



Republic of the Philippines  
City of Lapu-Lapu  
**OFFICE OF THE PUNONG BARANGAY**  
Barangay Gun-ob 6015  
Tel. No. 340-4661

April 5, 2019

**THE HONORABLE MEMBERS**  
Sangguniang Panlungsod  
Lapu-Lapu City



Sir/Madam:

Herein attached is the approved Ordinance No. 2019-02-0001 Series of 2019 enacting The Revised Barangay Tax Code Ordinance of Barangay Gun-ob.

I am respectfully submitting the approved Ordinance of the Revised Barangay Tax Code Ordinance of Barangay Gun-ob for review.

Hoping that the submission of this ordinance documents been in order and in accordance with the provisions of the law.

Respectfully Yours,

  
**HON. ELEONOR T. FONTANOZA**  
Punong Barangay





**"EXCERPTS FROM THE MINUTES OF THE SANGGUNIANG PAMBARANGAY 15<sup>th</sup> REGULAR SESSION, HELD ON February 2, 2019 – SATURDAY AT 2:00 P.M., BARANGAY GUN-OB SESSION HALL."**

**PRESENT:**

Hon. Eleonor T. Fontanoza  
Hon. Jose P. Dungóg  
Hon. Geminiano B. Godinez  
Hon. Romeo P. Patalinghug  
Hon. Jose Marilito L. Baguio  
Hon. Zotico D. Soroño  
Hon. Kirby G. Marifosque  
Hon. Rufo R. Amores III  
Hon. Carl Steven Weigel  
Mr. Nelson Y. Gabayan

Punong Barangay (Presiding)  
Barangay Kagawad  
SK Chairman  
Barangay Treasurer

**BARANGAY ORDINANCE NO. 2019-02-0001**  
Series of 2019

**"AN ORDINANCE ENACTING THE REVISED BARANGAY TAX CODE OF BARANGAY GUN-OB LAPU-LAPU CITY, CEBU"**

**WHEREAS**, Section 129 of the Local Government Code of 1991 [R.A. 7160] states:

**POWER TO CREATE SOURCES OF REVENUE** – Each local government shall exercise its power to create its own sources of revenue and levy taxes, fees, and charges subject 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: **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 [P 50,000.00] or less.

**[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 concluded that **LOCAL TAXING AUTHORITY** – 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;

**WHEREFORE**, in response to said need, the Sangguniang Barangay hereby adopts and





approves the following rates, which are to be applied uniformly:

## NOW THEREFORE

After due deliberation, the Sangguniang Pambarangay of Gun-ob, City of Lapu-Lapu, upon motion of Hon. Kiry G. Marifosque which was duly seconded by Hon. Joses Marilito L. Baguio.

### BE IT ORDAINED BY THE SANGGUNIANG BARANGAY OF GUN-OB LAPU-LAPU CITY IN ITS 15<sup>th</sup> REGULAR SESSION ASSEMBLED:

**SECTION 1 – TITLE.** This Ordinance shall be known as **REVISED BARANGAY TAX CODE OF 2019** of BARANGAY GUN-OB, LAPU-LAPU CITY.

**SECTION 2 – FUNDAMENTAL PRINCIPLES.** The following principles shall govern the exercise of the taxing and other revenue-raising powers of Barangay Gun-ob:

- a) Be equitable and based as far as practicable on the taxpayer's ability to pay;
- b) Be levied and collected only for public purposes;
- c) Not be unjust, excessive, oppressive, or confiscatory;
- d) Not be contrary to law, public policy, national economic policy, or in restraint of trade;
- e) The collection of local taxes, fees, charges, and other impositions shall in no case be let to any private person;
- f) The revenue collected pursuant to the provisions of this Ordinance shall inure solely to the benefit of, and be subject to disposition by the Local Government of Barangay Gun-ob unless otherwise specifically provided herein; and
- g) As far as practicable, the Local Government of Barangay Gun-ob shall evolve a progressive system of taxation.

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

**SECTION 4 – DEFINITION OF TERMS.** When used in this Title, the term:

- a) **Agricultural product** – includes the yield of the soil, such as corn, rice, coconuts, sugarcane, root crops, vegetables, fruits, flowers, ornamental plants and there by-products, all kinds of fish; poultry; and livestock and animal products whether in their original form or not.

The phrase "whether in their original form or not" refers to the transformation of said products by the farmer, producer or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking, or stripping.

