



REPUBLIC OF THE PHILIPPINES
 PROVINCE OF CAGAYAN
 CITY OF TUGUEGARAO



OFFICE OF THE SANGGUNIANG BARANGAY

EXCERPTS FROM THE MINUTES OF THE MEETING OF THE SANGGUNIANG BARANGAY OF CARITAN NORTE, TUGUEGARAO CITY, DURING THEIR REGULAR SESSION HELD ON OCTOBER 7, 2024 AT CARITAN NORTE MULTI-PURPOSE HALL, TUGUEGARAO CITY.

PRESENT:

HON. FELIX T. TAGUIAM JR.	Presiding Officer
HON. MANUEL B. ALTAR JR.	Brgy. Kagawad
HON. MA. TERESA B. SALVADOR	Brgy. Kagawad
HON. MARIVIC C. CUARESMA	Brgy. Kagawad
HON. MONICA C. TALLUD	Brgy. Kagawad
HON. NICANOR Q. MANGADA	Brgy. Kagawad
HON. JACINTO D. GACIAS SR.	Brgy. Kagawad
HON. JOSEPH C. BOSI	Brgy. Kagawad
HON. FELDELIZA C. TULAUAN	SK Chairperson
MS. FRANCES JOANNA B. SIRIBAN	Barangay Secretary
MS. MARILYN L. DANA O	Barangay Treasurer

BARANGAY ORDINANCE NO. 01-10-2024

AN ORDINANCE AMENDING THE BARANGAY REVENUE CODE OF BARANGAY CARITAN NORTE, TUGUEGARAO CITY, CAGAYAN IN ACCORDANCE WITH CITY RESOLUTION NO. 059-08-2021.

WHEREAS, pursuant to Section 129, Chapter 1, Title 1 of the Local Government Code of 1991, 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 provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units;

WHEREAS, Section 391 (a) (2), provides that the Sangguniang Barangay shall enact tax and revenue ordinances, subject to the limitations imposed in the said code;

NOW THEREFORE, be it enacted by the Sangguniang Barangay, that

SECTION I. TITLE

This Ordinance shall be entitled: **“Barangay Revenue Code No. 01-10-2024, as amended.**

SECTION II. SCOPE

This ordinance shall govern the exercise of the taxing powers and other revenues of Barangay Caritan Norte, Tuguegarao City, Cagayan.

SECTION III. Definition of Terms

As used in this ordinance, the following terms shall be construed to mean as follows:

- a) **Taxes** - a compulsory contribution levied upon persons, property or business for the support of government.
- b) **Fees** - a charge fixed by law or ordinance for the regulation or inspection of business or activity.



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- c) **Charges** - refer to pecuniary liability, as rents or fees against persons or property.
- d) **Retail** - sale where the purchaser buys the commodities for his own consumption irrespective of the quantity of the commodity sale.
- e) **Sari-sari store** - an establishment where variety of goods are regularly offered for sale.
- f) **Apartments** - is a building in which the rooms are arranged and rented.
- g) **Boarding House** - a house where lodging can be had for pay; lodging and meals can also be had for pay.
- h) **Gasoline Station** place where gasoline, oil, or a volatile, highly inflammable, used chiefly as a fuel in internal combustion engines.
- i) **Hotels** - an establishment or building providing a number of bedrooms, baths, etc. And usually food for the accommodation of travelers, semi-permanent residents, etc.
- j) **Water Refilling Stations** - an establishment selling purified water commonly known as mineral water usually placed in a container.
- k) **Amusement Centers** - include theaters, cinemas, concert halls, circuses, and other place of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performances.
- l) **Computer Shops** - establishment engaged in the business of computers which is an electronic device or machine that accepts, processes, stores and outputs data at high speeds according to program instructions.
- m) **Restaurant/Eatery** - food and drink facility that serves the public or food or drink is ordered and paid for at a counter.
- n) **Barangay Building Permit** - a permit given to a person by concerned authority when qualified to construct a building and a clearance is sought from the barangay.
- o) **Franchise** - is a right or privilege, affected with public intent which is conferred upon persons or corporations under such terms and conditions as the government and its political subdivision may imposed in the interest of public welfare, security and safety.
- p) **Other Business-Related Transactions** - means trade or commercial activity regularly engaged in a means of livelihood or with a view to profit.

SECTION IV. RULE OF CONSTRUCTION

All provisions of this ordinance shall be liberally construed in favor of the taxpayers and strictly against the Barangay LGU's.

