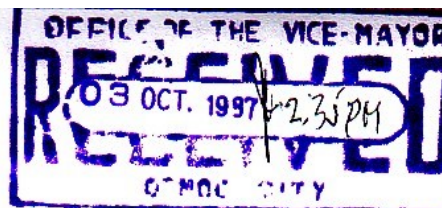
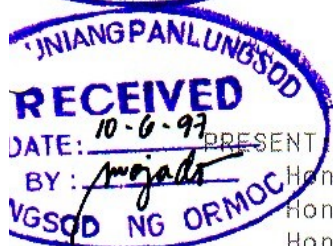


REPUBLIKA NG PILIPINAS  
SANGGUNIANG PANLUNGSOD  
LUNGSOD NG ORMOC



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 2, 1997



PRESENT  
Hon. Gregorio A. Yrastorza, Jr., Acting Presiding Officer, Kagawad  
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. 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  
Hon. Deborah Robin B. Conejos, (Appointed in lieu of Hon. Jose B.  
Conejos who resigned), Kagawad

OUT ON OFFICIAL BUSINESS:

Hon. Benjamin F. Tugonon, (Tacloban), Vice-Mayor &  
Presiding Officer  
Hon. Jose C. Alfaro, Jr., (Tacloban), Kagawad

ABSENT:

(NONE)

RESOLUTION NO. 97-183

A RESOLUTION RETURNING TO THE SANGGUNIANG BARANGAY OF  
ALEGRIA ITS TAX ORDINANCE NO. 97-001, ENTITLED: "AN  
ORDINANCE CHARGING A FEE ON THE SALE OF COWS, CARABAOS,  
HOGS, GOATS, SHEEPS, AND OTHER SIMILAR LIVESTOCK SOLD  
AT THE CITY SLAUGHTER HOUSE" FOR THE REASON THAT PER  
OPINION OF OUR CITY LEGAL OFFICER SAID ORDINANCE IS NOT  
AUTHORIZED UNDER SECTION 152 OF THE LOCAL GOVERNMENT  
CODE OF 1991.

WHEREAS, the Sangguniang Barangay of Alegria submitted its Tax  
Ordinance No. 97-001, entitled "AN ORDINANCE CHARGING A FEE ON THE SALE  
OF COWS, CARABAOS, HOGS, GOATS, SHEEPS, AND ANY OTHER SIMILAR LIVESTOCK  
SOLD AT THE CITY SLAUGHTER HOUSE" for review by this Sanggunian as  
mandated by Section 57 of the Local Government Code of 1991;

WHEREAS, aforementioned Tax Ordinance was referred to our City  
Legal Officer for an opinion as to the legality thereof, and he opined  
that said Tax Ordinance is not authorized under Section 152 of the Local  
Government Code of 1991; (Please refer to the attached copy of the 3rd  
Indorsement, dated September 29, 1997 of City Legal Officer, Cleto L.  
Evangelista, Jr.)

WHEREAS, this is an opportune occasion to bring to the attention of  
the Sangguniang Pambarangay of Alegria some pertinent provisions of the  
Rules and Regulations Implementing the Local Government Code of 1991  
relative to the enactment of ordinances including tax ordinances, to  
wit:



- a) Article 107, par. (a) "X X X. In addition, every proposed ordinance shall be accompanied by a brief explanatory note containing the justification for its approval. X X X"; (Underscoring supplied)
- b) Article 274. "X X X provided further that the ordinance levying such taxes, fees, or charges shall not be enacted without any prior public hearing conducted for the purpose." (Underscoring supplied)

WHEREFORE, on motion of Kagawad Mariano Y. Corro, Chairman, Committee on Laws and Ordinances, jointly seconded by Kagawad Benjamin B. Lladoc and Sotero M. Pepito; be it

RESOLVED, AS IT IS HEREBY RESOLVED, to pass a resolution RETURNING TO THE SANGGUNIANG BARANGAY OF ALEGRIA ITS TAX ORDINANCE NO. 97-001, ENTITLED: "AN ORDINANCE CHARGING A FEE ON THE SALE OF COWS, CARABAOS, HOGS, GOATS, SHEEPS, AND OTHER SIMILAR LIVESTOCK SOLD AT THE CITY SLAUGHTER HOUSE" FOR THE REASON THAT PER OPINION OF OUR CITY LEGAL OFFICER SAID ORDINANCE IS NOT AUTHORIZED UNDER SECTION 152 OF THE LOCAL GOVERNMENT CODE OF 1991;

ENACTED, October 2, 1997.

RESOLVED, FURTHER, to furnish copies of this resolution one each to the Sangguniang Barangay of Alegria through the Honorable Punong Barangay; the Honorable City Mayor of Ormoc; the City Legal Officer, the Office of Barangay Affairs, and other offices concerned.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

OSCAR LASAM  
Secretary to the  
Sangguniang Panlungsod

ATTESTED:

GREGORIO A. YRASTORZA, JR.  
Acting Presiding Officer  
Kagawad