

ORDINANCE NO. _____
(Series of 2025)

AMENDING ORDINANCE NO. 46 – 23 DATED JULY 18, 2023, OTHERWISE KNOWN AS THE REVISED REVENUE CODE OF THE PROVINCE OF SURIGAO DEL SUR, UNDER SECTION 2A.06 ON THE COLLECTION AND DISTRIBUTION OF PROCEEDS

AUTHOR:

HON. HENRICH M. PIMENTEL

SPONSORS:

**HON. GINES RICKY J. SAYAWAN, SR., HON. ANTONIO C. AZARCON,
HON. ANTHONY JOSEPH P. CAÑEDO, HON. JOEY S. PAMA,
HON. MARGARITA G. GARAY, HON. RAUL K. SALAZAR AND
HON. JIMMY I. GUINSOD**

MOVANT:

SECONDEES:

WHEREAS, Section 129 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, grants local government units the authority to create their own sources of revenue and to levy taxes, fees, and charges, subject to limitations provided therein;

WHEREAS, Mrs. Fermina D. Palangpang, Provincial Treasurer, in her letter dated August 11, 2025 addressed to Hon. Johnny T. Pimentel, Provincial Governor, both of this Province, requested for the indorsement on the passage of an Ordinance regarding the "Addendum" of Section 2A.06 of Ordinance No. 46 - 23 to clarify the ambiguity in the implementation ^{of the provision} and to ensure consistency with applicable laws, rules, and regulations;

WHEREAS, Hon. Henrich M. Pimentel, Chairman of the Committee on Ways and Means and Taxation delivered his Privilege Speech during the 6th Regular Session of the 22nd Sangguniang Panlalawigan held on August 19, 2025, in Tandag City, informing the Body that he is in receipt of the letter from Hon. Johnny T. Pimentel, Provincial Governor, this Province, addressed to the Honorable Members of the Sangguniang Panlalawigan for the urgent passage of the said Ordinance for amendment and same was referred to the Committee on Ways and Means and Taxation, for ~~technical review and~~ appropriate action;

WHEREAS, after a careful review by the Committee to which the matter was referred to, the Body finds it imperative to amend Ordinance No. 46, Series of 2023, in order to address the foregoing concerns and to enhance the effective implementation of the Revised Revenue Code of the Province of Surigao del Sur;

*recommends
8/20/25*

8/20/25

WHEREAS, finding merit on the above-mentioned request and in view of the foregoing;

NOW THEREFORE

BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF SURIGAO DEL SUR IN A SESSION ASSEMBLED:

SECTION 1. Title. There is hereby amended Ordinance No. 46 – 23 dated July 18, 2023, otherwise known as the Revised Revenue Code of the Province of Surigao del Sur under Section 2A.06 on the Collection and Distribution of Proceeds, to read as follows:

The Collection of the Real Property Tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the Municipal Treasurer. The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the Municipal Government concerned.

to read now as,

The Collection of the Real Property Tax with interest thereon and related expenses, and the enforcement of the remedies provided for in this Article or any applicable laws, shall be the responsibility of the Municipal Treasurer. The Municipal Treasurer may deputize the Barangay Treasurer to collect all taxes on real property located in the barangay: Provided, that the Barangay Treasurer is properly bonded for the purpose: Provided, further, that the premium on the bond shall be paid by the Municipal Government concerned. "The same may, however, at the discretion of the taxpayer be paid, the real property tax, interest and related expenses thereon at the Provincial Treasurer's Office to give more Option, as stated in Sections 170 and 470 of R.A. 7160.

SECTION 2. Effectivity – This Ordinance shall take effect upon its approval.

ENACTED by the 22nd Sangguniang Panlalawigan of Surigao del Sur on August ____, 2025 at the City of Bislig, Province of Surigao del Sur.

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I HEREBY CERTIFY to the correctness of the foregoing Ordinance.