



COMMITTEE ON FINANCE, BUDGET AND APPROPRIATION
And
COMMITTEE ON BARANGAY AFFAIRS

JOINT COMMITTEE REPORT
NO. FBA-407-S-2024

Office of the Sangguniang Panlungsod
Received by: [Signature]
Date: 9/10/2024
Time: 7:00 am

Subject: FROM BARANGAY MOLINO 7: BARANGAY TAX ORDINANCE NO. 10 SERIES OF 2024: AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE – PNOA 601-2024 - dated September 9, 2024

Referred to the Joint Committee on the 107th Regular Session is the above-subject matter for appropriate action and recommendation.

During the joint committee meeting held on August 2, 2024 the proposed uniformity in the amount of fees and charges to be imposed, the format, the provisions and the coverage of all barangay tax ordinances, as presented, were considered proper and within the parameters of existing laws, issuances and national government policies.

For ready reference, we quote hereunder the specific provisions of Republic Act No. 7160 otherwise known as the "Local Government Code of the Philippines" and Republic Act No. 11032 otherwise known as the "**Ease of Doing Business**", as follows:

"ARTICLE IV
Barangays

SECTION 152. Scope of Taxing Powers. – The barangays may levy taxes, fees, and charges, as provided in this Article, which shall exclusively accrue to them:

(a) Taxes – On stores or retailers with fixed business establishments with gross sales of receipts of the preceding calendar year of Fifty thousand pesos (P50,000.00) or less, in the case of cities and thirty thousand pesos (P30,000.00) or less, in the case of municipalities, at a rate not exceeding one percent (1%) on such gross sales or receipts.

(b) Service Fees or Charges. – Barangays may collect reasonable fees or charges for services rendered in connection with the regulations or the use of barangay-owned properties or service facilities such as palay, copra, or tobacco dryers.

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PNOA 601-2024 – APPROVAL OF BARANGAY REVENUE CODE OF BARANGAY MOLINO 7.





(c) Barangay Clearance. – No city or municipality may issue any license or permit for any business or activity unless a clearance is first obtained from the barangay where such business or activity is located or conducted. For such clearance, the sangguniang barangay may impose a reasonable fee. The application for clearance shall be acted upon within seven (7) working days from the filing thereof. In the event that the clearance is not issued within the said period, the city or municipality may issue the said license or permit.

(d) Other fees and Charges. – The barangay may levy reasonable fees and charges:

- (1) On commercial breeding of fighting cocks, cockfights and cockpits;
- (2) On places of recreation which charge admission fees; and
- (3) On billboards, signboards, neon signs, and outdoor advertisements."

The "Ease of Doing Business".

Section 152 (c), Article IV of the Local Government Code of 1991 in relation to its implementation was accordingly amended by Section 11 of Republic Act No. 11032 otherwise known as the "**Ease of Doing Business**". We quote the specific provision:

"REPUBLIC ACT No. 11032 - AN ACT PROMOTING EASE OF DOING BUSINESS AND EFFICIENT DELIVERY OF GOVERNMENT SERVICES, AMENDING FOR THE PURPOSE REPUBLIC ACT NO. 9485, OTHERWISE KNOWN AS THE ANTI-RED TAPE ACT OF 2007, AND FOR OTHER PURPOSES.

Section 11. Streamlined Procedures for the Issuance of Local Business Licenses, Clearances, Permits, Certifications or Authorizations. – The LGUs are mandated to implement the following revised guidelines in the issuance of business licenses, clearances, permits, certifications or authorizations:

(f) Barangay clearances and permits related to doing business shall be applied, issued, and collected at the city/municipality in accordance with the prescribed

processing time of this Act: *Provided*, That the share in the collections shall be remitted to the respective barangays."

FINDINGS:

The Tax Ordinance No. 10-2024 enacted by Barangay **MOLINO 7**, Bacoor City is in accordance with the provisions of the Local Government Code of 1991, the amount of fees and charges are reasonable and the imposition of fines and penalties are consistent with the provisions of 2023 Bacoor Revised Revenue Code, laws and ordinances.





RECOMMENDATION:

In view of the foregoing, the Honorable Members of the Joint Committee hereby recommend **TO APPROVE** the Barangay Tax Ordinance No. 10, Series of 2024: "AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE ", as enacted by Barangay **MOLINO 7**, Bacoor City.

