



Republic of the Philippines  
 City of Roxas  
 Office of the Sangguniang Panlungsod



EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG PANLUNGSOD OF THE CITY OF ROXAS, HELD AT THE SP SESSION HALL ON FEBRUARY 24, 2026.

PRESENT: Hon. Teresa H. Almalbis ... Vice Mayor I  
 Presiding Officer  
 Hon. Victor Federico B. Acepcion ... Sanggunian Member I  
 Hon. Jaime Cortes M. Altavas ... Sanggunian Member I  
 Hon. Paul Ivan R. Baticados ... Sanggunian Member I  
 Hon. John Paul J. Arcenas ... Sanggunian Member I  
 Hon. Fernando Luis A. Viterbo ... Sanggunian Member I  
 Hon. Reynaldo C. Magallanes ... Sanggunian Member I  
 Hon. Midelo D. Ocampo ... Sanggunian Member I  
 Hon. Herbert S. Chu ... Sanggunian Member I  
 Hon. Gia T. Potato ... Sanggunian Member I  
 Hon. Roberto Ross E. Roldan (ABC Rep) ... Sanggunian Member I  
 Hon. Martin Antonio II S. Pimentel (SK Rep) ... Sanggunian Member I  
 ABSENT:  
 Hon. Earl C. Sicad ... Sanggunian Member I (Vac. Leave)

RESOLUTION NO. 031 - 2026

A RESOLUTION UPHOLDING THE VALIDITY OF BARANGAY REVENUE ORDINANCE NO. 01, SERIES OF 2026 OF BARANGAY DINGINAN, ROXAS CITY, ENTITLED: "AN ORDINANCE ENACTING THE BARANGAY REVENUE CODE OF BARANGAY DINGINAN, ROXAS CITY.

WHEREAS, on January 11, 2026, the Sangguniang Barangay of Dinginan conducted a public hearing relative to the proposed enactment of a Barangay Revenue Ordinance intended to establish a comprehensive revenue code for the barangay;

WHEREAS, on January 21, 2026, the Sangguniang Barangay of Dinginan duly enacted Barangay Revenue Ordinance No. 01-26, otherwise known as the "Barangay Revenue Code of Barangay Dinginan, Roxas City, Province of Capiz," which provides for the levy, assessment, and collection of taxes, fees, charges, and other lawful impositions within its territorial jurisdiction;

WHEREAS, the Committee on Ways and Means, after careful review, finds that the enactment of Barangay Revenue Ordinance No. 01-26 is consistent with Section 152 of the Local Government Code of 1991, which expressly grants barangays the authority to levy and exclusively appropriate certain taxes, fees, and charges within their territorial jurisdiction, subject to statutory limitations;

WHEREAS, the Committee further finds that the procedural requirements under Section 187 of the same Code were complied with, particularly the mandatory conduct of a public hearing prior to the enactment of tax ordinances and revenue measures;

WHEREAS, the provisions of the subject Ordinance are consistent with the fundamental principles governing local taxation under Section 130 of the Local Government Code of 1991, in that the taxes, fees, and charges imposed are uniform, equitable, not unjust, excessive, oppressive, or confiscatory, and are levied for public purposes;

WHEREAS, the passage of the said Ordinance is likewise in harmony with the General Welfare Clause under Section 16 of the Local Government Code of 1991, authorizing local government units to exercise powers essential to the promotion of the general welfare;


NOW THEREFORE, on motion presented by Hon. Paul Ivan R. Baticados, unanimously seconded, it was

*Teresa Almalbis*


*[Signature]*

RESOLVED: To uphold, as this Honorable Body hereby upholds, the validity of Barangay Revenue Ordinance No. 01, Series of 2026 of Barangay Dinginan, Roxas City, entitled "An Ordinance enacting the Barangay Revenue Code of Barangay Dinginan, Roxas City."

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I hereby certify that this Resolution was duly passed and approved by the Sangguniang Panlungsod of Roxas City on the date herein stated.

  
DINO C. BELUSO  
SP Secretary

ATTESTED:

  
TERESA H. ALMALBIS  
Vice Mayor I  
Presiding Officer