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EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE THIRTEENTH SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE SANGGUNIANG PANLUNGSOD SESSION HALL, ORMOC CITY HALL BUILDING ON JANUARY 08, 2015

## PRESENT:

Hon. Leo Carmelo L. Locsin, Jr.

Hon. Rolando M. Villasencio,

Hon. Ruben R. Capahi,

Hon. Benjamin S. Pongos, Jr.,

Hon. Antonio M. Codilla,

Hon. Vincent L. Rama,

Hon. Pedro Godiardo P. Ebcas,

Hon. Eusebio Gerardo S. Penserga,

Hon. Mariano Y. Corro,

Ex-Officio SP Member

Vice Mayor & Presiding Officer

SP Member, Majority Floor Leader SP Member, Asst. Minority Floor Leader

Chapter President, Liga ng mga Barangay ng Ormoc

## ON OFFICIAL BUSINESS:

Hon. John Eulalio Nepornuceno O. Aparis II, (Acting City Mayor), SP Member

## ON LEAVE:

Hon. Tomas R. Serafica,

Hon. Mario M. Rodriguez

SP Member, Asst. Majority Floor Leader SP Member, Presiding Officer "Pro-Tempore"

## RESOLUTION NO. 2015-003

RESOLUTION APPROVING AND INTERPOSING OBJECTION TO THE IMPLEMENTATION OF TAX ORDINANCE 📐 SERIES OF 2014 OF BRGY. DISTRICT XXII, ORMOC CITY entitled " AN ORDINANCE IMPOSING AND FIXING FEES FOR THE CONDUCT OF BUSINESSES AND ACTIVITIES WITHIN THE JURISDICTION OF THE BARANGAY AND CHARGES FOR THE USE OF BARANGAY FACILITIES" PROVIDED THAT THE SANGGUNIAN CONCERNED SHALL THE RECOMMENDED **MODIFICATIONS** AMENDMENTS AS AMENDED.

WHEREAS, the Thirteenth Sangguniang Panlungsod ng Ormoc was in receipt of a copy of Barangay Tax Ordinance No. 1, Series 2014 enacted by the Sangguniang Barangay of Barangay District XXII, Ormoc City, entitled "AN ORDINANCE IMPOSING AND FIXING FEES FOR THE CONDUCT OF BUSINESSES AND ACTIVITIES WITHIN THE JURISDICTION OF THE BARANGAY AND CHARGES FOR THE USE OF BARANGAY FACILITIES", a copy of the Tax Ordinance is hereto attached as Annex "A" and made an integral part hereof;

WHEREAS, the Tax Ordinance was submitted to this Sanggunian pursuant to its review powers over enacted ordinances of all barangays within its territory in accordance with Section 57 of the Republic Act 7160, otherwise known as the 'Local Government Code of 1991' (LGC) in order to find out whether the Tax Ordinance under review is inconsistent with law or city ordinances;

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WHEREAS, the Tax Ordinance has a two-fold purpose which are the imposition of reasonable fees to regulate the conduct of businesses and activities within the territorial jurisdiction of the concerned barangay and the imposition of charges for the use of barangay-owned facilities in accordance with Section 152 (b) and (a) of the LGC, respectively;

WHEREAS, further, the Barangay has its power to create its own sources of revenue and levy taxes, fees and charges as revenue raising to augment the fund allocation of the barangay to finance activities which are vital in delivering the basic services to the community;

WHEREAS, the Tax Ordinance had already previously been submitted for review by this Sanggunian whereby in a Committee Report rendered by the Committee on Laws and Ordinances dated July 30, 2014 in connection thereto, the same was returned to the concerned barangay for the reasons cited thereon, but with the conclusion, however, that there is no need for the conduct of another public hearing if same Tax Ordinance is re-submitted for this Sanggunian's review as the former one conducted was already valid and sufficient for purposes of legal compliance;

WHEREAS, this Sanggunian, after thorough examination and review, found that certain provisions of the Tax Ordinance under review need to be further modified and amended, but considering further that subject recommended modifications are not that substantial, the outright return of the Tax Ordinance is no longer deemed appropriate or proper, hence this resolution;

WHEREAS, the recommended modifications and amendments to be incorporated and effected on the Tax Ordinance are the following:

The Tax Ordinance should be numbered consecutively throughout the calendar year and continuously from year to year, using the last two (2) digits of the calendar year in which it is enacted, followed by denominated number in accordance with Article 275 of the Implementing Rules and Regulations (IRR) of the LGC.

The classification of retailers found in Chapter 1, Section 1 (B) (a) shall be modified and simplified to the effect that all retailers doing business in the barangay shall be charged the same rate regardless of investment size as said classification is not only objectionable for being based on capital investments but also for being one anchored on ambiguous parameters and therefore difficult to enforce.

The PhP150.00 filing fee imposed for dispute settlement by the barangay in Section 2, Chapter 1 exceeds the P5.00-P20.00 range limit provided in Rule VI, Section 4 of Katarungang Pambarangay Circular No. 1, dated July 21, 1992, so it should be modified accordingly.

WHEREFORE, foregoing premises considered, on motion of SP Member Benjamin S. Pongos, Jr., Chairman, Committee on Laws and Ordinances, severally seconded by Honorable SP Members Ruben R. Capahi, Antonio M. Codilla, Vincent L. Rama, Pedro Godiardo P. Ebcas, Eusebio Gerardo S. Penserga and Mariano Y. Corro; be it



Res. No. 2015-003

RESOLVED, AT IT IS HEREBY RESOLVED, to pass a resolution APPROVING AND INTERPOSING NO OBJECTION TO THE IMPLEMENTATION OF TAX ORDINANCE NO. 1, SERIES OF 2014 OF BRGY. DISTRICT XXII, ORMOC CITY entitled "AN ORDINANCE IMPOSING AND FIXING FEES FOR THE CONDUCT OF BUSINESSES AND ACTIVITIES WITHIN THE JURISDICTION OF THE BARANGAY AND CHARGES FOR THE USE OF BARANGAY FACILITIES" PROVIDED THAT THE SANGGUNIAN CONCERNED SHALL ADOPT THE RECOMMENDED MODIFICATIONS AND AMENDMENTS AS AMENDED;

ADOPTED, January 08, 2015.

RESOLVED, FURTHERMORE, that a copy of the amended Barangay Ordinance be furnished immediately to this Sanggunian by the Barangay concerned;

RESOLVED, FINALLY, to furnish copies of this resolution each to His Honor, the City Mayor Edward C. Codilla, the City Administrator, the President Liga Ng Mga Barangay, this city, the Punong Barangay of Brgy. District XXII, Hon. Cesar Cristino L. Sacay, and others concerned.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

JOEL S. DUERO Secretary to the Sangguniang Panlungsod

ATTESTED:

LEO CARMELO L. LOCSIN, JR. Vice Mayor & Presiding Officer