REPUBLIKA NG PILIPINAS Lunsod ng Ormoc SANGGUNIANG PANGLUNSOD Tanggapan ng Kalihim

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF SANGGUNIANG PANGLUNSOD NG ORMOC HELD AT ITS S HALL ON AUGUST 9, 1977

PRESENT:

UNSOD NG

Hon. Jose C. Aviles, Member, Hon. Jesus Bl Lladoc,

Hon. Cristobal S. Mendola, Hon. Bruno T. Marquez, Jr., Hon. Eduardo P. Tan, Hon. Albino P. Porcadilla

Hon Cesar S. Samson,

Hon

Rafael M. Mejia, Dionisio B. Torrevillas, n. Leonardo B. Aberilla,

Ion. Anastacio D. Besabella, Hon. Jesus F. Doyon,

Hon. Placido C. Enecio Hon. Romeo M. Hermosilla,

Hon. Jose S. Kangleon,

Hon. Grace E. Mendola, Hon. Dionisio S. Santiago Hon. Asela R. Villamor,

ABSENT:

His Honor, Mayor Taaki A. Lavrazabal, Presiding Officer (in his Office)

RESOLUTION NO. 416

enacther t of Tax Ordinance No. 1, series of 1976, 'An Widinarce Codifying the Tax and other Revenue Ordinances of the City of Ormoc', more particularly known as the 'Ormoc City Revenue Code of 1977', there are provisions which need revisions and clarifications

"Whereas, rollowing the review of the said tax ordinance by the Honorable Secretary of Finance some provisions have been found to be not within the caxing powers of the city government even as some taxes imposed are quite excessive and, therefore, have got to be deleted or tailored in consonance with the Tax Code of the Philippines;

WHEREAS, after second reading of the proposed amendment to the Tax Ordiance, the same has been once again subjected to public hearings, pursuant to the provision of the Code;

"NOW, THEREFORE, on motion of Kagawad Besabella, ananimously seconded; be it

"RESOLVED, to adopt: (TAX ORDINANCE 3)

AN ORDINANCE TO AMEND CERTAIN PROVISIONS AND/OR SECTION OF TAX ORDINANCE NO. 1, SERIES OF 1976, ENTITLED, "AN ORDINANCE CODIFYING THE TAX AND OTHER REVENUE ORDINANCES OF THE CITY OF ORMOG" (ORMOC CITY REVENUE CODE OF 1977)

BE IT ORDAINED, by the Sangguniang Panglunsod ng Ormoc, That:

SEG. 1. Amendments. - The following Chapters, Articles, Sections, Subsections, Paragraphs, Subparagraphs and Items of Ordinance No. 1, series of 1976, entitled "An Ordinance Codifying the Tax and Other Revenue Ordinances of the City of Ormic, otherwise known as the "Ormoc City Revenue Code of 1977;" are hereby amended, modified or deleted, accordingly:

Presiding Member

Member Member Member

Member Member

Member Member

Member Member

Member

Member

Member

Member

Member

Member Member

SP R-416=ORD. 12, PAGE TWO)

1. Items 9 and 29, under the heading "Factories and Manufacturers" of Section 1.2.1.2 (page 6) shall read:

"9. Sugar Centrals ..... ₱500.00

" x x x x x x x x x x x x x x x x x x "

"29. Chemical Plants ..... 7600.00"

2. Items 3, 13 and 16, under the heading "Occupation" imposing Mayor's permit fees of \$\mathbb{P}20.00 on plumbers, \$\mathbb{P}50.00 on brokers (stocks, estates and commercial), and \$\mathbb{P}40.00 on customs and immigrant brokers, respectively, Section 1.2.1.2 (page 9) are hereby deleted.

3. Item 3, under the heading, "Agencies" of Section 1.2.1.2 (page 10) is hereby amended to read as follows:

"3. Private Detective Agency ..... 7 10.00

4. Item 28, under the heading "Other Items" of Chapter 2, Article
1, Section 1.2.1.2 (page 11) shall read:

"28. Real Estate Dealer ..... F 50.00"

5. Item a of Section 2.2.1.1, entitled "Imposition of Zax" (page 20) shall read:

5. The fifth paragraph of Section 2.2.2.5 (pages 28-30) shall read:

"The following shall be considered business establishments which principally render or offer to render services to the public and shall pay according to the schedule hereunder:

