



REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SEVENTH  
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE  
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD  
BUILDING ON SEPTEMBER 14, 1995

PRESENT:

Hon. Benjamin F. Tugonon,	Vice-Mayor & Presiding Officer
Hon. Celso P. Adolfo,	Majority Floor Leader, Kagawad
Hon. Claudio P. Larrazabal,	Asst. Majority Floor Leader, Kagawad
Hon. Benjamin B. Lladoc,	Kagawad
Hon. Sotero M. Pepito,	Kagawad
Hon. Alfredo F. Capahi,	Kagawad
Hon. Jose C. Alfaro, Jr.,	Kagawad
Hon. Gregorio A. Yrastorza, Jr.,	Kagawad
Hon. Mariano Y. Corro,	Minority Floor Leader, Kagawad
Hon. Fernando P. Parrilla,	Chapter Pres., Liga ng mga Barangay ng Ormoc, Ex-Officio, Kagawad
Hon. Angelyn R. Paca,	SK Federation President, Ex-Officio, Kagawad

ABSENT:

Hon. Manuel T. Fiel,	(O.B. - Cebu)	Kagawad
Hon. Jose B. Conejos,		Kagawad

RESOLUTION NO. 95-68

A RESOLUTION RETURNING TO THE SANGGUNIANG BARANGAY OF BARANGAY DISTRICT XII, ORMOC CITY, ITS TAX ORDINANCE NO. 2, SERIES OF 1995, ENTITLED, "AN ORDINANCE IMPOSING TAX ON RETAIL STORES BUSINESSET (SIC) AND TO ANY PERSON ENGAGED IN ANY BUSINESS WITHIN THE TERRITORIAL JURISDICTION OF BARANGAY XII", WITH THE REQUEST FOR PROPER AMENDMENTS OF SECTIONS 2, 3 AND PAR. 1 TO 3 OF SEC. 4 THEREOF, NOTATIONS AND OTHER SUGGESTIONS BEING EMPHASIZED IN THIS RESOLUTION, AS RESOLVED.

PRESENTED to this august Body for deliberation is Ordinance No. 2 s. 1995 of the Sangguniang Barangay of Barangay District XII, this city, entitled, "AN ORDINANCE IMPOSING TAX ON RETAIL STORES BUSINESSET (SIC) AND TO PERSONS ENGAGED IN ANY BUSINESS WITHIN THE TERRITORIAL JURISDICTION OF BARANGAY XII";

WHEREAS, the Honorable MEMBERS of the SANGGUNIANG PANLUNGSOD, in SESSION, through the representation of the Honorable Chairman, Committee on Laws & Ordinances, have observed some material defects in some provisions of the aforecited ordinance, hence, be returned to the Sangguniang Barangay of Origin for proper amendments;

WHEREFORE, foregoing premises considered, on motion of Kagawad Mariano Y. Corro, Chairman, Committee on Laws & Ordinances, severally seconded by mga Kagawad Alfredo F. Capahi, Claudio P. Larrazabal and Angelyn R. Paca; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to return to the Sangguniang Barangay of Barangay District XII, Ormoc City, its Tax Ordinance No. 2 s. 1995, entitled, "An ordinance imposing tax on retail stores businessset (sic) and to any person engaged in any business within the territorial jurisdiction of Barangay XII", with the request that the same be properly amended as noted hereunder, to wit:



1. Section 2 thereof, should be amended by deleting the phrase "Thirty thousand pesos/P30,000)". According to Art. 240, par. (a) of the RRILGC, the coverage for the taxes imposed are "on stores or retailers with fixed business establishments with gross sales or receipts of the preceding calendar year of Fifty Thousand Pesos (P50,000.00) or less, in the case of a barangay within a city X X X" (underscoring supplied). The Thirty Thousand Pesos (P30,000.00) or less gross sales or receipts of the preceding calendar year pertains to barangays within a municipality.
2. Section 3, thereof. Please indicate the amount of the fee to be collected for the issuance of barangay clearance for any business activity, etc.
3. Section 4, thereof, Please indicate the specific amount of the fee and charges to be collected in paragraphs 1 to 3.
4. Kindly take note of the provisions of Article 276, par. (b) (c) of the RRILGC, to wit: "No tax ordinance or revenue measure shall be enacted or approved in the absence of a public hearing duly conducted in the manner provided in this Article". In view thereof, submit a certification or incorporate in your tax ordinance a provision that the requested public hearing was conducted prior to its enactment.
5. Other Suggestions:
  - 5.1 Provide a time for the payment of the taxes. (Please refer to Art. 255 of the RRILGC)
  - 5.2 Surcharges and penalties on unpaid taxes, fees or charges maybe provided for in your ordinance (Please refer to Art. 256, RRILGC)
  - 5.3 Anent the numbering of tax ordinances of revenue measures, please refer to Article 275, second paragraph thereof, RRILGC.
  - 5.4 Regarding the effectivity of tax ordinance or revenue measure refer to Article 276 of RRILGC.

ENACTED, September 14, 1995.

RESOLVED, FURTHER, to furnish copies of this resolution, one each, to His Honor, the City Mayor; the City Administrator, the City Treasurer, the DILG-ACLG Officer and the Barangay Chairman of Brgy. District XII, -all in Ormoc City;

CARRIED UNANIMOUSLY.



I HEREBY CERTIFY to the correctness of the foregoing resolution.

*[Signature]*  
BENJAMIN P. UGONON  
Vice-Mayor & Presiding Officer

ATTESTED:

*[Signature]*  
HERMOGENA P. SUMALING  
Board Secretary II  
OIC-Secretary to the  
Sangguniang Panlungsod

APPROVED:

EUFROCINO M. CODILLA, SR.  
City Mayor

\_\_\_\_\_  
(Date)