



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 MAY 4, 2012 AT 9:25 IN THE MORNING

**PRESENT:**

HON. ROEL T. JARINA,	Vice Mayor & Presiding Officer
HON. DENNIS T. VALENCIA,	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. MARLON R. TERUÑEZ,	SB Member
HON. RICKY T. NULADA,	Pres Liga ng mga Brgy.
HON. NYSSA NICHOLA T. CALLOSA,	SKMF President

**ABSENT:**

HON. SUZETTE TENEFRANCIA-ALQUISADA,	SB Member (Attended the PCL Emergency Meeting)
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**Resolution No. 2012-038**

**RESOLUTION APPROVING REVENUE ORDINANCE NO. 1, SERIES OF 2012 OF BARANGAY LINOBAYAN, TIGBAUAN, ILOILO FOR BEING VALID AND CONSISTENT WITH REPUBLIC ACT 7160.**

WHEREAS, the said subject Barangay Revenue Ordinance was previous referred to this Committee and after a conference called with the barangay officials, the same was returned for some revisions and amendments and the new copy was returned to this office;

WHEREAS, the subject Barangay Ordinance was found out to be **VALID** pursuant to Sections 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, however, 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:

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.

(a.) 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.

(b.) 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.

(c.) 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, moreover, 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, furthermore, 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 barangay revenue ordinance;

NOW, THEREFORE, on motion of HON. JOSE DONEL T. TRASPORTO, Chairman, Committee on Rules, Ordinances and Resolutions and duly seconded by Hon. Agaton Tumabotabo, Hon. Loreta Lungay – Arias and Hon Elmer Torrato,

RESOLVED, to approve Revenue Ordinance No. 1, Series Of 2012 Of Barangay Linobayan, Tigbauan, Iloilo For Being Valid And Consistent With Republic Act 7160,

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

APPROVED.

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**I HEREBY CERTIFY** that the foregoing Resolution No. 2012-038 was approved by the Sangguniang Bayan.

**MARLENE T. NAVA**  
S.B. Secretary

ATTESTED:

**ROEL T. JARINA**  
Vice Mayor & Presiding Officer

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**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."*

