



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE SB SESSION HALL, TIGBAUAN MUNICIPAL BUILDING TIGBAUAN, ILOILO ON JANUARY 27, 2012 AT 9:15 IN THE MORNING

PRESENT:

HON. ROEL T. JARINA,	Vice Mayor & Presiding Officer
HON. SUZETTE TENEFRANCIA-ALQUISADA,	SB Member
HON. ALFONSO C. BABIERA,	SB Member
HON. AGATON O. TUMABOTABO,	SB Member
HON. JOSE DONEL T. TRASPORTO,	SB Member
HON. ELMER T. TORRATO,	SB Member
HON. LORETA LUNGAY-ARIAS,	SB Member
HON. NYSSA NICHOLA T. CALLOSA,	SKMF President

LATE:

HON. DENNIS T. VALENCIA,	SB Member (9:20 A.M.)
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OFFICIAL BUSINESS:

HON. MARLON R. TERUÑEZ,	SB Member
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ABSENT:

HON. RICKY T. NULADA,	Pres., Liga Ng Mga Brgy (Forced Leave)
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Resolution No. 2012-007

RESOLUTION DECLARING AS VALID BARANGAY ORDINANCE NO. 2011-01, "AN ORDINANCE KNOWN AS THE REVISED REVENUE CODE OF BARANGAY 6 POBLACION, MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO, IMPOSING TAXES, FEES AND OTHER CHARGES, AND PROVIDING PENALTIES FOR THE VIOLATION OF CERTAIN PROVISIONS THEREOF" FOR PROPER IMPLEMENTATION THEREOF,

WHEREAS, the above-mentioned barangay ordinance was referred to this Committee on Rules, Ordinances and Resolutions for review and recommendation and the Committee found out that the same is **VALID** pursuant to limitations imposed under Section 391 (2) and Sections 152 (b), (c), 153, 156, 157, 158 of R.A. 7160 otherwise known as the Local Government Code of 1991, to wit:

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

Xxx

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

Section 152. Scope of Taxing Powers. 7– The barangays may levy, taxes, fees, and charges, as provided in this Article, which shall exclusively accrue to them:

(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 barangay may impose a reasonable fee. Xxx*

Section 153. Service Fees and Charges – Local government units may impose and collect such reasonable fees and charges for services rendered.

SEC. 156. Community Tax. – Cities or municipalities may levy a community tax in accordance with the provisions of this Article.

SEC. 157. Individuals Liable to Community Tax. – Every inhabitant of the Philippines eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of One thousand pesos (P=1,000.00) or more, or who is required by law to file an income tax return shall pay an annual community tax of Five pesos (P=5.00) and an annual additional tax of One peso (P=1.00) for every One thousand pesos (P=1,000.00) of income regardless of whether from business, exercise of profession or from property which in no case shall exceed Five thousand pesos (P=5,000.00). In the case of husband and wife, the additional tax herein imposed shall be based upon the total property owned by them and the total gross receipts or earnings derived by them.

SEC. 158. Juridical Persons Liable to Community Tax. – Every corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay an annual community tax of Five hundred pesos (P=500.00) and an annual additional tax, which, in no case, shall exceed Ten thousand pesos (P=10,000.00) in accordance with the following schedule:

(1) For every Five thousand pesos (P=5,000.00) worth of real property in the Philippines owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of the city or municipality where the real property is situated – Two pesos (P=2.00); and

(2) For every Five thousand pesos (P=5,000.00) of gross receipts or earnings derived by it from its business in the Philippines during the preceding year – Two pesos (P=2.00). The dividends received by a corporation from another corporation however shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation;

The barangay should however secure an authority from Municipal Treasurer to be properly deputized to collect Community Tax Certificate (CTC);

WHEREAS, moreover, the barangay officials concerned are reminded of their duty to issue corresponding official receipts upon collection of taxes, permits and other lawful fees pursuant to the subject 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. Agaton Tumabotabo, Hon. Elmer Torrato, and Hon. Loreta Lungay-Arias,

RESOLVED, to declare as **Valid** Barangay Ordinance No. 2011-01, "An Ordinance Known As The Revised Revenue Code Of Barangay 6 Poblacion, Municipality Of Tigbauan, Province Of Iloilo, Imposing Taxes, Fees And Other Charges, And Providing Penalties For The Violation Of Certain Provisions Thereof" For Proper Implementation Thereof,

RESOLVED FURTHER, to furnish copies of this Resolution to Mayor James Excelsior M. Torres, to Brgy. 3, Poblacion, this municipality and to all concerned for their information.

APPROVED.

I HEREBY CERTIFY that the foregoing Resolution No. 2012-007 was approved by the Sangguniang Bayan.

MARLENE TAYO-NAVA
S.B. Secretary

ATTESTED:

ROEL T. JARINA
Vice Mayor & Presiding Officer

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

Sangguniang Bayan Members:

HON. SUZETTE T. ALQUISADA, CPA-Lawyer
HON. DENNIS T. VALENCIA
HON. ALFONSO C. BABIERA
HON. AGATON O. TUMABOTABO

HON. JOSE DONEL T. TRASPORTO
HON. ELMER T. TORRATO
HON. LORETA LUNGAY-ARIAS
HON. MARLON R. TERUÑEZ, Ph.D.

HON. RICKY NULADA (LnB-Pres)
HON. NYSSA NICHOLA CALLOSA (SKMF-Pres)

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

