERTIFICATION FEE

**Section 4A. 01. Imposition of Fee.** There shall he collected for the issuance of a clearance be certification by the Punong Barangay or his duly authorized representative the following fees

- I. Barangay Clearance for any business or activity for purpose of securing Mayor's Permit
  - a. Class A Supermarket, Laboratories, Hospitals, Department Stores, Mulls, Factories, Hotels, Motels, Private Schools. Private Cemeteries ..... ₱ 2,000.00
  - b. Class B Signature Clothes, Giant Food Chains. Warehouse, Hardware, Bank, Appliance Center, Furniture Shop, Money Changer, Machinerics, Beauty Parlor, Massage Parlor, Computer Center And similar establishments.....₱ 1,000.00





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- c. Class C Kiosk/Cart (Genery outside mall) .....P 500.00
- d. Class D Water Station, Photo Shop, Tailoring Dress Shop, Pawnshop, Manpower Services Security Agencies, Laundry Shop, Beauty Parlor, Auto Supply, Restaurant w/Live Band, Trading Co. Mapecon, (Computer Center outside mall, and similar establishments ..... P500.00
- e. Class E Apartments, Rooms for Rent ..... P 500.00
- f. Class F Sari-sari Store, Eateries/Turo-turo ..... P 300.00
- 2. Lupon Tagapamayapa Clearance ..... P 50.00
- 3. Certification for purposes of securing License for firearms..... P 100.00
- 4. Certification for purposes of seeking employment, securing a driver's license or applying for tricycle franchise..... P 50.00
- 5. Barangay Clearance for securing Building Permit (will depend on the total project cost)
  - a) P300,000 and below ..... P 300.00
  - b) P 300,001 to P500,000..... P 500.00
  - e) P 500,001 and above..... P 750.00
- 6. Barangay Clearance or Certification for Indigents, Students, PWDs, Senior Citizen and other constituents requesting for burial and financial assistance..... **FREE**
- 7. Any other clearance or certification for purposes Other than those above Mentioned..... P 50.00

**Section 4A. 02. Exemption.** No fee shall be collected for the issuance of a certification of clearance when it is officially requested by any court or government agency

**Section 4A. 03. Time of Payment.** The fees imposed in this Article shall be paid to the Barangay Treasurer at the time of the request or before the request is granted

**Section 4A. 04. Administrative Provision.** Issuance of a Barangay clearance fee any business or trade activity located, or conducted within the territorial jurisdiction of this barangay as a requirement before the Mayor issues a license or permit shall be acted upon within Seven (7) working days from the filing thereof.

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

**Section 4A. 05. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P20000) but not more than One Thousand Pesos (P1,000.00), at the discretion of the Court



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## ARTICLE B. "LUPON" FILING FEE

**Section 4B. 01. Imposition of Fee.** There is hereby imposed a filing fee for any dispute brought before the Lupon Tagapamayapa of this barangay subject for amicable settlement, mediation, conciliation or aberration by the Lupon Tagapamayapa at the following rates

- a. Civil Dispute .....P 20.00
- b. Criminal Dispute .....P 20.00
- c. other kinds of disputes .....P 20.00

**Section 4B. 02. Time and Manner of Payment.** The fee imposed herein shall be paid to the Barangay Treasurer at the time of the filing of the complaint. The Barangay Treasurer shall issue the necessary receipt therefore

**Section 4b. 03. Penalty.** Any violation of the Provisions of this Article shall be pushed by a fine of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P1,000.00) at the discretion of the Court

## ARTICLE C. PUSH CART REGISTRATION FEE

**Section 4C. 01. Imposition of Fee.** There shall be collected an annual registration fee of Fifty Pesos (P50.00) for each push car" being used in this barangay which shall be registered with the office of the Barangay Treasurer

**Section 4C. 02. Time and Manner of Payment.** The fee imposed herein shall be due and payable within the first twenty (20) days of January every year. For each "Push Cart" acquired after the first twenty (20) days of January, the fee shall be paid without penalty within the first twenty (20) days following its acquisition

**Section 4C. 03. Administrative Provisions.** The Barangay Treasurer shall keep a registered of all push carts, which shall set forth, among others, the same and address of its owner

**Section 4C. 04. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but net more than One Thousand Pesos (1,000.00) at the discretion of the Court

## ARTICLE D. BICYCLE AND PEDICAB REGISTRATION FEE

**Section 4D. 01. Imposition of Fee.** There shall be collected a one-time registration fee of Fifty Pesos (P50.00) for each bicycle and Pedicab being used in this barangay which shall be registered with the office of the Barangay Treasurer

**Section 4D. 02. Time and Manner of Payment.** The fee imposed herein shall be due and payable for each "Bicycle for Adult" and Pedicab acquire within the first twenty (20) days following its acquisition

**Section 4D. 03. Administrative Provisions.** The Barangay Treasurer shall keep a register of all "bicycle for adult and Pedicab which shall set forth, among others, the name of its owner





**Section 4D. 04. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (1,000.00) at the discretion of the Court

## CHAPTER V

### CHARGES AND OTHER FEES

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

**Section 5A. 01. Imposition of Fee.** There is hereby imposed the following rental fee for the use of the following barangay-owned properties.

