REPUBLIC OF THE PHILIPPINES
ORMOC CITY

Office of the Municipal Board

EXCERPT FROM THE MINUTES OF THE ORDINARY SESSION HELD BY THE MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES IN ITS SESSION HALL ON FEBRUARY 12,1949.

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PRESENT:

Hon. Felix C. Codilla.......Presiding Officer
" Rafael D. Omega.........City Councilor
" Victorino C. Teleron.... " "
" Guillermo T. Parrilla... " "
" Flaviano Montesclaros... " "
" Cleto P. Evangelista.... " "
" Pablo S. Pajaron........ " "
" Margarito Tugonon....... " "

ABSENT:

Hon. Iñaki Larrazabal........City Mayor
was inspecting the barrios of Ormoc City.
" Esteban Conejos.........City Councilor
was appointed Chef of Police, Ormoc City on April 7,1948 by His Excellency, the President of the Philippines, Malacañan, Manila, Philippines.

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RESOLUTION NO.25

On motion of Honorable Councilor Rafael D. Omega, seconded by Honorable Councilor Guillermo T. Parrilla,

RESOLVED, That Ordinance No. 15, under Resolution No. 222, series of 1948, of the Municipal Board, Ormoc City, be amended, by reducing the taxes stated therein, to read as follows:

ORDINANCE NO.1

AN ORDINANCE IMPOSING LICENSE TAXES UPON PERSONS COMPANIES,FIRMS OR CORPORATIONS ENGAGED IN VARIOUS BUSINESSES AND PROVIDING PENALTY FOR VIOLATION THEREOF AND OTHER PURPOSES.

By authority of Republic Act No. 179, known as the Charter of Ormoc City and subject to the approval of the Secretary of the Interior, be it ordained by the Municipal Board of Ormoc City that:

SECTION 1.-City License Tax. Every person, company firm or corporation shall, before engaging in any of the businesses enumerated herein below, first obtain the necessary license therfore and pay to the City Treasurer or his duly authorized representative a tax, in addition to other taxes , charges or fees imposed by the National Internal Revenue Code, as follows:

Schedule	Kind of business	Annual Tax
A- 1	Hawkers or peddlers(small articles)----------------	₱ 10.00
A- 2	Hucksters--	10.00
A- 3	Auctioners---	15.00
A- 4	Plumbers---	15.00
A- 5	Barbers(Shop) per chair or tonsorial chair---------	10.00
A- 6	Collecting Agencies--------------------------------	20.00
A- 7	Mercantile Agencies--------------------------------	30.00
A- 8	Business agents------------------------------------	40.00
A- 9	Shipping and intellegent officers------------------	20.00

Schedule	Kind of business	Annual Tax
A-10	Private detective agencies	₱ 20.00
A-11	Advertising agencies	30.00
A-12	Beauty parlors with electric machine	50.00
A-13	Beauty parlors without " "	30.00
A-14	Masseurs	15.00
A-15	Tatooers	10.00
A-16	Jugglers	15.00
A-17	Acrobats	15.00
A-18	Hotels	100.00
A-19	Restaurants	30.00
A-20	Carenderias (inside the public market)	20.00
A-21	Carenderias (outside the public market)	25.00
A-22	Cafes(excluding qoffee vendors in public market-	20.00
A-23	Refreshment parlors	25.00
A-24	Lodging houses	40.00
A-25	Boarding houses	20.00
A-26	Garrage for commercial purpose	40.00
A-27	Livery garrages	25.00
A-28	Livery stables	25.00
A-29	Boarding stables	25.00
A-30	Dealers in large cattle	20.00
A-31	Billiard tables (public)	20.00
A-32	Laundries	20.00
A-33	Cleaning and dying establishments	25.00
A-34	Public warehouses	20.00
A-35	Ciruses and similar parages (or ₱5.00 per performance)	120.00
A-36	Race tracks(or ₱15.00 daily)	200.00
A-37	Horse races(or ₱15.00 daily)	200.00
A-38	Bowling alleys	20.00
A-39	Shooting galleries	20.00
A-40	Merry-go-rounds	30.00
A-41	Pawnshops	40.00
A-42	Brewers	60.00
A-43	Dealers in second hand merchandize	20.00
A-44	Junk dealers(old pieces of ropes,cables, etc	10.00
A-45	Distillers of spirits	60.00
A-46	Money changers or lenders	40.00
A-47	Theatres	100.00
A-48	Brokers(stock, estate & commercial)	40.00
A-49	Public ferries	20.00
A-50	Benefit Theatrical or dramatic performances	5.00 per performance
A-51	Cinematographs	120.00
A-52	Photographic studios	40.00
A-53	Dancing halls, dancing schools, night clubs and cabarets	100.00
A-54	Concert halls	100.00
A-55	Keeping of dogs for business purposes	6.00
A-56	Butchers in public market	40.00
A-57	Butchers outside the public market	30.00
A-58	Small carenderia, selling small quantity of foodstuffs	6.00
A-59	Retail tuba dealers inside the public market	20.00
A-60	" " " outside " " "	24.00
A-61	Retail liquor dealers	30.00
A-62	Wholesale liquor dealers	120.00
A-63	Peddlers of merchandise(C-13)	20.00
A-64	Customs and immigration brokers	40.00
A-65	Retail vino dealers	28.00