- b) **Amusement** – is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime, or fun;
- c) **Amusement places** – includes theaters, cinemas, concert halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances;
- d) **Business** – means trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit;
- e) **Capital Investment** – is the capital which a person employs in any undertaking, or which he contributes to the capital of a partnership, corporation, or any other juridical entity or association in a particular taxing jurisdiction;





f) **Banks and other financial institutions** – banks and non-bank financial intermediaries, lending investors, finance and business companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable law, or rules and regulations there under;

g) **Contractor** – includes persons, natural or juridical, not subject to professional tax under Section 139 of R.A. 7160, whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use of the physical or mental faculties of such contractor or his/her employees. As used in this Section, the term 'contractor' shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolitions and salvage works contractor; proprietors or persons engaged in the installation of water system, and gas or electric light, heat, or power, proprietors or operators of smelting plants; engraving; plating; and plastic lamination establishments; proprietors or operators of establishments for repairing, painting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planning or surfacing and re-cutting of lumber, and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments, steam laundries and laundries using washing machines; proprietors or operators of shops for the repair of any kind of mechanical and electrical devices, instruments, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance; proprietors or operators of establishment or lots for parking purposes; proprietors or operators of tailor shop, dress shop, beauty parlors, barbershops, massage clinic, sauna, Turkish or Swedish baths, slenderizing and building saloons and similar establishment; photographic studios; funeral parlors; proprietors or operators of hotels, motels, and lodging houses; proprietors or operators of warehousing or forwarding establishments; master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers; publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detective or watchman agencies; commercial and immigration brokers and cinematographic film owners, lessors and distributors.

h) **Dealers** – means one whose business is to buy and sell merchandise, goods, and chattel as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon his commodities but upon the skill and foresight with which he watches the market;

i) **Fee** – means a charge fixed by law or ordinance for the regulation or inspection of a business or activity.

j) **Manufacturers** – includes every persons who, by physical or chemical process, alters the exterior texture of form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and



not for his own use or consumption;

- k) **Operator** – includes the owner, manager, administrator, or any other person who operates or is responsible for the operation of a business establishment or undertaking;
- l) **Peddler/ Ambulant Vendor** – means any person who, either for him or on commission travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this title;
- m) **Retail** – means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;
- n) **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.

**SECTION 5- LOCAL TAXING AUTHORITY.** The power to impose a tax, fee, or charge or to generate revenue under this ordinance shall be exercised by the sanggunian of the local government unit of this barangay.

**SECTION 6 – COMMON LIMITATIONS ON THE TAXING POWERS.** Unless otherwise provided herein, the exercise of the taxing powers of this barangay shall not extend to the levy of the following:

- a) Income tax
- b) Documentary stamp
- c) Taxes on estates, inheritance, gifts, legacies and other acquisition;
- d) Custom duties
- e) Taxes, fees or charges on agricultural products when sold by marginal farmers;
- f) Taxes on business enterprises certified to by the Board of Investments as a pioneer or non-pioneer for a period of six [6] and for [4] years, respectively from the date of registration;  
Excise taxes on articles enumerated under the National Internal Revenue Code, as amended, and taxes, fees or charges on petroleum products;
- g) Percentage or value-added tax [VAT] on sales, barters or exchanges or similar transactions on goods or services;
- h) Taxes, fees or charges for the registration of motor vehicles and for the issuance of all kinds of licenses or permits for the driving thereof;
- i) Taxes, fees, or other charges on Philippine products actually exported;
- j) Taxes, fees, or charges, on Countryside and registered under R.A. No. 6810 and R.A. No. 6938 otherwise known as the Cooperatives Code of the Philippines respectively;
- k) Taxes, fees or charges of any kinds on the National Government, its agencies and instrumentalities, and local government units.