- |    |  |                   |
|----|--|-------------------|
| 1. | Covered court Basketball court<br>Rental fee, per day,<br>fraction thereof | ..... P 200.00/hr |
| 2. | Multi-purpose Hall<br>Rental fee, per day,<br>or fraction thereof          | ..... P 150.00/hr |

**Section 5A. 02. Time and Manner of Payment.** The rent fee imposed in this Article shall be paid to the barangay treasurer before the application or request to rent the barangay owned property or equipment is granted.

**Section 5A. 03. Penalty.** Any violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not exceeding One Thousand Pesos (P1,000.00) at the discretion of the Court

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

**Section 5B. 01. Imposition of Fee.** There shall be collected a rental fee for the house of the barangay-owned equipment at the following rates:

- |    |  |   |
|----|--|---|
| 1. | Computer Per hour, (or per day) or fraction thereof.....   | P 50.00/hour  |
| 2. | Typewriter Per hour, for per day) or fraction thereof..... | P 250.00/day  |
| 3. | Power Saw Per hour, (or per day) or fraction thereof.....  | P 200.00/day  |
| 4. | Videoke Per day or fraction thereof.....                   | P 500.00/day  |
| 5. | Sound System Per day or fraction thereof.....              | P 300.00 for the 1 <sup>st</sup><br>5hrs and additional 50/hr in excess of 5hrs |
| 6. | Tent.....  | P 500.00/day  |

## CHAPTER VI

### BARANGAY CHARGES AND OTHER FEES

#### ARTICLE A. SERVICE CHARGE FOR GARBAGE COLLECTION USING BARANGAY-OWNED EQUIPMENT

**Section 6A. 01. Imposition of Fee.** There shall be collected from every operator of business establishments located "within the area covered by the garbage collection service" a garbage collection fee for twenty pesos (P20 000) per month



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**Section 6A. 02. Exemption.** Establishments that are disposing of their garbage or waste master property or maintaining an appropriate system of garbage disposal and having no garbage or waste matters to be collected are exempted from the provision of this Article

**Section 6A. 03. Time of Payment.** The fee imposed in this Article shall be paid to the Barangay Treasurer either monthly or annually. If the opinion selected is incorrectly it shall be paid on or before the tenth (10th) day of every month. If annually, it shall be paid in advance within the first twenty (20) days of January every year

**Section 6A. 04 Surcharge for Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount to fees due, surcharge to be and at the same time in the same manner as fees due

**Section 6A. 05. Administrative Provisions.**

a.) The owner or operator of any business establishments shall provide within his premises a garbage can or a receptacle duly prescribed which shall be placed in front of the establishments before the time of the garbage collection

**Section 6A.06. Penalty.** Any violation of the provision of this Article shall be punished by a fee of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P1,000.00) at the discretion of the Court

**ARTICLE & CHARGES FOR PARKING**

**Section 6B. 01. Imposition of Fee.** There shall be collected a parking fee for the used of any Barangay-owned parking area, in the amount prescribed below

Kinds of Vehicle	Parking Fee
a) Jeepney, AUV, Vans Per day or fraction thereof.....	P 20.00 day
b) Tricycle-for-hire Per day or fraction thereof.....	P 10.00 day

**Section 6B. 02. Time of payment.** The Fee imposed herein shall be paid to the Barangay Treasures, or to his authorized representative, upon parking thereon

**Section 6B.03. Surcharge of Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount fees due, such surcharge to be paid at the same time in the same manner as the fee due

**Section 6B. 04. Penalty.** Any violation of the provision of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P1,000.00), at the discretion of the Court.

**ARTICLE C. TERMINAL FEE**

**Section 6C. 01. Imposition of Fee.** There shall be collected a "terminal fee for the used of the Barangay-owned terminal in the amount prescribed below

a.) Jeepney, AUV, Vans Per day or fraction thereof .....	P 20.00day
b) Tricycle for hire Per day or fraction thereof.....	P 10.00day



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**Section 6C. 02. Time of Payment.** The fee imposed herein shall be paid to the Barangay Treasurer, or his authorized representative, either every day or monthly

**Section 6C.03. Surcharge of Late Payment.** Failure to pay the fee prescribed in this Article within the time required shall subject the taxpayer to a surcharge of ten percent (10%) of the original amount due, such surcharge to be paid at the same time in the same manner as the fee due

**Section 6C. 04. Penalty.** Violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200 4th but not more than One Thousand Pesos (P1,000.00), at the discretion of the Court.