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

Signed this day of September 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

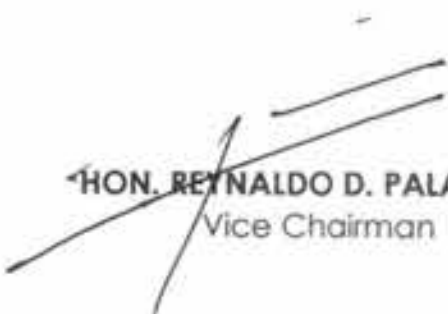

HON. ADRIELITO G. GAWARAN
Member





THE COMMITTEE ON BARANGAY AFFAIRS


HON. RANDY C. FRANCISCO
Chairman


HON. REYNALDO D. PALABRICA
Vice Chairman


HON. LEVY M. TELA
Member

Prepared by:

ROBERTO A. DE GUZMAN
Local Legislative Staff Assistant I

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PNOA 601-2024 – APPROVAL OF BARANGAY REVENUE CODE OF BARANGAY MOLINO 7.





Committee on Finance, Budget and Appropriation

EXCERPT FROM THE MINUTES OF REGULAR SESSION

NO. FBA-407-S-2024

Office of the Sangguniang Panlungsod
Received by: [Signature]
Date: 9/10/2024

Subject: **FROM BARANGAY MOLINO 7: BARANGAY TAX ORDINANCE NO. 10 SERIES OF 2024: AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE. – PNOA-601-2024**
Dated September 9, 2024.

Honorable Rowena Bautista Mendiola, Presiding Officer called the 107TH Regular Session to order.

Atty. Khalid Atega, Jr., Secretary of the Sangguniang Panlungsod, proceeded with the roll call, the approval of the Journal and Minutes of the 106TH Regular Session, and the reading of the referrals to committees of proposed Ordinances, Resolutions, Messages, Communications, Petitions and Memorials.

On motion by Honorable Alde Joselito Pagulayan which was unanimously seconded by the majority of the Honorable Members of Sangguniang Panlungsod, the infernal rules were suspended.

Upon reading and referral of Agenda Item No. **F.11.2 – PNOA-601-2024 – "FROM BARANGAY MOLINO 7: BARANGAY TAX ORDINANCE NO. 10 SERIES OF 2024: AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE."** Honorable Rogelio M. Nolasco moved the approval for the Barangay Molino 7 Tax Ordinance no. 10 series of 2024 An Ordinance enacting the Barangay Revenue Code because the amount of fees and charges are reasonable and the imposition of fines and penalties are consistent with the provisions of 2023 Revised Revenue Code, laws and ordinances.

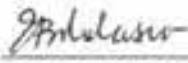
The motion was unanimously seconded by the majority of Honorable Members of the 5th Sangguniang Panlungsod. Barangay Molino 7: Barangay Tax Ordinance No. 10 series of 2024: an ordinance enacting the Barangay Revenue Code was **APPROVED**.



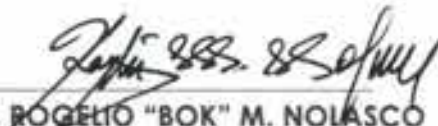


The regular session was closed and adjourned at 11:25 A.M.

Prepared By


Edgardo B. Nolasco
CLERK

Attested By


COUN. ROGELIO "BOK" M. NOLASCO
Chairman
Committee on Finance, Budget and Appropriation





PNOA 601-2024 - BARANGAY TAX ORDINANCE NO. 10 SERIES OF 2024 - AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE.



Republic of the Philippines
Lungsod ng Bacoor
Barangay Molino VII
Bacoor, Cavite
Tel. No. (046) 8709981



Barangay Tax Ordinance No. 10
Series 2024

OFFICE OF THE
SANGGUNIANG PANLUNGSOD
RECEIVED
BY AUTH
DATE 09/11/24 TIME 10:45 AM
BACOOR CITY CAVITE

AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE

**Chapter 1
GENERAL PROVISIONS**

ARTICLE A. TITLE AND SCOPE

Section 1A. 01. Title. This ordinance shall be known as the "Revenue Code of Barangay Molino 7, Bacoor City, Cavite."

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

ARTICLE B. DEFINITION AND RULES OF CONSTRUCTION

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

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

Amusement Places - 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 a means of livelihood or to profit.

