

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE FIFTH
MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD AT ITS
SESSION HALL ON APRIL 20, 1964

PRESENT:

Hon. Benjamin F. Tugonon, City Councilor, Floor Leader, Presiding
Hon. Narciso C. Alfaro, City Councilor
Hon. Pelagio C. Kierulf, City Councilor
Hon. Francisco D. Abas, City Councilor
Hon. Anastacio D. Besabella, City Councilor
Hon. Marciano S. Du, City Councilor
Hon. Francisco D. Aviles, City Councilor
Hon. Benjamin T. Pongos, City Councilor

ABSENT:

Hon. Heliodoro T. Fiel, Vice-Mayor, Presiding Officer, Acting City Mayor

RESOLUTION NO. 170

"The Board, on motion of Councilor Du, seconded by Councilor Kierulf;

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

ORDINANCE NO. 11

AN ORDINANCE INCREASING THE GRADUATED MUNICIPAL TAX ON THE SALE
OF MERCHANDISE IN THE CITY OF ORMOC AND FOR OTHER PURPOSES

BE IT ORDAINED, by authority of the Municipal Board of Ormoc City,
Philippines, 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. Municipal tax. - There shall be paid to the City Treas-
urer on any sale of merchandise and others except abaca, hemp, copra,
maguey, exported sugar and the like by any person, partnership, firm,
association, corporation or entity engaged in business or the like in
the City of Ormoc a graduated municipal tax per quarter as follows:

ITEM	SALES PER QUARTER		PRESENT RATE	SUBSEQUENT RATE
	FROM	TO		
1		P 200.00	P 4.00	P 5.00
2	P 200.01	400.00	6.00	7.00
3	400.01	750.00	8.00	9.00
4	750.01	1,000.00	9.00	10.00
5	1,000.01	1,500.00	10.00	12.00
6	1,500.01	2,000.00	12.00	15.00
7	2,000.01	3,000.00	14.00	20.00
8	3,000.01	4,000.00	16.00	25.00
9	4,000.01	5,000.00	18.00	30.00
10	5,000.01	6,000.00	20.00	35.00
11	6,000.01	7,000.00	22.00	40.00
12	7,000.01	8,000.00	24.00	45.00
13	8,000.01	9,000.00	26.00	50.00
14	9,000.01	10,000.00	28.00	60.00
15	10,000.01	12,000.00	30.00	80.00
16	12,000.01	14,000.00	35.00	100.00
17	14,000.01	17,000.00	40.00	125.00
18	17,000.01	20,000.00	50.00	150.00
19	20,000.01	23,000.00	60.00	175.00
20	23,000.01	26,000.00	70.00	200.00
21	26,000.01	30,000.00	80.00	250.00
22	30,000.01	34,000.00	90.00	300.00
23	34,000.01	38,000.00	100.00	350.00
24	38,000.01	42,000.00	120.00	400.00
25	42,000.01	46,000.00	150.00	450.00

ITEM	SALES PER QUARTER		PRESENT R A T E	SUBSEQUENT R A T E
	FROM	TO		
26	P 46,000.01	P 50,000.00	P 200.00	P 500.00
27	50,000.01	55,000.00	250.00	550.00
28	55,000.01	60,000.00	300.00	600.00
29	60,000.01	65,000.00	350.00	650.00
30	65,000.01	70,000.00	400.00	700.00
31	70,000.01	80,000.00	450.00	750.00
32	80,000.01	90,000.00	500.00	800.00
33	90,000.01	100,000.00	550.00	850.00
34	100,000.01	115,000.00	600.00	900.00
35	115,000.01	130,000.00	650.00	1,000.00
36	130,000.01	150,000.00	700.00	1,100.00
37	150,000.01	175,000.00	800.00	1,250.00
38	175,000.01	200,000.00	900.00	1,500.00 plus
39	200,000.01 up			1,500.00 plus

P10 per P1,000.00 or fraction thereof in excess of P20000, 000.00 gross sales or receipts.

SECTION 2. Time and manner of payment and penalty for delinquency. - The municipal tax herein prescribed shall be payable without penalty within twenty (20) days after the close of every quarter for which the tax is due. Failure to pay the tax within the prescribed time shall render the taxpayer subject to a surcharge of twenty-five percentum (25%) for the first offense and one hundred percentum (100%) for subsequent failures to pay within the prescribed period.

SECTION 3. Penalty for violation. - Any violation of the provisions of this Ordinance shall be punishable by a fine of not less than Five Hundred Pesos (P500.00) but not more than One Thousand Pesos (P1,000.00) and imprisonment of not less than one (1) month but not more than six (6) months.

SECTION 4. Construction of this Ordinance. - If any part or section of this Ordinance shall be declared unconstitutional or ultra vires, such part or section shall not invalidate any other provisions hereof.

SECTION 5. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED, April 20, 1964.

"RESOLVED, FINALLY, to furnish a copy of this resolution-ordinance each to the Honorable City Judge, the City Fiscal, the City Treasurer, the City Auditor, all business concerns, Ormoc City, in print.

"CARRIED. Six affirmative votes registered by Councilors Alfaro, Kierulf, Abas, Besabella, Du, and Floor Leader Bugonon, the Presiding Officer. Two negative votes registered by Councilors Aviles and Pongos."

I HEREBY CERTIFY to the correctness of the above-quoted resolution-ordinance.

ATTESTED:

BENJAMIN F. TUGONON
Floor Leader, Presiding

APPROVED:

April 27, 1964:

ATTESTED AS APPROVED:

HELIODORO T. FIEL
Vice-Mayor, Acting City Mayor

MAXIMO MALINAO