



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 OCTOBER 26, 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. Manuel T. Fiel,	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. Jose B. Conejos,

Kagawad

RESOLUTION NO. 75-104

A RESOLUTION RETURNING TO THE SANGGUNIANG BARANGAY OF
BARANGAY SAN JOSE, THIS CITY, THEIR BARANGAY ORDINANCE
NO. 2 s. 1995, ENTITLED, "BARANGAY TAXATION FOR THE
OBJECT: SARI-SARI STORE, ₱20.00, BARANGAY CASE FILING
FEE, ₱10.00", FOR THE REASONS STATED HEREUNDER, TO WIT:

1. TAX ON STORES OR RETAILERS WITH FIXED BUSINESS
ESTABLISHMENT SHALL BE BASED ON THEIR GROSS SALES
OR RECEIPTS OF THE PRECEDING CALENDAR YEAR NOT TO
EXCEED ₱50,000.00 AT RATES NOT EXCEEDING 1%
THEREOF; AND NOT ON A FIXED AMOUNT AS PROVIDED FOR
IN THIS ORDINANCE;
2. THERE IS NO SHOWING THAT THE REQUIRED PUBLIC
HEARING PRIOR TO THE PASSAGE OF A TAX ORDINANCE
HAS BEEN COMPLIED WITH; SEC. ART. 274
3. IT IS SUGGESTED THAT YOUR TAX ORDINANCE COVERS THE
TAXABLE ITEM PROVIDED FOR IN ARTICLE 240 OF THE
RULES AND REGULATIONS IMPLEMENTING THE LOCAL
GOVERNMENT CODE OF 1991.

WHEREAS, this august Body is in receipt of Ordinance No. 2 s. 1995
of the Barangay Council of Barangay San Jose, this city, entitled,
"BARANGAY TAXATION FOR THE OBJECT: SARI-SARI STORE, ₱20.00, BARANGAY
CASE FILING FEE, ₱10.00";

WHEREAS, this sanggunian, in relation to the aforecited ordinance
at issue (and all other ordinances of the Sangguniang Barangay in Ormoc
City) is, by law, granted with the power to review on whether the said
ordinance is consistent with law and city X X X ordinances. (Sec. 57
LGC 1991);

WHEREAS, the Seventh Sangguniang Panlungsod ng Ormoc, through the representation of the Honorable Chairman, Committee on Laws and Ordinances, opted to return said Ordinance to the Barangay of Origin for the following reasons, to wit:

1. Tax on stores or retailers with fixed business establishment shall be based on their gross sales or receipts of the preceding calendar year not to exceed P50,000 at rates not exceeding 1% thereof; and NOT on a fixed amount as provided for in his ordinance;
2. There is no showing that the required public hearing prior to the passage of a tax ordinance has been complied with; SEC. ART. 274
3. It is suggested that your tax ordinance covers the taxable item provided for in Article 240 of the Rules and Regulations Implementing the Local Government Code of 1991.

NOW, THEREFORE, on motion of Kagawad Mariano Y. Corro, Chairman, Committee on Laws and Ordinances, jointly seconded by mga Kagawad Fernando P. Parrilla and Benjamin B. Lladoc; be it

RESOLVED, to pass a resolution RETURNING TO THE SANGGUNIANG BARANGAY OF BARANGAY SAN JOSE, THIS CITY, THEIR BARANGAY ORDINANCE NO. 2 S. 1995, ENTITLED, "BARANGAY TAXATION FOR THE OBJECT: SARI-SARI STORE, P20.00, BARANGAY CASE FILING FEE, P10.00", FOR THE REASONS STATED HEREUNDER, TO WIT:

1. TAX ON STORES OR RETAILERS WITH FIXED BUSINESS ESTABLISHMENT SHALL BE BASED ON THEIR GROSS SALES OR RECEIPTS OF THE PRECEDING CALENDAR YEAR NOT TO EXCEED P50,000.00 AT RATES NOT EXCEEDING 1% THEREOF; AND NOT ON A FIXED AMOUNT AS PROVIDED FOR IN THIS ORDINANCE;
2. THERE IS NO SHOWING THAT THE REQUIRED PUBLIC HEARING PRIOR TO THE PASSAGE OF A TAX ORDINANCE HAS BEEN COMPLIED WITH; SEC. ART. 274
3. IT IS SUGGESTED THAT YOUR TAX ORDINANCE COVERS THE TAXABLE ITEM PROVIDED FOR IN ARTICLE 240 OF THE RULES AND REGULATIONS IMPLEMENTING THE LOCAL GOVERNMENT CODE OF 1991.

ENACTED, October 26, 1995.


RESOLVED, FURTHER, to furnish copies of this resolution each to His Honor, the City Mayor; the City Treasurer, the City Budget Officer, the City Accountant, the DILG-ACLGO Officer and the Barangay Chairman/Treasurer of Barangay San Jose, -all in Ormoc City;

CARRIED UNANIMOUSLY.


I HEREBY CERTIFY to the correctness of the foregoing resolution.


BENJAMIN TUGONON
Vice-Mayor & Presiding Officer

ATTESTED:


Symalino
HERMOGENA P. SYMALINO
Board Secretary II
OIC-Secretary to the
Sangguniang Panglungsod

APPROVED:


EUFROCINO M. CODILLA, SR.
City Mayor

11/2/95
(Date)