**SECTION 7 – VARIOUS BARANGAY CLEARANCES, FEES, PERMITS, FILLING FEES, AND OTHER CHARGES APPLICATIONS.**

**MISCELLANEOUS FEES AND OTHER CHARGES**

<b>BARANGAY CLEARANCES AND CERTIFICATIONS:</b>	<b>FEES</b>
For Students / Senior Citizen	50.00
For Job Employment	
- Local	50.00
- Abroad	200.00
Compliance of Barangay Clearance	
Barangay Building/Construction Clearance	
a. Native Residential	150.00
b. Mixed concrete residential	300.00
c. Concrete residential	500.00
d. Commercial	2,000.00
e. industrial building	3,000.00
f. Fencing Permit Clearance	Min. of 200 meters P300.00 If above 200 meters + P50.00 per 10 meters
g. Electrical Permit Clearance	P300.00 P500.00 P800.00 P1, 000.00 P2, 000.00
h. Garbage fee	300.00
Water/Electric Connection Barangay Clearance	100.00
Police clearance/ NBI clearance	50.00
Other Certification: Certification fee as to the ownership of trees required for cutting trees	30.00/tree 50.00/tree 50.00/day
➤ Miscellaneous Tree	
➤ Hardwood Trees	
Chainsaw Certification	
Certificate of Good Moral character	50.00
Certificate of Economic Status	50.00
Certificate of Indigent Status	50.00
Certificate of Civil Status	50.00
Certificate of Personal identity	50.00
Certificate of Fact	50.00
Certificate of Regulation	50.00
Certificate of Compliance	50.00





<b>BARANGAY BUSINESS CLEARANCE: ADDITIONAL GARBAGE FEE</b>		P300.00
Manufacturer, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders or liquor distilled spirit, and wines of manufacturers of any article of commerce of whatever kind or nature		1,500.00
Wholesalers of any article of commerce		800.00
Distributors, or dealers in any article of commerce of whatever kind or nature		1,000.00
Exporters, and manufacturers, millers, producers, wholesalers of essential commodities enumerated hereunder:		
➤ Rice and Corn		1,000.00
➤ Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;		1,000.00
➤ Cooking oil and cooking gas;		1,000.00
➤ Laundry soap, detergents, and medicines;		1,000.00
➤ Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs		1,000.00
➤ Poultry feeds and other animal feeds		1,000.00
➤ School supplies		1,000.00
➤ Cement		1,000.00
Distributors, dealers or retailers of the aforementioned essential commodities		800.00
Contractors and other independent contractors		
➤ Single Proprietor		2,000.00
➤ Partnership/Corporation		3,000.00
Cooperatives		
➤ Single Type		300.00
➤ Multi-purpose		500.00
On the business of sale of service for a fee such as:		
1. Cafes, Cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carenderias or food caterers		500.00
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, racetracks, cockpit arena and other similar establishments.		1,000.00
• Ferria		1,000/per month
• Billiards/Pool		100 per table
• Cockfighting/Tigbakay		100 per day
3. Commission agent		500.00
4. Lessors, dealers, brokers of real estate		1,000.00
5. Travel Agencies and travel agents		1,000.00
6. Boarding houses		





➤ Less than 5 rooms	500.00
➤ 5 rooms or more	1,000.00
7. Pension houses, lodging houses, motels, apartments, apartelles	100.00/room
8. Condominiums, hotels	5,000.00
9. Subdivision owners/Private Cemeteries and Memorial parks	5,000.00
10. Privately owned markets	5,000.00
11. Private hospitals	5,000.00
12. Medical clinics, dental clinic, therapeutic clinics, medical laboratories, dental laboratories	1,000.00
13. Operators of Cable Network System	2,000.00
14. Operators of computer services establishment	1,500.00
15. General consultancy services	1,000.00
16. Fast Food Chain	3,000.00
17. Supermarket/Mall	5,000.00
Dry Goods business – such as	
➤ Garments/ clothing	500.00
➤ Ukay-ukay	500.00
➤ Dress shop	500.00
➤ Tailoring	500.00
➤ Textiles	500.00
➤ Glassware	500.00
➤ Gift/ souvenir shops	500.00
➤ Office/ school supplies	500.00
Mining operators, forest concessionaires, industries, factories, rice & corn mills, plants, and related business	
Transportation business by land	
➤ Passenger bus	1,000.00
➤ Cargo vehicles	1,000.00
➤ Heavy equipment	1,000.00
➤ Tricycles	100.00
➤ Motorcycles for hire	100.00
➤ Jeepney's, multicab	300.00
➤ Van for hire	500.00
Transportation maintenance services – such as	
➤ Vehicle / motor shops	500.00
➤ Car wash	500.00
➤ Vulcanizing shops	500.00
➤ Air-conditioning shops	500.00
➤ Garage services / parking areas/ terminal	500.00
➤ Battery charging shop	500.00
➤ Tire recapping shop	500.00





