



# OFFICE OF THE MUNICIPAL MAYOR

## EXECUTIVE ORDER NO. 14 Series of 2022

### AN ORDER ORGANIZING A TECHNICAL WORKING GROUP FOR THE UPDATING AND REVISION OF THE REVENUE LOCAL TAX CODE OF THE MUNICIPALITY OF KAPALONG

**WHEREAS**, Sec. 129 of RA 7160, otherwise known as the Local Government Code of 1991 provides that each local government unit shall exercise its power to create its own sources of revenue and levy taxes, fees, and charges subject to the provisions herein stipulated, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units;

**WHEREAS**, Section 191 Book II of the Local Government Code of the Philippines on Chapter V Miscellaneous Provisions – Authority of Local Government Units to Adjust Rates of Tax Ordinance states that local government units shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code;

**WHEREAS**, the Department of Finance and the Department of the Interior and Local Government issued Joint Memorandum Circular No. 2019-01 dated May 17, 2019 – Guidelines for the Review, Adjustment, Setting and/or Adoption of Reasonable Regulatory Fees and Charges of Local Government Units which purpose is to ensure uniform procedure in setting reasonable fees and charges as provided for by the provisions of Republic Act No. 7160, otherwise known as the Local Government Code (LGC) of 1991 and in order to set a balance between recovering the cost of services and the ease of doing business in compliance with RA No. 11032, otherwise known as the Ease of Doing Business and Efficient Government Service Delivery (EODB EGSD) Act of 2018;

**WHEREAS**, pursuant to RA 7160, our Local Government Unit has enacted and approved the Revenue Local Tax Code 2018-2022 that set the amount of taxes, fees and charges to be collected from the local residents, businessmen and other stakeholders;

**WHEREAS**, the updating and revision of the Revenue Local Tax Code of Kapalong 2018-2022 is already necessary to align with the recent policies and regulations of the Government and in support of the Revenue Generation program of This Municipality that aims to increase revenues without compromising the efficiency of government service delivery and adequately sustain the development needs of the municipality;



2nd Floor, Executive Building, LGU Compound

Maniki, Kapalong, Davao del Norte

Contact Number 0917-104-3432

Website: [www.kapalong.org](http://www.kapalong.org)





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**WHEREFORE**, in consideration of the foregoing, I, **MARIA THERESA R. TIMBOL**, Municipal Mayor of this town, by the virtue of the powers vested in me by law do hereby order the Organization of the Technical Working Group (TWG) for the Updating and Revision of the Revenue Local Tax Code of the Municipality of Kapalong 2018-2022.

**Section 1. Purpose.** The purpose of revision and/or amendment of the Revenue Local Tax Code are the following:

- 1.1 Anchor provisions on legal basis;
- 1.2 Expand coverage;
- 1.3 Eliminate unproductive bases of revenues/bases which the LGU has no intentions of enforcing;
- 1.4 Adjust/update rates;
- 1.5 Simplify provisions;
- 1.6 Increase transparency;
- 1.7 Input Economic Sensitivity; and
- 1.8 Stimulate Economic Development

**Section 2. Composition.** There shall be organized a Technical Working Group (TWG) for this particular purpose that will be composed of the following:

Chairperson	<b>HON. EDGARDO L. TIMBOL</b> Municipal Vice Mayor
Vice Chairperson	<b>BERLITA T. BASA</b> Acting Municipal Treasurer
Members	<b>EDWIN E. GANIERA</b> Secretary to the Sangguniang Bayan
	<b>MARY ELIZABETH L. EXALA</b> Municipal Budget Officer
	<b>ENGR. ALVIN D. AGAYAN, EnP</b> Municipal Planning and Development Coordinator
	<b>HON. EDGARDO R. TIMBOL JR.</b> SB Member/Chairperson, Committee on Ways and Means
	<b>ENGR. EDGARDO B. CAHAYAG</b> EEDMO



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**GEMMA CRISTIE L. VICADA**

Municipal Environment and Natural  
Resources Officer

**ENGR. JOSELITO V. RIVERO**

Municipal Assessor

**MA. LOURDES D. CASTAÑAS**

Municipal Civil Registrar

**RAUL V. DELA CRUZ, RA**

Municipal Agriculturist

**ENGR. EMMANUEL S. FERNANDEZ**

Municipal Engineer

**LOUELYN H. EXALA, MD, DPCOM**

Municipal Health Officer

**RYZYL A. DOROTAN-TIMBOL, MP**

Municipal Human Resource and  
Management Officer

**ARNEL L. PANIMBO**

Local Economic Development and  
Investment Promotions Officer

**RODERICK PARCON**

Municipal Tourism Officer

**MARIA CORINA R. TIMBOL**

Executive Assistant II – Mayor's Office

**APRIL GREENNE G. GRAZA**

Internal Auditing Assistant – Mayor's  
Office

**KAPALONG GOVERNMENT EMPLOYEES  
COOPERATIVE (KAGOEKO)**



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## Section 3. *Duties and Functions.*

1. Must review, appraise, assess and evaluate the existing revenue code of the Municipality of Kapalong in terms of administration, appraisal, assessment, levy and collection of taxes, fees and charges and impositions;
2. Must gather data and information that shall aid the TWG in drafting the proposed new Revenue Code including financial reports, tax maps, census, other tax measures and cost of services;
3. Revise and improve the existing revenue code of the Municipality by setting the updated rate of taxes, fees and charges and other impositions within prescribed ranges by including the imposition of penalties and charges, and the imposition of tax relief, discounts and incentives, and by improving the local tax collection system;
4. Adopt other revenue-generating measures to enhance the revenue-generating capacity of the Municipality by broadening its sources of revenue including the investigation of resource mobilization opportunities, public-private partnerships (PPP), joint venture and other measures and assess its sustainability;
5. Must submit and present to the Municipal Mayor the revised Revenue Local Tax Code of the Municipality, for review.

**Section 4. Secretariat.** The following shall serve as the secretariat of the TWG where its primary task responsibility is to provide administrative support including documentation of the minutes, attendance, report preparation and submission and other logistic support needed by the committee, to wit:

Head Secretariat

**JOEL P. RIVERA**

Business Permits and Licensing Officer

Members

**MA. JESUSA F. MENDOZA**

**RAMIL DEMERIN**

Business Permits and Licensing Office

**RICHIE JOY B. BALABAT**

**STARSKY BRINGAS**

**CHERRY DUQUE**

Municipal Treasurer's Office

**Section 5. Project Duration.** The revision and/or amendment of the Revenue Local Tax Code of 2018-2022 shall be done within a period of four (4) months starting September 2022 until December 2022 including deliberation and approval of the Sangguniang Bayan.



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## OFFICE OF THE MUNICIPAL MAYOR

**Section 6. Effectivity.** This Executive Order shall take effect immediately upon signing hereof and shall remain in full force unless revoked or amended.

Signed this **22nd** day of **August, 2022** at 2<sup>nd</sup> Floor, Executive Building, LGU Compound, Maniki, Kapalong, Davao del Norte, Philippines.

**MARIA THERESA R. TIMBOL**  
Municipal Mayor

/aggg



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