Capital - signifies the actual state, whether in money or property owned by an individual or corporation; 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, pinakasi, or lupada", 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 purposes 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.

Countryside and Barangay Business Enterprise - refers to any business entity, association 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 charged or materials supplied with the services

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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 a discount if determinable at the time of the sales, sale return, excise tax and value-added tax (VAT).

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

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

Operators - include the owner, manager, administrator, or any other person 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 or 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 purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

Retail Stores - are business establishments with fixed business addresses in the Barangay where goods are kept for sale to purchasers for personal consumption.

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

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

Section 18. 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 found in R.A. 7160 and its Implementing Rule and Regulations as well as in other applicable laws.

Section 18. 03. Rules of Construction. In construing 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 peculiar or appropriate meaning.
- b. **Gender and Number.** Every word in this Code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall apply to several persons or things and every word importing the plural number shall extend to one person or thing.
- c. **Computation of Time.** The time within which an act is 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 and including the last day, except if the last day falls on a Sunday or Holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.
- d. **References.** All references to Chapters, Articles, Sections are to Chapters, Articles, Sections in this Code unless otherwise specified.
- e. **Conflicting Provision of Sections.** If the provisions of different chapters conflict with each other, the provision of each chapter shall prevail as to all specific matters and questions involved therein.
- f. **Conflicting Provisions 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 sequence shall prevail.

Chapter II BUSINESS TAX

ARTICLE A. TAX ON RETAIL STORES OR RETAILERS

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

(a) For a Barangay in a City

On Stores or Retailers with Gross sales or receipts for the Preceding calendar year of 2024	Amount of Tax Per Annum
P 50,000.00 or less Such gross sales or receipts	One Percent (1%) of

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 a semestral and/ or quarterly basis without the imposition of a 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 a period longer than the current quarter and the business, or trade activity, is abandoned, no 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 imposed 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 a justifiable reason or cause, provided that extension shall not exceed six (6) months.

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

Section 2A. 05. Administrative Provisions; Rules and Regulation.

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

Every person who 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 business or office he shall keep the official receipt in his person. The receipt shall be produced upon demand by the Punong Barangay; Barangay Treasurer or their duly authorized representatives. In acknowledging barangay taxes, fees, and charge, it shall be the duty of the Barangay Treasurer or his deputy to indicate on the official receipt issued for the purpose, the number of the corresponding tax ordinance.

- Invoice or Receipt.** All persons 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 issue 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 customer and the duplicate to be kept and preserved by the person subject to the said tax, in his place of business for a period of five years. The receipt or invoice issued pursuant to the requirements of the Bureau of Internal Revenue for the determination of National Internal Revenue Taxes shall be sufficient for the purposes of this Code.
- 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 a pre-requisite

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for the issuance of the 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 gross 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 another 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.
- g. **Death of Licensee.** When any individual pays 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 that the business operations are stopped completely. Any change in ownership, management and/or name of the business shall not constitute termination as contemplated in this Article. Unless stated otherwise, assumption of the business by any new owner or manager or registration of the same business under a new name in the Barangay will notify the municipal treasurer for record purposes in course of the renewal of the permit or license 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 of the retirement thereof. For this purpose, procedural guidelines shall strictly be 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/or 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 action accordingly, the business continues to become liable for the payment of all taxes, and fees imposed thereon under existing tax ordinances of Barangay.
2. In the case of a 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 fee for the transfer of the business to him, as provided for under **Section 3A, 01, Article A, Chapter III of this Code.**

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

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

Section 2A, 06. Newly - Started Business. In the case of newly-started business subject to this Article; the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be one-fourth of one-tenth of the one person (1/4 of 1/10 of 1%) of the capital investment or One Hundred Pesos (P100.00), whichever is higher.

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

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

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**Chapter III
REGULATORY FEES**

ARTICLE A. FEE ON THE TRANSFER OF RETAIL STORE BUSINESS

Section 3A. 01. Imposition of Fee. There is hereby levied a fee on the transfer of retail store subject to the preceding Article through sale, donation, barter, or any other form or mode of conveyance at the rate of One Percent (1%) of the total consideration or, in the absence of specific consideration, the gross sales or receipts of the preceding calendar year 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. Rules and Regulation.

1. The new owner to whom the business was transferred shall be liable 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 been 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, donee, or heir 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.

