# REPUBLIKA NG PILIPINAS TANGGAPAN NG SANGGUNIANG PANLUNGSOD LUNGSOD NG BACOLOD -00000-

# CITY ORDINANCE NO. 323 DECEMBER 27, 2002

# AN ORDINANCE ESTABLISHING THE BACOLOD INVESTMENT CODE OF 2002.

Be it ordained by the Sangguniang Panlungsod of the City of Bacolod in regular session assembled that:

#### **CHAPTER I**

### Title, Declaration and Purpose

- **Section 1.- Short Title** This Act shall be known as the "Bacolod Investment Code of 2002".
- **Section 2.- Declaration of Policy** It is hereby declared a policy of the City Government to attract investors, both local and foreign, by creating a good climate for investments and providing incentives for investments that will promote development, income generation and employment for the people of Bacolod.
- **Section 3.- Purpose, Intent and Objective** It is the purpose, intent and objective of this Act:
  - a. To lay down the legal framework and mechanism for integrating the investment incentives laws of the national government with the local development initiative.
  - b. To spread development from the urban areas to undeveloped and underdeveloped areas of the city.
  - c. To promote the flow of investors both foreign and local into Bacolod City, thus generating, employment opportunities and providing backward and forward linkages among industries in the city, province and the rest of the country.
  - d. To transform selected areas of Bacolod City into highly developed Agri-Industrial, Industrial, Commercial, Tourist, Investment and Financial Centers of the province, the Region and the country.
  - e. To promote balanced development and the general welfare of the people of Bacolod through rationalized land use.

## **CHAPTER II**

#### **Definition of Terms**

**Section 4.- Definition of Terms -** For purposes of this Code, the following definition of terms shall apply:

a. "BOI" refers to the Board of Investment under Executive Order No. 226, otherwise known as the Omnibus Investment Code.

- b. "Capitalization" refers to total project cost.
- c. "Center" refers to Bacolod Business Development and Promotions Center.
- d. "Board" refers to the Local Investment Board.
- e. "Existing Firms" refers to those firms already existing and operating in Bacolod City.
- f. "Firms Under Expansion" refers to existing firms already engaged in preferred investment, which firms are expanding their operations in these preferred investments to Growth and Priority Development Areas pursuant to the City Land use Plan/Zoning Ordinance.
- g. "Firms Under Diversification" refers to existing firms that are investing in or diversifying to preferred investments listed in Section 12 and locating these investments in Growth and Priority Development Areas, pursuant to the Land Use Plan/Zoning Ordinance.
- h. "Foreign Investment" shall mean equity investments owned by a non-Philippine national.
- i. "Local Investment code" refers to the Bacolod Investment Code of 2002.
- j. "Investment" means expenditures for future benefits.
- k. "National Laws" refers to the following:

OIC OF 1987 - OMNIBUS INVESTMENT CODE OF 1987. RA 7844 - EXPORT DEVELOPMENT ACT OF 1994.

RA 7916 - SPECIAL ECONOMIC ZONE OF 1995.

RA 7718 - BUILD-OPERATE TRANSFER LAW OR BOT LAW,

WHICH WAS ENACTED ON MAY 1994.

RA 8289 - MAGNA CARTA FOR SMALL ENTERPRISE

- I. "Preferred Investment" refers to investments listed in Section 12 of this Code and those that may hereafter be identified by the Board.
- m. "Business Plan" refers to a project profile in prescribed form, which presents the marketing, technical, financial and socio-economic aspects of the project.
- n. "Registered Enterprise" shall mean any individual, partnership, cooperative, corporation or other entity incorporated and/or organized and existing under Philippine laws that is registered with the Board of Investment (BOI), Department of Trade and Industry, Securities and Exchange Commission, Cooperative Development Authority, and other business registering agencies.
- o. "Registered Eligible Enterprise" shall mean any individual, partnership, cooperative, corporation, or other entity incorporated and/or organized and existing under Philippine laws that is registered with the Local Investment Board and granted a Certificate of Eligibility for availment of benefits under this Code.

#### **CHAPTER III**

# **The Local Investment Board**

**Section 5.-** Local Investment Board - There shall be created a Local Investment Board (LIB) for the purpose of overseeing the implementation of this Local Investment Code.

