

Republic of the Philippines  
MUNICIPAL BOARD  
ORMOC CITY  
Office of the Secretary

RECEIVED  
8/16/60  
J

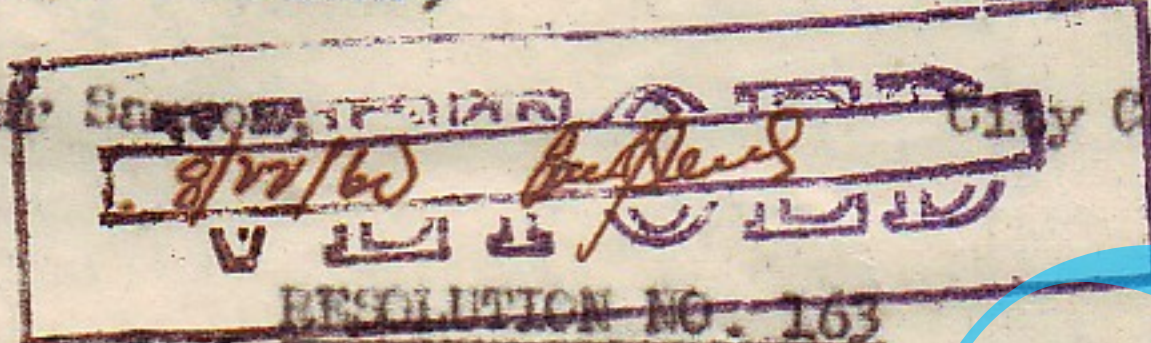
EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE MUNICIPAL  
BOARD OF ORMOC CITY, PHILIPPINES, HELD IN ITS SESSION HALL ON  
AUGUST 12, 1960

PRESENT:

Hon. Rafael M. Mejia, Vice Mayor, Presiding Officer  
Hon. Francisco D. Aviles, City Councilor  
Hon. Benjamin T. Pongos, City Councilor  
Hon. Guillermo T. Parrilla, City Councilor  
Hon. Marcelino S. Conopio, City Councilor  
Hon. Francisco D. Abas, City Councilor  
Hon. Jesus B. Lladoc, City Councilor  
Hon. Tootino Ocubillo, City Councilor

ABSENT:

Hon. Cesar S. Sison, City Councilor



The Board, on motion of Councilor Francisco D. Abas, seconded  
by Councilor Guillermo T. Parrilla;

"RESOLVED, as it is hereby resolved, to adopt:

ORDINANCE NO. 8

AN ORDINANCE AMENDING ORDINANCE NO. VII, SERIES OF 1956,  
IN CONJUNCTION WITH ORDINANCE NO. 16, SERIES OF 1948.

BE IT ORDAINED by the Municipal Board of Ormoc City pursuant  
to the provisions of Republic Act 179 as amended by Republic Act  
429, otherwise known as the Charter of Ormoc City, That:

SECTION 1. Section 2-A inserted between Sections 2 and 3 of  
Ordinance No. 16, series of 1948 by Ordinance No. VII, series of  
1956, is hereby amended to read as follows:

"SECTION 2-A. There shall be levied and collected  
from any person, firm, company or corporation who brings  
into Ormoc City any of the animals mentioned hereunder,  
an inspection fee in the amount specified opposite each  
kind of animal as follows:

Carabao .....	P 0.50 per head
Cow .....	.50 per head
Buffalo .....	.50 per head
Horse .....	.50 per head"

SECTION 2. Any resolution or ordinance or portions thereof in-  
consistent with this ordinance, are hereby repealed or modified ac-  
cordingly.

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

ENACTED, August 12, 1960.