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 this barangay, as follow:

- | | |
|---|--------------------|
| 1. For five (5) Fighting Cocks or less _____ | Exempt |
| 2. For annual sale of Six (6) But not more than
Ten (10) Fighting Cocks _____ | P 100.00 per annum |
| 3. For annual sale of Ten (10) But not more than
Fifteen (15) Fighting Cocks _____ | P 200.00 per annum |
| 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, An additional fee of ... | P 25/ cock |

Section 3B. 02. Time of Payment. The fees imposed herein shall be due and payable within the 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 (P1,000.00), at the discretion of the Court.

ARTICLE C. AMUSEMENT FEE ON PLACES CHARGE ADMISSION FEE

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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 rates:

(a) Theaters and cinema houses, per admission ticket admission fee	Two percent (2%) of the
(b) Video – Movie houses utilizing Beta, VHS, JVC, Laser-Disc Player or Similar apparatus,	per admission ticket one (1%) of the admission fee
(c) Ambulant and Itinerant operators of recreation apparatus, amusement devices, or contrivances during fiestas or fairs;	
1. Circus, carnivals, the like, per admission ticket admission fee	Two percent (2%)
2. Merry-go-round, roller coaster, Ferris wheel, swing,	Two percent (2%)
Shooting gallery, and the like, per admission ticket	of the admission fee
(d) Boxing contest exhibitions, concert, per admission ticket	Two percent (2%)
of the admission fee	
(e) Recreation establishments, such as resorts,	Two percent (2%) of
Swimming pool, and the like, per admission ticket	the admission fee
(f) Other amusement places which are open to Public and charging admission fee	Two percent (2%) of the admission fee

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

Section 3C. 03. Administrative Provisions. The operation of the above-mentioned amusement places is still subject to the provisions of existing municipal ordinances, rules, and regulations on this matter.

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 exceeding One Thousand Pesos (P1,000.00), at the discretion of the Court.

ARTICLE D. REGULATORY FEES ON OUTDOOR ADVERTISEMENTS

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

(a) Billboards, signboards, or tarpaulin for advertisements of business, per square meter or fraction thereof:	
Single-faced	P 10.00
Double-faced	P 20.00
(b) Billboards or signs for Professional, per square meter or fraction thereof	P 10.00
(c) Billboards, sign, or advertisement for business and professions, painted on any building or structure or otherwise separated or detached therefrom, per square meter thereof	P 10.00
(d) Advertisement for business or professions by means of slide movies payable by the advertisers	P100.00
(e) Advertisements by means of Vehicles, balloons, kites, etc.	

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-per day or fraction thereof	P 40.00
-per week or fraction thereof	P 60.00
-per month or fraction thereof	P 80.00

Additional imposed:

For the use of electric or neon light in billboards, per square meter or fraction thereof	P10.00
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Privilege panels shall be subject to one-half (1/2) of the rates prescribed above.

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

1. Signs, signboards, billboards, advertisements, including stick-out streamers, lighted signs, and other electronic media, posters, privilege panels, store signs and other electronic media, posters, privilege panels, store signs placards, price strips, bunting 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 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 (P200.00) 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:

- "Large Cattle" – includes horses, mule, carabao, cow and other domesticated members of the bovine family.
- "Astray Animal" – means an animal which is set loose, unrestrained and not under the complete control of each owner or the one in charge or in possession thereof, found roaming at large in public or private places whether fettered or not.
- "Public Place" – includes national, provincial, municipal, or Barangay roads and other places open to the public.
- "Private Place" – includes privately - owned streets or yards, rice fields, farmlands, or lots owned by an individual other than the owner of the animal.

Section 3E. 02. Imposition of Fee. There is hereby imposed a poundage fee per day for every animal found astray in public or public places and then impounded at the barangay corral, or other place designated by the Sangguniang Barangay as an impounding area, at the rate prescribed below:

a. Large Cattle	P500.00/day
b. Swine/hogs/pig	P300.00/day
c. Goat	P200.00/day
d. Dog	P200.00/day

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

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

Impounded animals not claimed 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.

