



Republic of the Philippines  
Province of Ilocos Sur  
MUNICIPALITY OF NARVACAN

OFFICE OF THE SANGGUNIANG BAYAN

ORDINANCE NO. 06  
Series of 2010

**AN ORDINANCE GRANTING TAX INCENTIVES TO FRANCHISE HOLDERS AND BUSINESS OWNERS DOING BUSINESS IN NARVACAN BY WAY OF DISCOUNT ON FEES, CHARGES AND BUSINESS TAXES PAYABLE TO THE MUNICIPALITY, IN ACCORDANCE WITH SECTION 192 OF THE LOCAL GOVERNMENT CODE**

**WHEREAS**, Section 192 of the Local Government Code of 1991 confers upon local government units the authority to grant tax exemptions, privileges and reliefs under such terms and conditions as may be deemed necessary under the circumstances;

**WHEREAS**, it is a fundamental principle of local government taxation that taxes shall be equitable and based on the ability of the taxpayer to pay, and that taxes shall not be unjust, excessive, oppressive or confiscatory;

**WHEREAS**, the Municipal Government of Narvacan is committed to upholding the social and economic welfare of every Narvacaneo, including those who are engaged in business;

**WHEREAS**, the Municipal Government of Narvacan recognizes the economic contributions made by duly licensed businesses to our municipality, and that easing the burden of taxation on these businesses will benefit not only their owners but the entire community as well;

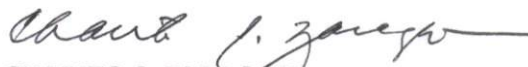
NOW THEREFORE, be it ordained by the Sangguniang Bayan of the Municipality of Narvacan, Ilocos Sur, that:

**SECTION 1.** The Municipal Mayor is hereby granted the authority to give a discount on fees, charges and business taxes in such amount as he may deem equitable.

**SECTION 2.** A mandatory discount of ten percent (10%) on business taxes shall apply to all taxpayers who settle their tax obligations during the first week of the licensing period.

**SECTION 3.** This ordinance shall take effect immediately upon approval.

ENACTED ON OCTOBER 26, 2010.




**CHARITO S. ZARAGOZA**

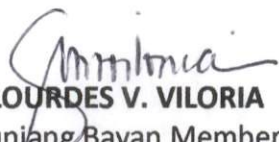
Municipal Vice Mayor/Presiding Officer



**TERESITO C. VALERA, SR.**  
Sangguniang Bayan Member



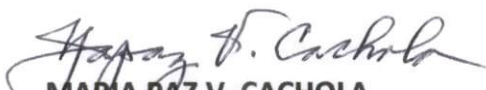
**AVEL VERNEY C. ZARAGOZA**  
Sangguniang Bayan Member



**MA. LOURDES V. VILORIA**  
Sangguniang Bayan Member



**CARLITO T. CORRALES**  
Sangguniang Bayan Member




**MARIA PAZ V. CACHOLA**  
Sangguniang Bayan Member



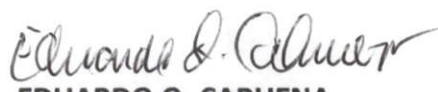
**THELMA C. COPIOZO**  
Sangguniang Bayan Member




**ELISEO D. CABRADILLA**  
Sangguniang Bayan Member



**BENEDIX "BX" L. DELA CUADRA**  
Sangguniang Bayan Member

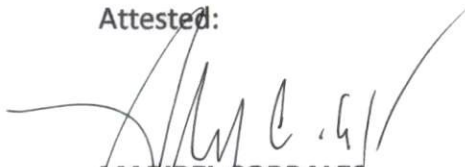


**EDUARDO Q. CABUENA**  
ABC President



**JESKA MEDINA C. DELA CUADRA**  
SK Federated President

Attested:



**MARIBEL CORRALES**  
Secretary to the Sangguniang Bayan

Approved:



**ZURIEL S. ZARAGOZA**  
Municipal Mayor