**Section 6.- Composition of the Local Investment Board** - The Board shall be composed of the following:

- a) City Mayor Chairperson
- b) City Administrator Vice Chairperson
- c) City Treasurer
- d) City Assessor
- e) City Planning and Development Officer
- f) Chairperson, SP Committee, Ways and Means
- g) Chairperson, SP Committee, Trade and Industry
- h) Provincial Director Department of Trade and Industry.
- Three (3) representatives from the business organizations duly accredited by the Sangguniang Panlungsod.
- j) Two (2) representatives from the Industry Associations duly accredited by the Sangguniang Panlungsod.
- k) One (1) representative from the tourism organizations duly accredited by the Sangguniang Panlungsod.

The six (6) private sector representatives and their alternates shall be recommended by the sectors and organizations they represent and shall be appointed by the Mayor for a term of two (2) years.

**Section 7.- Meetings of the Board** - The Board shall meet at least once a month or the Chairperson may convene the Board anytime whenever he/she deems it necessary.

**Section 8.- Powers and Duties of the Local Investment Board** - The Board shall be responsible for the regulation and promotion of investments in the City. The majority of the members of the LIB shall constitute a quorum sufficient for it to exercise its powers and perform its duties which shall be as follows:

- a. Establish and oversee the Bacolod Business Development and Promotions Center.
- b. Process and act on applications for incentive availment.
- c. Grant incentives to qualified investor applicants.
- d. Decide matters regarding the interpretation and implementation of this Code.
- e. Check and verify compliance by registered enterprises.
- f. In cases of violation of this Code, cancel or suspend availment of incentives given and/or require refund of incentives enjoyed by an investor who has violated the provisions of this Code.
- g. Make arrangements with National government Agencies and/or Private Organizations for the purpose of promoting investments.
- h. Submit to the Sangguniang Panlungsod applications for incentives as recommended by the Board for approval of the City Council pursuant to the provisions of Book III, Section 458 (xii) of Republic Act No. 7160.
- i. Render an Annual Report to the Sangguniang Panlungsod.
- j. Exercise all powers necessary or incidental to attain the purpose of this Code.

#### **CHAPTER IV**

# **Incentives for Investors Eligible Under National Laws**

Section 9.- Investors Enjoying Incentives under National Laws.

- a.) Investors enjoying incentives under E.O. 226 (OIC of 1987), RA 7844, RA 7916, RA 7718 and RA 8289, shall be exempted from the following:
  - 1) Payment of building permit fees, business fees, business sales taxes and other fees and charges imposed by existing City Ordinance. The exemption for business fees, sales taxes and other fees shall be for a maximum period of five (5) years from the date of approval by the Board.
  - 2) Payment of basic real property tax imposed by existing City Ordinance on improvements, but only for new improvements introduced by the investor. In the case of an already existing improvements, the exemption shall apply only to the increase in the assessment because of rehabilitation, adaptation, expansion, or introduction of equipment/machineries. The exemption shall be for a maximum period of five (5) years from the date of approval by the Board.
- b.) Investors enjoying incentives under OIC of 1987 shall be exempted from payment of the fees and taxes as enumerated under 1 and 2 above, for a maximum period of four (4) years for non-pioneer and five (5) years for pioneer industries.
- c.) In both cases under subsections a) and b), investors must show compliance with all requirements under existing national and local laws or guidelines issued by accrediting agencies and present the certificate of registration showing the grant of incentive by the appropriate national agency. The period during which the city incentives shall be valid shall not extend beyond the period of incentive granted in the certificate of registration issued by the national agency. Exemptions granted shall be effective only upon approval of the application by the Board. Fees paid prior to approval of incentives availment under this Chapter shall not be subject to refund. Neither shall exemptions granted include fees and taxes already accrued prior to approval of the application.

# **CHAPTER V**

# **Incentives for Preferred Investments, and Others**

**Section 10.-** This Chapter grants incentives to investors in preferred investments. Investors locating their business in Growth and Priority Development Areas, investors under expansion and diversification, and investors under non-preferred areas of investment.

**Section 11.- Incentives** - Provided they meet the capital and employment generation requirements. Investors enjoying incentives under this Chapter shall be exempted from:

a.) Payment of building permit fees, business fees, business sales taxes and other fees and charges imposed by existing city ordinance, but only for fees and taxes that fall due after approval of the application for incentives. For investors in Preferred Investments, investors locating their business in Growth and Priority Development Areas, and investors under expansion and/or diversification, the exemption for business fees, sales taxes, and other fees shall be for the period prescribed under the pertinent section, to be reckoned from the date of approval of the application by the Board.

b.) Payment of basic real property tax imposed by existing City Ordinance on improvements, but only for new improvements introduced by the investors. In the case of an existing improvement, the exemption shall apply only to the increase in the assessment because of rehabilitation, adaption, expansion and/or diversification, the exemption shall be for the period prescribed under the pertinent section, to be reckoned from the date of the approval of the application by the Board.

