



Republic of the Philippines
PROVINCE OF NEGROS OCCIDENTAL
Old Capitol Building, Bacolod City
Tel. No. 707-8075 (Admin) * 435-7698 (Board Member) * 709-0121 (Legislative Division)
OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF THE PROVINCE OF NEGROS OCCIDENTAL HELD AT MAMBUKAL RESORT & WILDLIFE SANCTUARY, MUNICIPALITY OF MURCIA, NEGROS OCCIDENTAL ON THE 7TH DAY OF OCTOBER, 2025

PRESENT:

Hon. Jose Benito A. Alonso	Vice-Governor/Presiding Officer
Hon. Laurence Marxlen J. de la Cruz	Member - 1 st District
Hon. Araceli T. Somosa	Member - 1 st District
Hon. Hope Marey B. Depasucat	Member - 3 rd District
Hon. Andrew Gerard L. Montelibano	Member - 3 rd District
Hon. Patricia Paula M. Alonso-Valderrama	Member - 4 th District
Hon. Nicholas M. Yulo	Member - 4 th District
Hon. Hadji P. Trojillo	Member - 5 th District
Hon. Genaro G. Alvarez, IV	Member - 6 th District
Hon. Jeffrey T. Tubola	Member - 6 th District
Hon. Richard Julius L. Sablan	Member - ABC Rep.
Hon. Mayvelyn L. Madrid	Member - SKF Rep.

ON OFFICIAL BUSINESS:

Hon. Sixto Teofilo Roxas V. Guanzon, Jr.	Member - 2 nd District
Hon. Arthur Christopher D. Marañon	Member - 2 nd District
Hon. Rita Angela S. Gatuslao	Member - 5 th District
Hon. Julius Martin D. Asistio	Member - PCL Rep.

ORDINANCE NO. 019
Series of 2025

AN ORDINANCE AMENDING SECTION 38 OF THE 2022 PROVINCIAL TAX ORDINANCE NO. 002, SERIES OF 2022 AS AMENDED, OTHERWISE KNOWN AS THE PROVINCIAL REVENUE CODE BY MODIFYING ITEMS 6 & 7 THEREIN AND CREATING AND ADDING THE SCHEDULE OF FEES, RATES, CHARGES AND ESCALATION CLAUSE RELATIVE TO THE NEGROS OCCIDENTAL MULTI-SPORT GYM AND SWIMMING POOL AT THE PANA-AD PARK AND STADIUM

WHEREAS, the Revenue Code of the Province of Negros Occidental serves as the primary regulatory framework governing taxation, licensing and operational procedures within the jurisdiction of the province;

WHEREAS, it is imperative to periodically review and update the Revenue Code to adapt to changing economic conditions, industry standards, and local needs;

WHEREAS, amendments to specific sections of the Revenue Code, in particular the addition and creation of the schedule of fees, rates, charges, and escalation clause relative to the NEGROS OCCIDENTAL MULTI-SPORT GYM AND SWIMMING POOL at the Pana-ad Park and Stadium, are necessary to ensure clarity, efficiency and effectiveness in revenue collection and regulatory enforcement;

BE IT ORDAINED, by the Sangguniang Panlalawigan of Negros Occidental in its Regular Session duly assembled, to enact this Ordinance, to wit:



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SECTION 1. Items 6 & 7 of Section 38 of the **Provincial Tax Ordinance No. 002, Series of 2022, as amended, otherwise known as the Provincial Revenue Code**, are hereby amended as follows:

"6. OLYMPIC POOL AND TRAINING POOL. - The use of Olympic and Training Pool shall only be used for the following:

- a. For competitive swim meets
- b. Official Trainings conducted by PGNO Departments

Use of the Olympic and Training Pool for the abovementioned purposes shall be subject of a usage fee of Fifty Thousand Pesos (Php50,000.00) per day. These fees shall be inclusive of utilities and the use of all facilities within the swimming complex, which includes, but is not limited to, the touchpad timing system, anti-wave lane dividers, pace clocks, restrooms, shower areas, locker rooms, and the administrative area necessary for the conduct of the event. Use of the facility under this provision shall be subject to scheduling and availability, to be approved by the Provincial Administrator or his/her authorized representative.