SECTION V. IMPOSITION OF TAX

There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective businesses within the Barangay a business tax on stores or retailers with gross sales or receipts of the preceding calendar year of Fifty Thousand Pesos (Php50,000.00) or less a rate not exceeding one percent (1%) on gross sales or receipts of the preceding year.

SECTION VI. PAYMENT OF BUSINESS TAXES

Business taxes shall be paid by the person conducting the same to the City Treasurer's office of the City Government of Tuguegarao being authorized by the barangay to collect corresponding Business Clearance Fee in the application for any business-related transaction subject to remittance to the barangay.



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SECTION VII. RETIREMENT OF BUSINESS

Any person subject to the tax on business related transactions shall, upon termination of the business, notify in writing the Barangay Treasurer and submit a sworn statement of the gross sales or receipts for the current calendar year. Investigation shall follow to ensure that the business have already stopped in its operation. If found out that the business is still operational, the owner shall still be held liable for the taxes to be imposed or the barangay may report or recommend the same to the Business Permit and Licensing Office (BPLO) for closure which the latter may determine.

SECTION VIII. REGULATORY FEES, CHARGES AND PERMITS

The following regulatory fees and charges are hereby imposed on the following:

A. Barangay Clearance for any business activity located in the Barangay:

● Sari-sari Store -----	P750.00
● Apartments/Boarding Houses-----	P750.00
● Gasoline Station-----	P750.00
● Hotels-----	P750.00
● Water Refilling Stations-----	P750.00
● Amusement Centers -----	P750.00
● Computer Shops -----	P750.00
● Restaurants/Eatery -----	P750.00
● Barangay Building Permit-----	P750.00
● Posting Billboards/Advertising Materials-----	P750.00
● And Other Business-Related Transactions-----	P750.00

B. The following fees shall be collected from individuals securing Barangay Clearances/Certificates:

● Barangay Clearance for Employment (Old Applicant/Renewal) -----	P100.00
● Barangay Certification for Demolition Permit-----	P100.00
● Barangay Certification for Driver's License or Student Permit-----	P100.00
● Barangay Certification for Water/Electric Connection-----	P100.00
● Barangay Certification for Postal I.D. or any kind of I.D-----	P100.00
● Barangay Certification for Franchise Application/renewal-----	P100.00
● Barangay Certification for NBI, Police Clearance-----	P100.00
● Barangay Certification for Loan Purposes -----	P100.00
● Barangay Certification for Passport/VISA application-----	P100.00
● Barangay Certification for Live Birth/PSA -----	P100.00
● Barangay Certification for Firearm License/permit -----	P100.00
● Barangay Certification for Posting of legal documents -----	P100.00
● Barangay Certification Enrollment -----	P100.00
● Barangay Certification for Transporting furniture, fixture, etc. -----	P100.00
● Barangay Certification for BIR -----	P100.00
● Barangay Certification for Purchase of Vehicle -----	P100.00
● Barangay Certification to File Action -----	P150.00
● Barangay Certification to Bar Action -----	P150.00
● Barangay Certification to Bar Counterclaim -----	P150.00
● Barangay Certification of Non-Operation -----	P100.00
● Barangay Certification of Ownership of Large Cattles-----	P100.00
● Barangay Certification for Branding of Large Cattles-----	P100.00
● Barangay Certification for Residency -----	P100.00
● Barangay Certification for Cutting of Trees -----	P100.00
(plus P50/tree)	
● Blotter with Summon-----	P100.00
● And Other Certification needed by the Applicant-----	P100.00



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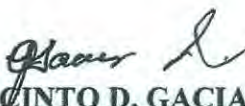


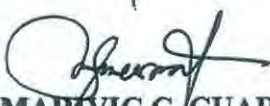
APPROVED:



HON. MANUEL B. ALTAR JR.
Barangay Kagawad


HON. NICANOR O. MANGADA
Barangay Kagawad


HON. MA. TERESA B. SALVADOR
Barangay Kagawad


HON. JACINTO D. GACIAS SR.
Barangay Kagawad


HON. MARIVIC C. CUARESMA
Barangay Kagawad


HON. JOSEPH C. BOSI
Barangay Kagawad


HON. MONICA C. TALLUD
Barangay Kagawad


HON. FELDELIZA C. TULAUAN
SK Chairperson/Ex-Officio


HON. FELIX T. TAGUIAM JR.
Punong Barangay



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BARANGAY CARITAN NORTE



OFFICE OF THE S.P. SECRETARIAT
TUGUEGARAO CITY, CAGAYAN



OFFICE OF THE PUNONG BARANGAY

Minutes of the Public Hearing for the Increase of Revenue under Ordinance No. 01-10-2024 held on October 4, 2024 at 1:30 in the afternoon held at Barangay Caritan Norte Gymnasium, Tuguegarao City, Cagayan.