## CHAPTER VII

### GENERAL ADMINISTRATIVE AND PENAL PROVISIONS ARTICLE A. COLLECTION AND ACCOUNTING OF BARANGAY REVENUES

**Section 7A. 01. Collection.** The collection of Barangay taxes, fees, charges, surcharges, interest and penalties accruing to this barangay shall be the responsibility of the Barangay Treasurer or his deputies and in no case shall be delegated to any person

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

**Section 7A. 02. Issuance of Receipts.** It shall be the duty of the Barangay Treasurer or his authorized representative to issue the necessary receipt to the person paying the tax, fee or charge, indicating therein the date, amount, name of the person paying and the account for which it is paid.

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

### ARTICLE B. GENERAL PENAL PROVISIONS

**Section 7B. 01. Penalty.** Any violation of the provisions of the Code not herein otherwise covered by specific penalty, or of the rules and regulations promulgated under a authority of this Code, shall be punished by a fine of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P1,000 00), at the discretion of the Court

Payment of a fine as herein provided shall not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code

If the violation is committed by a juridical entity, the President, general manager or any person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof



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**Section 7B. 02. Compromise Settlement Fee.** The Punong Barangay is hereby authorized to enter into an "extra juridical" or out-of-court settlement of any offense involving violations of any provisions of this Code subject, however, to the following conditions, viz (Reference Handbook on Barangay Government Finance, LGA, DILG, 1997)

1. That the offense does not involve fraud,
2. That the offender shall pay a "compromise settlement fee" of not less than Two Hundred Pesos (P200.00) but not more than One Thousand Pesos (P1,000.00) as may agreed upon by both parties.
3. That the payment of the "compromise settlement fee" above mentioned shall not relieve the offender from the payment of the corresponding tax, fee or charge due from him as provided under this Code, if he is liable therefore.

## Chapter VIII FINAL PROVISIONS

### ARTICLE A. MISCELLANEOUS PROVISIONS

**Section 8A. 01. Separability Clause.** If any reason, any provision, section or part of this Code is declared not valid by a Court of competent jurisdiction or suspended or revoked by Sangguniang Pambayan, such judgment shall not affect or impair the remaining provisions, sections, or parts thereof which shall remain or continue to be in full force and effect

**Section 8A. 02. Applicability Clause.** All other matters relating to the impositions in this Code shall be governed by pertinent provision of existing laws and other ordinances

**Section 8A. 03. Repealing Clause.** All barangay ordinances, rules and regulations, or parts thereof, in conflict with, or inconsistent with any provisions of this Code, are hereby repealed, amended or modified accordingly

**Section 8A. 04. Effectivity.** This Ordinance shall take effect in accordance with the provisions of Republic Act 10361 and its Implementing Rules and Regulations and DILG Memorandum Circular No. 2013-61.

This Ordinance shall take effect only when the Barangay Secretary has caused the posting of this Ordinance in the Bulletin Board at the entrance of the Barangay Hall, in at least two (2) conspicuous places in the area concerned, not later than five (5) days after approval thereof.

**ENACTED AND APPROVED** by the Sangguniang Barangay of Barangay Talaba 3, City of Bacoor, Province of Cavite, this 17<sup>th</sup> day of December 2023.



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Barangay Talaba 3




## CERTIFICATION

I HEREBY CERTIFY that the foregoing Tax Ordinance No. 2023-01, otherwise known as "The Revenue Code of Barangay **Talaba 3**, City of Bacoor, Cavite" was enacted by the Sangguniang Barangay during its regular session held at the Barangay Session Hall on December, 2023.


Prepared by:


  
**MS. CATHERINA D. MACABUGAO**  
Barangay Secretary


Approved by:

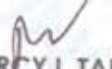
  
**HON. EMMANUEL T. TRINIDAD**  
Punong Barangay

WITH CONFORMITY OF:

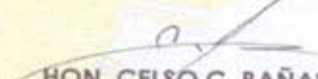
  
**HON. HENDRY R. CAGUIAT**  
Barangay Kagawad

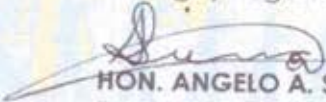
  
**HON. BENIGNO Y. ABRENICA**  
Barangay Kagawad

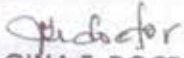
  
**HON. MURPHY N. PAKINGAN**  
Barangay Kagawad

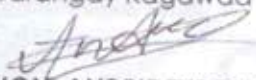
  
**HON. PERCY I. TANIEGRA**  
Barangay Kagawad

  
**MR. CHRISTOPHER G. JACINTO**  
Barangay Treasurer

  
**HON. CELSO C. BAÑAS JR.**  
Barangay Kagawad

  
**HON. ANGELO A. SIERRA**  
Barangay Kagawad

  
**HON. GINA E. DOCTOR**  
Barangay Kagawad

  
**HON. ANDRIE TYRON COLE D. LOPEZ**  
SK Chairman



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