



OFFICE OF THE SANGGUNIANG BAYAN

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EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE
11TH SANGGUNIANG BAYAN OF BULALACAO, ORIENTAL MINDORO
HELD ON JUNE 10, 2024 AT THE SANGGUNIANG BAYAN SESSION
HALL

PRESENT:

- | | |
|-------------------------------|--|
| Hon. Ramon G. Magbanua | Municipal Vice Mayor/Presiding Officer |
| Hon. Ederlino C. Acheron | Sangguniang Bayan Member |
| Hon. Edezer F. Acheron | Sangguniang Bayan Member |
| Hon. Jess V. Sapungan | Sangguniang Bayan Member |
| Hon. Felix John C. Templanza | Sangguniang Bayan Member |
| Hon. Kieven E. Cantos | Sangguniang Bayan Member |
| Hon. Elpidio N. Contreras, Jr | Sangguniang Bayan Member |
| Hon. Guillermo G. Salas, Jr. | Sangguniang Bayan Member |
| Hon. Joejie R. Narciso | Sangguniang Bayan Member |
| Hon. Enrico C. Villas | Pangulo, Liga ng mga Brgy. |
| Hon. Francis Dave C. Cantos | SK Federation President |
| Hon. Acheron U. Calinog, Jr. | IPM Representative |

ABSENT:

NONE

X ----- X

MUNICIPAL ORDINANCE NO. 24-06-389

AN ORDINANCE PRESCRIBING FEES IN CONNECTION WITH THE
BUSINESS PERMIT APPLICATION OF ALL REGISTERED
COOPERATIVES OPERATING IN THE MUNICIPALITY OF BULALACAO,
PROVINCE OF ORIENTAL MINDORO PURSUANT TO THE LOCAL
GOVERNMENT CODE OF 1991 AND BUREAU OF LOCAL
GOVERNMENT FINANCE MEMORANDUM CIRCULAR NO. 31-2009

Sponsors:

Sangguniang Bayan Member JOEJIE R. NARCISO
Chairperson, Committee on Ways and Means

Sangguniang Bayan Member EDEZER F. ACERON
Chairperson, Committee on Rules, Privileges, Ordinances, and Legal Matters

Sangguniang Bayan Member EDERLINO C. ACERON
Chairperson, Committee on Cooperatives and Non-Government Organizations

WHEREAS, Rule XIII, Article 62 of the Rules and Regulations
implementing the Local Government Code of 1991 states that the LGUs shall
promote the establishment and operation of people's organizations, NGOs,
and the private sector, to make them active partners in the pursuit of local
autonomy;

HON. ACERON U. CALINOG, JR.
HON. FRANCIS DAVE C. CANTOS
HON. FELIX JOHN C. TEMPLANZA
HON. ENRICO C. VILLAS
HON. JOEJIE R. NARCISO
HON. JESS V. SAPUNGAN
HON. EDEZER F. ACERON
HON. EDERLINO C. ACERON
HON. RAMON G. MAGBANUA
HON. EDEZER F. ACERON
HON. JOEJIE R. NARCISO
HON. ENRICO C. VILLAS

WHEREAS, Section 129 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 provides that "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 provision herein, consistent with the basic policy of the local autonomy. Such taxes, fees and charges shall accrue exclusively to the local government units";

HON. ACERON CALINOG, JR.
DEPT. 1

WHEREAS, Section 132 of the same law states that "The power to impose 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";

HON. KESERVE GANTOS
HON. FRANCIS BAYE C. GANTOS

WHEREAS, Section 133 of the same law mentions that the exercise of the taxing powers of provinces, cities, and municipalities shall not extend to the levy of taxes, fees, or charges, on countryside and barangay business enterprises and on duly registered cooperatives;

HON. ENRIQUE C. VILLAS

WHEREAS, under the Bureau of Local Government Finance MC 31-2009, duly registered cooperatives are excluded from the taxing powers of provinces, cities, municipalities, and barangays as mentioned in Section 133 (n) of the LGC of 1991, as amended. Likewise, Section 234 of the same law expressly exempts all real property owned by duly registered cooperatives from the payment of real property tax. However, cooperatives transacting with members and non-members are required to obtain Mayor's permit; pay the commensurate cost of regulation, inspection, and surveillance of the operation of its business but not exceeding PhP1,000; and secure a community tax certificate and pay the basic tax rate of PhP500 as a juridical entity;

HON. JOE IER NARCISO
HON. ENRIQUE C. VILLAS

WHEREAS, DILG MCs No. 2010-120 and 2017-16 likewise emphasize such exemption;

HON. JESS V. SAPURGAN
HON. JOE IER NARCISO

WHEREAS, the Revenue Code of 2004 of the municipality of Bulalacao, Oriental Mindoro has no definite imposition of fees in connection with the application of business permit of cooperatives operating in said municipality;