Section 12.- Investors Under Preferred Investment. The incentives in Section 11 shall be available to those investing the new projects under preferred investments listed below, to wit:

- a.) Manufacture of Agro-based products such as but not limited to:
  - 1. Canned food products
  - 2. Dried fruit processing
  - 3. Sweets, candies and condiments
- b.) Manufacture of handicraft products such as but not limited to:
  - 1. Toys
  - 2. Ceramics
  - 3. Furniture
  - 4. Garments
- c.) Tourism related business such as but not limited to:
  - 1. Mid-range hotels and other tourist related facilities
  - 2. Beach resorts
  - Theme parks
     Marina

  - 5. Tourist transport facilities
- d.) Property Development projects such as but not limited to:
  - 1. Commercial complexes
  - 2. Retirement villages
  - 3. Convention centers
  - 4. Private industrial estates
  - 5. Economic zones
  - 6. Agricultural food terminals
  - 7. Hospitals
- e.) Transshipment facilities such as but not limited to:
  - 1. Airport and Seaport infrastructure
  - 2. Common bonded warehouses
  - 3. Shipping facilities
  - 4. Ship repair
  - 5. Ship breaking
- f.) Metal and foundry shops
- g.) Education-related entities but not limited to new educational facilities and bookstores
- h.) Printing/Publishing
- i.) Others: High Value Crops

**Section 12(A).-** Addition of Preferred Investments. The Board may, if necessary, add new investments to the list after a study made either by the LIB or study group engaged by the LIB. The bases for addition to the list found in Section 12 are:

- 1. It must generate high levels of employment.
- 2. It must feature a high degree of added value to raw materials.
- 3. It must create linkages-with local industries.
- 4. It must be environment friendly.

**Section 12(B).-** Removal of a Preferred Investment. The Board may recommend to the Sangguniang Panlungsod the removal of any activity from the list of preferred investments under Section 12 or of additions thereto under Section 12(A) in the following cases:

- 1. Sufficient investments in the preferred area of activity have been attained as determined by the Local Investment Board.
- 2. The continued extension of incentives for the specific investment is no longer to the interest of Bacolod City.
- 3. The investment or activity does not attract investors within a reasonable length of time or may result in an unfavorable business climate.

Section 12(C).- Capitalization and Employment Generation Requirements, Period of Exemption for Preferred Investments - To qualify for incentives as an investor in a preferred investment, the following requirements with respect to capitalization and employment must be complied with for the period during which the incentives are granted:

CAPITALIZATION (YRS.)	REQUIRED CAPITAL EMPLOYMENT/RATIO	EMPL. SIZE	INCENTIVE
P1.5M-P15M	1per 500,000	AT LEAST 10 175% of REQUIRED 250% of REQUIRED	3 YEARS 4 YEARS 5 YEARS
Over P15M –P 60M	1per million	MINIMUM REQUIRED 175% of REQUIRED 250% of REQUIRED	3 YEARS 4 YEARS 5 YEARS
Over P60M	1per 1.5	MINIMUM REQUIRED 175% of REQUIRED 250% of REQUIRED	3 YEARS 4 YEARS 5 YEARS

**Section 13.- Investors Under Expansion and Diversification.** Investors who are expanding in and/or diversifying to a preferred investments in Growth and Priority Development Areas pursuant to the City Land Use Plan/Zoning Ordinance shall also be qualified for incentives under Section 11, provided that the capitalization and employment generation requirement indicated in Section 12(C) are complied with.

