



Republic of the Philippines
MUNICIPALITY OF SANTA ROSA
Province of Laguna

OFFICE OF THE SANGGUNIANG BAYAN

RESOLUTION No. 178 - '92
PROVINCIAL BOARD
September 7, 1992

KAPASIYAHAN BLG. 46-A
(Sa mungkahi ni Kag. Perez na pinangalawhan ni Kag. Entena.)

ANG KAPASIYAHAN

na nagtitibay ng pagpepahintulot na mailakip at mapalimbag ang Kautusang nagtitibay sa pagtatala ng singilin sa "Community Tax" sa wikang Banyaga.

HUONG PAGKAKAISANG PINAGTIBAY.

KAUTUSANG BAYAN BLG. XXI-'92
(Ordinance No. XXI-'92)
(Sa mungkahi ni Kag. Perez na pinangalawhan ni Kag. Entena.)

APPROVED
RESOLUTION No. 178 - '92
PROVINCIAL BOARD
September 7, 1992

AN ORDINANCE IMPOSING A COMMUNITY TAX AND FOR OTHER PURPOSES

Be it ordained by the Sangguniang Bayan of the Municipality of Santa Rosa, Province of Laguna that:

SECTION 1. Title. - This Ordinance shall be known as A Tax Ordinance imposing a Community Tax in the Municipality of Santa Rosa, Province of Laguna.

SEC. 2. Community Tax. - There is hereby imposed a Community Tax in the Municipality of Santa Rosa, Province of Laguna in accordance with the provisions of this Ordinance.

SEC. 3. Individuals Liable to Community Tax. - Every inhabitant of the Philippines who is a resident 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 working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of One thousand 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 (5.00) and an annual additional tax of One peso (P1.00) for every One thousand pesos (P1,000.00) of gross receipts or earnings derived from business, salaries or gross receipts or earnings from the exercise of profession or the pursuit of any occupation, or income from real property during the preceding year 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.

ANTONIO B. DICTADO
Pangalawang Punong-bayan

ERIC T. PUZON
Kagawad

RUFINO P. PANGCO
Kagawad

URIEL T. MANGAHIS
Kagawad

ADILSO T. PEREZ
Kagawad

ANTONIO G. DUNGAO
Kagawad

RESBITUTO C. ALMODOVAR
Kagawad

REYNALDO C. ENTENA
Kagawad

ALICIA C. LAZAGA
Kagawad

RAMON C. MARCELO
Kagawad



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Kagawad

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Kagawad

SEC. 4. Juridical persons liable to Community Tax. - Every Corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines whose principal office is located in this Municipality shall pay an annual community 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 schedule.

RUFINO P. APANGCO
Kagawad

1. For every Five thousand pesos (P5,000.00) worth of real property in the Philippines 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 the city or 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 the Philippines 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.

URIEL T. MANGAHIS
Kagawad

REYNALDO C. ENTENA
Kagawad

SEC. 5. Exemptions. - The following are exempt from the community tax:

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

ADILTO T. PEREZ
Kagawad

ALICIA C. LAZAGA
Kagawad

SEC. 6. Place of Payment. - The community tax shall be paid in the Office of the Municipal Treasurer or to the deputized Barangay Treasurer.

SEC. 7. Time for payment; Penalties for Delinquency. -

a. The community tax shall accrue on the first (1st) day of January 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 exemption on or before the last day of March, he shall have twenty (20) days to pay community tax without becoming delinquent.

ANTONIO G. BUNGAO
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Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or after the first (1st)

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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. 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 March shall have twenty (20) days within to pay community tax without becoming delinquent. Corporations 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.


SEC. 8. Community Tax Certificate. - A community tax certificate shall be issued to every person or corporation upon payment of the community tax. A community tax certificate may also be issued to any person or corporation not subject to the community tax upon payment of One peso (P1.00).


SEC. 9. Presentation of Community Tax Certificate on Certain Occasions. -


a. When an individual subject to the community tax acknowledges any document before a notary public, takes the oath of office upon election or appointment to any position in the government service; receives any license, certificate, or permit from any public authority; pay any tax or fee; receives any money from any public fund; transacts any official business; or receives any money from any public fund; transacts any official business; or receives any salary or wage from any person or corporation, it shall be the duty of any persons, officer, or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

The presentation of community tax certificate shall not be required in connection with the registration of a voter.

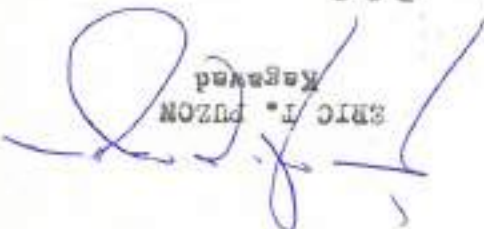
b. When, through its authorized officers, any corporation subject to the community tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business it shall be the duty of the public official with whom such transaction is made or business done, to require such corporation to exhibit the community tax certificate.

