



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 19, 1996



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. 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. Conejos.)

#### RESOLUTION NO. 96-163

A RESOLUTION RETURNING TO THE SANGGUNIANG BARANGAY OF  
BRGY. SAN JUAN, THIS CITY, ITS TAX ORDINANCE NO. 13 S.  
1996, ENTITLED, "AN ORDINANCE ESTABLISHING CERTAIN FEES  
FOR LANDING FEES FOR CERTAIN PRODUCTS AND ITEMS  
UNLOADED OR LANDED WITHIN THE JURIDICAL METES BOUNDS OF  
BARANGAY SAN JUAN", FOR THE REASON THAT SAID TAX  
ORDINANCE IS BEYOND THE SCOPE OF ITS TAXING POWERS.

WHEREAS, this Sanggunian is in receipt of Resolution No. 8 s. 1996  
from the Barangay Council of Brgy. San Juan, this city, embodying Tax  
Ordinance No. 13, entitled, "An Ordinance establishing or handled within  
the juridical metes bounds of Barangay San Juan", for review as mandated  
by Section 57 of the Local Government Code of 1991;

WHEREAS, on 1st Indorsement dated 2 September 1996, the Honorable  
Chairman, Committee on Laws and Ordinances, has endorsed said Tax  
Ordinance No. 13 of Brgy. San Juan to the City Legal Officer for  
opinion, comments and recommendations "as to the legality thereof in the  
light of certain provisions of the Local Government Code of 1991,  
specifically:

- "1. SECTION 133, Common Limitations 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:

x x x x

"(e) Taxes, fees and charges and other impositions upon goods carried into or out of, or passing through, the territorial jurisdictions of local government units in the guise of charges for wharfage, tolls for bridges or otherwise, or other taxes, fees or charges in any form whatsoever upon such goods or merchandise;

"(f) Taxes, fees or charges on agricultural and aquatic products when sold by marginal farmers or fisherman;

"Section 1 of aforesaid Ordinance No. 13, imposes a fee on the items listed therein which are "UNLOADED OR HANDLED within the juridical metes and bounds of Barangay San Juan x x x "which to the mind of the undersigned violates the aforesaid provisions of Section 133, par. (e).

"Likewise, item 6, of Section 1 thereof, imposes a fee on "Fish Ponds P1% of gross sale" violates the provision of Section 133, par. (f) as there is no mention whether or not the fish pond operator/owner is a marginal farmer or fisherman.

"Section 2 thereof imposes a fee P20.00 per year for grain mills for the issuance of Barangay Permits, which is not within the taxing powers of barangays as provided for in Section 152 of the Local Government Code of 1991. As provided for in Section 152 of the LGC, Barangay are authorized to impose a tax on stores or retailers with fixed business establishment with gross sales or receipts of the preceding calendar year of fifty thousand (P50,000) pesos or less in the case of cities and thirty thousand pesos (P30,000) or less in the case of municipalities, at a rate not exceeding one percent (1%) on such gross sales or receipts.

"Finally, there is not showing that a public hearing was conducted prior to the enactment of Ordinance No. 15, as required by Section 186 of the LGC."

WHEREAS, the City Legal Officer, through 2nd Indorsement dated 10 September 1996, has stated:

"X X X the undersigned (City Legal Officer) agrees with the comments of Hon. Kag. Mariano Y. Corro that Ordinance No. 13 of the Sangguniang Barangay of Brgy. San Juan is beyond the scope of its taxing powers."

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

RESOLVED, to pass a resolution RETURNING TO THE SANGGUNIANG BARANGAY OF BRGY. SAN JUAN, THIS CITY, ITS TAX ORDINANCE NO. 13 S. 1996, ENTITLED, "AN ORDINANCE ESTABLISHING CERTAIN FEES FOR LANDING FEES FOR



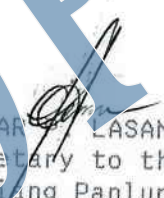
CERTAIN PRODUCTS AND ITEMS UNLOADED OR LANDED WITHIN THE JURIDICAL METES BOUNDS OF BARANGAY SAN JUAN", FOR THE REASON THAT SAID TAX ORDINANCE IS BEYOND THE SCOPE OF ITS TAXING POWERS;

ENACTED, September 19, 1996.

RESOLVED, FURTHER, to furnish copies of this resolution each to His Honor, the City Mayor; the ABC President, the DILG-CLGO Officer, the Chairman and the Secretary of the Sangguniang Barangay of Brgy. San Juan, -all in Ormoc City;

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

  
OSCAR LASAM  
Secretary to the  
Sangguniang Panlungsod

ATTESTED:

  
BENJAMIN F. SUGONON  
Vice Mayor & Presiding Officer