ADVERTISING AGENCIES
ARRASTRE SERVICES
ASSAYING LABORATORIES
BARBER SHOPS
BATTERY CHARGING SHOPS
BLACKSMITHS
BRIDGE CONTRACTORS
BROKERAGES
BUILDING CONTRACTORS
BUSINESS AGENTS AND OTH

BUSINESS AGENTS AND OTHER INDEPENDENT CONTRACTORS (JURIDICAL OR NATURAL) NOT INCOUDED AMONG INDIVIDUALS SUBJECT TO THE OCCUPATION TAX UNDER ARTICLE I, CHAPTER II, TITLE II OF THIS CODE, AND WHOSE ACTIVITY CONSISTS ESSENTIALLY OF THE SALE OF ALL KINDS OF SERVICES FOR FEE.

CINEMATOGRAPHIC FILM OWNERS, LESSORS OR DISTRIBUTORS
COLLECTING AGENCIES
COMMERCIAL AND IMMIGRATION BROKERS
DEMOLITION CONTRACTORS

## (SP R-416=ORD. 12, F. JE THREE)

DRY CLEANING OR STEAM LAUNDRY ESTABLISHMENTS DYEING ESTABDISHMENTS EMPLOYMENT AGENCIES ENGRAVING PLANTS FILLING, DEMOLITION AND SALVAGE WORK FISH BROKERS FUNERAL PARLORS GARAGES GASOLINE, DIESEL FUEL SERVICES STATIONS GENERAL BUKLDING CONTRACTORS GOLDSMITHS AND SILVERSMITHS HEMPGRADING ESTABLISHMENTS HOUSE AND/OR SIGN PAINTERS INDENTORS AND/OR INDENT SERVICES INSTALLERS OF WATER SYSTEM, AND GAS OR ELECTRIC LIGHT HEAT OR POWERS IRRIGATION CONTRACTORS LATHE MACHINE SHOPS LIGHTERAGES LUXURY SERVICES MALT-MAKING SHOPS MILLINERS OR HATTER SHOPS MINE DRILLERS PAINTING SHOPS PARKING LOTS PLUMBING INSTALLATIONS "PERMA PRESS" ESTABLISHMENTS PERSONS ENGAGED IN THE INSTALLATION OF GAS OR ELECTRIC LIGHT. HEAT OR POWER PLATING ESTABBISH ENTS PLASTIC LAMINATIONS SHOPS PHOTOGRAPH STUDIOS PHOTO SHOP, DEVELOPING, PRINTING, ENLARGING SHOPS PHOTOS ATIC WITE ALL PRINTING PHOTOS ATIC WITE ALL PRIWING PHYSICAL CULTURE AND BOLY-BUILDING GYMNASIUMS MREVIOUS AND BUDGES AND OTHER HEAVEY EQUIPMENT MAKE VAIL BLE TO OTHERS FOR A CONSIDERATION BLIC OF EQUIPMENTS, FURNITURES, BICYCLES, VEHICLES, SUITS,

RECOPYING OR DUPLICATION SERVICES
REPAIR WEDING SHOPS OF SHIPS, BARGES TUGBOATS AND THE LIKE ROAD CONTRACTORS

ALVAGE WORK CONTRACTORS

SAND AND GRAVEL CONTRACTORS

SAWMILLS UNDER CONTRACT OR SAWNAND/OR CUT LOGS AND LUMBERS BELONGING TO OTHERS

SCULPTURE SHOPS

SHOE REPAIRING SHOPS, BY MACHINE OR ANY MECHANICAL CONTRIVANCES SHOPS FOR PLANING OR SURFACING AND RECUTTING OF LUMBER AND SAW-MILLS UNDER CONTRACT TO SAW OR CUT LOGS BELONG TO OTHERS