➤ Auto shop	500.00
Department Stores	2,500.00
Groceries, general merchandise, hardware/lumber	1,000.00
Sawmills, minimarts, appliance centers, bazaars, boutique/RTW, bookstores, vehicle/motor dealers, drugs stores/pharmacy, pawnshops, jewelry stores, bakery, mineral/water refilling stations	1,000.00
Auto/Motor parts dealers	500.00
Gasoline Stations	1,000.00
Importers, exporters, employment agencies local or abroad	1,500.00
Private School – such as	
➤ Preschool private institution	
➤ Primary/ elementary private schools	1,500.00
➤ Private secondary schools	
➤ Tertiary schools	
➤ Vocational schools	
Mobile business – such as: Peddlers, ambulant vendors, mobile traders, scrap iron buyers, buy and sell services	300.00
Personal convenience services – such as	
➤ Beauty parlors	200.00
➤ Barber shops	100.00
➤ Massage clinics	500.00
➤ Sauna and bath	500.00
➤ Cosmetology services	500.00
➤ Funeral parlors	1,000.00
Construction services – such as	
➤ Architectural services	1,000.00
➤ Welding shops	500.00
➤ Blacksmith	300.00
➤ Hollow blocks, balusters, decorative	300.00
➤ Hauling services	500.00
➤ Furniture shops	300.00
➤ Carpentry works	300.00
➤ Landscaping services	300.00
➤ Painting shops	300.00
➤ Engraving shop	300.00
➤ Foundry and fabrication	500.00
➤ Upholstery shops	500.00
Financial Institution/ establishments such as	
➤ Banks	5,000.00
➤ Other financial & lending institutions/ investors or single proprietorship, insurance companies/ surety, money changer, pension plan/ memorial plan/ educational plan, and related businesses	5,000.00
➤ Any of the aforementioned businesses including individual investors/ lenders operating in the barangay, regardless of their office address	5,000.00
Arts & Communications Services - such as	
➤ TV Network	1,000.00
➤ Cable TV	1,000.00
➤ Radio Station	1,000.00
➤ Newspaper publications	1,000.00
➤ Publishing Company	1,000.00
➤ Video Services	1,000.00
➤ Photo Services	1,000.00
➤ Internet Café	1,000.00





➤ Cell Site	P3, 000.00
Professional services such as: Law office, psycho office, health clinics, tutorial services, tour guiding services, accounting services, real estate broker, real estate dealer/ developer, custom brokers	2,000.00
Sari-Sari Store	
➤ With gross sales below 50,000	100.00
➤ With gross sales above 50,000	200.00
Cooperative	
➤ Single type	500.00
➤ Multi-purpose	1,500.00
Fish, meat, agri-products, livestock business – such as	
➤ Fish vendors	500.00
➤ Meat vendors	500.00
➤ Fruit vendors	500.00
➤ Vegetables vendor	500.00
➤ Crops vendors	500.00
➤ Livestock vendors	500.00
➤ Poultry products	500.00
➤ Marine products	500.00
Photographic Studios	
➤ With gallery and photo enlarger	300.00
➤ With gallery without photo enlarger	300.00
➤ Developing Center	300.00
➤ Roving/ itinerant photographer	300.00
➤ CD burners	300.00
➤ Visual arts	300.00
➤ Plastic lamination	300.00
Printing	
➤ Printing press	500.00
➤ T-shirt printing & related arts	500.00
Proprietors or operators of:	
➤ Smelting plant	3,000.00
➤ Engraving plants	3,000.00
Public warehouse and bodegas	1,000.00
Recopying/ Photocopy and duplicating services	
➤ Xerox copying	300.00
➤ Mimeographing service	300.00
➤ Scanner	300.00
Repair Services	
➤ Electronic equipment	500.00
➤ Household appliances	300.00
➤ Radios and amplifiers	300.00
➤ Typewriters and other office equipment	300.00
➤ Cellphone repair shop	500.00
➤ Watch repair centers or shops	50.00
➤ Shoes/ bags repair shops	50.00
Commercial Breading of Fighting Cocks	1,000.00
Roasting of pigs and fowls/lechon	1,500.00
Sawmills	
➤ With fixed establishment	500.00
➤ Chainsaw operators	





• With Blades of more than 24 inches	150.00
• With blades off more than 12 inches but less than 24 inches	100.00
• With blade of 12 inches or less	50.00
<b>Sculpture Shop</b>	<b>200.00</b>
<b>Tailor or dress shops</b>	
➤ With more than three (3) sewing machines	300.00
➤ With three (3) or less sewing machines	100.00
<b>Tinsmith</b>	
➤ Mechanized	200.00
➤ Manual	200.00

