

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION OF THE FIFTH
MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD AT ITS
SESSION HALL ON JANUARY 29, 1964

PRESENT:

Hon. Heliodero T. Fiel,	Vice-Mayer, Presiding Officer
Hon. Benjamin F. Tugenon,	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. 30

"WHEREAS, public improvements have been uppermost in the minds of our constituents who elevated us to this august Body;

"WHEREAS, it has been observed that signs to produce an impression of improvement are doomed because they are mostly superficial in nature and are impractical because the finances of the City Government are even hardly sufficient to support the basic and essential improvements;

"WHEREAS, having in mind to bolster the finances of the City in order to meet public improvements which is the avowed concern of this august Body, the Committee on Laws and Ordinances, after a deliberate study proposed a revenue raising measure taxing the sale of centrifugal sugar milled by the Ormoc Sugar Company, Incorporated, at Ormoc City and exported to the United States of America and other foreign countries;

"WHEREAS, this august Body is bent on adopting said ordinance for purposes of public improvements;

"NOW, THEREFORE, the Board, on motion of Councilor Du, seconded by Councilor Tugenon;

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

ORDINANCE NO. 4

AN ORDINANCE IMPOSING A ONE PERCENTUM (1%) PRODUCTION TAX ON THE SALE OF CENTRIFUGAL SUGAR PRODUCED BY THE ORMOC SUGAR COMPANY, INCORPORATED, IN ORMOC CITY AND EXPORTED TO THE UNITED STATES OF AMERICA AND OTHER FOREIGN COUNTRIES

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 Treasurer on any and all productions of centrifugal sugar milled at the Ormoc Sugar Company, Incorporated, in Ormoc City a municipal tax equivalent to one percentum (1%) per export sale to the United States of American and other foreign countries.

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 the calendar month 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 percentum (20%) of the tax due.

SECTION 3. Report to be rendered by taxpayer. - Immediately after the end of the calendar month, but in no case beyond the twentieth day

of the succeeding month, every person, partnership, firm, association or corporation subject to the tax herein imposed, shall prepare and file with the City Treasurer, on a form to be prescribed by the said official for the purpose, a statement of his or its production and exports or other dispositions of centrifugal sugar produced by the Ormoc Sugar Company, Incorporated, in Ormoc City, as well as the balances thereon on hand, which statement shall be sworn to before a notary public or other officers authorized to administer oaths. On the basis of said sworn statement the City Treasurer shall determine and collect the amount of the tax due. Should the City Treasurer or his authorized representatives upon subsequent verification of the sworn statement referred to above discover that fraud, error or omission has resulted in the underdeclaration of the tax due, a revised statement shall be prepared and served the taxpayer concerned who shall have ten (10) days from receipt of such revised statement within which to settle the tax due without penalty, otherwise, the taxpayer shall be imposed the penalty provided for in Section 2 hereof.

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 or corporation or any other entity where quedans may be found, 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 any other entity where quedans may be found, 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 Thousand Pesos (P5,000.00) or imprisonment of not exceeding five (5) years, or both such fine and imprisonment at the discretion of the Court. If the violation is committed by a firm, corporation, association, partnership or any other entity where quedans may be found, the manager or any other charged with the management of the firm or corporation and the managing partner shall be criminally liable. In addition to the above penalties, the permit to engage in the business subject of this Ordinance shall be revoked.

SECTION 6. Civil remedies for enforcement of tax. - Fifteen (15) days immediately after the taxpayer becomes delinquent, the City Treasurer may with the approval of the Mayor institute the civil action against the delinquent taxpayer for the collection of the taxes and penalties due the City such civil action to be in addition to the criminal action provided for in Section 5 hereof.

SECTION 7. When the taxpayer retires from business. - It shall be the duty of any exporter retiring from the business subject to the tax herein imposed to file his return or statement with the City Treasurer within ten (10) days from the date of the last entry in the books of accounts and pay the tax due thereon.

SECTION 8. 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 9. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED, January 29, 1964.

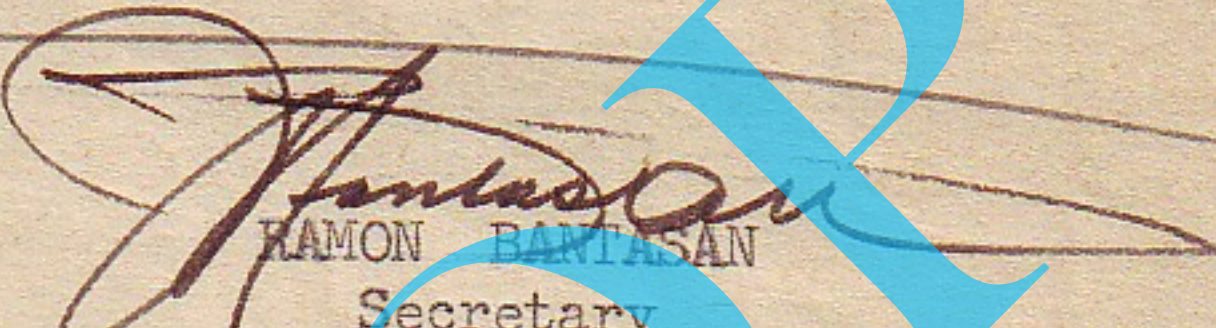
APPROVED, *February 3*, 1964.

(RES. NO. 30 - ORD. NO. 4, p. 1964, page three)

"RESOLVED, FINALLY, to furnish a copy of this resolution each to the City Treasurer, the City Auditor, the City Fiscal, the City Judge, the Ormoc Sugar Company, Incorporated, Ipil, and all others concerned, 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:

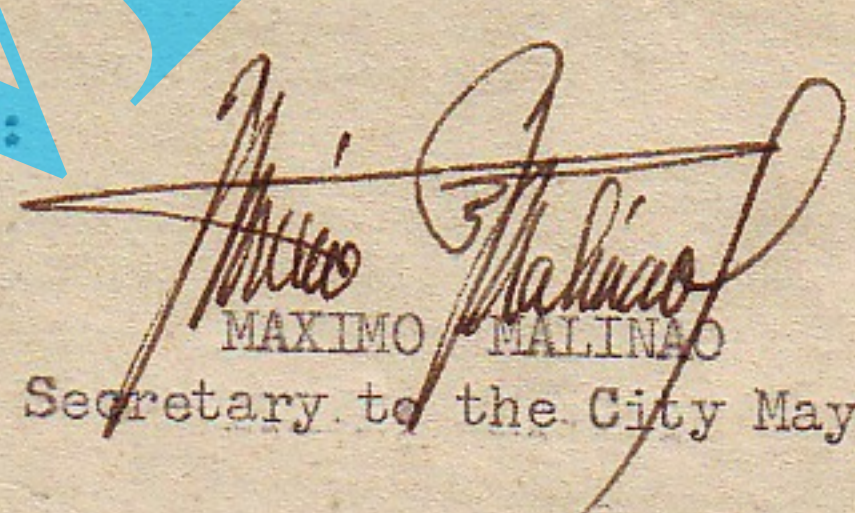

HELIODORO FIEL
Vice-Mayor
Presiding Officer

APPROVED:

February 3, 1964


ESTEBAN C. CONEJOS
City Mayor

ATTESTED AS APPROVED:


MAXIMO MALINAO
Secretary to the City Mayor

/vll