HON. GUILLERMO G. SALAS, JR.
HON. EDEZER F. ACERON

WHEREAS, it is ideal and advantageous to the local autonomy of this municipality to require all cooperatives operating in the municipality to secure Mayor's permit before applying for accreditation in the Sangguniang Bayan subject to limitations provided by laws and regulations;

HON. EDELLINO C. ACERON
HON. EDUARDO M. CONTRERAS

NOW, THEREFORE, BE IT ORDAINED, as it is hereby ordained by the Sangguniang Bayan of Bulalacao, Oriental Mindoro, that:

HON. PATRICIO S. MARGANUA
HON. ENRIQUE C. VILLAS

Section 1. Statement of Policy. It is the policy of the Local Government Unit of Bulalacao to undertake initiatives and ponder a systematic way of gaining local income to contribute in the progress of the municipality as a whole and to uphold the rights and privileges of all registered cooperatives operating therein.

Section 2. Title. This Ordinance is entitled as stated and shall be also known as "2024 Cooperatives' Business Permit Application Fee Ordinance of Bulalacao".

Section 3. Scope/Coverage. This Ordinance covers all registered cooperatives operating within the territorial jurisdiction of the municipality of Bulalacao, Oriental Mindoro.

Section 4. Imposition of Fees. The Municipal Treasury Office shall collect the following fees before issuing business permit to cooperatives:

| | | |
|---------------------------------|---|-----------|
| Mayor's Permit Fee | - | PhP385.00 |
| Medical and Sanitary Permit Fee | - | 50.00 |
| Service Fee | - | 50.00 |
| Fire Inspection Fee | - | 20.00 |
| Sticker Fee | - | 30.00 |
| Garbage Generation Fee | - | 180.00 |
| Occupation Fee | - | 100.00 |
| Community Tax Certificate | - | 500.00 |

The total fees due to a registered cooperative shall not exceed to PhP1,000.00 and the community tax certificate payment shall not exceed PhP500.00 every year. However, this shall not apply to those cooperatives with accumulated reserves and undivided net savings of more than Ten Million Pesos (PhP10,000,000.00) pursuant to Section 8 of Joint Rules and Regulations of Implementing Articles 60, 61 and 144 of Republic Act No. 9520, otherwise known as the "Philippine Cooperative Code of 2008" in relation to RA No. 8424 or the National Internal Revenue Code, as amended.

All registered cooperatives operating within this municipality shall be required to secure Mayor's permit prior to application for Sangguniang Bayan accreditation. The Municipal Cooperative Development Office shall be responsible for the implementation of this legal provision.

Section 5. Repealing Clause. Any ordinance inconsistent with the provisions of this Ordinance is hereby repealed or modified accordingly.

Section 6. Separability Clause. If any provision of this Ordinance is declared invalid, the remainder or any provision hereof not affected thereby shall remain in force and effect. Higher laws or policies inconsistent with the provisions of this Ordinance shall prevail.

Section 7. Effectivity. This Ordinance shall take effect immediately after fifteen (15) days of posting in bulletin board at the entrance of the municipal hall and in at least two (2) other conspicuous places in the Local Government Unit of Bulalacao.

ENACTED this 10th day of June 2024 Bulalacao, Oriental Mindoro.

HON. ACERON F. CALINOG JR.
 HON. KIERRE C. CAPIOS
 HON. FERDINAND C. TEMPLANZA
 HON. JESS V. SAPUNGAN
 HON. EDZEFER F. ACERON
 HON. EDERLING C. ACERON
 HON. RAMON S. MANGBANUA
 HON. JOEJIE R. NARCISO
 HON. ENRICO C. VILLAS
 HON. GUILLERMO G. SALAS JR.
 HON. EPIDIO N. MONTREAN JR.
 HON. JUANITO C. VILLAS


Hon. **EDERLINO C. ACERON**
Sangguniang Bayan Member


Hon. **EDEZER F. ACERON**
Sangguniang Bayan Member


Hon. **JESS V. SAPUNGAN**
Sangguniang Bayan Member


Hon. **FELIX JOHN C. TEMPLANZA**
Sangguniang Bayan Member


Hon. **KIEVEN E. CANTOS**
Sangguniang Bayan Member


Hon. **ELPIDIO N. CONTRERAS, JR.**
Sangguniang Bayan Member


Hon. **GUILLERMO G. SALAS, JR.**
Sangguniang Bayan Member


Hon. **JOEJIE R. NARCISO**
Sangguniang Bayan Member


Hon. **ENRICO C. VILLAS**
Pangulo, Liga ng mga Barangay



Hon. **FRANCIS DAVE C. CANTOS**
SK Federation President


HON. ACERON U. CALINOG, JR.
Indigenous People Mandatory Representative


CERTIFIED TRUE AND CORRECT:


PERLITA L. PAZ
Secretary to the Sanggunian

ATTESTED:


Hon. **RAMON G. MAGBANUA**
Municipal Vice Mayor/Presiding Officer

APPROVED:


Hon. **ERNILO C. VILLAS**
Municipal Mayor
Date Signed: _____