APPROVED \_\_\_\_\_

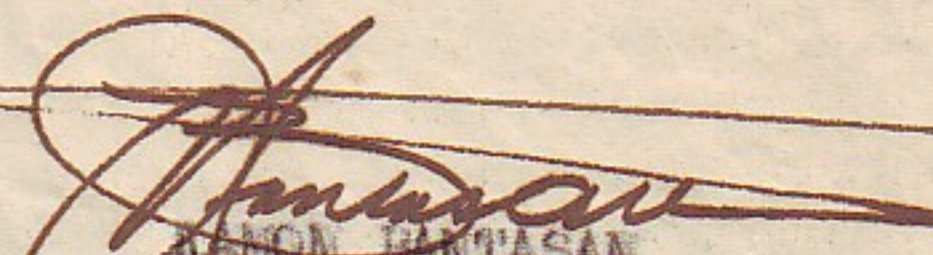
"RESOLVED FINALLY, to furnish copies of this resolution-or-  
dinance each to the City Treasurer, the City Auditor and the Mar-  
ket Superintendent, all of Ormoc City.

"CARRIED, Unanimously."


I HEREBY CERTIFY to the correctness of the above-quoted reso-



lution.

  
RAMON MANTASAN  
Secretary

ATTESTED:

  
RAFAEL M. MEJIA  
Vice Mayor  
Presiding Officer

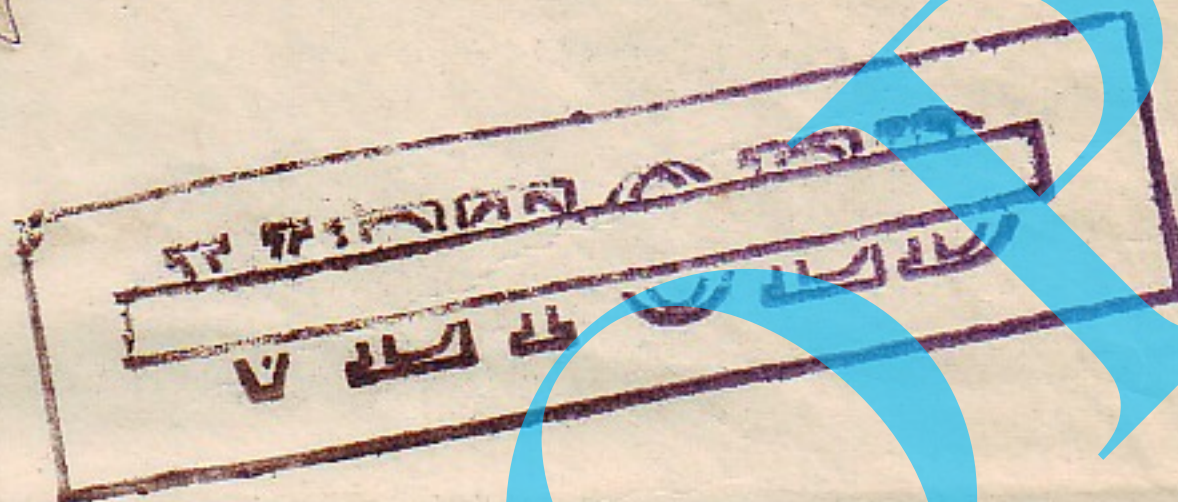
APPROVED:

ESTEBAN C. CONEJOS  
City Mayor

ATTESTED AS APPROVED:

LUCAS DE LOYOLA  
Secretary to the City Mayor

/ibl.





Republic of the Philippines  
OFFICE OF THE CITY MAYOR  
Ormoc City

August 22, 1960

The Honorable  
The Municipal Board  
Ormoc City

Gentlemen:

By virtue of the powers vested in me by the Charter of Ormoc City (Rep. Act 179), I am herewith returning to you Resolution No. 163 covering Ordinance No. 8 (AN ORDINANCE AMENDING ORDINANCE NO. VII, SERIES OF 1956, IN CONJUNCTION WITH ORDINANCE NO. 16, SERIES OF 1948), with my VETO thereof, for the reason that said Ordinance is "unfair and oppressive and, furthermore, it is unreasonable," in the opinion of the Ormoc City Attorney, to whose office aforesaid Ordinance was referred for comment. Copy of Opinion No. 3, Series of 1960 of the City Fiscal's office is hereby attached for the information and guidance of that Honorable Body.

