



**EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG BARANGAY BANGBANG, GASAN, MARINDUQUE HELD ON JULY
1, 2024 AT THE BARANGAY SESSION HALL.**

PRESENT:

HON. ELIZALDE H. SAGUID	-	Punong Barangay
HON. JAYNOR S. CAPINIG	-	Kagawad
HON. OSCAR M. LUMALANG	-	Kagawad
HON. ALMA C. VITTO	-	Kagawad
HON. SONIA A. SOTTO	-	Kagawad
HON. NIMROD S. SALES	-	Kagawad
HON. WILMA S. SAJUL	-	Kagawad
HON. ARNEL M. SEMILLA	-	Kagawad
HON. EDDIE P. CORDERO	-	SK Chairperson
RONALYN M. SERDEÑA	-	Barangay Secretary
MARVIN T. MALAPIT	-	Barangay Treasurer

ABSENT:

NONE

BARANGAY ORDINANCE NO. 03-2024

Author: Hon. Oscar M. Lumalang

**“AN ORDINANCE ENACTING THE REVISED BARANGAY TAX CODE OF
BARANGAY BANGBANG, GASAN, MARINDUQUE”**

WHEREAS, Section 129 of the Local Government Code of 1991 states that “Each local government shall exercise its power to create its own sources of revenue and levy taxes, fees, and charges subjects to the provision herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units;

WHEREAS, Section 152 of R.A. 7160 states that “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 [PH 50,000.00] or less, in the case of cities at the rate of one percent [1%] on such gross sales or receipts.”

“(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 Barangay may impose a reasonable fee.”

WHEREAS, Section 132 of R.A. 7160 also provides that the power to impose a tax, fee, or charge or to generate revenue under this code should be exercised by the Sanggunian of the Local Government Unit concerned through an appropriate ordinance;

WHEREAS, there is a need for the barangay to raise revenue to augment its operational expenses and finance its various projects;

NOW THEREFORE, be it ordained by the barangay Council of Barangay Bangbang in a regular session assembled, that:

SECTION 1. TITLE. This ordinance shall be known as: BANGBANG TAX ORDINANCE”.

SECTION 2. DECLARATION OF POLICY. The Local Government Code has declared it a policy to grant local governments the power to create and broaden their sources of revenue to enable them to discharge their powers and effectively carry out their functions under the law.

SECTION 3 – SCOPE OF APPLICATION. This ordinance shall apply to all business entities and inhabitants within the political jurisdiction of Barangay Bangbang as defined and enumerated in SECTION 4.

SECTION 4 – DEFINITION OF TERMS

- a. **Business** – means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit;
- b. **Clearance** – means official authorization for something to proceed or take place;
- c. **Certification** – means the action or process of providing someone or something with an official document attesting to a status or level of achievement;
- d. **Fee** – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;
- e. **Filing Fee** – means a fee assessed against a party initiating a lawsuit, or other legal process;
- f. **Operator** – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- g. **Retail** – means a sale where the purchase buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;
- h. **Wholesale** – means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction;
- i. **Farm** – means an area of land and its building used for growing crops and rearing animals;
- j. **Livestock** – means farm animals or farm animals raising.

SECTION 5: VARIOUS BARANGAY CLEARANCES, FEES, PERMITS, FILING FEES, AND OTHER CHARGES APPLICATIONS

1. Business Clearance

Not greater than P20,000.00	100.00
20,000.00+1.00 – 30,000.00	120.00
30,000.00+1.00 – 60,000.00	150.00
60,000.00+1.00 – 100,000.00	200.00
Higit 100,000.00	250.00

2. Barangay Clearances/Certification

Clearance	100.00
Building Permit Application	100.00

Cutting of Trees (Coco Lumber/Softwood/Hardwood)

a. Commercial Use	
Coco lumber	100.00/per tree
Softwood	200.00/per tree
Hardwood	500.00/per tree
b. Personal Use	
Coco lumber	50.00/per tree
Softwood	100.00/per tree
Hardwood	200.00/per tree
Cellsite & other Telecommunication Services	1,000.00
Good Moral	100.00

Certification:

Certification of Lupong Tagapamayapa	100.00
Housing loan or other loans	100.00
Employment:	
a. Work abroad	150.00
b. Local employment	100.00
Scholarship	100.00
Driver's license or franchise of Tricycle	100.00
Livestock product:	
a. Cow/Carabao/Horse	200.00
b. Pig/Goat	50.00
c. Piglet	20.00 per head
Purchase of Land	500.00
*(depends the size of land but the starting fee is 500.00)	
Gun License	200.00
Visa or Passport	100.00
Police, NBI or Court	100.00
Bicycle Ownership	100.00
Boat Ownership	
a. Boholano	100.00
b. Motorized Banca	200.00
c. Pandamulag	1000.00
Promotion of Agricultural products and other	100.00
Agricultural Traders	100.00
Caroling and other Fund-Raising Activities	100.00
Other Certification	100.00

