

Excerpt from the  
MINUTES OF THE 7TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF BAYBAY,  
LEYTE, HELD AT THE SESSION HALL ON FEBRUARY 18, 1992.

PRESENT:

HON. EMMANUEL G. PILPA .....	Mun. Vice Mayor & Presiding Officer
HON. PATROCINIO L. ALBARICO .....	Sangguniang Bayan Member
HON. NOLAN T. MONSERATE .....	-do-
HON. MANUEL A. CHAN .....	-do-
HON. BONIFACIO A. UN .....	-do-
HON. LILIA T. MODINA .....	-do-
HON. AVELINO D. UY .....	-do-
HON. RICARDO L. AVILA .....	-do-
HON. DOMINADOR L. CHIONG .....	-do-
HON. CANDIDO P. SOMBILON .....	-do-
HON. JACINTO B. OMANDAC .....	-do-

ABSENT:

N O N E

MUNICIPAL ORDINANCE NO. 2

AN ORDINANCE ADOPTING THE COMMUNITY TAX IN PURSUANCE OF THE PROVISIONS  
OF REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE  
OF 1991, AMENDING CURRENT RESOLUTION NO. 21.

Presented for consideration was the instance of the Municipal Treasurer  
of this municipality to amend current Resolution No. 21 of this Body in such  
a way that it would be in a form of ordinance for obvious reason.

On motion of the Honorable SB Member Dominador L. Chiong, duly seconded  
by the rest of the SB members; be it

RESOLVED, as it is hereby RESOLVED, that the following municipal ordi-  
nance be, as hereby is, adopted, to wit:

AN ORDINANCE

ADOPTING THE COMMUNITY TAX IN PURSUANCE OF THE PROVISIONS OF REPUBLIC ACT  
NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991, AMENDING  
CURRENT RESOLUTION NO. 21.

Be it enacted by the Sangguniang of the Municipality of Baybay, Province  
of Leyte, in session assembled, that:

Section 1.- Individuals Liable to Community Tax.- Every inhabitant of  
this municipality eighteen (18) years of age or over who has been regularly  
employed on a wage or salary basis for at least thirty (30) consecutive work-  
ing days during any calendar year, or who is engaged in business or occupa-  
tion, or who owns real property with an aggregate assessed value of One Thou-  
sand Pesos (P1,000.00) or more, or who is required by law to file an income  
tax return shall pay an annual community tax of Five Pesos (P5.00) and an  
annual additional tax of One Peso (P1.00) for every One Thousand Pesos  
(P1,000.00) of income regardless of whether from business, exercise of pro-  
fession or from property, which in no case shall exceed Five Thousand Pesos  
(P5,000.00).

In the case of husband and wife, the additional tax herein imposed shall  
be based upon the total property owned by them and the total gross receipts  
or earnings derived by them.

Section 2.- Juridical Persons Liable to Community Tax.- Every corpora-  
tion no matter how created or organized, whether domestic or resident foreign,  
engaged in or doing business in this municipality shall pay an annual commu-



nity tax of Five Hundred Pesos (P500.00) and an annual additional tax, which, in no case, shall exceed Ten Thousand Pesos (P10,000.00) in accordance with the following schedules:

- (1) For every Five Thousand Pesos (P5,000.00) worth of real property in this municipality owned by it during the preceding year based on the valuation used for the payment of the real property tax under existing laws, found in the assessment rolls of this municipality where the real property is situated - Two Pesos (P2.00); and
- (2) For every Five Thousand Pesos (P5,000.00) of gross receipts or earnings derived by it from its business in this municipality during the preceding year - Two Pesos (P2.00).

The dividends received by a corporation from another corporation, however, shall, for the purpose of the additional tax, be considered as part of the gross receipts or earnings of said corporation.

**Section 3.- Exemptions.** The following are exempt from the community tax:

- (1) Diplomatic and consular representatives; and
- (2) Transient visitors when their stay in this municipality does not exceed three (3) months.

**Section 4.- Place of Payment.** - The community tax shall be paid in the place of residence of the individual, or in the place where the principal office of the juridical entity is located.

**Section 5.- Time for Payment; Penalties for Delinquency.-**

- (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 exemption 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 delinquent.

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

- (b) Corporation 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. Corporation established and organized on or after the first day of July shall not be subject to the community tax for that year.

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

**Section 6.- Printing of Community Tax Certificates and Distribution of Proceeds.**

- (a) The Bureau of Internal Revenue shall cause the printing of the community tax certificates and distribute the same to this municipality, through the municipal treasurer, in accordance with prescribed regulations.
- (b) The municipal treasurer shall deputize the barangay treasurer to collect the community tax in their respective jurisdiction.



however, That said barangay treasurer shall be bonded in accordance with existing laws.

(c) The process of the community tax actually and directly collected by the municipal treasurer shall accrue entirely to the general fund of this municipality concerned. However, proceeds of the community tax collected through the barangay treasurers shall be apportioned as follows:

- (1) Fifty percent (50%) shall accrue to the general fund of this municipality concerned; and
- (2) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

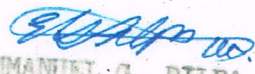
Section 7.- Effectivity. - This ordinance shall take effect upon its adoption.

Adopted, February 18, 1992.

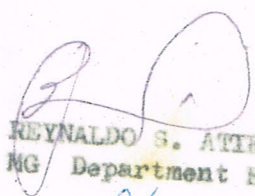
RESOLVED, FURTHER, to let certified copies of this ordinance be furnished the Municipal Treasurer, of Baybay, Leyte, for implementation; and all other concerned, for information.

UNANIMOUSLY CARRIED.

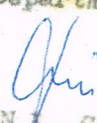
I HEREBY CERTIFY to the correctness of the foregoing ordinance.

  
EMMANUEL G. PILPA  
Mun. Vice Mayor &  
Presiding Officer

ATTESTED:

  
REYNALDO S. ATIENZA  
MG Department Head

APPROVED:

  
CARMEN L. CARI  
Municipal Mayor