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Republic of the Philippines  
Province of Oriental Mindoro  
MUNICIPALITY OF BULALACAO

**OFFICE OF THE SANGGUNIANG BAYAN**

Municipal Building, Poblacion, Bulalacao, 5214, Oriental Mindoro  
sbobulalacao@gmail.com/09958346851

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE  
11<sup>TH</sup> SANGGUNIANG BAYAN OF BULALACAO, ORIENTAL MINDORO  
HELD ON FEBRUARY 26, 2024 AT THE SANGGUNIANG BAYAN  
SESSION HALL

**PRESENT:**

Hon. Ramon G. Magbanua	Municipal Vice Mayor/Presiding Officer
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. Joejie R. Narciso	Sangguniang Bayan Member
Hon. Enrico C. Villas	Pangulo, Liga ng mga Brgy.
Hon. Aceron U. Calinog, Jr.	IPM Representative

**ABSENT:**

Hon. Guillermo G. Salas, Jr.	Sangguniang Bayan Member-Leave
Hon. Francis Dave C. Cantos	SK Federation President-Leave

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**MUNICIPAL ORDINANCE NO. 24-02-381**

**AN ORDINANCE RECOGNIZING THE TOP CONTRIBUTORS IN LOCAL  
INCOME OF THE MUNICIPALITY OF BULALACAO, ORIENTAL  
MINDORO**

Author and Sponsor:

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

Sponsors:

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

**Sangguniang Bayan Member ELPIDIO N. CONTRERAS, JR.**  
Chairperson, Committee on Environment and Forestry

**Sangguniang Bayan Member JESS V. SAPUNGAN**  
Chairperson, Committee on Health, Nutrition and Sanitation

**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. RAMON G. MAGBANUA

HON. EDERLINO C. ACERON

HON. EDEZER F. ACERON

HON. JESS V. SAPUNGAN

HON. FELIX JOHN C. TEMPLANZA

HON. KIEVEN E. CANTOS

HON. ELPIDIO N. CONTRERAS, JR.

HON. JOEJIE R. NARCISO

HON. ENRICO C. VILLAS

HON. ACERON U. CALINOG, JR.

HON. GUILLERMO G. SALAS, JR.

HON. FRANCIS DAVE C. CANTOS

HON. RAMON G. MAGBANUA

HON. EDERLINO C. ACERON

HON. EDEZER F. ACERON

HON. JESS V. SAPUNGAN

HON. FELIX JOHN C. TEMPLANZA

HON. KIEVEN E. CANTOS

HON. ELPIDIO N. CONTRERAS, JR.

HON. JOEJIE R. NARCISO

HON. ENRICO C. VILLAS

**WHEREAS**, Section 132 of the same law states that "The power to impose tax, fee or charge or to regenerate revenue under this Code shall be exercised by the Sanggunian of the local government unit concerned through an appropriate ordinance";

HON. KEVIN F. CARLOS  
PESALTA L. RAZ

**WHEREAS**, Section 447 of the same law provides that the Sangguniang Bayan, as the legislative body of the Municipality, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the Municipality and its inhabitants;

HON. FELIX JOHN C. TEMPLANZA  
HON. ACERON J. CALINOG

**WHEREAS**, the Municipality of Bulalacao is on its way to being an agro-eco-tourism destination in the Province of Oriental Mindoro that collaborative hard works from both government and private sectors are applied and gathered together to deliver the best positive outcome;

**WHEREAS**, the Local Government Unit of Bulalacao acknowledges and appraises the taxpayers for their contributions to the revenue generation of this municipality which enable the municipal government to provide better welfare support and implement development programs dedicated to improving the lives of every Bulalacaonon;

HON. JESSA S. SORIANO  
HON. ENRICO C. VILLAS

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

**Section 1. Statement of Policy.** It is the policy of the Local Government Unit of Bulalacao to value the role and importance of the resident and non-resident taxpayers in the overall progress of the municipality, and provide special recognition to those who contributed the most in the municipal revenue collection.

HON. EDER F. ACERON  
HON. JOEIE R. NARCISO

**Section 2. Title.** This Ordinance is entitled as stated and shall be also known as "2024 Top Contributors Ordinance of Bulalacao".

**Section 3. Definition of Terms.** As used in this ordinance, the following terms shall mean:



- a. **Local Income** refers to the locally or internally sourced income includes tax revenues from real property, business and other local taxes, non-tax receipts from fees and charges, government business operations and other miscellaneous income.
- b. **Taxpayer** refers to a business entity or an individual whether a resident or non-resident of Bulalacao who is obligated to pay taxes to the Local Government Unit of Bulalacao which is the primary source of revenue of the municipality.
- c. **Top Contributor** refers to a taxpayer who has no records of delinquency and has the most amount of tax payment contributed to the local income of the municipality.


