Office of the Secretary

Ormoo City

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE FIFTH MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD AT ITS

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PRESENT:

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

SESSION HALL ON JUNE 17, 1964

Hon. Benjamin F. Tugonon, City Councilor 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

RESOLUTION NO. 200

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

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

ORDINANCE NO. 13

AN ORDINANCE IMPOSING A TAX OF FIVE PESOS (\$5.00) FOR EVERY ONE THOUSAND BOARD FEET OF LUMBER SOLD AT ORMOC CITY 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. City tax. - There shall be paid to the City Treasurer a city tax of Five Pesos (\$\Phi_5.00)\$ for every one thousand (1,000) board feet of lumber sold at Ormoc City by any person, partnership, firm, association, corporation or entity.

SECTION 2. Time and manner of payment and penalty for delinquency. The city 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 fifty percentum (50%) for the first
offense and one hundred percentum (100%) for subsequent failures to pay
within the prescribed period.

SECTION 3. Payment to be rendered by taxpayer. - The taxpayer is hereby obliged to include the tax due in every invoice issued for the sale of lumber which tax shall be submitted for payment to the City Treasurer within twenty (20) days after the close of every quarter.

SECTION 4. Inspection of taxpayer's books and records. - For the purpose of enforcing the provisions of this Ordinance, the City Treasurer or any of his deputies specifically authorized in writing for the purpose, shall have authority to examine the books and records of any person, partnership, firm, association, corporation or entity subject to the tax herein imposed, PROVIDED, HOWEVER, That such examination shall be made only during regular business hours, unless the person, partnership, firm, association, corporation or entity concerned shall consent otherwise.

SECTION 5. Penalty for violation. - Any violation of the provisions of this Ordinance shall be punishable by a fine of not more than Five Hundred Pesos (\$\pm\$500.00) and an imprisonment of not more than three (3) months.



(RES. NO. 200, ORD. NO. 13, s. 1964, PAGE TWO) SECTION 6. Construction of this Ordinance. - If any part of this Ordinance shall be declared unconstitutional or ultra part or section shall not invalidate any other provisions hereon. SECTION 7. Effectivity. - This Ordinance shall take effect immed ate ly upon its approval. ENACTED, June 17, 1964. "RESOLVED, FURTHER, to authorize the City Treasurer to produce copies of this Ordinance for issuance to all concerned; "RESOLVED, FINALLY, to furnish a copy of this resolution-ordinance each to the City Treasurer, the City Auditor, the City Fiscal, the City Judge, and all concerned: "CARRIED. Six affirmative votes registered by Councilors Tugonon, Alfaro, Kierulf, Abas, Besabella, and Du; one abstention registered by Councilor Aviles:" I HEREBY CERTIFY to the correctness of the above-quoted resolutionordinance. Secretary ATTESTED: HELIODORO T FIEL Vice-Wayor Presiding Officer APPROVED, June 23 1964: ESTEBAN C. COMEJOS City Mayor PTESTED AS APPROVED: Secretary to the City Mayor vll