## PERMITS ON BILLBOARDS, SIGNBOARDS, NEON SIGNS AND OUTDOOR ADVERTISEMENTS

[1] Streamers, banners, signposts, and any other forms of posted advertisements of whatever material, whether of a permanent or temporary nature:

[a] Across roads or highway (max of 8 meters)	P100.00
[b] Along roads or highway (max of 8 meters)	P100.00
[c] Billboards on street posts	P50.00
[d] Signposts	P100/year

**ADMINISTRATIVE PROVISIONS.** Installation and construction of billboard, signboards and the like shall be subjected to the rules and regulations of existing laws, ordinances, rules and regulations.

Issuance of permit for their installation and construction shall be in accordance within the provisions of existing law and municipal/city ordinances.

**EXEMPTIONS.** Provided that business establishments situated within the jurisdiction of the barangay shall be exempted from assessments if said advertisement is placed within its property limits or a reasonable distance there from and does not cross the highway or road; provided further, that all government announcements for purely public service purposes shall likewise be exempted from payment of said fees.

## RENTALS OF FACILITIES

There is hereby levied for the use of barangay owned/controlled or operated facilities in accordance with the following schedule:

Social Hall, Basketball Court when electricity is used or during	
• Night Time	
• Day Time	
Plastic Chairs	5.00/each
Sound System	500.00/day
Tents	300.00/day
Detachable Fence	30.00/each
Vehicle	800.00

**EXEMPTION.** Any activity which will uses the facilities above mentioned for any educational, charitable or public purpose as maybe certified by the barangay chairman shall be free from payment of the fees imposed in this article.



## CUTTING PERMITS/CERTIFICATION

[a] Hardwood Trees	P50.00/tree
[b] Miscellaneous Tree	P30.00/tree
[c] Chainsaw Certification	P50.00/day

## SERVICE CHARGE FOR GARBAGE COLLECTION

There shall be collected from every operator of business establishments and subdivisions located within the area covered by the garbage collection services, based on the following schedules:

Subdivisions	3,000.00/annum
Business establishments	1200.00/annum

**ADMINISTRATIVE PROVISIONS.** The owner or operator of business establishments and subdivisions shall provide within his premises a garbage can or garbage receptacle duly prescribe which shall be placed before the time of garbage collection.

**EXEMPTIONS.** Operators of business establishments or Subdivisions who are disposing of their garbage waste matters properly or maintaining an appropriate system or garbage disposal and having no garbage and waste matters to be collected shall be exempted from the provision of this article.

## SECTION 8 - ADMINISTRATIVE PROVISIONS.

**A. PERMIT TO OPERATE.** Unless otherwise specifically provided for in this ordinance, all persons natural juridical subject to business tax under this ordinance and/or persons, agents and brokers transacting business for their principals and/or representing firms or offices business establishments shall secure barangay clearance from the Office of the Punong Barangay and business permit from the Office of the City Mayor and pay the corresponding taxes fees and charges for the operation off said business not later than January 20<sup>th</sup> of each year. Persons desiring to use barangay owned/controlled or operated equipment and facilities shall secure the necessary permit before the start of their activity or use.

## B. DISPLAY OF OFFICIAL RECEIPTS EVIDENCING PAYMENT OF THE TAX OF FEE.

The official receipts showing payments of the taxes, fees and other impositions and the valid permit issued by the competent authority (Punong Barangay/Municipal Mayor) as provided by this ordinance shall be displayed on aa conspicuous place in the establishment or office used in connection with the conduct of the business or the exercise of the privileges.

## SECTION 9 – PENAL PROVISION

**A. GENERAL PENAL PROVISIONS.** Any violation off the provision of this code not herein otherwise covered by any specific penalty or of the rules and regulations promulgated under authority of this Code, shall be punished by a fine of not less than Two Hundred (P200.00) Pesos but not exceeding One Thousand (P1,000) pesos at the discretion of the court.

Payment of a fine herein provided should not relieve the offender from the payment of the delinquent tax, fee or charge imposed under this Code. If the violation is committed by any juridical entity, the President, General Manager or any person entrusted with the administration thereof at the time of the commission of the violation shall be held



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responsible or liable thereof and be subjected to the penalties herein provided.

