



REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORmoc



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 MARCH 30, 1995



PRESENT: Hon. Benjamin F. Tugonon, Vice-Mayor & Presiding Officer
Hon. Sotero M. Pepito, Majority Floor Leader, Kagawad
Hon. Celso P. Adolfo, 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
Hon. Fernando P. Parrilla, Chapter Pres. Liga ng mga Barangay ng
Ormoc, Ex-Officio, Kagawad
Hon. Angelyn R. Paca, SK Fed. Pres., Ex-Officio, Kagawad

ABSENT: Hon. Jose B. Conejos, (On Leave), Asst. Maj. Floor Leader, Kagawad
Hon. Benjamin B. Lladoc, Kagawad

RESOLUTION NO. 59

A RESOLUTION RETURNING ORDINANCE NO. 95-001 S. 1995 OF
BARANGAY ESPERANZA WITH THE INFORMATION THAT PER 3RD
INDORSEMENT OF THE CITY LEGAL OFFICER, SUBJECT TAX
ORDINANCE IS CONTRARY TO SEC. 133 PAR. (a) OF THE LOCAL
GOVERNMENT CODE.

WHEREAS, this sanggunian is in receipt of Ordinance No. 95-001 s.
1995 of the Barangay Council of Esperanza, this city, entitled "An
Ordinance imposing a one percent (1%) tax on the commercial activities
of small farm implements and other agro-industrial machineries,
operating within the barangay";

WHEREAS, the City Legal Officer, through 3rd Indorsement dated 27
March 1995, has made the following comments:

"X X X Ordinance No. 95-001 of Barangay Esperanza has no
effect whatever for being contrary to Sec. 133 par. (a) of the
Local Government Code which provides:

"Sec. 133. Common Limitation on the Taxing Powers of Local
Government Units. - Unless otherwise provided herein, the
exercise of the taxing powers of provinces, cities,
municipalities and barangays shall not extend to the levy of
the following:

"a) Income tax, except when levied on banks and other
financial institutions.

"The tax imposed by Ordinance No. 95-001 is in reality on
income tax as shown by Sections 1 and 2 thereof."

NOW, THEREFORE, on motion of Kagawad Mariano Y. Corro, Chairman,
Committee on Laws and Ordinances, duly seconded by Kagawad Nestor C.
Penserga; be it

Res. No. 59

RESOLVED, to pass a resolution RETURNING ORDINANCE NO. 95-001 S. 1995 OF BARANGAY ESPERANZA WITH THE INFORMATION THAT PER 3RD INDORSEMENT OF THE CITY LEGAL OFFICER, SUBJECT TAX ORDINANCE IS CONTRARY TO SEC. 133 PAR (a) OF THE LOCAL GOVERNMENT CODE";

ENACTED, March 30, 1995.

RESOLVED, FURTHER, to furnish copies of this resolution each to His Honor, the City Mayor; the City Administrator, the City Treasurer, the DILG-ACGO Officer and the Honorable Punong Barangay of Brgy. Esperanza, -all in Ormoc City;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

BENJAMIN TUGONON
Vice-Mayor & Presiding Officer

ATTESTED:

OSCAR LANSAM
City Secretary

APPROVED:

EUFRACINO M. CODILLA, SR.
City Mayor

4/8/95
(Date)