PRESENT:

HON. FELIX T. TAGUIAM JR.	Punong Barangay
HON. MANUEL B. ALTAR JR.	Barangay Kagawad
HON. MARIA TERESA B. SALVADOR	Barangay Kagawad
HON. MARIVIC C. CUARESMA	Barangay Kagawad
HON. MONICA C. TALLUD	Barangay Kagawad
HON. NICANOR Q. MANGADA	Barangay Kagawad
HON. JACINTO D. GACIAS SR.	Barangay Kagawad
HON. JOSEPH C. BOSI	Barangay Kagawad

OTHER PRESENT:

MS. FRANCES JOANNA B. SIRIBAN	Barangay Secretary
MRS. MARLYN B. LABUGUIN	Barangay Treasurer
MS. RACHELLE QUILENTE	Accounting Clerk
MS. MARVITA SORIANO	Secretarial Clerk
MR. JAN MICHAEL LASAM	Secretarial Clerk

Business Owners that are registered here at this Barangay

Residents



See attached attendance sheet

Minutes of the Meeting:

A. Call to Order

The Public Hearing was called to order by Hon. Felix T. Taguiam Jr., Punong Barangay, at 2:00 PM, who graciously continued to preside over the proceedings.

Before diving into the agenda, the meeting began with an invocation and the singing of the national anthem, led by our Barangay Officials alongside our dedicated employees and staff.

Afterward, the Barangay Secretary, serving as our master of ceremonies, warmly thanked all business owners, residents, and community members for attending the hearing, particularly those who have secured various certifications in our barangay. She then invited Hon. Maria Teresa B. Salvador, a member of the Sangguniang Barangay, to deliver her opening remarks. Before starting her speech, she introduced the Barangay Officials of Caritan Norte, then outlined the main agenda: the increase in revenue under Ordinance No. 01-10-2024. She noted



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that the business clearance fee would rise from 500 pesos to 750 pesos, which would be further elaborated on by the Punong Barangay.

After the opening remarks, our master of ceremonies invited some of our Barangay Health Workers to take the stage for an intermission performance. Their lively display brought a sense of joy and excitement to this hearing.

After which when the intermission was concluded, the master of ceremonies warmly welcomed back Hon. Felix T. Taguiam Jr. to share important insights about the ordinance related to the revenue increase. He expressed genuine gratitude for the unexpectedly large turnout, highlighting how vital community engagement is in shaping our collective future. Hon. Taguiam emphasized that this public hearing was not just a formality; it was a meaningful opportunity for everyone to stay informed about the upcoming changes to certification and clearance fees. He encouraged attendees to voice their thoughts and suggestions, reinforcing that their input is crucial in this process. The ordinance will be carefully reviewed through three readings, ensuring that every perspective is considered before it moves forward. This collaborative approach underscores our commitment to transparency and inclusivity in local governance.

Hon. Taguiam noted that this revenue adjustment is the first in 15 years. He emphasized the importance of transparency regarding where tax money goes, asserting that it's only fair for the community to understand how their contributions are utilized.

He then detailed the specifics of the new fees, starting with the business clearance for establishments, especially those in SM City or similar business areas. He stressed that this hearing primarily focuses on the interests of business owners.

He continued by discussing other clearance fees. For instance, standard Barangay clearances will now be 100 pesos, while residency clearances will remain at 50 pesos, although fees may vary based on specific purposes. He also mentioned the fees for using the barangay gymnasium and evacuation center: 300 pesos during the day and 500 pesos at night, including electricity.

Additionally, he highlighted that the use of the "kulong-kulong" is free; however, borrowers are responsible for any damages incurred during their use, ensuring that it's returned in the same condition it was borrowed.

He noted that the jurisdiction of SM City covers 80% of Caritan Norte and 20% of Caritan Centro. This ordinance will be forwarded to the Sangguniang Panglungsod for approval.