**B. COMPROMISE SETTLEMENT FEE.** The Punong barangay is hereby authorized to enter into an "extrajudicial" or out-of-court settlement off any offenses involving violations of any provisions off this Code subject, however, to the following conditions, viz:

1. That the offense does not involved fraud;
2. That the offender shall pay a compromise settlement fee of not less than One Thousand pesos (P1,000) as may be agreed upon by the parties;
3. That the payment of the "compromise settlement fee" above mentioned shall not relieve the offender from the payment of the corresponding tax, fee or charge due from his as provided under this code, if he is liable thereof.

**C. ADMINISTRATIVE PENALTY.** Failure to pay tax, regulatory fee or other impositions, rentals and other collectible the barangay mentioned herein within the time specified for the payment will subject the violator to an administrative penalty or surcharge at the rate of Twenty-five (25%) percent of the amount of tax plus interest at the rate of two percent (2%) a month or fraction thereof until the full amount is totally paid.

**SECTION 10 – SURCHARGES AND PENALTIES ON-UNPAID FEES OR CHARGES.** The Sangguniang Barangay may impose a surcharge not exceeding twenty-five percent [25%] of the amount of fees or charges not paid on time.

**SECTION 11 – TIME OF PAYMENT.** Unless otherwise provided in this ordinance, all fees and charges shall be paid within the first thirty days [30] of January, the sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of said fees or charges without surcharges or penalties, but not for a period exceeding three [3] months.

**SECTION 12 – COLLECTION OF LOCAL FEES.** All local fees and charges shall be collected by the Barangay Treasurer or persons duly deputized by the barangay council and all funds shall go to the General Fund of barangay.

**SECTION 13 – MANDATORY REVIEW EVERY FIVE YEARS.** The Barangay Council shall undertake a mandatory review of this ordinance at least once in every five years [5] with the primary objective of providing a more responsive and accountable local government structure.

**SECTION 14 – REPEALING CLAUSE.** Any existing Ordinance, which is inconsistent hereof, are hereby repealed, amended or modified.

**SECTION 15 – SEPARABILITY CLAUSE.** If for any reason any part of this ordinance shall be held to be unconstitutional or invalid, other parts or provision hereof, which are not affected hereby; shall be continued in full force and effect.

**SECTION 16 – AMENDMENTS.** Any amendments to, or revision of, this ordinance maybe proposed by:

1. The Barangay Council, upon a vote of two thirds of all its members; one year [1] after the effectively of this ordinance.

Importance of the amending procedure. Should there be problems that no human foresight can anticipate, as conditions are never static, so must this ordinance be freed from the constraint of rigidity? While its reduced to writing, it should not be devoid of the element of flexibility. Thus, a well-written ordinance must not only safeguard individual rights, but also indicate how it may be amended in order to make it responsive to changing economic, social, and political conditions.



**SECTION 17 – EFFECTIVITY CLAUSE.** This ordinance shall take effect upon approval hereof and upon posting the same in all conspicuous places within the barangay for ten [10] consecutive days.

**ENACTED BY THE SANGGUNIANG BARANGAY** of Gun-ob, Lapu-Lapu City, Cebu in its 15<sup>th</sup> regular session held on February 2, 2019.

Date Promulgated: **February 2, 2019**

**CARRIED UNANIMOUSLY:**

**HON. JOSE P. DUNGOG, R.N.**  
Barangay Kagawad

*Jose*  
**HON. GEMINIANO B. GODINEZ**  
Barangay Kagawad

*Jose*  
**HON. ROMEO P. PATALINGHUG**  
Barangay Kagawad

*Rufo*  
**HON. RUFO AMORES III**  
Barangay Kagawad

*Kirby*  
**HON. KIRBY G. MARIFOSQUE**  
Barangay Kagawad

*Marilito*  
**HON. JOSE MARILITO L. BAGUIO**  
Barangay Kagawad

*Zotico*  
**HON. ZOTICO D. SOROÑO**  
Barangay Kagawad

*Carl*  
**HON. CARL STEVEN WEIGEL**  
SK Chairman

I hereby certify as to the correctness and truthfulness of the above quoted Local Appropriation ordinance.

*Manuel*  
**MR. MANUEL T. BASCON**  
Barangay Secretary

**MR. NELSON Y. GABAYAN**  
Barangay Treasurer

**HON. ROMEO P. PATALINGHUG**  
Barangay Kagawad and Chairman  
Committee on Budget and Appropriation

Approved by:

*Eleonor*  
**HON. ELEONOR T. FONTANOZA**  
Punong Barangay

