

Republic of the Philippines
Province of Iloilo
Municipality of Tigbauan
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8/29/96

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OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE HONORABLE SANGGUNIANG BAYAN, TIGBAUAN, ILOILO HELD AT THE BENJAMIN MELLIZA HALL ON AUGUST 26, 1996 AT 9:00 A.M.

PRESENT:

Hon. Agaton Tumabotabo . . .	Vice Mayor
	& Presiding Officer
" Romeo Ledesma . . .	Councilor
" Alfonso Babiera . . .	"
" Rene Ledesma . . .	"
" Jessie Terre . . .	"
" Nelly Tolosa . . .	"
" Jose Edgar Gaton . . .	"
" Ofero Templora . . .	"
" Cornelia Teruel . . .	"
" Ramon Ledesma . . .	ABC President
" Jonathan Torrato . . .	Pres., Pambayang Pederasyon ng mga S.K.

ABSENT: N O N E

Resolution No. 96 - 061

RESOLUTION EARNESTLY REQUESTING THE HONORABLE PROVINCIAL LEGAL OFFICER AND STAFF FOR LEGAL OPINION AND/OR LEGAL BASIS WHETHER ILECO I IS LIABLE TO PAY REAL PROPERTY TAXES TO THE MUNICIPALITY OF TIGBAUAN UNDER THE PROVISIONS OF R.A. 6938 OR THE COOPERATIVE CODE OF THE PHILIPPINES, AND/OR R.A. 7160 OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991

WHEREAS, we believe the Municipality of Tigbauan is entitled to collect real property taxes from ILECO I for its land, buildings and machineries, before it can fully qualify for registration and be exempted under R.A. 6938;

WHEREAS, as of today ILECO I has not yet submitted its CONVERSION PLAN in order to qualify for exemption, as required by the Cooperative Development Authority which is implementing R.A. 6938;

WHEREAS, while ILECO I falls under the full coverage of R.A. 6938, the Local Government Code of 1991 (R.A. 7160) has invested the Municipality of Tigbauan with the right to collect from ILECO I all real property taxes that this municipality is entitled to, in order to "...enhance economic prosperity and social justice..." (Section 16 R.A. 7160);

WHEREAS, in line with Section 5 (b) of R.A. 7160, "...any tax exemption...pursuant to the provisions of this Code shall be construed against the person claiming it";

WHEREAS, this Sangguniang Bayan has come up with a POSITION PAPER on this matter and which is an integral part

of this Resolution;

WHEREAS, within the context of Section 31 of our Local Government Code of 1991, we are respectfully referring this matter to the attention and evaluation of the Honorable Provincial Legal Officer;

NOW, THEREFORE, upon motion by Honorable Romeo T. Ledesma, and duly seconded by Honorable Jessie Terre, Honorable Rene Ledesma, Honorable Jose Edgar Gaton and Honorable Ramon Ledesma,

BE IT RESOLVED, to Earnestly Request the Honorable Provincial Legal Officer and Staff for legal opinion and/or legal basis whether ILECO I is liable to pay real property taxes to the Municipality of Tigbauan under the provisions of R.A. 6938 or the Cooperative Code of the Philippines and/or R.A. 7160 otherwise known as the Local Government Code of 1991,

RESOLVED FURTHER, to forward copies of this resolution to the Honorable Provincial Legal Officer and to those enumerated in the POSITION PAPER.

UNANIMOUSLY APPROVED.

I HEREBY CERTIFY that I have quoted correctly the foregoing approved Resolution of the Sangguniang Bayan.

ATTESTED:

marlene t. nava
MARLENE T. NAVA
S.B. Secretary

CONCURRED:

Agaton O. Tumabotabo
AGATON O. TUMABOTABO
Vice Mayor & Presiding Officer

APPROVED:

celso t. ledesma
CELSO T. LEDESMA
Municipal Mayor