SHOPS FOR SHEARING ANIMALS

SMELTING SHOPS

SPECIALTY CONTRACTORS

STEVEDORING SERVICES

STABLES

TAILORS AND DRESS SHOPS

TANNERIES

TELEPHONE OR TELEGRAPH LINES OR EXCHANGES

TRAVEL AGENCIES

UPHOLSTERY SHOPS

VACIADOR SHOPS

VULCANIZING SHOPS

WATERWORKS CONTRACTORS

WATCH REPAIR CENTER AND SHOPS

WOODCARVING/HANDICRAFT SHOPS

- 7. The second paragraph of Section 2.2.2.5(1), prescribing graduated fixed taxes which do not indicate the line of business being taxed (page 30), is hereby deleted.
- 8. Lines 8-11 imposing annual fixed taxes on "Retail peddlers of distilled, manufactured or fermented liquors at \$140.00, and wholesale peddlers of distilled, manufactured or fermented liquors, under Section 2.2.3.1(A), are hereby deleted.
- 9. Section 2.2.3.1(B), imposing taxes on distributors of intoxicating liquors and alcoholic beverages (pages 34-35), are hereby deleted.
- 10. Items 5 and 6 of Section 2.2.3.1(D), imposing annual fixed taxes on wholesale peddlers of manufactured tobacco at \$190.00 and stail peddlers of manufactured tobacco at \$40.00, (page 36) are bereby deleted.
- 11. Items 16 and 17 of Section 2.2.3.1 (T), imposing annual fixed taxes on Jai-Alai frontons and pelota courts at P1,000.00 and mahjangg parlors (page 44) are hereby, deleted.
- 12. The last paragraph of Item 22 under Section 2.2.3.1 (T) imposing additional amusement tax of PO.05 per admission (maye 44), is hereby deleted.
- 13. Article 4 under Title II, Chapter II, on Production of Centrifugal Sugar Sold for Domistic Consumption, its Derivatives and By-products covering Sections 2.2.4.1 to 2.2.4.4 (pages 47-48), is hereby deleted in its entirety.

## 14. Section 2.3.1.1 shall read:

"Section 2.3.1.1 Imposition of Tax. - Any person, corporation, partnership, resociation enjoying a franchise to do business in Ormoc, either A special law or ordinance, shall pay a franchise tax of three-fourths of one percent (3/4 of 1%) of its gross receipts derived from the operation of the business in the City during the preceding calendar year: PROVIDED, However, That radio and television stations registered with the Groadcast Media Council are hereby exempted from payment of the tax herein imposed.

- 15. Article 5 on Storage of Flammable, Combustible or Explosive Substances, covering Sections 3.1.5.1 and 3.1.5.2 (pages 61-63), is hereby deleted in its entirety.
- 16. Article 6 on the Conveyance or Transportation of Explosives, Inflarmable Liquids or Combustible Materials, covering Sections 3.1.6.1 to 3. 1.6.3 (pages 64-65) is hereby deleted in its entirety.
  - 17. Paragraph "a" of Section 3.1.8.2 (pages 66-67) shall read:

## "a) For bulk storage:

For storage with a wa	ater capacity of	not more than 50 g	allonsP10.00
For storage with a wa	ter capacity of an 500 gallons -	over 50 gallons	25.00
For storage with a wa	ater capacity of .000 gallons	over 500 gallons b	40.00
For storage with a wa	ater capacity of an 5.000 gallons	over 2,000 gallons	75.00
For storage with a wa	ater capacity of 50.000 gallons	over 5,000 gallons	100.00
For storage with a wa	ater capacity of 200.000 gallon	over 50,000 gallor	150.00
For storage with a wa	ater capacity of an 500,000 gallo	over 200,000 gallo	200.00
For every additional	1,000 or fracti	on thereof in	10.00
		- 15	

18. The first paragrpah of Section 4.1.1.37, providing the creation and composition of the Market Committee is hereby amended to conform with provisions of Provincial Circular No. 22-73 dated September 7, 1973, of the Department of Finance.

19. The imposition of tuition fees under Section 4.1.7.1 is hereby suspended pending approval by the Secretary of Education and Culture.

SECTION 2. Effectivity. - This Ordinance shall take effect immediately upon its approval.

ENACTED, August 16, 1977.

"RESOLVED, FURTHER, to furnish a copy of this resolution-ray ance each to the Honorable Secretary of Finance, Manila, His Monor, the City Mayor, all public bulletin boards, Ormoc City.

CARRIED. 16 affirmative votes; Mga Kag: wad Tan and Portadilla out during the voting.

I HEREBY CERTIFY to the correctness bove quoted resolutionwordinance.

> etriar ORIANO L.

Secretary

ATTESTED:

v Admin istrator and residing Officer, per Adm. Order No. 76-1)

APPROVED:

INAKI A. LARRAZABAL

City Mayor

ATTESTED AS APPROVED:

SOTERO M PEPITO Secretary to the City Mayor

/ebm