

REPUBLIKA NG PILIPINAS  
TANGGAPAN NG SANGGUNIANG PANLUNGSOD  
Lungsod ng Bacolod

CITY ORDINANCE NO. 80  
March 19, 1992

AN ORDINANCE LEVYING A COMMUNITY TAX TO INDIVIDUALS AND JURIDICAL PERSONS PURSUANT TO SECTION 156 OF REPUBLIC ACT NUMBERED SEVENTY ONE HUNDRED AND SIXTY (7160) OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991 AND PER ADMINISTRATIVE ORDER NO. 260 DATED JANUARY 16, 1992.

Be it ordained by the Sangguniang Panlungsod of Bacolod, that:

Section 1 - INDIVIDUAL PERSON - Every inhabitant of the Philippines 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 is engaged in business or occupation, or who owns real property with an aggregate assessed value of One Thousand (P1,000.00) Pesos or more, or who is required by law to file an income tax return.

Section 2 - CORPORATE OR JURIDICAL PERSONS - Every Corporation no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines.

Section 3 - There is hereby imposed and levied an annual community tax for every individual and juridical persons and community tax certificate be issued accordingly at the following schedules:

A. FOR INDIVIDUAL TAXPAYERS:

1. Basic Tax - P5.00
2. Additional tax of not exceeding P5,000.00 for the following:
  - a. Assessed Value of real property during the preceding year P1.00 for every P1,000.00;
  - b. Gross receipts or earnings derived from business during the preceding year - P1.00 for every P1,000.00;
  - c. Salaries or gross receipts or earnings derived from exercise of profession or the pursuit of any occupation during the preceding year - P1.00 for every P1,000.00

B. CORPORATE TAXPAYERS:

1. Basic Tax - P500.00
2. Additional tax of not exceeding P10,000.00 for the following:
  - a. Assessed value of real property - P2.00 for every P5,000.00;
  - b. Gross receipts or earning derived from business in the Philippines during the preceding year - P2.00 for every earning of P5,000.00

That 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.

That 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.

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

That it shall be the duty of any person or officer or corporation to require individuals to exhibit the community tax certificate in acknowledging any document, 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, pays any tax or fee, receives any money from any public fund or receives any salary or wage from any person or corporation.

That pursuant to the provisions of paragraph (b) of Section 164 of the Code, the City Treasurer shall deputize the Barangay Treasurer to collect the Community Tax in their respective jurisdictions. However, said deputation shall be limited to the community tax payable by individual taxpayers and shall be extended only to Barangay Treasurer who shall be properly bonded in accordance with the existing laws.

Section 4 - This ordinance shall take effect January 1, 1992.


CARRIED BY THE VOTE OF:

Affirmative:

Councillors: Evelio R. Leonardia, Monico G. Fuentevella,  
Inocencio Y. Lucasan, Napoleon A. Cordova,  
Constancio G. Legaspi, Benecito S. Novero,  
Wilmar L. Drilon, Joaquin L. Torre,  
Mariano V. Villarosa, Rolando V. Villamor,  
Alfredo G. Jalbuena, Jr., Patrick A. Villason,  
Arturo V. Parreño, Vivencio R. Baradero, III.

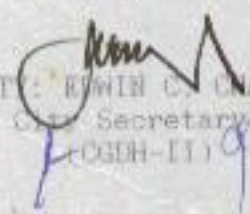
Negative : None

Comments : Passed.



KENNETH M. BARREDO  
City Mayor  
Presiding Officer


ATTESTED:



ATTY: EDWIN C. CHAVREZ  
City Secretary  
(OGDH-II)

APPROVED:

March 25, 1992.



ALFREDO L. MONTELIBANO, JR.  
City Mayor