



REPUBLIKA NG PILIPINAS
SANGGUNIANG PANLUNGSOD
LUNGSOD NG ORMOC



EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE EIGHTH
SANGGUNIANG PANLUNGSOD NG ORMOC HELD AT THE HONORABLE
PLACIDO ENECIO HALL, SANGGUNIANG PANLUNGSOD
BUILDING ON AUGUST 10, 2000

PRESENT:

- | | |
|------------------------------|--|
| Hon. Celso P. Adolfo, | City Vice Mayor & Presiding Officer |
| Hon. Nepomuceno P. Aparis I, | City Councilor, Majority Floor Leader |
| Hon. Dennis Y. Capuyan, | City Councilor, Assist. Maj. Floor Leader |
| Hon. Mariano Y. Corro, | City Councilor |
| Hon. Sotero M. Pepito, | City Councilor |
| Hon. Alfredo F. Capahi, | City Councilor |
| Hon. Eduardo P. Tan, | City Councilor |
| Hon. Jose C. Alfaro, Jr., | City Councilor |
| Hon. Claudio P. Larrazabal, | City Councilor |
| Hon. Fernando P. Parrilla, | City Councilor |
| Hon. Chiqui B. Labagala, | Ex-Officio City Councilor,
Chapter President, Liga ng mga Barangay ng Ormoc |
| | Ex-Officio City Councilor,
SK Federation President |
| Hon. Jose S. Serafica, | (Forced Leave), City Councilor,
Minority Floor Leader |



EXPLANATORY NOTE

Tax Ordinance No. 93-02, entitled: "AN ORDINANCE IMPOSING A MAYOR'S PERMIT FEE ON ANY PERSON DESIRING TO ENGAGE IN ANY BUSINESS, TRADE OR ACTIVITY WITHIN THE TERRITORIAL JURISDICTION OF ORMOC CITY", was enacted and approved by this Sanggunian on April 29, 1993. The rates of the fees and charges levied therein are no longer realistic considering the present value of our money, and the growing financial needs of the City Government in order to support the basic needs and services of the people. Hence, the need to upgrade the rates of the fees and charges provided in the aforementioned tax ordinance. Moreover, Article X, Section 5 of our Constitution grants to each Local Government Unit the power to create its own source of revenues and levy taxes, fees and charges subject to such guidelines and limitation as the Congress may provide consistent with the basic policy of local autonomy, which taxes, fees and charges shall accrue exclusively to the Local Government Unit. The aforecited Constitutional provision is likewise buttressed and implemented by the provision of our Local Government Code (RA 7160, specifically, Section 186 thereof which reads: "Local government units may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws; Provided, That the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy; 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)

Foregoing premises considered, on motion of the Chairman, Committee on Ways and Means, Councilor Mariano Y. Corro, severally seconded by City Councilors Sotero M. Pepito, Dennis Y. Capuyan and Chiqui B. Labagala; be it

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RESOLVED, AS IT IS HEREBY RESOLVED, to enact:

TAX ORDINANCE NO. 2000-002

AN ORDINANCE REVISING THE RATES OF THE MAYOR'S PERMIT FEE FOR BUSINESS, TRADE, OCCUPATION AND POSSESSION OF ANY ARTICLES AND THINGS, THEREBY AMENDING SECTION 34 OF TAX ORDINANCE NO. 93-02 AND FOR OTHER PURPOSES.

BE IT ORDAINED, by the 8TH SANGGUNIANG PANLUNGSOD ng ORMOC, in REGULAR SESSION assembled, that:

SECTION 1. Section 34 of Tax Ordinance No. 93-02 is hereby amended, to now read as follows:

"SECTION 34. Fees to be paid. - There shall be paid annually to the City Treasurer for every permit issued by the City Mayor for business, trade, occupation and possession of any articles and things as herein below enumerated with the following schedules:

