

Republic of the Philippines
Province of Oriental Mindoro
MUNICIPALITY OF ROXAS

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF ROXAS, ORIENTAL MINDORO HELD ON 16 DECEMBER 1991, 9:00 AM. AT BARANGAY SAN MIGUEL, ROXAS, ORIENTAL MINDORO.

Present :

Mayor Gelacio I. Yason	- Presiding Officer
Vice Mayor Jesus M. Dimapilis	- Presiding Officer Pro-Tempore
Kagawad Angeles D. Bautista	- Member
Kagawad Frisco O. Dimapilis	- -do-
Kagawad Joseph M. Pornel	- -do-
Kagawad Venancio G. Yap	- -do-
Kagawad Norberto Q. Paz	- -do-
Kagawad Arsenio F. Baticos	- -do-
Kagawad Ireneo P. Castillo	- -do-
Kagawad Jesus S. Dela Cruz	- -do-, ABC President

Absent :

Kagawad Cleto T. Estrada	- Member
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RESOLUTION NO. 28
Series of 1991

RESOLUTION ENACTING TAX ORDINANCE NO. 01 SERIES OF 1991 FOR ROXAS, ORIENTAL MINDORO LEVYING AN ANNUAL COMMUNITY TAX IN LIEU OF THE RESIDENCE TAX FORMERLY LEVIED AND COLLECTED IN SECTION 38 OF PD 231, AS AMENDED.

WHEREAS, Art. 245 of the Implementing Rules and Regulations of the Local Government Code provides that all cities and municipalities shall enact a tax ordinance levying a community tax in lieu of the residence tax formerly levied and collected in Section 38 of PD 231, as amended.

NOW THEREFORE, on motion of Kag. Angeles D. Bautista and unanimously seconded by all -

BE IT RESOLVED to enact as it hereby enacts a tax ordinance to wit:

TAX ORDINANCE NO. 01
Series of 1991

AN ORDINANCE LEVYING AN ANNUAL COMMUNITY TAX IN LIEU OF THE RESIDENCE TAX FORMERLY LEVIED AND COLLECTED IN SECTION 38 OF PD 231, AS AMENDED.

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF ROXAS, ORIENTAL MINDORO THAT:

SECTION 1. This ordinance shall be known as an Ordinance levying an annual community tax in lieu of the residence tax formerly levied and collected in Section 38 of PD 231 as amended.

SECTION 2. The levy or imposition of community tax by the municipality shall be governed by the rules and guidelines specified in Rule XXX Part Eight Article 246 of the Implementing Rules and Regulations of the Local Government Code of 1991.

SECTION 3. Tax not paid within the prescribed period will accrue a 24% interest per annum to be added to the unpaid amount from the due date until it is paid.

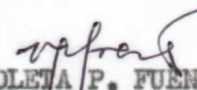
SECTION 4. This ordinance takes effect on January 1, 1992.

RESOLVED FURTHER to send copies of the resolution-ordinance the Municipal Treasurer, Roxas, Oriental Mindoro and the Provincial Treasurer, Calapan, Oriental Mindoro for their information and necessary action.

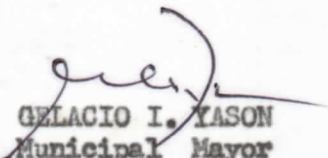
Unanimously approved.

Adopted: 16 December 1991

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


VIOLETA P. FUENTES
Municipal Secretary

APPROVED:


GELACIO I. YASON
Municipal Mayor