



Republic of the Philippines  
**PROVINCE OF CAGAYAN**  
Tuguegarao City

**OFFICE of the SANGGUNIANG PANLALAWIGAN**

30 September 2024

**THE HONORABLE BIENVENIDO C. DE GUZMAN II**

City Vice Mayor / Presiding Officer  
Sangguniang Panlungsod  
Tuguegarao City, Cagayan

OCT 03 2024  
9:48 AM

Through: **Dr. Joel Joseph L. Egipto**  
Secretary to the Sangguniang Panlungsod

Dear Honorable De Guzman:

Greetings!

This pertains to City Ordinance No. 24-09-2024 ENTITLED: AN ORDINANCE PRESCRIBING THE GUIDELINES ON THE IMPOSITION OF LOCAL BUSINESS TAX, FEES AND CHARGES TO SERVICE CONTRACTORS and City Ordinance No. ORDINANCE NO. 25-09-2024 ENTITLED: ORDINANCE AMENDING SECTION 14(A) OF CITY ORDINANCE NO. 32-08-2019 OTHERWISE KNOWN AS THE TUGUEGARAO CITY REVISED COCKFIGHTING ORDINANCE OF 2005.

The said enactments were deliberated during the 108<sup>th</sup> Regular Session of the Sangguniang Panlalawigan last September 25, 2024. However, upon thorough perusal hereon, the August Body finds that there were no minutes of public hearing submitted which are required under Section 186 of the Local Government Code which states that, ordinances levying taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose. Thus, the subject ordinances were therefore returned for reasons afore stated thereon.

In view hereof, may we request your office to submit proof of compliance with the aforementioned requirement and the Sangguniang Panlalawigan will calendar anew these ordinances immediately upon receipt hereof.

Thank you and we are anticipating for your prompt response regarding this request.

Very truly yours,

By Authority of the Sanggunian:

**ROSALINDA P. CALLANG, JD, GSC, DPA**  
Secretary to the Sanggunian

*Hummy*