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Chapter IV
SERVICE CHARGE AND REGISTRATION FEES

ARTICLE A. CLEARANCE OR CERTIFICATION FEE

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

- | | |
|--|------------------|
| 1. Barangay Clearance for any business or activity for purposed of securing Mayor's Permit | |
| a. Class A: Supermarket, Minimart, Laboratories, Hospitals, Department Stores, Malls, Factories, Hotels, Motels, Private Schools, Private Cemeteries, Lessor Building. | P2,000.00 |
| b. Class B: Signature Clothes, Giant Food Chains, Warehouse, Hardware, Banks, Appliance Center, Furniture Shop, Money Changer, Machineries, Beauty Parlor, Massage Parlor, Computer Center and similar establishments | 1,000.00 |
| c. Class C: Kiosk/Cart, (Grocery outside mall) | P 500.00 |
| d. Class D: Water Station, Photo Shop, Tailoring/Dress Shop, Pawnshop, Manpower Services Security Agencies, Laundry Shop, Auto Supply, Restaurant w/ Live Band, Trading Co, Computer Center outside mall), Ticketing, Clothing, footwear General Merchandise and similar establishments | P 500.00 |
| 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 20.00 |
| 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 |
| c) P 500,001 and above | P 750.00 |
| 6. Barangay Clearance or Certification for Indigents, students, PWDs, Senior Citizen, SOLO Parents and other constituents requesting forburial and financial assistance | FREE |
| 7. Reproduction of Barangay Records, data and similar Documents, 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 or 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.

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Section 4A. 04. Administrative Provision. Issuance of a Barangay clearance for any business or trade activity located, or conducted, within the territorial jurisdiction of this Barangay as a requirement before the Mayor issues a license or permit shall be acted upon within Seven (7) working days from the filing thereof. In the event that a clearance is not issued within the said period, the Mayor may then issue a 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 (P200.00) but not more than One Thousand Pesos (P1,000.00), at the discretion of the Court.

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 arbitration by the Lupon Tagapamayapa at the following rates:

a. Civil Dispute	P50.00
b. Criminal Dispute	P50.00
c. Other kinds of disputes	P50.00

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 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. 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 "pushcart" 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 register of all push carts, which shall set forth, among others, the name 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 not more than One Thousand Pesos (P1,000.00) 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 acquired within the first twenty (20) days following its acquisition.

Section 4D. 03. Administrative Provisions. The Barangay Treasurer shall keep a register of all "bicycles 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 (P1,000.00) at the discretion of the Court.

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Chapter V
CHARGES AN 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, Rental fee, per day, or fraction thereof | P 100.00perhour during daytime
P 200.00 per hour during the night |
| 2. Multi-purpose Hall, Rental fee, per day, or a fraction thereof | P 1,000.00 per day |

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 | Free |
| 2. Typewriter per hour, (or per day) or fraction thereof | P 25.00/day |
| 3. Power Saw per hour, (or per day) or fraction thereof | P 200.00/da |
| 4. Videoke per day or fraction thereof | P 500.00/day |
| 5. Sound System per day or fraction thereof | P300.00 for the 1 st Shrs and additional
P50/hr for exceeding hours |
| 6. Tent | Free |
| 7. Tables | Free |
| 8. Chairs (Mono blocks) | Free |
| 9. Other Equipment not specified above. | Free |

Section 5B. 02. Time and Manner of Payment. The rental fee imposed in this Article shall be paid to the Barangay Treasurer upon the application to hire or before the request to hire said aforementioned equipment is granted.

Section 5B. 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

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 establishment located "within the area covered by the garbage collection service" a garbage collection fee of twenty pesos (P20.00) per month.

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Section 6A. 02. Exemption. Establishments that are disposing of their garbage or waste matters 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 option selected is monthly 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, such surcharge to be paid 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 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 B. 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	P800.00/month
b) Tricycle-for-hire/Pedicab/E-trike /Motorcycle Per day or fraction thereof	P300.00/month

Section 6B. 02. Time of payment. The fee imposed herein shall be paid to the Barangay Treasurer, 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. Impositions of Fee. There shall be collected a "terminal fee" for the use of the Barangay-owned terminal in the amount prescribed below:

a) Jeepney; AUV; Vans Per day or fraction thereof	P50.00/day
b) Tricycle-for-hire Per day or fraction thereof	P20.00/day

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.

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Section 6C. 04. Penalty. Violation of the provisions of this Article shall be punished by a fine of not less than Two Hundred Pesos (P200.00) 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 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 an juridical entity, the President, general manager or any person entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

Section 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 therefor.

**Chapter VIII
FINAL PROVISIONS**

ARTICLE A. MISCELLANEOUS PROVISIONS

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