

REPUBLIKA NG PILIPINAS
LUNGSOD NG ORMOG
SANGGUNIANG PANLUNGSOD
TANGGAPAN NG KALIHIM

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SECOND
SANGGUNIANG PANLUNGSOD NG ORMOG HELD AT ITS SESSION HALL
ON DECEMBER 9, 1980

PRESENT:

Hon. Benjamin F. Tugonon, Kagawad, Presiding
Hon. Cristobal S. Mendola, Kagawad
Hon. Dionisio B. Torrevillas, Kagawad
Hon. Cesar S. Samson, Kagawad
Hon. Jose O. Bandalan, Kagawad
Hon. Dionisio S. Santiago, Kagawad
Hon. Romeo M. Hermosilla, ABC President, Kagawad
ABSENT (on Official Business - Cebu Seminar-Workshop):
Hon. Jose C. Aviles, Vice-Mayor, Presiding Officer
Hon. Anastacio D. Besabella, Kagawad
One seat vacant.

RESOLUTION NO. 906

"The City Sanggunian, on motion of Kagawad Torrevillas, seconded
by Kagawad Mendola;

"RESOLVED, to adopt:

TAX ORDINANCE NO. 11

AN ORDINANCE AMENDING SECTIONS 1.2.1.2 AND 3.2.21.2
OF TAX ORDINANCE NO. 1, OTHERWISE KNOWN AS THE
"ORMOC CITY REVENUE CODE OF 1977"

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

SECTION 1. Tax Code Amendment to Section 1.2.1.2. - Section 1.2.1.2
of Article I (Mayor's Permit Fee), under Chapter II of Title I of Tax
Ordinance No. 1, otherwise known as the "Ormoc City Revenue Code of 1977",
more particularly the last sort entitled "Other Items", is hereby amend-
ed by adding twenty-three (23) new items thereunder to be known as Items
37 to 59 which shall read as follows:

(OTHER ITEMS)

37. Apartment house	P300.00
38. Bank	300.00
39. Bingo game	20.00
40. Cargo and letter forwarder	100.00
41. Cockpit	100.00
42. Copra buyer	300.00
43. Dispatcher	20.00
44. Extraction of sand, gravel, earth, and other materials :	300.00
45. Ferris wheel	20.00
46. Fertilizer and chemicals dealer	300.00
47. Gaffer	20.00
48. Holding a dance	5.00
49. Holding a fiesta	20.00
50. Hostess and waitress	20.00
51. Insurance companies	200.00
52. Liquefied petroleum gas (LPG), acetylene, oxygen, nitrogen, hydro- gen, ammonia, or the like, dealer .	30.00
53. Mahjongg den	50.00
54. Nipa thatches dealer	30.00
55. Piggery and poultry	50.00
56. Rattan-made furniture dealer	50.00
57. Referee	20.00
58. Rollettes (Rollitas)	20.00
59. Sticker (van, delivery truck)	7.00"

SECTION 2. Tax Code Amendment to Section 3.2.21.2. - Section 3.2.21.2 of Article 21 (Garbage Fees), under Chapter II of Title III of Tax Ordinance No. 1, otherwise known as the "Ormoc City Revenue Code of 1977", is hereby amended to read as follows:

"SECTION 3.2.21.2. Imposition of Fees. - There is hereby imposed and to be paid to the City Treasurer for every certificate of payment for garbage collection service, as required under the provisions of Sec. 3.2.21.1 hereof, an annual fee in accordance with the following schedule:

