



Republika ng Pilipinas
SANGGUNIANG PANLUNGSOD
Lungsod ng Ormoc



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO SESSION HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON MARCH 5, 1992

PRESENT:

Hon. Nepomuceno P. Aparis I,	Vice-Mayor & Presiding Officer
Hon. Gregorio A. Yrastorza, Jr.,	Kagawad, Floor Leader
Hon. Celso P. Adolfo,	Kagawad
Hon. Sixto T. Pongos,	Kagawad
Hon. Arnulfo C. Salazar,	Kagawad
Hon. Jose B. Conejos,	Kagawad
Hon. Rodolfo L. Rivilla, Jr.,	Kagawad
Hon. Benjamin F. Tugonon,	Kagawad
Hon. Antero T. Fiel,	Kagawad
Hon. Celso P. Porcadilla,	Kagawad
Hon. Edgar Z. Palugod,	ABC President, Kagawad
Hon. Nelson DL. Geneston,	Industrial Labor Sector, Rep. Kagawad

ABSENT:

Hon. Eufrocino C. Codilla, Jr., (On Leave),	Kagawad
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RESOLUTION NO. 35

WHEREAS, this august Body is in receipt of Memorandum Circular No. 02-92 dated January 20, 1992 of the Bureau of Local Government Finance, Department of Finance, Manila;

WHEREAS, pursuant to said Memorandum Circular Item No. 2, it directs local government units through the Sanggunians to enact a local tax ordinance levying an annual "Ad Valorem" tax on real properties and additional tax accruing to the special education fund;

NOW, THEREFORE, conformably to such BLGF Memorandum Circular No. 02-92 and, on motion presented by Kagawad Benjamin F. Tugonon, Chairman, Committee on Laws and Ordinances, jointly seconded by mga Kagawad Sixto T. Pongos and Nelson DL. Geneston; be it

RESOLVED, to adopt:

TAX ORDINANCE NO. 6

AN ORDINANCE IMPOSING AN "AD-VALOREM" TAX OF 1 1/2% ON THE ASSESSED VALUE OF ALL REAL PROPERTIES AND ADDITIONAL 1/2% ON ALL COMMERCIAL AND INDUSTRIAL PROPERTIES IN THE CITY AND 1% ON THE ASSESSED VALUE OF SUCH PROPERTIES TO ACCRUE AS SPECIAL EDUCATION FUND.

Section 1. There is hereby levied an annual "Ad Valorem" tax on real properties such as land, building, machinery and other improvement not herein after specifically exempted, "Ad Valorem" tax of 1 1/2% of the assessed value of such properties. (Section 232, RA 7160)

Section 2. There is hereby levied also an additional "Ad Valorem" tax of One-half percentum (1/2%) on all commercial and industrial properties in the City, including vacant lots, machines, machineries, mechanical contrivances, instruments, tools, implements, appliances, apparatus, paraphernalia used for industrial, agricultural or commercial purposes, plants, electrical poles, railways and fences;

Res. No. 35, Tax Ordinance No. 6.

Section 3. There is hereby levied an "Ad Valorem" tax of one percentum (1%) on the assessed value of real property within the city which shall accrue to a special education fund pursuant to RA 7160. (Section 235, RA 7160).

Section 4. Exemptions from the Real Property Tax. The following are exempted from the payment of the real property tax:

- (a) Real Property owned by the Republic of the Philippines or any of its political subdivisions except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person;
- (b) Charitable institution, churches, parsonages or convents appurtenant thereto, mosques, nonprofit or religious cemeteries and all lands, buildings and improvements actually, directly and exclusively used for religious, charitable or education purposes;
- (c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government-owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;
- (d) All real property owned by duly registered cooperatives as provided for under R.A. No. 6938; and
- (e) Machinery and equipment used for pollution control and environmental protection.

Except as provided herein, any exemption from payment of real property tax previously granted to, or presently enjoyed by all persons whether natural or juridical, including all government-owned or controlled corporations are hereby withdrawn upon the effectivity of this Code.

Section 5. Repealing Clause. All other ordinances inconsistent with this ordinance are hereby considered repealed.

Section 6. Effectivity Clause. This ordinance shall take effect after Ten (10) days from its approval and after having published the same in full for a period of three (3) days in two (2) conspicuous and publicly accessible places, pursuant to the provision of Section 188 of Republic Act 7160.


ENACTED, March 5, 1992.

RESOLVED, FINALLY, to furnish copies of this Tax Ordinance each to Her Honor, the City Mayor, the City Treasurer, the City Assessor, the City Auditor, two(2) copies to be posted on Bulletin Boards at publicly accessible places, and all others concerned, all in Ormoc City;

CARRIED UNANIMOUSLY.

Res. No. 35, Tax Ordinance No. 6

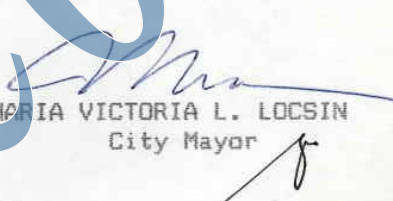
I HEREBY CERTIFY to the correctness of the foregoing resolution-tax ordinance.


NEPOMUCENO P. APARIS I
Vice-Mayor
& Presiding Officer

ATTESTED:


OSCAR A. LASAM
City Secretary

APPROVED:


MARIA VICTORIA L. LOCSIN
City Mayor

/march '92