



EXCERPT FROM THE MINUTES OF THE 20^H **REGULAR SESSION** OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE SB SESSION, TIGBAUAN MUNICIPAL BUILDING, TIGBAUAN, ILOILO ON MAY 26, 2014 AT 1:35 IN THE AFTERNOON

PRESENT:

HON. ROEL T. JARINA,	- Vice Mayor & Presiding Officer
HON. JOSE DONEL T. TRASPORTO,	- S.B. Member
HON. RENEE LIBRODO-VALENCIA,	- S.B. Member
HON. VIRGILIO T. TERUEL,	- S.B. Member
HON. MARLON R. TERUÑEZ,	- S.B. Member
HON. SUZETTE MARIE HILADO-BANNO,	- S.B. Member
HON. RICKY T. NULADA,	- S.B. Member
HON. ARIEL I. BERNARDO,	- S.B. Member
HON. RONNIE T. PAGUNTALAN,	- Liga President

ON OFFICIAL BUSINESS:

HON. MA. GERRYLIN SANTUYO-CAMPOSAGRADO, - S.B. Member
(Purpose: To interview panel of teaching applicants for teaching position, DepEd , Province of Iloilo as per T.O. No.1255

Resolution No. 2014-68

RESOLUTION DECLARING BARANGAY ORDINANCE NO. 01, SERIES OF 2014 - "BARANGAY REVENUE CODE OF BARANGAY CANSILAYAN, MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO" OF BARANGAY CANSILAYAN, THIS MUNICIPALITY FOR BEING VALID AND CONSISTENT WITH REPUBLIC ACT 7160.

WHEREAS, the subject Barangay Ordinance was referred to the Committee on Rules, Ordinances, Resolutions and Legal Matters for study, review and recommendations on April 28, 2014, SB Regular session;

WHEREAS, after a conference with the barangay officials of the barangay concerned on May 20, 2014, 9:00 o'clock in the morning at the SB Session Hall, the subject Barangay Ordinance was found to be **VALID and LEGAL** pursuant to the provisions of RA 7160 or 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.

However be it noted that 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 **xxx 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 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.

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

NOW, THEREFORE, on motion of HON. JOSE DONEL TRASPORTO, Chairman, Committee on Rules, Ordinances, Resolutions & Legal Matters and duly seconded by Hon. Virgilio Teruel, Hon. Suzette Marie Hilado-Banno Hon. Ricky Nulada, Hon. Ariel Bernardo and Hon. Ronnie Paguntalan;

RESOLVED to declare **Barangay Ordinance No. 01, Series Of 2014 - “BARANGAY REVENUE CODE OF BARANGAY CANSILAYAN, MUNICIPALITY OF TIGBAUAN, PROVINCE OF ILOILO”** Of Barangay Cansilayan, this Municipality for being **Valid And Consistent** with Republic Act 7160.

RESOLVED FURTHER, to forward copies of this Resolution to Hon. Suzette Tenefrancia-Alquisada, Municipal Mayor, this municipality to Brgy. Cansilayan and all concerned for their information and guidance.

APPROVED.

CERTIFIED CORRECT:

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. Jose Donel T. Trasporto, Lawyer
Hon. Renee Librodo-Valencia, CPA,MBMM
Hon. Virgilio T. Teruel, Lawyer
Hon. Marlon R. Teruñez, Ph.D.

Hon. Ma. Gerrylin Santuyo- Camposagrado
Hon. Suzette Marie Hilado-Banno, M.D.
Hon. Ricky T. Nulada
Hon. Ariel I. Bernardo
Hon. Ronnie Paguntalan (LnB-Pres.)

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

