



Republic of the Philippines  
BATANGAS CITY

Office of the Sangguniang Panlungsod

Tel. No. 723-2175

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RESOLUTION NO. 126 S. 2014

**RESOLUTION ACKNOWLEDGING AND INVOKING THE EXEMPTION OF DULY  
REGISTERED COOPERATIVES IN THE CITY OF BATANGAS  
FROM REAL PROPERTY TAX**

**WHEREAS**, Article 60 and 61 of R.A. 9520 otherwise known as "AN ACT AMENDING THE COOPERATIVE CODE OF THE PHILIPPINES TO BE KNOWN AS THE PHILIPPINE COOPERATIVE CODE OF 2008" prescribes the tax treatment of cooperative, tax and other exemptions of duly registered cooperatives;

**WHEREAS**, the Local Government Code of the Philippines of 1991 otherwise known as "AN ACT PROVIDING FOR A LOCAL GOVERNMENT CODE OF 1991" further prescribes the tax exemption of duly registered cooperatives on Section 133(n), Section 193 and Section 234(d);

**WHEREAS**, although cooperatives in Batangas City have been exempted from paying real property tax for the previous years, without prejudice to Section 201 of R.A. 7160, some cooperatives that have real property/properties had been assessed and prescribed to settle payments;

**WHEREAS**, cooperatives such as Talumpok Silangan Multi-Purpose Cooperative, ZOE Credit Cooperative, Conde Labac Multi-Purpose Cooperative and Bilogo Multi-Purpose Cooperative acting in good faith have already made real property tax payments;

**WHEREAS**, without prejudice to the payments that have been made by the aforementioned cooperatives in the City of Batangas, the Sangguniang Panlungsod hereby acknowledges and invokes the real property tax exemption of duly registered cooperatives in Batangas City set forth in R.A. 7160 and R.A. 9520 most importantly for the succeeding years;

**WHEREAS**, it is imperative to inform all duly-registered cooperatives in the City of Batangas pertaining to their privilege for exemption on real property tax and request the local agencies concerned to take into consideration all properties within the parameters of real property as defined by Article 415 of R.A. 386 such as, but not limited to, "(1) land, buildings, roads and construction of all kinds adhered to the soil;"

**WHEREAS**, the receipt of Resolution No. 4, S. 2014 of the Batangas City Cooperative Development Council (BCCDC), further clarification and discussion to BCCDC paved way to the formulation of this resolution;

**NOW THEREFORE**, be it resolved, as it is hereby resolved by the Sangguniang Panlungsod of Batangas in session assembled to acknowledge and invoke the exemption of duly registered cooperatives in the City of Batangas from real property tax subject to the provisions set forth by law;



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Continuation of Resolution No. 126 S. 2014

RESOLUTION ACKNOWLEDGING AND INVOKING THE EXEMPTION OF DULY  
REGISTERED COOPERATIVES IN THE CITY OF BATANGAS  
FROM REAL PROPERTY TAX

**RESOLVED FURTHER**, that copies of this resolution with the attached resolution from BCCDC, assessment and receipts of payment of some cooperatives be furnished to the Office of the City Assessor, Office of the City Treasurer, Business Processing and Licensing Office, Office of the City Mayor, Office of the City Veterinarian and Agricultural Services and Batangas City Cooperative Development Council.

**UNANIMOUSLY APPROVED.**

  
HON. EMILIO FRANCISCO A. BERBERABE JR.  
Presiding Officer

  
HON. GLENN M. ALDOVER  
City Councilor

  
HON. ARMANDO C. LAZARTE  
City Councilor


  
HON. MA. CLAUDETTE U. AMBIDA  
City Councilor

  
HON. ALYSSA RENEE A. CRUZ-ATIENZA  
City Councilor

  
HON. HAMILTON G. BLANCO  
City Councilor

  
HON. GERARDO A. DELA ROCA  
City Councilor

  
HON. AILEEN GRACE A. MONTALBO  
City Councilor


  
HON. MA. KRISTINE JOSEFINA G. BALMES  
City Councilor

  
HON. SERGIE REX M. ATIENZA  
City Councilor

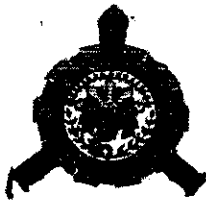
  
HON. JULIAN B. VILLENA  
City Councilor

  
HON. ANGELITO "DONDON" A. DIMACUHA  
City Councilor ABC-REPRESENTATIVE

I hereby certify to the correctness of the copy of the foregoing Resolution.

  
ATTY. OLIVA D. TELEGATOS  
Secretary  
Sangguniang Panlungsod

AUTHOR: COUN. SERGIE REX M. ATIENZA AND COUN. ALYSSA RENEE CRUZ-ATIENZA  
SPONSORED BY: COMMITTEE ON AGRICULTURE AND COOPERATIVES



Republic of the Philippines  
Batangas City  
**BATANGAS CITY COOPERATIVE  
DEVELOPMENT COUNCIL**

April 30, 2014

**Hon. SERGIE REX M. ATIENZA**  
City Councilor  
Chairperson – Committee on Cooperatives  
Batangas City

Dear Sir:


Greetings!

We respectfully endorse the attached resolution on granting Real Property Tax Exemption for cooperatives.

We highly appreciate your support in granting our request.

Thank you.

Very truly yours,

  
**ANGELITO B. BAGUI, DBA**  
Chairperson - BCCDC

**EXCERPT FROM THE MINUTES OF MEETING THE OF BATANGAS CITY  
COOPERATIVE DEVELOPMENT COUNCIL (BCCDC) OFFICERS APRIL 29,  
2014 AT THE OFFICE OF THE CITY VETERINARY & AGRICULTURAL  
SERVICES (OCVAS) BOLBOK, BATANGAS CITY.**

**RESOLUTION No. 4, S. 2014**

**"RESOLUTION FOR TAX EXEMPTION ON COOPERATIVES REAL  
PROPERTY"**

**WHEREAS**, under Local Government Code of 1991, Republic Act No. 7160 Chapter 5, Section 234 all Real Property owned by duly registered cooperatives as provided for under RA 6938 COOPERATIVE CODE OF THE PHILIPPINES are exempted from paying Real Property Tax;

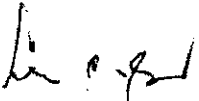
**WHEREAS**, some cooperatives in Batangas who had Real Property have been assessed and obliged to pay;

**WHEREAS**, previously cooperatives in Batangas City are not paying Real Property Tax:

**RESOLVED AS IT IS HEREBY RESOLVED**, that Cooperatives in Batangas be exempted from paying Real Property Tax.

I HEREBY CERTIFY to the correctness of this resolution this 29<sup>th</sup> day of April, 2014.

Prepared by:


  
**LOYOLA C. BAGUI, DVM**  
Secretary

Attested by:

  
**ANGELITO B. BAGUI, DBA**  
Chairperson

  
**MS. ELLEN M. AFRICA**  
Treasurer

  
**PASTOR CATALINO T. SAMONTE**  
Vice-Chairperson

  
**MS. VICTORIA P. BANAWA**  
Auditor