

RESOLUTION NO. 39
ORDINANCE NO. 8

AN ORDINANCE LEVYING A COMMUNITY TAX PURSUANT TO SECTION 156 OF REPUBLIC ACT NUMBERED SEVENTY ONE HUNDRED AND SIXTY, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991

WHEREAS, under the provisions of Section 156 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991 (hereinafter referred to as the Code), the residence tax levied and administered by the National Government pursuant to Section 38 of the Local Tax Code (Presidential Decree No. 231, as amended) has been transformed from a national tax to a local tax;

WHEREAS, under said Section 156 of the Code, a new tax known as the community tax, may be levied and collected by cities and Municipalities;

WHEREAS, a local tax Ordinance should be enacted by the Sanggunians of all cities, and Municipalities imposing said Community Tax before the same can be collected and a community tax certificate therefore be issued accordingly;

8 NOW THEREFORE, on motion of Hon. Severino P. Bantugan duly seconded by Hon. Dolores S. Bago, be it Ordained by the Sangguniang Bayan:

T H A T

SECTION 1. This Tax Ordinance takes effect on January 1, 1992 levying the Community tax at the following schedules;

- A. For individual taxpayers
1. Basic tax - Five pesos (₱ 5.00)
 2. Additional tax of not exceeding ten thousand pesos (₱10,000.00) for the following:
 - a) Assessed value of real property - ₱2.00 for every ₱ 5,000.00
 - b) Gross receipts or earnings derived from business in the Philippines during the preceeding year ₱ 2.00 for every ₱5,000.00

SECTION 2. TIME FOR PAYMENT AND PENALTIES FOR DELIQUENCY:

a) The Community Tax shall accrue on the first (1st day of January of each year which shall be paid not later than the last day of February of each year. If a person reaches the age of eighteen (18) years or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the community tax on the day he reaches such age or upon the day the exemptions ends. However, if a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days to pay the community tax without becoming deliquent.

(18) Person who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st) day of July of any years, or who cease to belong to an exempt class on or after the same date, shall not be subject to the community tax for the year.

b) Corporations established and organized on or before the last day of June shall be liable for the community tax for that year. But corporations established and organized on or before the last day of March shall have twenty (20) days within which to pay the community tax without becoming delinquent;

Corporations established and organized on or ~~before~~ after the first day of July shall no be subject to the community tax for that year;

To the tax is not paid within the time prescribed above, there shall be added to the unpaid an interest of twenty four percent (24%) per annum from the due date until it is paid.

SECTION 3. Pursuant to the provisions of paragraph (b) of Section 164 of the Code, this Ordinance shall authorize the Municipal Treasurer to deputize the Barangay Treasurer to collect the community tax in their respective jurisdictions. However, the said deputation shall be limited to the Community tax payable by individual taxpayers and shall be extended only to Barangay Treasurers who shall be properly bonded in accordance with existing Laws.

SECTION 4. In view of the urgency of the enactment of this local Tax Ordinance and considering that the rates of community taxes payable by individuals and corporations are fixed under Section 157 and 158 of the Code, no public hearing shall be required for this purpose;

SECTION 5. The Municipal Treasurer is hereby authorized, pending the distribution by the Bureau of Internal Revenue of the new form for the community tax certificate, to use for the purpose the blank forms with residence certificates that may still be in their stock, with the proper changes being made thereon;

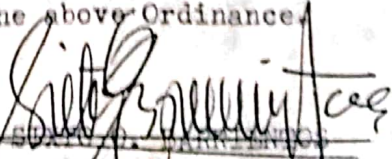
SECTION 6. PENALTY. Any violations of the provisions of this Ordinance shall be punished by a fine of not exceeding One Thousand Pesos (P1,000.00) or imprisonment of not less than six (6) months, or both at the discretion of the Court;

SECTION 7. REPEALING CLAUSE. All Ordinances, rules and regulations or parts thereof, in conflict with, or inconsistent with any Sections of this Ordinance are hereby repealed or modified accordingly;

RESOLVED FURTHER, that copies of this Ordinance be furnished the Municipal Treasurer of Bulalacao, Oriental Mindoro for his implementation.

UNANIMOUSLY APPROVED:

I HEREBY CERTIFY to the correctness of the above Ordinance.


Municipal Secretary

/Jap