Section 14.- Investors who are Locating Non-Preferred Investments in Growth and Priority Development Areas. Investors who are locating non-preferred investments in Growth and Priority Development Areas pursuant to the City Land use Plan/Zoning Ordinance shall be qualified for incentives under Section 11 of this chapter for the period specified hereunder, provided that the following capitalization and

employment generation requirements are complied with during the period for which the incentive is granted:

CAPITALIZATION (YRS.)	REQUIRED CAPITAL EMPLOYMENT/RATIO	EMPL. SIZE	INCENTIVE
P1.5M-15M	1per 500,000	AT LEAST 10 175% of REQUIRED 250% of REQUIRED	1 YEAR 2 YEARS 3 YEARS
Over P15M – P60M	1per million	MINIMUM REQUIRED 175% of REQUIRED 250% of REQUIRED	D 1 YEAR 2 YEARS 3 YEARS
Over P 60M	1per 1.5M	MINIMUM REQUIRED 175% of REQUIRED 250% of REQUIRED	D 1 YEAR 2 YEARS 3 YEARS

**Section 15.- Other Investors.** Investors who are not qualified for incentives under preceding sections of this Code may avail of the Incentives in Section 11 provided that the investment is pursuant to the purpose, intent and objective enunciated in Section 3 of this Code and the capitalization and employment generation requirements indicated below are complied with. The period of exemption shall be as given:

CAPITALIZATION	EMPLOYMENT GENERATION	NO. OF YEARS OF EXEMPTION
1.5 to P10.0M	At least 20 workers	1
P10.01 to P35.0M	At least 21 to 70 workers	2
P35.01 to P60.0M	At least 71 to 120 workers	3
Over P 60M	121 workers and above	4

# **CHAPTER VI**

# Other Incentive

**Section 16.- Tax Credit for Persons Donating Property to the City.** Persons donating land or real property to the City for its priority projects shall be entitled to tax credit which can be used to pay tax obligations to the City Government. Priority projects contemplated herein include but are not limited to: housing projects, resort projects, public markets, bus terminals, health projects, educational institutions, scholarships, government centers, and sports facilities.

Land swapping and pure donations contemplated under B.P. 220 and P.D. 957 are excluded in the coverage of the above section.

- **Section 17.- Basis of Tax Credit**. The amount of tax credit shall be 10% of the fair market value of the property as determined by the Office of the City Assessor.
- **Section 18.-** Rules of Donation. The following rules shall govern the implementation of Sections 16 and 17 of the Code:
  - a. For the determination of qualification under Section 16, the prospective donor shall submit to the Board through the Investment Promotions Center, his/her intent to donate.

- b. The Board determines whether the prospective donation qualifies for the tax credit under this chapter. The Board shall then pass a resolution approving the application of Section 16 and 17.
- c. The Board shall submit the resolution approving the grant of incentive together with the Deed of Donation to the Sanggunian for ratification.
- d. The donor shall avail of the tax credits within five (5) years from the date the donation is ratified by the Sanggunian.

#### **CHAPTER VII**

# Requirements, Application, and Approval Process

**Section 19.- Requirements**. For firms to enjoy the incentives under this Code, they must comply with the following:

- a. Period for filing of applications Applications for incentives under Chapter IV and V may be filed before the start of construction or commencement of business operations but in no case later than six months after commencement of business operations.
- b. Requirements common to Single Proprietorships, Partnerships, Corporations, and Cooperatives:
  - 1. Three (3) copies of completed application form available from the Bacolod Business Development and Promotions Center.
  - 2. Business plan of the propose investment (prescribed form available from the Center.)
  - 3. A certified copy of the Certificate of Business Name Registration from the Department of Trade and Industry, or the SEC or CDA registration.
  - 4. A certification from the City Treasurer that the applicant has no outstanding obligation with the City.
  - 5. Certification of Registration if enjoying incentives under the National Laws.
- c. Additional requirements for Partnerships, Corporations, and Cooperatives:
  - 1. Authority from the partnership or Board of Directors to file application.
  - 2. Partnership or incorporation documents.
  - 3. Cooperatives Development Authority documents in the case of cooperatives.
- d. Proof of compliance with the pertinent provisions of Sections 9 to 15 as to capitalization, employment generation, nature of investment, and project or business location, as the case may be.

# Section 20.- Application, Evaluation and Approval

- a. Time for filing of applications Applications must be filed within the period provided in Section 19 (a).
- b. Venue for filing of applications All applications shall be filed with the Local Investment Board through the Bacolod Business Development and Promotions Center under the Mayor's Office.
- c. Filing Fee A non-refundable filing fee of Two Thousand Pesos (P2,000.00) shall be paid to the City Treasurer.

