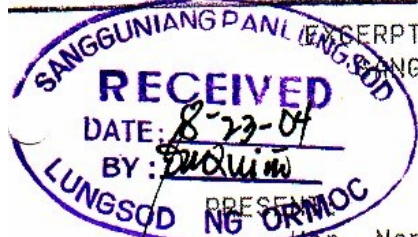


REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE TENTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON AUGUST 19, 2004

Hon. Nepomuceno P. Aparis I,	Vice Mayor & Presiding Officer
Hon. Jose S. Serafica,	City Councilor, Minority Floor Leader
Hon. Manuel T. Fiel,	City Councilor, Assist. Minority Floor Leader
Hon. Eduardo P. Tan,	City Councilor
Hon. Claudio P. Larrazabal,	City Councilor, Assist. Majority Floor Leader
Hon. Mariano Y. Corro,	City Councilor
Hon. Fe S. Lladoc,	City Councilor
Hon. Sotero M. Pepito,	City Councilor
Hon. Jose C. Alfaro, Jr.,	City Councilor
Hon. Cheryl L. Alfar,	Ex-Officio City Councilor, SK Federation President

ABSENT:

Hon. Gregorio A. Yrastorza, Jr. (O.B. - Tacloban), City Councilor
Hon. Emeterio Y. Larrazabal, Jr., (O.B. - Manila), Ex-Officio
City Councilor, Chapter President, Liga ng mga Barangay ng Ormoc

RESOLUTION NO. 2004-044

A RESOLUTION TO RETURN TO THE SANGGUNIANG PAMBARANGAY OF
SALVACION, ORMOC CITY, THEIR TAX ORDINANCE NO. 01 S-
2004, ENTITLED: "AN ORDINANCE IMPOSING TAXES ON STORES
OR RETAILERS, SIGNS, SIGNSBOARD AND BILLBOARDS AND FOR
OTHER PURPOSES", FOR THE REASON STATED HEREUNDER WITH
RECOMMENDATIONS.

WHEREAS, this Sanggunian is in receipt of Tax Ordinance No. 01 s
2004, entitled: "AN ORDINANCE IMPOSING TAXES ON STORES OR RETAILERS,
SIGNS, SIGNSBOARD AND BILLBOARDS AND FOR OTHER PURPOSES" of the
Sangguniang Pambarangay of Salvacion, Ormoc City, for review as mandated
by Section 57 of the LGC of 1991;

WHEREAS, upon review, it was found out that subject Tax Ordinance
is defective, specifically Section 1 thereof, as it is not in conformity
with the provisions of Section 152 of LGC of 1991;

WHEREFORE, on motion of City Councilor Mariano Y. Corro, Chairman,
Committee on Laws & Ordinances, duly seconded by City Councilor Claudio
P. Larrazabal; be it

Section 1 of the aforementioned tax ordinance is defective
considering that the tax levied thereon is based on CAPITAL
INVESTMENT, and not on the GROSS SALES OR RECEIPTS OF THE PRECEDING
CALENDAR YEAR. (Please refer to Section 152 of the LGC of 1991)

It is therefore recommended that Section 1 thereof, be worded as
follows:

"SECTION 1. Tax on Stores or Retailers - There is hereby levied on stores or retailers with fixed business establishments within the territorial jurisdiction of this barangay, with gross sales or receipts of the preceding calendar year of Fifty Thousand (P50,000.00) Pesos, or less, a tax at the rate of ____ % (please specify the exact rate of the tax imposed, but not to exceed 1%) on such gross sales or receipts."

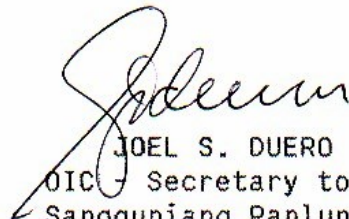
In passing, this Sanggunian would like to point out that under Sec. 57 of the LGC of 1991, Sangguniang Barangays are supposed to furnish copies of their ordinances for review to the Sangguniang Panlungsod within ten (10) days after its enactment. Subject Tax Ordinance was received by this Sanggunian on August 11, 2004; whereas it was passed by the Sangguniang Pambarangay on July 11, 2004, yet.

Adopted, August 19, 2004.

RESOLVED, FURTHER, to furnish copies of this resolution, one each, to the Honorable City Mayor, Eric C. Codilla, the City Director of DILG, Ormoc City, Punong Barangay, Barangay Salvacion, and other offices concerned.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


JOEL S. DUERO
OIC - Secretary to the
Sangguniang Panlungsod
(Loc. Leg. Staff Officer V)

ATTESTED:


NEPOMUCENO P. APARIS I
Vice Mayor & Presiding Officer