<u>BUSINESS, TRADE OR OCCUPATION</u>	<u>ANNUAL FEE</u>
1. Candle, soap or wax factory:	
with machinery	20.00
without machinery	10.00
2. Manufacturer of paint, paste, ink, dyes and other similar products:	
with machinery	24.00
without machinery	16.00
3. Manufacturer of coconut oil:	
with five expellers or more	36.00
with less than five expellers	28.00
Manufacturer of other kinds of oil	8.00
4. Manufacturer of coffee or chocolate, candies, cookies, biscuits, sweets and other similar products:	
with machinery	24.00
without machinery	16.00
5. Manufacturer of lard or boiling fat, butter, sauce, sausage, hot dog, baloney, and other kinds of similar products:	
with machinery	16.00
without machinery	8.00
6. Ice cream or ice drop factory:	
with machinery	24.00
without machinery	12.00
7. Drying or curing fish	8.00
8. Tannery	36.00
9. Assaying laboratory	36.00
10. Ice plant	36.00
11. Manufacturer of pharmaceutical products:	
with machinery or boiler	24.00
without machinery	10.00
12. Manufacturer of perfume or lotions, bayrums, hair tonics, pomade, lipsticks, cosmetics, and other similar products:	
with machinery	36.00
without machinery	18.00
13. Manufacturer of batteries for motor vehicles, charging and recharging batteries	8.00
14. Carpentry, furniture shop, and manufacturer of wooden boxes:	
with machinery	16.00
without machinery	8.00
15. Manufacturer of neon lights	16.00
16. Manufacturer of mattresses:	
with bed factory connection	28.00
without bed factory connection	10.00
17. Manufacturer of shoes:	
with machinery	20.00
without machinery	8.00
Shoe repairer	4.00

18. Manufacturer and repairer of vehicles drawn by animals:	
with machinery	P 16.00
without machinery	8.00
19. Establishment for the construction and repair of motor vehicles:	
with machinery installation	16.00
without machinery installation	8.00
Establishment for the repair of motor vehicles.	8.00
20. Blacksmith, welding, tinsmith and machine shop:	
with machinery, apparatus and forges ..	8.00
without machinery but with forges	4.00
21. Repair shop for pianos, auto-pianos, radio-phonographs, typewriters, mimeographs and other similar apparatus:	
with machinery	16.00
without machinery	2.00
22. Foundry	30.00
23. Lithographer, engraver, photo engraver, photo studio or establishment	16.00
24. Restaurant, panciteria, cafe, cafeteria, carenderia, or any other eating places:	
(a) restaurant, panciteria, refreshment parlor, cafe or cafeteria with 50 or more seating capacity	30.00
(b) carenderia with 20 or more, but less than 50 seating capacity	16.00
(c) carenderia with less than 20 seating capacity	8.00
25. Hotel: with 20 or more rooms	36.00
with less than 20 rooms	24.00
26. Sari-sari store:	
(a) in the corner of two streets	7.20
(b) between street corners	2.00
27. Manufacturer of aerated water:	
(a) with 4 to 5 corking machines	36.00
(b) with 3 corking machines	30.00
(c) with 1 to 2 corking machines	20.00
28. Manufacturer of storage of alcohol	30.00
29. Barber shop:	
(a) with 10 or more chairs	8.00
(b) with 5 to 9 chairs	6.00
(c) with less than 5 chairs	4.00
(d) with 1 ordinary chair but no barber shop ..	0.60
30. Hardware store and electrical auto spare parts dealer: (	
(a) on Real, C. Aviles and Rizal streets	30.00
(b) In other places	16.00
31. Billiard and pool hall:	
with 2 or more tables	6.00
with 1 table	4.00
32. Boarding house:	
with 50 or more boarders	20.00
with 20 or more but less than 50 boarders	10.00
with less than 20 boarders	8.00
33. Manufacturer of:	
(a) Cigar boxes and other similar boxes	30.00
(b) Cigar boxes made of paper, cardboard, bamboo or similar material	16.00
34. Bowling alley	6.00
35. Manufacturer of bricks, tiles and other similar products:	
with machinery	16.00
without machinery	8.00