- d. Processing Time The Board shall act upon applications within thirty (30) working days from official acceptance.
- e. Procedure for Filing, Processing/Evaluation and Approval
  - 1. The head or senior staff of the Center provides pre-counseling/advice to prospective applicants as to the various provisions of the Code.
  - 2. The Center issues a checklist of requirements and forms for the applicant to accomplish.
  - 3. The applicant presents all the required documents to the Center.
  - 4. If the Center determines that the documents submitted are complete, it requires the applicant to pay the non-refundable filing fee of Two Thousand Pesos (P2,000.00).
  - 5. The Center accepts the application and supporting documents, indicating the date of acceptance and official receipt number in the application form and the Application and Registration Book.
  - 6. The Center forwards the application and its Evaluation Report and Recommendation to the Board, through the Chairperson. The Board shall deliberate and decide on the application.
  - 7. The Center records the approval or disapproval of the Board in the Application and Registration Book.
  - 8. The Center informs the applicant of the decision of the Board and if the application is subsequently approved by the Sangguniang Panlungsod, requires payment of the registration fee as provided in Section 21 hereof.
  - 9. The Certificate of Eligibility is issued and the business is registered as an eligible enterprise.

# Section 21.- The Approved Eligible Enterprise shall pay a one-time registration fee as follows:

INVESTMENT COST	REGISTRATION FEE
Over 6.0 M – 10.5M	15,000.00
Over 10.5M – 15M	20,000.00
Over 15M – 30M	25,000.00
Over 30M – 45M	30,000.00
Over 45M – 60M	35,000.00
Over 60M	40,000.00

**Section 22.- Certificate of Eligibility** - A qualified enterprise under this Code shall be issued a Certificate of Eligibility with the signature of the Chairperson and/or such other officer as the Board may designate for the purpose. The Certificate shall be in such form and style as the Board may determine and shall state among others, the following:

- a. The name of the eligible enterprise
- b. The area of investment that the eligible enterprise will engage in.
- c. Such terms and conditions as should be complied with by the eligible enterprise to continue to qualify for incentives during the period granted in its Certificate of Eligibility.

#### **CHAPTER VII**

**Section 23.- Submission of Reports and Other Documents.** Every registered eligible enterprise shall, for each investment availing of incentives under this Code, submit to the Board through the Center the following reports and/or documents within the time prescribed:

- a. Amendments of Articles of Incorporation of by-laws, or Articles of Partnership, or Article of Cooperation, within thirty calendar days from the date of approval of said amendments by the Securities and Exchange Commission or Cooperative Development Authority;
- b. Change of Directors within 30 days from the change;
- c. Report on alien officers and/or employees within 30 days from the date of registration as an eligible enterprise, or from the appointment of the aliens/replacements, with the added requirement that alien officers and employees are registered as such with the Bureau of Immigration and Deportation (BID) and with the Department of Labor and Employment (DOLE);
- Report on employment of bonafide Bacolod City residents within 30 calendar days from the date of registration as eligible enterprise and/or from the appointment of their replacements;
- e. Quarterly report on business operations including production or gross sales or receipts, to be submitted within 30 calendar days from end of each quarter;
- f. Audited Annual Financial Statements with Bureau of Internal Revenue (BIR) stamp acknowledging receipt within 30 calendar days after submission of the same to the Bureau of Internal Revenue (BIR), but not later than 30 calendar days after the deadline for filing such audited statements with the BIR.

#### **CHAPTER IX**

# **Bacolod Business Development and Promotions Center**

**Section 24.-** Bacolod Business Development and Promotions Center. The LIB shall establish a Bacolod Business Development and Promotions Center with adequate personnel and budget for personal services, operation and maintenance, equipment, promotions, and other needs. The Center shall perform the following functions:

- a) Prepare Investment Promotion Plan for approval of the Board.
- b) Assist the Board in the promotional aspect of the Code such as: establishing business linkages and networking, conducting and coordinate investment missions, preparing trade and investment promotion collateral, conducting/coordinate investment of economic briefings.
- c) Provide pre-counseling/advice to prospective applicants and answer their inquiries.
- d) Receive applications of firms/establishments, seeking to avail of incentives under this code.
- e) Evaluate applications on the basis of documents submitted. The Center shall forward complete applications of qualified investors to the Board, otherwise it shall inform applicants of the rejection of their applications and the reason/s therefore.
  - f) In the event the application is approved by the Board, furnish the City Treasurer and the City Assessor, copies of the Board resolution granting incentives and Certificate of Eligibility, for their information and guidance in the implementation thereof.