(Over)

Schedule	Kind of business	Annual Tax
A- 66	Wholesale vino dealers	₱ 30.00
A- 67	Retail dealers of fermented liquors	40.00
A- 68	Retail peddlers of fermented liquors	80.00
A- 69	Wholesale dealers of fermented liquors	80.00
A- 70	Retail leaf tobacco dealers inside the public market	10.00
A- 71	Retail leaf tobacco dealers outside the public market	12.00
A- 72	Wholesale leaf tobacco dealers	40.00
A- 73	Peddlers of leaf tobacco	20.00
A- 74	Manufacturers of cigars and cigarrette	80.00
A- 75	Bakeries along Real Street	80.00
A- 76	Bakeries along Aviles Street	50.00
A- 77	Bakeries along other streets	40.00
A- 78	Furniture factories	40.00
A- 79	Rope Factories	20.00
A- 80	Soap and candle factories	40.00
A- 81	Ice drops and candy factories	20.00
A- 82	Dressmaking shops along Real street from the sea shore to Osmeña street	30.00
A- 83	Dressmaking shops along Real street from Osmeña street to Cantubo bridge	18.00
A- 84	Dressmaking shops along Rizal street from the sea shore to Osmeña street	25.00
A- 85	Dressmaking shops along Rizal street from Osmeña street to Solidor street	18.00
A- 86	Dressmaking shops along Aviles street from Calderon Bridge to Perdon Bridge	20.00
A- 87	Dressmaking shops along other city streets	18.00
A- 88	Dressmaking shops along barrios in Ormoc City	4.00
A- 89	Tailoring shops along Real street(from the shore to Osmeña street	40.00
A- 90	Tailoring shops along Real street(from Osmeña street to Cantubo Bridge	24.00
A- 91	Tailoring shops along Rizal street(from shore to Osmeña street	36.00
A- 92	Tailoring shops along Rizal street(from Osmeña street to Solidor street)	24.00
A- 93	Tailoring shops along Aviles street(from Calderon Bridge to Perdon Bridge	30.00
A- 94	Tailoring shops along other city streets	20.00
A- 95	Tailoring shops along the barrios Ormoc City	6.00
A- 96	Watch repairers	20.00
A- 97	Repairers, remodeler of vehicles, bicycles, etc	40.00
A- 98	Blacksmiths	10.00
A- 99	Tinsmiths	10.00
A-100	Goldsmiths	10.00
A-101	Sugar centrals	2000.00
A-102	Owner, proprietor or concessioner of sawmills	80.00
A-103	Coconut oil factories	75.00
A-104	Tanning industries	75.00
A-105	Embalmers	20.00
A-106	Piano Tunners	20.00
A-107	Lumber and minor forest products doncessioner	20.00
A-108	Owners of funeral parlors	20.00
A-109	Hatters	12.50
A-110	House or sign painters	20.00
A-111	Stevedores	15.00
A-112	Painters and Bookbinders	40.00
A-113	Mechanics or machinists	20.00
A-114	Chiropodist	10.00
A-115	Manicurists	10.00
A-116	Chiropractors	10.00
A-117	Mining and business promoters	30.00

