



REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE  
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE  
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD  
BUILDING ON SEPTEMBER 19, 1996



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. Chiqui B. Labagala,	SK Federation President, Ex-Officio, Kagawad

ABSENT:  
NONE.

NOTE: One seat vacant - (By virtue of the resignation of  
Honorable Kagawad Jose B. Conojos.)

#### RESOLUTION NO. 96-162

A RESOLUTION TO RETURNING TO THE SANGGUNIANG BARANGAY OF  
BARANGAY DISTRICT X, THIS CITY, ITS TAX ORDINANCE NO.  
1, EMBODIED IN RESOLUTION NO. 15 S. 1996, ENTITLED, "A  
RESOLUTION IMPOSING DAILY RENTALS FOR STALLS AND FINES  
ON OVERNIGHT PARKING OF MOTOR VEHICLES WITHIN THE  
BARANGAY PREMISES", FOR THE REASONS STATED HEREUNDER.

WHEREAS, submitted to this august Body is Tax Ordinance No. 1,  
embodied in Resolution No. 15, Series of 1996, entitled, "A Resolution  
imposing daily rentals for stalls and fines on overnight parking of  
motor vehicles within the Barangay premises", of the Sangguniang  
Barangay of Barangay District No. X, this City, for review as mandated  
by Section 57 of the Local Government Code of 1991;

WHEREAS, upon review made on the aforecited Tax Ordinance No. 1 of  
the Sangguniang Barangay of Barangay District X, this city, disclosed  
that the same contains legal infirmities as pointed out hereunder;

WHEREFORE, on motion of Kagawad Mariano Y. Corro, Chairman, Commit-  
tee on Laws and Ordinances, jointly seconded by mga Kagawad Benjamin B.  
Lladoc and Gregorio Yrastorza, Jr.; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to return to the Sangguniang  
Barangay of Barangay District X, this city, its Tax Ordinance No. 1,  
embodied in Resolution No. 15 s. 1996, entitled, "A Resolution imposing  
daily rentals for stalls and fines on overnight parking of motor  
vehicles within the Barangay premises", for the following reasons:

- 1) The imposition of "daily rentals for stalls" is  
unlawful as there is no showing that the "stalls" are  
owned by the Barangay, and besides the word "stalls" is  
ambiguous.

Under Section 152 of the Local Government Code of 1991, paragraph (a) thereof, Barangays are empowered to impose taxes 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 cities and Thirty Thousand Pesos (P30,000.00) or less, in the case of municipalities, at a rate not exceeding one percent (1%) on such gross sales or receipts.

- 2) The imposition of FINES ON OVERNIGHT PARKING OF MOTOR VEHICLES is likewise unlawful as there is no provision in the Ordinance which makes it unlawful for any person who parked overnight his vehicles within the barangay premises. FINES are penalties imposed for the violation of any law or ordinance.
- 3) Finally, under Section 186 of the Local Government Code of 1991, the ordinance levying taxes, fees or charges shall not be enacted without any PRIOR PUBLIC HEARING CONDUCTED for the purpose. There is no showing that Tax Ordinance No. 1 was enacted prior to a public hearing conducted for the purpose.

ENACTED, September 19, 1996.

RESOLVED, FURTHER, to furnish copies of this resolution, one each, to the Honorable City Mayor Eufrocino M. Codilla, Sr.; the Sangguniang Barangay of Brgy. District X, thru the Punong Barangay, Hon. Remedios Y. Suarez; the ABC President, the DILG-CLGO Officer, and other Offices concerned in Ormoc City;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

OSCAR LASAM  
Secretary to the  
Sangguniang Panlungsod

ATTESTED:

BENJAMIN P. GONON  
Vice Mayor & Presiding Officer