



Republic of the Philippines
Province of Iloilo
Municipality of Tigbauan
OFFICE OF THE SANGGUNIANG BAYAN

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EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE SB SESSION HALL, TIGBAUAN, ILOILO ON OCTOBER 7 2011 AT 2:05 IN THE AFTERNOON

PRESENT:

HON. ROEL T. JARINA,	Vice Mayor & Presiding Officer
HON. DENNIS T. VALENCIA,	SB Member
HON. JOSE DONEL T. TRASPORTO,	SB Member
HON. LORETA LUNGAY-ARIAS,	SB Member
HON. ELMER T. TORRATO,	SB Member
HON. MARLON R. TERUÑEZ,	SB Member
HON. RICKY T. NULADA,	Pres., Liga Ng Mga Brgy.

LATE:

HON. SUZETTE TENEFRENCIA-ALQUISADA,	SB Member (2:30 P.M.)
HON. NYSSA NICHOLA T. CALLOSA,	SKMF President (4:20 P.M.)

ABSENT:

HON. ALFONSO C. BABIERA,	SB Member (Forced Leave)
HON. AGATON O. TUMABOTABO	SB Member (Sick Leave)

Resolution No. 2011-083

RESOLUTION REMANDING BACK BARANGAY ORDINANCE NO. 01-2011, "AN ORDINANCE ENACTING A BARANGAY REVENUE CODE FOR CORDOVA SUR, MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO, IMPOSING TAXES, FEES AND OTHER CHARGES, AND PROVIDING PENALTIES FOR THE VIOLATION OF CERTAIN PROVISIONS THEREOF" FOR PROPER AMENDMENT THEREOF.

WHEREAS, the subject Barangay Ordinance was referred to this Committee for study, review and recommendation and the same was found out to be **VALID** pursuant to Section 129, and 132 of RA 7160 of the Local Government Code of 1991 to wit:

SEC. 129. Power to Create Sources of Revenue. – Each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units.

SEC. 132. Local Taxing Authority. - The power to impose a tax, fee, or charge or to generate revenue under this Code shall be exercised by the sanggunian of the local government unit concerned through an appropriate ordinance.

WHEREAS, the power of the barangay to tax is limited under Section 152 (a), (b), (c), (d) of R.A. 7160 which provides:

SEC. 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 or 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 the 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 regulation or the use of barangay-owned properties or service facilities such as palay, copra, or tobacco dryers.

(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 barangays 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 Fee 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.*

WHEREAS, the power of the Sanggunian to tax is further emphasized under Section 391 (a) (2) (7) of R.A. 7160 which provides:

SEC. 391 Powers, Duties, and Functions. – (a) The sangguniang barangay, as legislative body of the barangay, shall:

(2) Enact tax and revenue ordinances, subject to the limitations imposed in this Code;

(7) Regulate the use of multi-purpose halls , multi-purpose pavements, grain or copra dryers, patios and other post-harvest facilities, barangay waterworks, barangay markets, parking areas or other similar facilities constructed with government funds within the jurisdiction of the barangay and charge reasonable fees for the use thereof;

WHEREAS, let it be noted that the title of the said ordinance must be amended to EXCLUDE the words “Revised” and “Series of 2011” and “AS AMENDED” in order for the said ordinance to read as follows:

“Barangay Ordinance No. 01-2011, “AN ORDINANCE ENACTING A BARANGAY REVENUE CODE FOR CORDOVA SUR, MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO, IMPOSING TAXES, FEES AND OTHER CHARGES, AND PROVIDING PENALTIES FOR THE VIOLATION OF CERTAIN PROVISIONS THEREOF.”

WHEREAS, a careful reading of the ordinance reveals that the same cannot be considered as an amendment because there is no copy of the so called “Barangay Tax Ordinance” cited in the brief explanatory note prior to the whereases. There is no reference available which will warrant the amendment for there is nothing to amend in the first place. Thus, the said ordinance as the records show enjoys the status of a new ordinance;

WHEREAS, the barangay concerned is reminded of its duty to issue corresponding official receipts for every tax which will be collected pursuant to the above-mentioned ordinance;

NOW, THEREFORE, on motion of Hon. Jose Donel T. Trasporto, Chairman, Committee on Rules, Ordinances and Resolutions and duly seconded by Hon. Suzette

Tenefrancia-Alquisada, Hon. Dennis Valencia, Hon. Elmer Torrato, Hon. Loreta Lungay-Arias, Hon. Marlon Teruñez and Hon. Ricky Nulada.

RESOLVED, to remand Back Barangay Ordinance No. 01-2011, *“An Ordinance Enacting A Barangay Revenue Code For Cordova Sur, Municipality Of Tigbauan, Province Of Iloilo, Imposing Taxes, Fees And Other Charges, And Providing Penalties For The Violation Of Certain Provisions Thereof”* For Proper Amendment Thereof,

RESOLVED FURTHER, to furnish copies of this Resolution to Mayor James Excelsior M. Torres, to Brgy. Cordova Sur, this municipality and to all concerned for their information.

APPROVED.

I HEREBY CERTIFY that the foregoing Resolution No. 2011-083 was approved by the Sangguniang Bayan.

MARLENE TAYO-NAVA
S.B. Secretary

ATTESTED:

ROEL T. JARINA
Vice Mayor & Presiding Officer

ON. ROEL T. JARINA, M.D.
Municipal Vice Mayor

Sangguniang Bayan Members:

HON. SUZETTE T. ALQUISADA, CPA-Lawyer	HON JOSE DONEL T. TRASPORTO	HON. RICKY NULADA (LnB-Pres)
HON. DENNIS T. VALENCIA	HON. ELMER T. TORRATO	HON. NYSSA NICHOLA CALLOSA (SKMF-Pres)
HON. ALFONSO C.BABIERA	HON. LORETA LUNGAY-ARIAS	
HON. AGATON O. TUMABOTABO	HON. MARLON R. TERUÑEZ, Ph.D.	

“Public office is a public trust. Public Officials must at all times be accountable to the people.”

