



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SIXTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO SESSION HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON OCTOBER 15, 1992

PRESENT:

Hon. Benjamin F. Tugonon,	Vice-Mayor & Presiding Officer
Hon. Sotero M. Pepito,	Kagawad, Majority Floor Leader
Hon. Jose B. Conejos,	Kagawad, Assistant Majority Floor Leader
Hon. Celso P. Adolfo,	Kagawad
Hon. Sixto T. Pongos,	Kagawad
Hon. Benjamin B. Lladoc,	Kagawad
Hon. Mariano Y. Corro,	Kagawad
Hon. Nestor C. Penserga,	Kagawad
Hon. Claudio P. Larrazabal,	Kagawad
Hon. Jose C. Alfaro, Jr.,	Kagawad
Hon. Alfredo F. Capahi,	Kagawad

ABSENT:

N o n e .

RESOLUTION NO. 90

WHEREAS, Republic Act No. 7160, otherwise known as the Local Government Code of 1991, took effect on January 1, 1992;

WHEREAS, Section 132, in relation to Section 151, of the aforementioned Republic Act 7160, empowers cities to levy tax on sand, gravel and other quarry resources;

WHEREAS, the City of Ormoc needs funds to finance the different functions of National Government Agencies which are now devolved to the City, and to provide the different basic services and facilities to her constituents;

WHEREAS, it is necessary for ecological and environmental consideration, that the extraction of sand, gravel and other quarry resources be controlled and regulated;

NOW, THEREFORE, for and in consideration of the foregoing premises, this Honorable Sangguniang Panlungsod of Ormoc, on joint motion of mga Kagawad, ALFREDO CAPAHI, Chairman, Committee on Finance, and MARIANO Y. CORRO, Chairman, Committee on Laws and Ordinances, duly seconded by Kagawad Sotero M. Pepito; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to enact:

ORDINANCE NO. 32

AN ORDINANCE LEVYING A TAX ON SAND, GRAVEL AND OTHER QUARRY RESOURCES, AND PROVIDING A PENALTY FOR THE VIOLATION THEREOF.

BE IT ORDAINED, by the Sixth Sangguniang Panlungsod ng Ormoc, That:

SEC. 1. Any person who extracts ordinary stones, sand, gravel, earth, and other quarry resources, as defined under the National Internal Revenue Code, as amended, from public or private lands, or from the beds of seas, lakes, rivers, streams, creeks, and other public and private waters, within the territorial jurisdiction of the City of Ormoc, shall pay an ad valorem tax based on the fair market value in the locality per cubic meter, of the aforementioned products extracted, at the following rates, to wit:

- a) Five (5%) percent, from the date of the approval of this tax ordinance until December 31st, 1993;
- b) Eight (8%) percent, from January 1, 1994 until December 31st, 1994; and,
- c) Ten (10%) percent, from January 1, 1995, and thereafter.

SEC. 2. No person shall extract ordinary stones, sand, gravel, earth, and other quarry resources, without first securing and paying the necessary permit from the City Mayor.

SEC. 3. The extraction of the aforementioned materials shall be under the supervision of the duly authorized representative of the City Treasurer, and the City Engineer, in accordance with the terms and conditions provided for in the permit issued by the City Mayor, which shall contain among others, conditions and procedures which are considered environmentally safe and sound.

SEC. 4. The tax herein provided shall be paid within twenty (20) days following the receipt of the billing from the Office of the City Treasurer, who is directed to compute the tax due on a calendar quarterly basis within ten (10) days after the end of each quarter, and forthwith bill the taxpayer concerned.

SEC. 5. Any tax due not paid within the period as provided for in the next preceding section, shall subject the taxpayer to a surcharge of twenty-five (25%) percent thereof, and to an interest of two (2%) percent per month of the unpaid taxes including the surcharges, until such amount is fully paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty-six (36) months.

SEC. 6. The proceeds of the tax on ordinary stones, sand, gravel, earth and other quarry resources, including surcharges and interest, shall be distributed as follows:

- a) To the City - sixty percent (60%);
- b) To the barangay where the stone, sand, gravel and other quarry resources were extracted - forty percent (40%).

The share of each barangay shall be released, without need of any further action, directly to the barangay treasurer on a quarterly basis within 30 days after the end of each quarter.