

[PRESIDENTIAL DECREE NO. 509, July 17, 1974]

CREATING A LOCAL TAX ORDINANCE ADVISORY BOARD IN THE OFFICE OF THE SECRETARY OF FINANCE, DEFINING ITS FUNCTIONS, PRESCRIBING CERTAIN GUIDELINES FOR THE STAFFING THEREOF AND APPROPRIATING FUNDS THEREFORE, FURTHER AMENDING FOR THE PURPOSE PRESIDENTIAL DECREE NO. 231, AS AMENDED BY PRESIDENTIAL DECREE NO. 426.

WHEREAS, under the amendatory Presidential Decree No. 426, all existing tax ordinances of provinces, cities, municipalities and barrios shall be deemed ipso facto nullified on June 30, 1974 and that the said tax ordinances will be revised or changed entirely to conform with the provisions of the Local Tax Code, as amended;

WHEREAS, there is an urgent need for a highly qualified and competent body to assist the Secretary of Finance in the review of the new or revised ordinances; and to handle or decide cases of protests or complaints of taxpayers, requests for advice, proper interpretation of certain codal provisions and other related matters;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me under the Constitution, do hereby decree and order the following as part of the law of the land:

SECTION 1. A new Section to be known as Section 65-A is hereby inserted after Section 65 of the Local Tax Code, as amended, to read as follows:

"SEC. 65-A. (a) *Local Tax Ordinance Advisory Board and Staff.* — Composition and Functions — To assist the Secretary of Finance in the review of ordinances, disposition of protests, complaints or appeal from the taxpaying public as well as requests for advice or opinion from local officials, there is hereby created in the Office of the Secretary (Local Government Service) a Local Tax Ordinance Advisory Board and Staff to be composed of the following:

Positions	Annual Salary
"(1) One (1) Chief Local Tax Adviser at P17,400 per annum	P17,400
"(2) Four (4) Local Tax Advisers, each at P16,200 per annum	64,800
"(3) One (1) Board Secretary at P9,600 per annum	9,600
"(4) One (1) Senior Statistician at P8,400 per annum	8,400
"(5) Board Stenographers, each at P6,600 per annum	26,400
"(6) Three (3) Records and Docket Clerks, each at P4,800 per annum	14,400
"(7) One (1) Duplicating Machine Operator, at P3,720 per annum	3,720