Very truly yours,

  
ESTEBAN C. CONEJOS  
City Mayor



VIIORMOC CITY  
Office of the City Attorney

OPINION NO. 3  
Series of 1960

An opinion is sought by His Honor, the City Mayor, regarding the legality of Ordinance No. 8 which is an ordinance amending Ordinance No. 7, series of 1956, in conjunction with Ordinance No. 16, series of 1948, which is as follows:

"ORDINANCE NO. 8

AN ORDINANCE AMENDING ORDINANCE NO. VII, SERIES OF 1956, IN CONJUNCTION WITH ORDINANCE NO. 16, SERIES OF 1948.

"BE IT ORDAINED by the Municipal Board of Ormoc City pursuant to the provisions of Republic Act 179 as amended by Republic Act 429, otherwise known as the Charter of Ormoc City, That:

"SECTION 1. Section 2-A inserted between Sections 2 and 3 of Ordinance No. 16, series of 1948 by Ordinance No. VII, series of 1956, is hereby amended to read as follows:

"SECTION 2-A. There shall be levied and collected from any person, firm, company or corporation who brings into Ormoc City any of the animals mentioned hereunder, an inspection fee in the amount specified opposite each kind of animal as follows:

'Carabao .....	₱ 0.50 per head
Cow .....	.50 per head
Buffalo .....	.50 per head
Horse .....	.50 per head

"SECTION 2. Any resolution or ordinance or portions thereof inconsistent with this ordinance, are hereby repealed or modified accordingly.

"SECTION 3. This ordinance shall take effect immediately upon approval.

"ENACTED, August 12, 1960.

"APPROVED \_\_\_\_\_."

An ordinance to be valid must not only be within the corporate powers of the municipality or city to enact it but must also be passed according to the procedure prescribed by law, and must be in consonance with said well-established principles of the law in regard to such regulations. These principles require that a municipal ordinance: (a) must not contravene the constitution or any statute; (b) must not be unfair or oppressive; (c) must not be partial or discriminatory; (d) must not prohibit but may regulate trade; (e) must be general and consistent with public policy; and (f) must not be unreasonable.

It is the opinion of this Office that Ordinance No. 8 is unfair and oppressive and, furthermore, it is unreasonable. It should be noted that in said ordinance there is sought to be levied and collected from any person, firm, company or corporation who brings into Ormoc City any of the animals mentioned in said ordinance in the form of inspection fee in the amount of of ₱0.50 per head. Said ordinance is oppressive because it tends to discourage the bringing in or importation of essential working animals such as the carabao, the cow, the



the buffalo or the horse into the city through the levy required in said ordinance. This has been clearly enunciated in the case of U. S. versus Abendan, 24 Phil. 165.

It should be noted, again, that municipal taxation is covered by certain fundamental principles, namely: (1) it must be just; (2) it must be uniform in each municipality; (3) taxes must not be imposed upon goods carried into, or out of, the municipality or city, even in the guise of excessive bridge tolls or wharfage charges; (4) the collection of taxes must not be let to any person; and (5) taxes collected must be devoted exclusively to local public purposes. (10 Adm. Code, sections 351, 2287, 277 and 2307).

Republic Act 179, as amended, mentions the general powers and duties of the Municipal Board regarding the levy and collection of taxes for general and specific purpose in accordance with law including specifically the power to levy real property taxes not to exceed two per centum ad valorem. But in section 15 and in all sub-sections thereof of Republic Act 179, as amended, it does not specifically mention the power of the Municipal Board to levy or collect taxes even in the guise of inspection fees of the animals mentioned in said Ordinance No. 8. It should be noted that the mention of the powers thereof excludes the other which are not thereto granted.

WHEREFORE, it is the opinion of this Office that Ordinance No. 8, series of 1960, of the Municipal Board of Ormoc City, is illegal because it falls under the category of being unfair or oppressive and that said ordinance is not reasonable. MOREOVER, under the power of the Municipal Board to tax, it is not just as governed by the fundamental principles of municipal taxation.

ORMOC CITY, PHILIPPINES., August 22, 1960.

MARCELINO S. DU  
City Attorney