



Republic of the Philippines
Province of Oriental Mindoro
MUNICIPALITY OF ROXAS

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE JOURNAL OF THE 25TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF ROXAS, ORIENTAL MINDORO HELD ON 22 DECEMBER 2025, 9:00 A.M. AT THE SANGGUNIANG BAYAN SESSION HALL.

Present:

Municipal Vice Mayor Robert S. Quiatchon	- Presiding Officer
Councilor Lucille T. Bacay	- Member
Councilor Marietta R. Pajila	- Member
Councilor David D. De La Cruz	- Member
Councilor Michael O. Pongyan	- Member
Councilor King Philip B. Dimapilis	- Member
Councilor Christopher Y. Carvajal	- Member
Councilor Gualberto V. Magno	- Member
Councilor Robert A. Baticos	- Member
Councilor Sheikinah Grace C. Sanz	- Member, MSKF President
Councilor Hermis S. Catapang	- President, Liga ng Barangay

Absent: **NONE**

TAX ORDINANCE NO. 01

Series of 2025

AN ORDINANCE AMENDING CERTAIN PROVISIONS OF TAX ORDINANCE NO. 1, SERIES OF 2019 OTHERWISE KNOWN AS "THE REVISED REVENUE CODE OF ROXAS, ORIENTAL MINDORO"

Author:

Councilor **DAVID D. DE LA CRUZ**

Co-Authors:

Councilor **LUCILLE T. BACAY**
Councilor **MARIETTA R. PAJILA, PHD**
Councilor **MICHAEL O. PONGYAN**
Councilor **KING PHILIP B. DIMAPILIS**
Councilor **CHRISTOPHER Y. CARVAJAL**
Councilor **GUALBERTO V. MAGNO**
Councilor **ROBERT A. BATICOS**
Councilor **HERMIS S. CATAPANG**
Councilor **SHEIKINAH GRACE C. SANZ**

WHEREAS, Section 5 of Article X of the 1987 Constitution provides that each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees and charges shall accrue exclusively to local governments;


JERWIN S. DIMAPILIS


ROBERT S. QUIATCHON


MARIA MAHARLIKA M. FABIC

WHEREAS, Section 129 of Republic Act (RA) No. 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 to levy taxes, fees, and charges consistent with the fundamental principles of taxation and revenue generation and the basic policy of local autonomy, subject to certain limitations set forth therein. Such taxes, fees, and charges shall accrue exclusively to the local government units;

WHEREAS, Section 186 of the same Code further provides that taxes, fees or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: That the ordinance levying such taxes, fees or charges shall not be enacted without prior public hearing conducted for the purpose;

WHEREAS, Section 191 of the same Code provides 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 last time that the local government unit had revised its Revenue Code was on December 2, 2019.

NOW THEREFORE, be it ordained by the Sangguniang Bayan of the Municipality of Roxas that:

SECTION 1. TITLE. This ordinance shall be known as “**AN ORDINANCE AMENDING CERTAIN PROVISIONS OF TAX ORDINANCE NO. 1, SERIES OF 2019 OTHERWISE KNOWN AS “THE REVISED REVENUE CODE OF ROXAS, ORIENTAL MINDORO”**”

SECTION 2. AMENDATORY CLAUSE. Section 3A.01, Section 3M.03, Section 3P.03, Section 3U.06, Section 3V.04 of Chapter III (Permit and Regulatory Fees) and Section 4A01 of Chapter IV (Secretary’s Fees) of Tax Ordinance No. 01 Series of 2019 is hereby amended to read as follows:

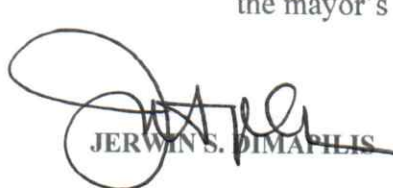
CHAPTER III (PERMIT AND REGULATORY FEES)