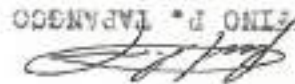

REYNALDO C. ALMODOVAR
Kagawad


REYNALDO C. ENTEÑA
Kagawad

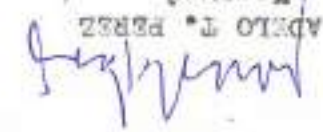

ALICIA C. LAZAGA
Kagawad

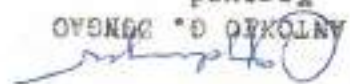

RAMON M. MARCELO
Kagawad



ERIC T. PUZON
Kagawad


RUSTINO P. TAPANGCO
Kagawad


ARIEL T. MANGALITA
Kagawad


ADOLFO S. PEREZ
Kagawad


ANTONIO G. DUNGAO
Kagawad


ANTONIO B. DICTADO
Fangelaang Punong-bayan



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c. The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until the fifteenth (15th) of April each year, in which case, the certificate issued for the preceding year shall suffice.

SEC. 10. Acquisition of Community Tax Certificates; Distribution of Proceeds. - The Municipal Treasurer shall secure thru proper requisition, duly approved by the Municipal Mayor, the Community Tax Certificates from the Bureau of Internal Revenue in accordance with the prescribed regulations. The Treasurer shall see to it that sufficient stock of Tax Certificates are always available in his custody.

a. The proceeds of the tax shall accrue to the general funds of this Municipality and barangays except a portion thereof which shall accrue to the general fund of the National Government to cover the cost of printing and distribution of the forms and other related expenses. The Municipal Treasurer shall remit to the national treasurer the said share of the national Government in the proceeds of the tax within ten (10) days after the end of each quarter.

b. The Municipal Treasurer is hereby authorized to deputize the barangay treasurers, subject to existing laws and regulations, to collect the community tax payable by individual taxpayers in their respective jurisdictions; Provided, however, That said barangay treasurer shall be bonded in accordance with existing laws.

c. The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality. However, the 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; and
2. Fifty percent (50%) shall accrue to the barangay where the tax is collected.

SEC. 11. Administrative and Penal Provisions -

- a. Every taxpayer paying the Community Tax shall be required to submit a sworn statement declaring the information required in the preparation and issuance of the Community Tax Certificate.
- b. The Municipal Treasurer may continue to use the unissued Residence Certificates, BIR Form 9.01 (Rev. 6/77).

RESERATO C. ALMODOVAR
Kagawad

REYNALDO C. SINTENA
Kagawad

ALICIA D. LAZAGA
Kagawad

RAMON G. MARCELO
Kagawad

ERIC T. FUZON
Kagawad

RODOLFO B. PABANGCO
Kagawad

DRILL B. NANCANIHIS
Kagawad

ADILCO T. PEREZ
Kagawad

ANTONIO G. OUNGAO
Kagawad

ANTONIO B. DICTADO
Pangalawang Punong-bayan



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ERIC F. PUZON
Kagawad

still in his possession, until the same are exhausted and/or pending receipt of the new Community Tax Certificates. For this purpose, he shall superimpose or clearly mark on the face of the Certificate the words "Community Tax Certificate".

RUFINO P. TAPANGCO
Kagawad

c. Violation of any provision of this Ordinances or the fraudulent use of the Community Tax Certificate herein provided shall be punishable of a fine of not less than One thousand pesos (P1,000.00) nor more than Five thousand pesos (P5,000.00), or imprisonment of not less than one (1) month nor more than six (6) months, or both, at the discretion of the court.

URIEL F. MANGAHIS
Kagawad

d. The Municipal Treasurer shall keep and maintain in his Office a special file of all sworn statements required under paragraph (a) of this Section.

SEC. 12. Effectivity. - This Ordinance shall take effect as of January 1, 1992.

BUONG PAGKAKAYSANG PINAGTIBAY.

ROBERTO R. CNEALES
Fungong-bayan

Pinagtibay:
ROBERTO R. CNEALES
Fungong-bayan

APPROVED
RESOLUTION NO. 178-'92
PROVINCIAL BOARD

KAPASIYAHAN BLG. 47-'92 *Sayembre 7, 1992*
(Sa mungkahi ni Kag. Almodovar na pinangalawahen ni Kag. Fuzon)

ABELO P. PEREZ
Kagawad

ANG KAPASIYAHAN
na nagtitibay sa pagsusug sa Kapasiyahan Blg. 3-'92 na nagsasaad ng paglikha ng tungkuling Assistant Municipal Engineer; na sa pamamagitan ng dito'y ginawang pagsusug at pagbabago mula sa tungkuling Assistant Municipal Engineer ay ginagawang ENGINEER IV, na may katulad na "item number" at katulad na antas (Grade) at sahod (Salary).

ANTONIO G. DUNGAO
Kagawad

BUONG PAGKAKAYSANG PINAGTIBAY

ANTONIO B. DICTADO
Pangalawang Fungong-bayan

RESTITUTO C. ALMODOVAR
Kagawad

REYNALDO C. ENTENA
Kagawad

ALICIA C. LAZAGA
Kagawad

RAMON G. MARCELO
Kagawad