A. FACTORIES AND MANUFACTURERS

	Amount of Fees
1. Brewers	P 170.00
2. Distillers of Spirits	280.00
3. Manufacturer of Cigars & Cigarettes	280.00
4. Furniture Factories	140.00
5. Rope Factories	80.00
6. Soap and Candles Factories	
a) with machinery	225.00
b) without machinery	140.00
7. Ice Drop and Candy Factories	280.00
8. Ice Cream Factories	
a) with machinery	280.00
b) without machinery	110.00
9. Sugar Centrals	1,800.00
10. Owner, Proprietor, Concessionaire of Sawmill	420.00
11. Coconut Oil Factory	235.00
12. Tanning Industries	210.00
13. Owners of Match Factories	140.00
14. Manufacturer, importers or dealers in jewelry, sporting goods, toiletries, musical instruments, watches, clocks, footwear, ready made wearing apparel, marine glass, pile glass, cameras, camera lenses, cinematographic films, refrigerators, phonographs, radios, etc.	280.00
15. Processor or dealers of bricks, stones, gravel and the like.	300.00
16. Manufacturer, producers, importers, or wholesale dealers in softdrinks and mineral water	115.00
17. Manufacturer or dealer in tanned goods	140.00
18. Manufacturer or dealer in fibers	110.00
19. Muscobado Mill (Kinogay)	280.00

20. Manufacturer/Repairer of Batteries	140.00
21. Manufacturer & repairer of shoes	
a) with machinery	225.00
b) without machinery	80.00
22. Manufacturer of miki, bihon, misua, sotanghon, etc.	140.00
23. Manufacturer or dealer in mirror and art glasses	140.00
24. Fireworks Factory	315.00
25. Manufacturer of coffee, chocolates, caramels, candies, sweets & other similar products	280.00
26. Chemical, gas, oxygen, alcohol plant	1,620.00
27. Recapping Plant/Recapping Station	1,620.00
28. Electric Light and Power Supplier	3,000.00

B. AMUSEMENT

1. Circus (duration based per day)	10.00
2. Horse Race	565.00
3. Carnival rides such as Merry-go-round, ferris wheel and the likes (per unit)	50.00
4. Carnival games (shooting gallery, jumping horse, roulettes & the likes (per unit)	50.00
5. Concerts/cultural/variety shows (for a fee) (per performance)	20.00
6. Cinema/Movie House/Video Houses	
a) aircon	900.00
b) non-aircon	470.00
7. Night Club, Cabaret & Ballroom Dancing Hall (with admission, entrance fee/cover charge)	565.00
8. Saloon, KTV Bar & cocktail lounge (w/admission/entrance fee/cover charge)	225.00
9. Recreation Center (w/admission/entrance fee)	280.00

C. TRANSPORTATION

1. Motorized Banca (pump boat) (per unit)	200.00
2. Fastcraft (per unit)	1,000.00
3. Conventional Ferry (per vessel)	800.00
4. Rig (Tartanilla) for hire	40.00
5. Caromata for hire	25.00
6. Motorized Tricycle for Hire (per unit)	80.00
7. Tricycles (non-motorized-delivery & not for hire)	30.00
(Subject to existing Ordinance)	
8. PUV other than Bus & Mini Bus (per unit)	150.00
9. Public Utility Vehicle (Bus Line) (per unit)	200.00
10. Mini Bus (per unit)	175.00
11. Taxi Service (per unit)	150.00
12. Delivery Truck, Van including sticker (per unit)	120.00

D. MACHINE SHOPS OR MACHINERIES

1. Garage (for commercial purposes)	140.00
2. Laundry/dry cleaning establishment	125.00
3. Photograph Studio	80.00
4. Watch Repair Shop	85.00
5. Repair shop of motorcycles & bicycles	140.00
6. Sign Painting Shop	80.00
7. Shipyard/dockyard	540.00
8. Optical shop/clinic/dealer of optical supplies	100.00
9. Vulcanizing Shop	
a) with high tech equipment	400.00
b) non high tech equipment	150.00
10. Upholstery Shop	80.00
11. Manufacturer/body builders & repairer of bodies of vehicles	225.00
12. Welding Shop	200.00
13. Printing shop/Press	140.00
14. Blacksmith shop	80.00
15. Machining shop establishments for manufacturing or repairing parts of mechanical apparatus or engines or manufacturing of any kind of articles made of brass, etc. (plus P45.00 per lathe)	280.00
16. Repair shops for pianos, radios, phonographs, or other Electrics or electronics gadget and other similar apparatus	150.00
17. Foundaries of iron, bronze or aluminum	
a) with machinery	225.00
18. Tinsmiths	80.00
19. Iron works	500.00