Regarding the payment process, the Punong Barangay explained that the city requires signatures on the certificates and clearances. For business establishments, once they secure the Official Receipt (OR) from the treasury office at the City Hall in Carig, they can then come to our barangay to claim their business certification.

After the presentation, the Punong Barangay opened the floor for an open forum, inviting recommendations and suggestions from the attendees to foster community involvement.

Hon. Maria Teresa Salvador discussed the daily repayment plan for the increased fee of 750 pesos, explaining that it amounts to just 2.05 pesos per day over 12 months.

As the open forum continued, some residents and business owners, particularly those with apartments, raised questions about waste collection. The Punong Barangay emphasized our



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shared responsibility for managing our trash. He mentioned the importance of using constructed trash beds to make it easier for our collectors to do their job. He reminded everyone that we all have a role to play in maintaining a clean environment, especially regarding waste management, and that there are specific times and schedules for dumping and collecting trash.

Additionally, he addressed the existing ordinance regarding “Aso Mo, Itali Mo,” highlighting that incidents related to this issue have been reported repeatedly in our barangay.

One of the attendees, our SK Chairman, sought clarification about fees for members of the PWD, Senior Citizens, Solo Parents, and students. The Punong Barangay was pleased to confirm that these groups will now incur charges for clearances and certificates except for Certificate for First Time Job Seeker, Certificate of Low Income and Certificate of Indigency.

He reiterated the importance of working together toward our common goal: the betterment of our community.

Before concluding the public hearing, the Punong Barangay reminded that everyone will pay the corresponding amount on clearances and certificates EXCEPT – Certificate for First Time Job Seeker, Certificate of Low Income and Certificate of Indigency, as they will remain free to all, and this provision will be included in the ordinance for final reading and approval.

Adjournment:

The presiding officer adjourned the meeting at 4:00 in the afternoon.

I hereby certify to the
correctness of the foregoing minutes.

JAN MICHAEL G. LASAM
Secretarial Clerk

ATTESTED BY:

HON. FELIX T. TAGUIAM JR.
Punong Barangay



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OFFICE OF THE S.P SECRETARIA
 TUGUEGARAO CITY, CAGAYAN

RECEIVED
 Date: OCT 28 2024
 Time: 2:52 PM
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OFFICE OF THE PUNONG BARANGAY

ATTENDANCE ON PUBLIC HEARING

DATE: OCTOBER 4, 2024		
	NAME / ESTABLISHMENT STORE	SIGNATURE
1.	SANDIE B. COLLADO SM Supermarket	[Signature]
2.	Ian Lopez SM Supermarket	[Signature]
3.	Regenes Quinio Diolans Store	[Signature]
4.	Russell F. Mitalox Mitalox Cafe	[Signature]
5.	Francis Joanna B. Simban / Zone 02	[Signature]
6.	Joseph C. Fosi	[Signature]
7.	MARUER P. ALTAR JR	[Signature]
8.	HELEN D. CARONON SM	[Signature]
9.	HIDES L. CARONON	[Signature]
10.	BENILDA D. SUYU	[Signature]
11.	MARY JOSE G. TOMAQUIN	[Signature]
12.	ANALYN TALLIAN	[Signature]
13.	LINA DAVAG	[Signature]
14.	SARAH JOSE ARUGAY	[Signature]
15.	BITWIN EUSA BAULAYAN / MARCELA T. TOMAY SARI-SARI STORE	[Signature]
16.	MARVITA R. SORIANO	[Signature]
17.	Honorina A. Belora - Boarding House -	[Signature]
18.	Lita Tagacan Snowpec Laraman	[Signature]
19.	JENNIE CANTON CARUCAN STORE	[Signature]
20.	Corazon Daluyag / DALUYAG STORE	[Signature]
21.	Jan Michael Laxam	[Signature]
22.	Jemie Ballesteros / Ballesteros Store Apartment	[Signature]
23.	Zenaida B. Nepena / Gerena's Store	[Signature]
24.	Merlyn B. Palocay / Carulla Apartment	[Signature]
25.	Prince Barba / ACE HARDWARE	[Signature]
26.	Maria Tagacan Tagacan	[Signature]
27.	MARLOTH ALPECHT / JIC KANAY	[Signature]
28.	Winnie Cumilang / The Faceshop	[Signature]
29.	JEFFREY PAGUIGAN / Gembox Auto Service	[Signature]
30.	Marivic Cuaresma / Charrize Talipapa	[Signature]
31.	HAROLD LIVA / STD Apartment	[Signature]