Schedule	Kind of business	Annual Tax
A-118	Building contractors	₱ 40.00
A-119	Transportation contractors	20.00
A-120	Road contractors	20.00
A-121	Waterworks contractors	20.00
A-122	Irrigation contractors	20.00
A-123	Artesian Wells contractors	20.00
A-124	Filling contractors	20.00
A-125	Tartanilla for hire	16.00
A-126	Tartanilla drivers	2.00
A-127	Carromata for hire	6.00
A-128	Electric Light heat and power	200.00
A-129	Signboard displayed, per square meter or less (For every additional square meter or fraction thereof ₱.50)	1.00
A-130	Dealer in new automobiles and accessories	200.00
A-131	Dealers in new textiles, knitted wares, hardwares glasses, utensils, electrical goods and construction materials	50.00
A-132	Owner of match factories	50.00
A-133	Owner of lumber yards or lumber dealers	100.00
A-134	Dealers in gunpowder	100.00
A-135	Owner of shipyards	200.00
A-136	Dealers in tar, pitch, resin, coal, oil, gasoline benzine, turpentine, hemp, cotten, nitroglycerine petroleum and other combustible or explosive materials	100.00
A-137	Manufacturer, importer or dealer in jewelry toilet preparations, sporting goods, musical instruments, watches, clocks, beauty parlors equipment, umbrellas, footwear, ready made wearing apparel, marine glasses, field glassess, cameras camera lenses cinematographic films, refrigerators phonographs, radios, etc	100.00
A-138	Manufacturers or dealers in bricks, stone gravel, sand etc.	40.00
A-139	Manufacturers, producers or importers of wholesale dealers of soft drinks or mineral waters	40.00
A-140	Manufacturers or dealers in tanned goods	50.00
A-141	Manufacturers of tuba (Mananguite)	6.00
A-142	Impounding of stray animals:	
	For large cattle	.50 per day
	For small animals	.20 " "
A-143	Birth registration, once only	.50
A-144	Burial permit per cadavere	.20
A-145	Manufacturers or dealers in fibers	40.00
A-146	Banca registration two mast	40.00
A-147	Sarisari store exempt from Int. Rev. License	4.00
A-148	Peddler of ice cream, per box	12.00
A-149	Manufacturer of ice cream	12.00
A-150	Banca registration one mast	10.00
A-151	Firearm dealer or Agency	60.00
A-152	Bicycle registration each	1.00
A-	(For registration ₱.50) (For plate .50) Under the City Engineer's Office, this city.	

SECTION 2. Time and manner of payment: The license tax imposed by this Ordinance shall be payable annually by the owner or proprietor within the first twenty days of January of each year, or quarterly during the first twenty days of the succeeding quarter in the case of business already established. In the case of a newly established business, the

tax shall be paid first as provided in the next preceeding section. Failure to pay the tax within the time herein prescribed shall subject the delinquent tax payer to a penalty of twenty per centum of the tax due.

SECTION 3.- Civil remedies for the collection of delinquent tax. The Civil remedies for the collection of the tax, surcharge or any other increment thereto resulting from delinquency, shall be (a) by distraint and levy of personal property belonging to the delinquent tax payer and (b) by judicial action and, either of these two remedies or both simultaneously, may be pursued in the discretion of the authorities having charge of the collection of such tax.

SECTION 4.- Penalty. Any person, company, firm or corporation who vilates any of the provisions of this Ordinance shall be punished, upon conviction, by a fine of not exceeding two hundred pesos or imprisonment of not more than two months, or both fine and imprisonment in the discrétion of the court. In case the owner of the business is a company or corporation the president or manager thereof shall be held responsible for the violation hereon.

SECTION 5. Repeal. Any ordinance inconsistent herewith is hereby repealed.

SECTION 6. Effectivity. This Ordinance shall take effect as of August 25,1948 the date of the suspension of the basic Ordinance.

APPROVED UNANIMOUSLY.

I HEREBY CERTIFY TO the correctness of the above-quoted resolution and Ordinance.

Maximo Malinao

MAXIMO MALINAO
Secretary

ATTESTED: Felix C. Codilla

FELIX C. CODILLA
City Engineer
Presiding Officer

APPROVED: Inaki Larrazabal

INAKI LARRAZABAL
City Mayor

COPIES FURNISHED:

1. The Hon. Secretary of the Interior, Manila
2. The Hon. City Mayor, Ormoc City
3. The City Treasurer, Ormoc City
4. The City Auditor, Ormoc City
5. The Hon. City Attorney, Ormoc City
6. The Chief of Police, Ormoc City
7. The Hon. Municipal Judge, Ormoc City
8. Corporations, companies, firms, businessmen & all concerned, Ormoc City

ATTESTED: Bantasan

RAMON BANTASAN
Secretary to the City Mayor

9-10 File - Mpal. Board, Ormoc City