Section 3A.01 (Mayor’s Permit Fee) Imposition of Fees shall include the following:

f) Permits and Other Licenses (Secretary’s Fees). There shall be collected a Secretary’s Fee amounting to One Hundred Pesos (P100.00) for the issuance of a Mayor’s Permit to every person, natural or juridical, for the operation of any business or service establishment, conduct of any trade activity, pursuit of any commercial undertaking and practice of occupation or calling within the municipality.

g) Ecological Solid Waste Management (ESWM) Certificate (Secretary’s Fees). The Municipal Environment and Sanitation Office shall issue ESWM Certificate to business permit applicants, either new or for renewal, for every registered business or service establishment within the municipality. A fee amounting to One Hundred Pesos (P100.00) shall be collected for the issuance of the certificate.

g) Business Plate and/or sticker. A business metal plate and/or sticker with a corresponding registry number shall be provided by the Municipal Treasurer for every registered business at cost to the owner which shall be assessed and paid together with the mayor’s permit.


JERWIN S. DIMAPHILIS


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Business Plate (New Business)	-	P350.00
Business Sticker (Renewal)	-	P100.00

Section 3M.03 (Registration and Permit Fee on Bicycle or Pedalled Tricycle) Administrative Provisions shall include the following:

A metal plate or sticker shall be provided by the Office of the Municipal Treasurer, the cost thereof to be paid by the owner, as follows:

Tribike/E-Pedicab Plate (New)	-	P300.00
Tribike/E-Pedicab Sticker (Renewal)	-	P100.00
E-Bike Plate (New)	-	P300.00
E-Bike Sticker (Renewal)	-	P100.00

Section 3P.03 (Permit Fee on Agricultural Machinery and Other Heavy Equipment) Administrative Provisions shall include the following:

A sticker with a corresponding registry number shall be provided by the Office of the Treasurer for every registered agricultural machinery or heavy equipment registered, the cost thereof to be paid by the owner, as follows:

Machinery and Heavy Equipment Sticker - P100.00

Section 3U.06 (Permit on Operation of Business Rendering or Offering to Render "Transport Services For A Fee") Administrative Provisions shall include the following:

A numbered plate, metal or otherwise and/or sticker shall be provided by the Office of the Municipal Treasurer, the cost thereof to be paid by the owner, as follows:

Van Sticker	-	P200.00
Bus Sticker	-	P200.00

Section 3V.04 (Fee for Registration of Motorized Tricycle) Administrative Provisions shall include the following:

A metal plate or sticker with a corresponding registry number shall be provided by the Office of the Treasurer for every motorized tricycle registered, the cost thereof to be paid by the owner, as follows:

a) Motorized tricycle for private use:

Registration Plate (New)	-	P300.00
Sticker (Renewal)	-	P100.00

b) Motorized tricycle for public use:

Registration Plate (New)	-	P300.00
Sticker (Renewal)	-	P100.00


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SECTION 3. EFFECTIVITY. This ordinance shall take effect upon approval.

On motion of Councilor David D. De la Cruz duly seconded by all, this Ordinance is hereby ENACTED.

Adopted: 22 December 2025

CERTIFIED CORRECT:



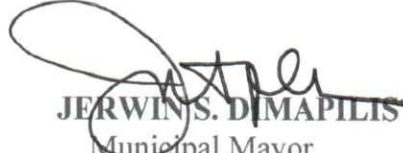
MARIA MAHARLIKA M. FABIC
Acting Secretary to the Sangguniang Bayan

ATTESTED:



ROBERT S. QUIATCHON
Municipal Vice Mayor

APPROVED:



JERWINS. DIMAPILIS
Municipal Mayor
Date: _____

Received: By: 
Treasurer's office 01-09-26

Received: 
Jovet Redgrins
01/09/2026
9:58 AM

Received by: 
JESSE
FPO 1-9-26
10:00 AM

Received: 
FRELYN D. MONTAÑO
01/09/26


1-21-2026