7. USE OF THE 25-METER SWIMMING POOL.

7.1. For Training of PGNO-Accredited Grassroots Swimming Athletes. – The 25-meter swimming pool may be used by Provincial Government of Negros Occidental (PGNO) – accredited grassroots swimming athletes for training purposes. **Such athletes shall be exempt from the payment of any applicable usage fees.**

Use of the facility under this provision shall be strictly limited to athletes duly accredited and recognized under the provincial grassroots sports development program, and shall be subject to scheduling and facility availability, to be approved by the Provincial Administrator or his/her authorized representative.

7.2. For Recreational Use of the 25-Meter Pool. – the 25-meter swimming pool may also be used for recreational purposes, subject to the following rates:

- a. **PGNO Employees:** Fifty Pesos (P50.00) per head per day
- b. **Adults (Non-PGNO):** Sixty Pesos (P60.00) per head per day
- c. **Children (12 years old and below):** Forty Pesos per head per day

Recreational use shall be subject to the availability of the facility, provided that it is deemed safe and suitable for public use."

SECTION 2. Section 38 of the of the **Provincial Tax Ordinance No. 002, Series of 2022, as amended, otherwise known as the Provincial Revenue Code**, is hereby amended to add items 16 & 17, as follows:

16. NEGROS OCCIDENTAL MULTI-SPORT GYM. The use of one (1) playing court at the NEGROS OCCIDENTAL MULTI-SPORT GYM shall be

[Handwritten signatures]



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16. NEGROS OCCIDENTAL MULTI-SPORT GYM. The use of one (1) playing court at the NEGROS OCCIDENTAL MULTI-SPORT GYM shall be subject to a flat rate of Php 1,200.00 per hour, which shall be governed by the following terms:

- a. The hourly rate applies per court, and shall be limited to Basketball and/or Volleyball use only.
- b. Any use exceeding one (1) hour shall be charged as an additional full hour. Partial hours shall be rounded up to the next full hour.

17. ESCALATION CLAUSE. Adjustments to the abovementioned fees and charges may be made annually at a rate of not more than five percent (5%) of the current rate by the Provincial Governor, upon recommendation of the Provincial Administrator.

SECTION 3. Discounts. A maximum discount of 20% of the regular rate may be given upon written request by an interested party, addressed to the Governor.

SECTION 4. Taxes. Any and all rates in the Provincial Revenue Code, including any amendments thereto, shall be exclusive of taxes, including value-added tax.


SECTION 5. Separability Clause. If for any reason, any provision, section or part of this ordinance is declared not valid by a government agency or a court of component jurisdiction, such judgment shall not affect the other sections or provision of the ordinance, which shall continue to be in full force and effect.

SECTION 6. Repealing Clause. All ordinances, resolutions, rules and regulations, or parts thereof which are inconsistent with any of the provisions of this ordinance are hereby repealed, amended or modified accordingly.

SECTION 7. Effectivity Clause. This Ordinance shall take effect after publication in a newspaper of general circulation.

ADOPTED UNANIMOUSLY.

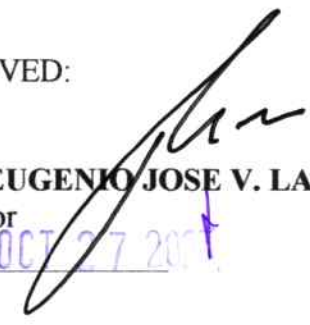
CERTIFIED CORRECT:


HON. JOSE BENITO A. ALONSO
Vice Governor/Presiding Officer

ATTESTED:


ATTY. MAKI ANGEL O. ASCALON
Provincial Secretary

APPROVED:


HON. EUGENIO JOSE V. LACSON
Governor
Date: OCT 27 2025