3. Filing Fee

Civil Case	300.00
Criminal Case	300.00
Other Case	300.00
For clarifying only (paglilinaw)	100.00

4. Registration of Farm Equipment and machinery

Hand Tractor, Power Tiller	100.00 per year
Farm Tractor	150.00 per year
Rice Treser	100.00 per year
Copra Dryer	100.00 per year
Kuliglig (hand tractor)	100.00 per year
Other Farm equipment & machinery	100.00 per year

5. **Fees for Reproduction of Commercial Cock Fighter**

Annual Permit of 1,000.00 for Commercial Cockfight Breeder and 10.00 for every sale per head.

6. **Rent Payment for barangay properties**

Computer/Typewriter	20.00 per hour
Grass Cutter	100.00 per hour
Power Saw	100.00 per hour
Pipe Treader	100.00 per hour
Sound System	500.00 per day
Projector	100.00 per day
Monoblock Chair	5.00 per piece
Table	20.00 per piece
Tent	300.00 per piece
Other barangay properties	100.00

7. **Fees for Cage and Confinement of Animals**

- a. Large Cattle – includes Horse, Carabao, Cow and other tamed animals in the family of Bovine
- b. Stray Animals – animals that able to free, uncontrollable and not in control of the owner or whoever supervise or found wandering in public and private place even it is tied up or not.
- c. Public Area – including the National, Provincial, Municipal and Barangay roads
- d. Private Area – including private road and other private lot that owned by anyone who is not the owner of the animal.

IMPOSITION OF FEES:

- a. Large Cattle 100.00 per day
- b. Swine/hog/pig 80.00 per day
- c. Goat 80.00 per day
- d. Dog 50.00 per day

SECTION 6 – TIME OF PAYMENT – Clearances on Stores/Retailers shall be paid within the first of twenty (20) days of January or within the first twenty (20) days of the first month of each subsequent quarter, as the case maybe. The Sangguniang concerned may, for a justifiable reason or cause, extend the time for payment of such annual fees without surcharge or penalties, but only for a period not exceeding six (6) months.

SECTION 7 – ADMINISTRATIVE PROVISION – Issuance of Barangay Clearance for student, work, loan and others, the validity is only one (1) month and for the any business or trade or activity conducted at this locality that needs a permit from the Municipal Mayor is a requirement before the permit shall be granted. This clearance shall be acted within seven (7) working days from the date of filing or request for a clearance and one (1) year Validity only.

SECTION 8 – COLLECTION – Pursuant to the provision of the preceding section, all fees and charges shall be collected by the Barangay Treasurer, issue an official receipt and deposit all the collected fees on the depository bank of the barangay.

SECTION 9 – SURCHARGE FOR LATE PAYMENT - Failure to pay the fees prescribed therein within the time required shall subject to a surcharge of ten percent (10%) of the original amount due, such to be paid at the same and in the same manner as the fee due.

SECTION 10 – PENALTY – Any violation of this ordinance shall be punished of,

FIRST OFFENSE	300.00
SECOND OFFENSE	500.00
THIRD OFFENSE	700.00

SECTION 11 – SEPARABILITY CLAUSE – If for any reason, any provision, section or part of this Code is declared not valid by a Court of competent jurisdiction, or suspended or revoked by the Sangguniang Bayan, such judgment shall not effect or impair the remaining provisions, sections, or parts thereof which shall remain or continue in full force and effect.

SECTION 11 – REPEALING CLAUSE – All and/or previous Barangay Ordinances, Resolutions and/or Rules and Regulations or part thereof in conflict or inconsistent in any provisions of this Tax Ordinance are hereby repealed, modified or amended accordingly.

SECTION 12 – EFFECTIVITY: This Ordinance shall take immediately upon its approval.

ENACTED this 1st day of July, 2024

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I hereby certify the correctness of the foregoing Ordinance enacted by the Sangguniang Barangay of Barangay Bangbang, Gasan, Marinduque during its Regular Session held on July 1, 2024.

RONALYN M. SERDEÑA
Barangay Secretary

ATTESTED TO BE DULY ENACTED:

HON. ELIZALDE H. SAGUID
Punong Barangay

APPROVED:

HON. JAYNOR S. CAPINIG
Kagawad

HON. OSCAR M. LUMALANG
Kagawad

HON. ALMA C. VITTO
Kagawad

HON. SONIA A. SOTTO
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HON. ARNEL M. SEMILLA
Kagawad


HON. EDDIE P. CORDERO
Ex-Officio Member, SK Chairperson