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NAME	SIGNATURE
32 Hilario Tannagan / 20115	[Signature]
33 Roxane L. Luna / Mr. Kimbob	[Signature]
34 Marjorie Pascallano / Pascallano department	LB
35 Leonora Padolina	[Signature]
36 Lucia B. Taguian / Macey store	[Signature]
37 RYMA A. LIM / HOUSE OF DESSERT	[Signature]
38 Michel Joy Bandulin / Takouadon	[Signature]
39 JOSEFA CACANARAN / Ian Darcy	[Signature]
40 Angeline Domingo / Ryllies Hindi Susti	[Signature]
41 Rodolfo G. Taliao / Kristina Joy Stone	[Signature]
42 DENINGA dela Cruz / GRACE SHU	[Signature]
43 RAY L. DATAG / LIM-DATAG APARTMENT	[Signature]
44 JUAN G. GONZALES / MARIANNA	[Signature]
45 Shemil Estrada / Bench	[Signature]
46 Jay-AR TAYAYAO / DATABLITZ	[Signature]
47 NIWINA TUMANGAN / BONAFON	[Signature]
48 CESTINE STY MACARBERO / HAUTALAKS	[Signature]
49 mila a. Garcia / Miles store	[Signature]
50 Ellarie Ramirez / Whiten Beauty & Wellness / The Brow Studio	[Signature]
51 MAXIMEL DINGAD / LYKA FAITH STORE	[Signature]
52 DANA ROSE ANTONIUS / Hel	[Signature]
53 ROLETTIN BETAAN / BAVIN / TATINO PAMET	[Signature]
54 May-ann Adpiano / BLUESBOX / Real ME	[Signature]
55 Nancy Daracan / Candy Corner Phil's inc	[Signature]
56 JayNard Roca / Father & son / Papa wigs	[Signature]
57 Bonifacio Taguinon / Taters / belgian waffles	[Signature]
58 AIZA GONZALES / GONZALES BAKERY	[Signature]
59 ARTEMU URBIL / HITC Inc.	[Signature]
60 Eleanor Tulan / Skinstation SM CITY	[Signature]
61 Jasmine Rose Fulig / Star Appliance Center Inc	[Signature]
62 BERNARD PERLAS / CHEF ALBERT	[Signature]



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DATE: OCTOBER 4, 2024

NAME	SIGNATURE
63. ERINORE GUERRERO / QUINNUM	
64. ROBARIO ZINAMPAN / LIZI TRANSIENT	
65. LILIAN Zinampan / ROBIEXY STORE	
66. JOHN PAUL TARUN / BIEN	
67. Nedy Baud / Baud store / Aqua Pa	
68. JAYPEE MADAMBA / JERUELS	
69. Marilyn R. Bacay / Marilyn store	
70. CHRISTELLE KATE C. MAPE / Plains & Prints	
71. DONABEL GARCIA / KARREI AND QUANTUM MOBILE	
71. EDUARDO M. SMITHSAS / THOMAS COMPUTER Kiosk	
72. DAVID S. PABLO / DENTAL LABS.	
73. Bernadette J. Fernando / JAMES STRUCTURA	
74. Geanna L. Aguilera / Unisita Skincare	
75. Jose C. Bayan / 31 AS	
76. Regie May O. Dalangay (Sangay Masaray SM City)	
77. Mary Jane Kalata / Prime Steakhouse SM City	
78. NENNA TALAGA / Ambro Kids Funer SM CITY	
79. Kaymark Asucena (Silicon Valley SM City)	
80. MILTON ORTIZ (LENOV SM CITY)	
81. LORNEITA A. CARLOS (JANE'S STORE)	
82. Neneng T. Curotagay / Curotagay store	
83. Reygichyn Medrano (Dinsun Parda)	
84. Annaliza O. Mengalder / Liza More	
85. PICKY JAMES DE GUZMAN (BOSS-A FOODHOUSE)	
86. GILAS PASTA / Tom Friends Kultura Spa / CITY	
87. JONMARK CULIVAN / Julls / SM City	
88. J. P. Dy / SM CITY M.	
89. ROMEO G. SIBON / RGT BOARDING HOUSE	
90. Snooky M. Acorda / Selling pugo, mani	Snooky M. Acorda
91. Nona Rose Cammaru / Velvet welsly	
92. JOANA MARIE MALLADO / Potato Corner	

