

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

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
SIXTH MUNICIPAL BOARD OF ORMOC CITY, PHILIPPINES, HELD  
AT ITS SESSION HALL ON JANUARY 28, 1970

PRESENT:

Hon. Gregorio C. Yrastorza,	Floor Leader, Presiding
Hon. Juanito T. Kangleon,	City Councilor
Hon. Jose C. Aviles,	City Councilor
Hon. Cesar Samson,	City Councilor
Hon. Eduardo P. Tan,	City Councilor
Hon. Albino P. Porcadilla,	City Councilor
Hon. Rafael M. Mejia,	City Councilor

ABSENT:

Hon. Jesus B. Lladoc,	Vice-Mayor, Presiding Officer
Hon. Dionisio Torrevillas,	City Councilor

RESOLUTION NO. 15

"The Board, on motion of Councilor Samson, seconded by Councilor Porcadilla;

"RESOLVED, to repeal Ordinance No. 11, as amended by Ordinances numbered 16 and 17, all series of 1964, entitled, 'An Ordinance Increasing the Graduated Municipal, Capital and Sales Tax on the Sale of Merchandise in the City of Ormoc and for Other Purposes,' and do, as this Body hereby does, adopt:

ORDINANCE NO. 11

AN ORDINANCE TO LEVY MUNICIPAL, CAPITAL OR GROSS SALES TAXES OF ONE PER CENT (1%) ON THE SALE OF MERCHANDISE AND TWO PER CENT (2%) ON THE SALE OF HARDWARE AND AUTO SUPPLY IN THE CITY OF ORMOC AND FOR OTHER PURPOSES.

SECTION 1. Municipal tax. - There shall be paid to the City Treasurer by any person, partnership, firm, association, corporation or entity engaged in business or the like in the City of Ormoc municipal, capital or gross sales taxes of one per cent (1%) on the sale of merchandise and two per cent (2%) on the sale of hardware and auto supply every month.

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 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-five per cent (25%) for the first offense and one hundred per cent (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.

- continued -



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

ENACTED, January 28, 1970.

"RESOLVED, FURTHER, to furnish a copy of this resolution-ordinance each to the City Judge, the City Fiscal, the City Treasurer, the City Auditor, and all concerned, of Ormoc City;

"CARRIED UNANIMOUSLY."

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

LAUREANO J. SUAN  
Secretary

ATTESTED:

GREGORIO C. YRASORZA  
Floor Leader  
Presiding

APPROVED, Feb. 3, 1970:

INAKI A. LARRIZABAL  
City Mayor

ATTESTED AS APPROVED:

TEOTIMO P. OCUBILLO  
Secretary to the City Mayor

/vll