HON. EDERLINO C. ACERON  
HON. EDITION K. COMPERAS  
HON. RALPH G. MAGEBANUA  
HON. BRANILLO C. VILLAS

**Section 4. Scope/Coverage.** This Ordinance covers all the business entity or individuals whether a resident or non-resident of Bulalacao who is liable in paying taxes for the revenue collection of the Municipality of Bulalacao, Oriental Mindoro.

**Section 5. Committee.** The Awards Evaluation Committee who shall be in charged in evaluating and confirming the Top Contributors in the Local Income and First Ten Business Taxpayers for a certain year in the Municipality of Bulalacao, Oriental Mindoro is hereby created:

- Head - Municipal Treasurer
- Members - Municipal Accountant
- Municipal Budget Officer
- Municipal Planning Development Officer
- Human Resource Management Officer
- Head of the Business Permit and Licensing Office
- SB Chairman, Committee on Ways and Means

  
HON. MERVIN B. CEDROS  
  
PEARL A. PAZ

  
HON. FERNAN JOHN C. TEMPANZA  
  
HON. ACERSON G. CALINOG

**Section 6. Top Contributors.** The Awards Evaluation Committee shall evaluate and confirm the Top Contributors in the Local Income annually. There should be Top Five for the business or corporation category and another Top Five for the sole proprietor or individual category. All the awardees for both categories must have no records of delinquency. Thus, contributors who has record of delinquency for a certain year must settle first their taxes to be able to qualify in the next year set of awardees.

  
HON. JESS V. SPURGEON  
  
HON. ENRIQUE C. VILLAS

**Section 7. First Ten Business Taxpayers.** The Awards Evaluation Committee shall evaluate and confirm the First Ten Business Taxpayers who were able to apply or renew business permit for a certain year in the Business Permit and Licensing Office of the Local Government Unit of Bulalacao, Oriental Mindoro.

**Section 8. Hall of Fame Award.** For both awards; Top Contributors and First Ten Business Taxpayers, the awardee who received the same award for three consecutive years shall have the Hall of Fame Award on the next year from when they received their 3<sup>rd</sup> award.

  
HON. EDER F. ABERG  
  
HON. JOEJE R. NARCISO

**Section 9. Special Recognition.** The taxpayers who have been included in the Top Contributors in the Local Income and First Ten Business Taxpayers for a certain year in the Municipality of Bulalacao, Oriental Mindoro shall be recognized and awarded in the celebration of the annual Bulalacao Day as prescribed from the Municipal Ordinance 23-02-342. The awardees shall each receive Plaque of Recognition as token for their valuable contribution to the local revenue of the municipality.

**Section 10. Implementation.** The Office of the Municipal Mayor shall ensure the implementation of this Ordinance annually.

**Section 11. Appropriation.** The fund needed for the implementation of this Ordinance shall be included in the General Appropriation Fund Annual Budget of the Local Government Unit of Bulalacao, Oriental Mindoro. The amount for years after 2024 shall be based on the budget proposal to be submitted by Office of the Municipal Mayor. The Municipal Budget Officer shall ensure that the budget necessary for the implementation of this Ordinance is included in yearly appropriation. The fund allocated for this purpose shall not be allowed for realignment and not be certified as savings unless it served its purpose already within a particular fiscal year.

  
HON. EDER G. AGERON  
  
HON. FELIMON CONTRERAS, JR.  
  
HON. MARGANUA  
  
HON. ERNILO C. VILLAS

**Section 12. Repealing Clause.** Any ordinance inconsistent with the provisions of this Ordinance is hereby repealed or modified accordingly.

**Section 13. 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 14. 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 26<sup>th</sup> day of February 2024 Bulalacao, Oriental Mindoro.

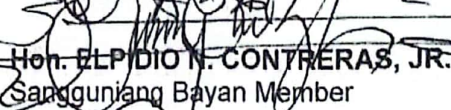
  
**Hon. EDERLINO C. ACERON**  
Sangguniang Bayan Member

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

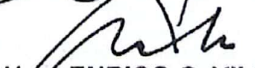
  
**Hon. JESS V. SAPUNGAN**  
Sangguniang Bayan Member

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

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

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

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

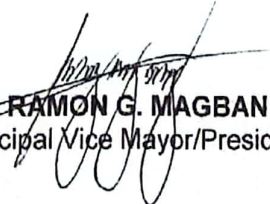
  
**Hon. ENRICO C. VILLAS**  
Pangulo, Liga ng mga Barangay

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


**CERTIFIED TRUE AND CORRECT:**

  
**PERLITA PAZ**  
Secretary to the Sanggunian

**ATTESTED:**

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

**APPROVED:**

  
**Hon. ERNILO C. VILLAS**  
Municipal Mayor  
Date Signed: March 25, 2024