E. STORES, HOTEL AND EATERIES

1. Hotel (plus P15.00 per room)	420.00
2. Restaurant/Fastfood and other eateries not mention herein	190.00
3. Carenderia	100.00
4. Refreshment parlor	125.00
5. Apartment	810.00
6. Lodging/Pension House	250.00
7. Boarding House	75.00
8. Livery Stable (for horses & vehicles)	80.00
9. Tuba Retailers	50.00
10. Tuba wholesaler	75.00
11. Retail of fermented beverages and other fermented alcoholic drinks	100.00
12. Retail of distilled alcoholic drinks or distilled spirits	100.00
13. Wholesale or distilled alcoholic drinks or spirits	280.00
14. Wholesale of fermented beverages & other alcoholic drink	280.00
15. Food Peddler	50.00

16. Wholesale of leaf tobacco	140.00
17. Peddler/retail leaf tobacco	80.00
18. Bakery/Bakeshop	300.00
19. Pastries/Bakeshop	200.00
20. Grocery Store	200.00
21. Sari-sari Store	20.00
22. Dealers of Vehicles & accessories	
a) brand new vehicles	810.00
b) second hand vehicles	565.00
23. Dealers in Motorcycles	
a) brand new	375.00
b) second hand	190.00
24. Dealers in Bicycles/Accessories	125.00
25. Dealers in General Merchandise	140.00
26. Bookstore	300.00
27. School and Office Supply Store	150.00

E. OCCUPATION

1. Hawker or peddler	60.00
2. Plumber/Carpenter, Electrician	80.00
3. Auctioneer	60.00
4. Business Agent	100.00
5. Dealer in large Animals	80.00
6. Dealer in small Animals	60.00
7. Dealer in second hand merchandise	80.00
8. Money Lender or Changer	280.00
9. Broker/Custom & Immigration broker (stocks, estates & commercial)	140.00
10. Butchers	50.00
11. Blacksmith	45.00
12. Pawnbroker/appraiser	110.00
13. Tinsmith	45.00
14. Goldsmith	45.00
15. Piano Tuner	80.00
16. Sand & Gravel Concessionaire	500.00
17. Printer & bookbinder	100.00
18. Bookbinder	50.00
19. Mechanic or machinist or travelling mechanic	80.00
20. Manicurist/Pedicurist	60.00
21. Chiropractor	100.00
22. Construction Contractor	195.00
23. Transportation Contractor	80.00
24. Waterworks Contractor	140.00
25. Well Drilling Contractor	
a) Domestic	200.00
b) Commercial & Industrial	1,000.00
26. Earth Filling Contractor	195.00
27. Rig Driver	9.00
28. Beautician	80.00
29. Lumber dealer	195.00
30. Scrap/junk dealer	115.00
31. Boxer	100.00
32. Boxing Promoter	200.00
33. Sports Promoter	500.00
34. Sports Referee	200.00
35. Free-lance photographer	100.00
36. Concerts/Cultural & Variety Show Promoter	500.00

37. Electrical Contractors	500.00
38. GROs/Dance Instructors	200.00
39. Waitress/Waiter	80.00
40. Ambulant Vendors	190.00
41. Dispatcher	100.00
42. Interior Decorator	150.00
43. Real Estate dealer or broker	500.00
44. Manpower & labor contractor	300.00