36. Storage of calcium carbide:	
with 100 or more cases	P 20.00
with 50 to 99 cases	12.00
37. Storage of celluloid:	
10 or more kilos	20.00
less than 10 kilos	10.00
38. Night club and dancing school	30.00
39. Coal deposits:	
100 or more tons	20.00
less than 100 tons	10.00
40. Cold storage:	
with a total capacity of 50 or more cubic meters	36.00
with a total capacity of less than 50 cubic meters but not less than 35 cubic meters	30.00
with a total capacity of less than 35 cubic meters but not less than 15 cubic meters	24.00
with a total capacity of less than 15 cubic meters but not less than 5 cubic meters	18.00
with a total capacity of less than 5 cubic meters	10.00
41. Refrigerating cases with 4 or more cubic meters	8.00
41. Gasoline station	16.00
42. Other combustible storage:	
over 5,000 kilos	36.00
tar, 3,000 to 5,000 kilos	30.00
tar, 1,000 kilos but not exceeding 2,000 kilos	24.00
less than 1,000 kilos	12.00
resin, over 5,000 kilos	24.00
resin, over 3,000 to 5,000 kilos	12.00
resin, 1,000 to not less than 3,000 kilos	10.00
resin, less than 1,000 kilos	6.00
43. Theater or cinematograph	16.00
44. Second-hand junk and scrap dealer	30.00
45. Grocery store:	
on Real, C. Aviles and Rizal streets	30.00
in other places	16.00
46. Bakery:	
with 4 or more ovens	36.00
with 2 to 3 ovens	28.00
with 1 oven	16.00
47. Lumber yard and sawmill	16.00
48. Undertaker:	
with embalming establishment and depositing corpse	16.00
Funeral services only	8.00
49. Pawn broker:	
with more than P200,000 capital	18.00
with P100,000 or more but less than P200,000 ..	10.00
with P50,000 or more but less than P100,000 ...	8.00
with less than P50,000 capital	4.00
50. Manufacturer and/or dealer of rattan chairs, etc:	
with machinery	16.00
without machinery	8.00
51. Manufacturer and dealer of mirrors and art glasswares	16.00
52. Manufacturer of playing cards	20.00
53. Printing shop	16.00
54. Manufacturer of bagoong	12.00
55. Manufacturer of miki, bihon, misua, and other similar products	30.00
56. Laundry establishment	8.00
57	

57. Warehouse:	
with an area of over 1,000 square meters	P 24.00
with an area of from 500 to 1,000 square meters	16.00
with an area of less than 500 square meters ...	10.00
58. Beauty parlor/shoppe:	
having 12 operators or more	10.00
having 5 to 11 operators	8.00
having less than 5 operators	4.00
59. Book store	8.00
60. Shirt factory:	
with 20 or more machines with electric machines	20.00
with 20 machines without electric machines	10.00
with less than 20 machines with electric	
machines ..	12.00
with less than 20 machines without	
electric machines	10.00
61. Drug store	8.00
62. General merchandise	30.00
63. Tailoring shop	8.00
64. All other business and trades not enumerated	
herein ...	10.00
65. Occupants of residential houses the assessed	
value of which is P1,000.00 to P10,000.00	4.00
66. Occupants of residential house the assessed	
value of which is more than P10,000.00	8.00

"PROVIDED, HOWEVER, that any person or entity engaged in two or more businesses, trades, or occupations located in one and the same place or store or establishment shall pay one fee only whichever is higher as prescribed herein; and PROVIDED, FURTHER, That any person or entity whose business, trade or occupation is located at a place not accessible in the collection of refuses and where collection and disposal service of whatever nature is not being rendered by the City shall be exempt from the payment of the annual fees for which certification as herein provided, in which case a certification to that effect shall be issued by the Office of the City Treasurer. (Ord. No. 8, series of 1968)"

SECTION 3. Effectivity. - This Tax Ordinance shall take effect on January 1, 1980.

ENACTED, December 9, 1980.

"RESOLVED, FURTHER, to furnish a copy of this Tax Ordinance each to the City Treasurer, his license clerks, and all concerned, in the City of Ormoc;

"CARRIED UNANIMOUSLY."

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I HEREBY CERTIFY to the correctness of the above-quoted resolution-ordinance.

ATTESTED:

Victoriano L. de Loyola
VICTORIANO L. DE LOYOLA
Kalihim
(Secretary)

BENJAMIN F. TUGONON
Kagawad, Presiding

APPROVED:

Enaki A. Larrazabal
ENAKI A. LARRAZABAL
City Mayor

ATTESTED AS APPROVED:

Botero M. Pepito
BOTERO M. PEPITO
Secretary to the City Mayor

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