



Republic of the Philippines
Province of Cagayan
TUGUEGARAO CITY



OFFICE OF THE CITY MAYOR

08 July 2024

THE PRESIDING OFFICER AND MEMBERS

Sangguniang Panlungsod
This City

Dear *Presiding Officer and Members of the Sanggunian*:

Herewith is the letter of Mr. Buenaventura F. Lagundi, City Treasurer, relative to the amendment of Section 14 (A) of City Ordinance No. 08-2005, for your information and appropriate action:.

Thank you!

In the name of public service,


MAILA ROSARIO S. TING-QUE
City Mayor

Copy furnished:

- *City Treasury*
- *BPLO*
- *City Legal Office (c/o Atty. Vanessa Herrero-Verbo)*



Republic of the Philippines
Province of Cagayan
TUGUEGARAO CITY
OFFICE OF THE CITY TREASURER



Ground Floor, City Hall Bldg., Enrile Boulevard, Regional Government Center, Carig Sur, Tuguegarao City, Cagayan, 3500
Hotline No. 09276744777 / e-mail add: tuguegaraocity_treasury@yahoo.com

May 31, 2024

HON. MAILA ROSARIO S. TING-QUE
City Mayor
City Government of Tuguegarao

OFFICE OF THE CITY MAYOR
RECEIVED
Date: MAY 31 2024
Time: 9:50 AM
By: [Signature]

Madam:

Please be informed that the Office regularly collects Amusement Tax from Dupaya Recreation Center, Inc. at a rate of Ten percent (10%) of the gross receipts from admission fees from the time its renewal of a Legislative Franchise to operate a cockpit in barangay Leonarda is granted last August of 2022 pursuant to City Ordinance No. 51-09-2022 subject to strict compliance with the provisions of City Ordinance No. 32-08-2019.

Lately, we could not collect the same since the Dupaya Recreation Center Inc. had opted to use the computerized betting machine in line with the on-going trends and as a result, they are no longer collecting admission fees during the conduct of hack fights and derbies. Further, this is also in consonance with the Judgement of **Civil Case No. 8570** entitled "VARGAS COCKPIT, Represented by Melvin P. Vargas, Protestant-Appellant VS Mr. Buenaventura F. Lagundi, in his capacity as CITY TREASURER And the CITY GOVERNMENT OF TUGUEGARAO Represented by HON. BIENVENIDO C. DE GUZMAN II, in his capacity as the CITY MAYOR OF TUGUEGARAO CITY, Respondents-appellees, APPEAL FROM THE ASSESSMENT OF THE CITY OF TUGUEGARAO AND TO NULLIFY THE ASSESSMENT ISSUED BY THE CITY TREASURER WITH PRAYER FOR EX-PARTE TRO and WRIT OF PRELIMINARY INJUNCTION AND PERMANENT INJUNCTION", where the Regional Trial Court Branch 03, Tuguegarao City, declared Section 14 of the City Ordinance No. 08-2005 in so far as it imposes amusement taxes on admission fees is declared null and void.

In view of this, the Office would like to recommend for the necessary amendments of City Ordinance No. 08-2005 particularly Section 14(A) to cover up the shortfall of collection from amusement tax; that is to impose a permit fee on the use of computerized betting machine in lieu of amusement tax on admission fees. Hereunder is the proposed amount to be collected.

Proposed Graduated Table:

No. Fights per Event (Regardless whether Derby or Regular Cockfight)		Amount of Fee
1-25 Fights per Event/day	P	10,000.00
26 fights or more but less than 50		15,000.00
50 fights or more		20,000.00

For your information and consideration.

Thank you.

Very truly yours,

BUENAVENTURA F. LAGUNDI
City Treasurer



"Ang buwis na binabayaran, babalik na serbisyo sa bayan"