G. FISHERIES

1. Fishing Trap (bungsod)	110.00
2. Fishing Net	60.00
3. Pante	25.00
4. Sinsoro	115.00
5. Fish pond (per hectare)	190.00

H. AGENCIES

1. Collection Agency	100.00
2. Private Security & Detective Agency	80.00
3. Advertising Agency	100.00
4. Kennels for Business	300.00
5. Firearm dealer or agency	170.00
6. Scale & weighing station	140.00
7. Tourist &/or travel agency	500.00
8. Janitorial & messengerial services	300.00
9. General Services Agency	300.00

I. TELECOMMUNICATION

1. Radio Station	1,500.00
2. Cable TV	1,000.00
3. Telephone Companies	
a) Landline	1,000.00
b) Mobile	750.00
4. Internet Provider	1,000.00
5. Public Calling Office (per station)	300.00
6. Public Telephone booth (per booth)	50.00

G. OTHER ITEMS

1. Hardware	810.00
2. Gasoline, Diesel, Oil and other petroleum products	
a) Depot	3,000.00
b) Service Station	1,000.00
3. Drugstore	140.00
4. Corn &/or rice mill	
a) 1 to 15 H.P.	140.00
b) 16 to 50 H.P.	210.00
c) 51 H.P. up	420.00
5. Cold Storage	80.00
6. Arrastre Services	420.00
7. Hospital (Private)	280.00

8. Warehouse	
a) with an area of 500 or more sq. meters	420.00
b) with an area of less than 500 sq. meters	280.00
c) for storage of gasoline, petroleum & other similar products (depot)	
1) oil & other lubricants	1,200.00
2) oil and motor fuel	1,800.00
9. Lumberyard	
a) with machinery	420.00
b) without machinery	280.00
10. Fish Dealer	
a) wholesaler	140.00
b) retailer	80.00
c) retailer of dried, cured or salted fish	80.00
11. Bangus fry enterprises	140.00
12. Boxing Bout	280.00
13. Caterer & Catering Services	250.00
14. Fire Extinguisher Refilling	80.00
15. Gift Shop/Novelty Shop	115.00
16. Hauler (sand & gravel)	195.00
17. Memorial Park	280.00
18. Metal Craft Industry	140.00
19. Rewinding &/or battery repair/ charger shop/brakebonding	100.00
20. Shipping of empty cans, bottles, cartoons, sea shells, etc.	100.00
21. Sugar dealer	900.00
22. Tire dealer	125.00
23. Lamination/frame making and like similar craft	100.00
24. Photo/Electronics copier/risograph and the likes (per unit)	100.00
25. Bank	810.00
26. Pawnshop	500.00
27. Lending House	500.00
28. Foreign Exchange Dealer	500.00
29. Jewelry Shop	500.00
30. Bingo	
a. Commercial	500.00
b. Social/Parlor	80.00
31. Race Track	560.00
32. Golf Course	1,000.00
33. Bowling Alley/Lane	140.00
34. Public Bath & pool	80.00
35. Juke Box/Sing-along apparatus (per unit)	45.00
36. Billiards/pool halls (per table)	80.00
37. Mahjong game (per table) for parlor game	140.00
38. Video Tape/CD Rental	190.00
39. Video Coverage	190.00
40. Internet/Electronics Cafe/Games (per unit) (except those prohibited by law)	50.00
41. Barber shop (per chair)	50.00
42. Beauty Parlor	
a) with electric machine	115.00
b) without electric machine	80.00
43. Dressmaking shop/tailoring shop	200.00