- g) Have custody and responsibility for filing and safekeeping of all records and documents.
- h) Provide administrative and secretariat services to the Board.
- i) Facilitate the issuance of business permits of registered eligible enterprises.
- j) Conduct ocular inspection of the premises of the business establishments and perform necessary examination pursuant to Section 26 Visitorial Power).
- k) Receive required reports and other documents from registered eligible firms.
- When appropriate, as when a registered business has violated the Code, recommend the cancellation or revocation of the Certificate of Eligibility and withdrawal of all incentives granted.
- m) Perform such other functions and responsibilities as may be authorized.

#### **CHAPTER X**

## **Appropriations**

**Section 25.- Appropriations**. The City shall appropriate the funding requirements which is necessary for the implementation of the provisions of this Code based on the budget presented by the Board, to include Personal Services, Maintenance and Other Operating Expenses (MOOE), Capital Outlay and Contingency.

#### **CHAPTER XI**

# **Miscellaneous Provisions**

**Section 26.- Visitorial Power of the Board or Center**. The Board, the Center, or any duly authorized member thereof, is hereby empowered and authorized to conduct an ocular inspection of the premises and examine the books and business activity of any enterprise, registered or applying for registration as eligible enterprises, provided that such inspection or examination is done at a reasonable time of the day, during office hours.

**Section 27.- Transitory Provision.** Establishments that may have filed applications for incentives under the Bacolod Investment Code of 1996 but are not qualified for investments under this new ordinance are given 2 months from effectivity of this ordinance to complete their applications for incentives under the Old Ordinance.

#### **CHAPTER XII**

#### **Final Provisions**

Section 28.- Sanctions for Late Submission of Reportorial Requirements. For late submission of the reportorial requirements, every registered eligible enterprise shall be fined as follows:

1<sup>st</sup> Violation ------ P 5,000.00 per day of delay for every violation.
 2<sup>nd</sup> Violation ------ P20,000.00 plus P200.00 per day for every violation.
 3<sup>rd</sup> Violation and subsequent Violation - P50,000.00 plus P500.00 per day for every violation.

**Section 29.- Penal Clause**. Any violation of the provision of this Code, existing laws, ordinances, rules and regulations shall be ground for the cancellation or revocation of the Certificate of Eligibility of the business and the withdrawal of all incentives granted under the Code.

The Certificate of eligibility, as provided under the Code, may also be can celled or revoked due to failure to commence actual project development within one (1) year from registration as an eligible enterprise under this Code.

**Section 29(a).-** Cancellation or revocation of the Certificate of Eligibility shall mean the withdrawal of all incentives granted under the Code; and all fees and charges previously unpaid because of the exemption shall become due and demandable.

**Section 29(b).-** The Board may cancel or revoke the Certificate of Eligibility of the concerned business enterprise through a formal written notice to that effect. The revocation shall become effective on the 16<sup>th</sup> day from receipt thereof.

**Section 30.- Appeal**. The applicant adversely affected by any decision of the Board may within 15 days from the receipt of such decision, appeals the same to the Mayor, whose decision shall be final and executory.

**Section 31.- Separability Clause.** The provisions of these Codes are hereby declared separable. The validity of one or more provisions shall not affect the validity of the other provisions thereof.

**Section 32.- Repealing Clause.** This Bacolod Investment Code of 2002 shall supercede the Bacolod Investment Code approved under Ordinance No. 207, Series of 1998, without prejudice to vested rights.

**Section 33.- Effectivity**. This Code shall take effect on the day following completion of its publication once a week for two consecutive weeks in a newspaper of general circulation in Bacolod City.

# CARRIED BY THE VOTE OF:

Affirmative:

Councilors: Archie S. Baribar, Roberto M. Rojas, Jude Thaddeus A. Sayson,

Ana Marie V. Palermo, Celia Matea R. Flor, Jose H. Gabuat, Lyndon P. Caña, Elmer T. Sy, Bobbie S. Lucasan, Greg G. Gasataya, Reynold I. Iledan, Sonya M. Verdeflor, Arturo V.

Parreño, Marx Louie S. de la Rosa.

Negative: None.

Author : Councilor Sonya M. Verdeflor

Co-Author : Councilor Bobbie S. Lucasan

Absent: None.

Passed : December 27, 2002 (78<sup>th</sup> Regular/Special Session)

Comments: Passed.

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RAMIRO L. GARCIA, JR. Vice Mayor Presiding Officer

ATTESTED:

ATTY. NILO T. ALEJANDRINO
Secretary to the Sanggunian

APPROVED: Jan. 24, 2003 LUZVIMINDA S. VALDEZ

City Mayor

NTA/HPL/ $\beta$ *rgl*