

Republic of the Philippines
MUNICIPAL BOARD
Office of the Secretary
Ormoc City

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE FIFTH
MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD AT ITS
SESSION HALL ON JUNE 17, 1964

6/22/64
B

PRESENT:

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

ABSENT:

Hon. Benjamin T. Pongos,	City Councilor
--------------------------	----------------

RESOLUTION NO. 201

"The Board, on motion of Councilor Du, seconded by Councilors Tugonon and Abas;

"RESOLVED, as it is hereby resolved, to adopt

ORDINANCE NO. 14

AN ORDINANCE IMPOSING A PRODUCTION TAX OF TWENTY CENTAVOS (P0.20) PER PICUL ON THE SALE OF CENTRIFUGAL SUGAR AND ONE PERCENTUM (1%) ON THE GROSS SALE OF ITS DERIVATIVES AND BY-PRODUCTS PRODUCED BY THE ORMOC SUGAR COMPANY, INCORPORATED, 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 on any and all productions of centrifugal sugar a city tax of Twenty Centavos (P0.20) per picul and one percentum (1%) on the gross sale of its derivatives and by-products produced by the Ormoc Sugar Company, Inc., or by any other sugar mills in Ormoc City.

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 fiscal year for which the tax is due. The tax due on sugar shall be obligated on the quedans sold and the tax due on the derivatives and by-products shall be based on the sales from records obtainable, both to be paid to the City Treasurer within the said twenty (20) days after the close of every fiscal year for which the taxes are due. Failure to pay the taxes 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. 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 4. Penalty for violation. - Any violation of the provisions of this Ordinance shall be punishable by a fine of not more than Five Hundred Pesos (P500.00) and imprisonment of not exceeding six (6) months. If the violation is committed by a firm, partnership, corporation or association, the manager or any other charged with the management of the firm or corporation and the managing partner shall be criminally liable.

SECTION 5. 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 6. Effectivity. - This Ordinance shall take effect immediately upon its approval.

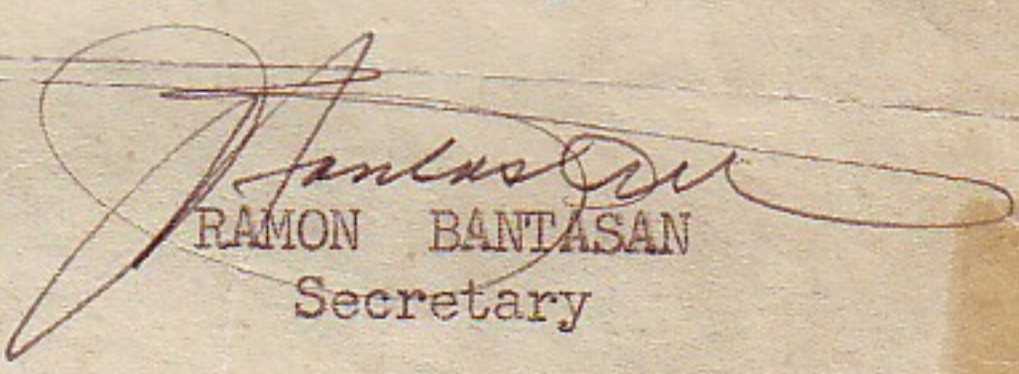
ENACTED, June 17, 1964.

"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 each to the Ormoc Sugar Company, Inc., the City Treasurer, the City Auditor, the City Judge and the City Fiscal, all of Ormoc City;

"CARRIED. Six affirmative votes registered by Councilors Tugonon, Alfaro, Kierulf, Abas, Besabella and Du; one negative vote registered by Councilor Aviles."

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


RAMON BANTASAN
Secretary

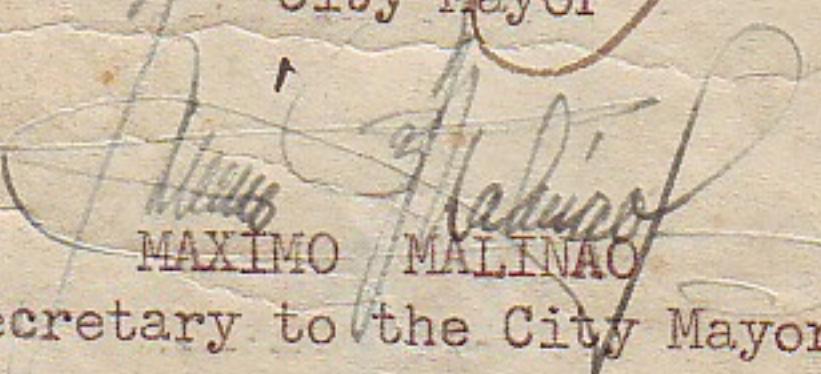
ATTESTED:


HELIODORO T. PIEL
Vice-Mayor
Presiding Officer

APPROVED, June 23, 1964:


ESTEBAN C. CONEJOS
City Mayor

ATTESTED AS APPROVED:


MAXIMO MALINAO
Secretary to the City Mayor

/vll