44. Funeral Parlor	110.00
a. with embalming	500.00
45. Hattery	50.00
46. Signboard display per square meter or a fraction thereof	9.00
47. Cargo &/or letter forwarder	280.00
48. Copra Buyer	810.00
49. Extraction or sand, gravel, earth and other materials	810.00
50. Fertilizer and Chemical Dealer	810.00
51. Livestock & poultry Feeds/Veterinary Supplies	500.00
52. Holding a Fiesta as Civil Celebration	75.00
53. Insurance Companies	565.00
54. Gas dealer such as LPG, acetylene, oxygen, nitrogen, hydrogen, ammonia	280.00
a) Sub-dealer	100.00
55. Nipa dealer	100.00
56. Piggery (commercial)	300.00
57. Poultry (commercial)	500.00
58. Rattan furniture dealer	140.00
59. Special Mayor's permit fee for selling alcoholic beverages and other alcoholic drinks after 12:00 midnight	3,450.00
60. Film processing	420.00
61. Ice plant	900.00
62. Owner of vehicle for hire (per unit)	900.00
63. Owner of heavy equipment for hire (dumptrucks, tractors, backhoe, crane, forklift)	2,590.00
64. Dealer of gunpowder	280.00
65. Dealer in tar, pitch, resin, coal, benzine, turpentine, hemp, cotton, nitroglycerin, and other combustible or explosive materials	280.00
66. Power washing station offering other allied services (outside gasoline station)	500.00
67. Poultry Dressing plant	500.00
68. Slaughterhouse	500.00
69. Pet shop & accessories/feeds	500.00
70. Dealer of Household/Office and appliances equipment	
a. Brand New	500.00
b. Surplus/Second Hand	300.00
71. Industrial Sale and/or Services	500.00
72. Porterage	200.00
73. Mooring Services	200.00
74. Ship Chandling	200.00
75. Dispatching Services	200.00

All permits issued to new establishments operated after June 30 of each year shall be charged only fifty percent (50%) of the prescribed annual rates for that particular year, and thereafter at the rates prescribed herein.

In case of change of ownership of the business, it shall be the duty of the new owner, agent or manager of such business to secure a new permit and pay the corresponding permit fee as though it were a new business.

However, all other business, trade, occupation and the like which are not specifically mentioned herein shall be levied and collected an annual permit fee of Two Hundred (P200.00) Pesos.

SECTION 2. Section 44 of Tax Ordinance No. 93-02, is hereby amended by adding a paragraph thereto, and which will now read as follows:

"SECTION 44. PENALTY FOR VIOLATION. Any person, entity or corporation who shall violate any of the provisions of this Ordinance shall suffer the penalty of imprisonment of not less than one (1) month nor more than six (6) months, or a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or both such imprisonment or fine at the discretion of the court."

Before a case is filed in Court for any violation of this ordinance the City Mayor, upon recommendation of the City Treasurer is hereby authorized to enter into an "extrajudicial" or "out-of-court" settlement for such violation subject, however, to the following conditions, to wit:

- 1) That the violation does not involve fraud;
- 2) That the violator shall pay a compromise settlement fee of not less than Five Hundred (P500.00) Pesos but not more than Two Thousand (P2,000.00) Pesos, as may be agreed upon by both parties, and the payment thereof shall be duly receipted and shall accrue to the coffers of the City Government of Ormoc;
- 3) That the payment of the compromise settlement fee above-mentioned shall not relieve the offender from the payment of the corresponding fee or charge due from him as provided under this ordinance.

SECTION 3. SEPARABILITY CLAUSE. If any provision, or part hereof, is held invalid or unconstitutional, the remainder not otherwise affected thereby shall remain valid and subsisting.

SECTION 4. This Amendatory Ordinance shall take effect on January 1, 2001 after its publication in a newspaper of local circulation, and posted in at least two (2) conspicuous and publicly accessible places.

ENACTED, August 10, 2000.

RESOLVED, FURTHER, to furnish copies of this Amendatory Ordinance to - The Honorable City Mayor Eufrocino M. Codilla, Sr., The City Administrator Vicente Redoña, The City Legal Officer, Atty. Cleto L. Evangelista, Jr., The City Treasurer, All Punong Barangay of Ormoc City, DILG-City Director, Rodulfo A. Torcende, and other offices concerned.

CARRIED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the foregoing ordinance.

OSCAR LASAM
Secretary to the
Sangguniang Panlungsod

ATTESTED:


CELSON P. ADOLFO
City Vice Mayor & Presiding Officer

APPROVED:


EUFROCINO M. CODILLA, SR.
City Mayor

8/28/2000
(Date)