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Item No.: 03  
Date: 21 FEB 2023

Republic of the Philippine  
PROVINCE OF LEYTE

Province of Leyte  
Legal Office  
Released: [Signature]  
Time: [Signature]  
Date: 29-23

SANGGUNIANG PANLALAWIGAN  
FEB 08 2023  
dy 2-03-23  
PROVINCE OF LEYTE

PROVINCIAL LEGAL OFFICE

2<sup>ND</sup> INDORSEMENT  
January 30, 2023

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 01, S. 2023 of the SB of Tabon-tabon, Leyte, recommending for the declaration of its validity pursuant to its power under Section 56 (c) of R. A. 7160, for it is within the powers of the local council to repeal or amend its prior acts either expressly or by the passage of an essentially inconsistent resolution (Constantino v. Desierto, 288SCRA 654). And that, the amendment is in accordance with the authority under Section 167 (Time of Payment), of the Code.

ATTY. JOSE RAYMUND A. ACOL  
Asst. Provincial Legal Officer [Signature]

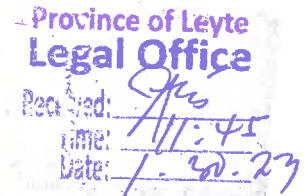


Republic of the Philippines  
**PROVINCE OF LEYTE**

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**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
**27 January 2023**



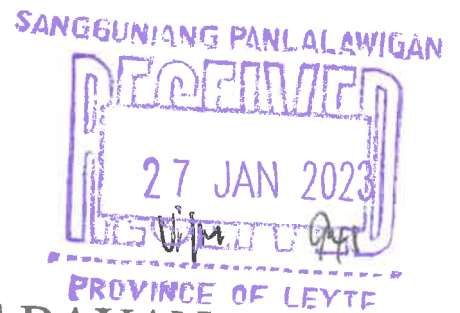
Respectfully indorsed to the **PROVINCIAL LEGAL OFFICE** the  
herein **MUNICIPAL ORDINANCE NO. 001-SY2023** of the **MUNICIPALITY OF**  
**TABONTABON, LEYTE**, for review and recommendations.

*[Signature]*  
**FLORINDA JIM SUYVICO**  
Secretary to the Sanggunian

SP Records  
1272023



Republic of the Philippines  
Province of Leyte  
Municipality of Tabontabon  
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## OFFICE OF THE SANGGUNIANG BAYAN

### INDORSEMENT

January 25, 2023

Respectfully submitted to the Honorable Sangguniang Panlalawigan, the herein Municipal Ordinance No. 01 Series 2023 entitled “AN ORDINANCE AMENDING SECTION 3A.03 OF MUNICIPAL ORDINANCE NO. 01 SERIES OF 2018 OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF TABONTABON, LEYTE AS AMENDED FOR THE PURPOSE OF EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS PERMIT FEES, TAXES AND/OR CHARGES AND RENEWAL OF BUSINESS PERMITS FOR THE CALENDAR YEAR 2023 IN THE MUNICIPALITY OF TABONTABON WITHOUT SURCHARGES AND/OR PENALTIES UNTIL FEBRUARY 20, 2023” of the Municipality of Tabontabon, Leyte for appropriate action.

Hope you find it in order.

  
MARIA CORAZON E. BAUTISTA  
Secretary to the Sangguniang Bayan

NOTED:

  
HON. PONCIANO R. JUSTIMBASTE, Jr.  
Presiding Officer

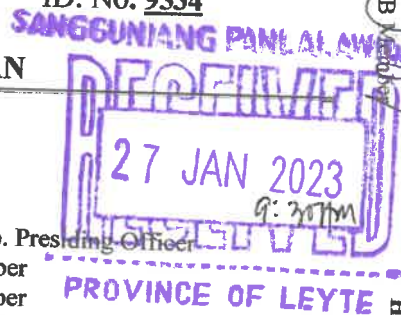


Republic of the Philippines  
Province of Leyte  
Municipality of Tabontabon  
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ID. No. 9534

OFFICE OF THE SANGGUNIANG BAYAN

MUNICIPAL ORDINANCE NO. 001-SY2023  
14<sup>th</sup> SANGGUNIANG BAYAN



**Present:**

- Hon. Herman I. Bibar
- Hon. Francisco M. Fernandez
- Hon. Dan Jeric S. Redoña
- Hon. Jerry Gwen L. Conde
- Hon. Danilo E. Balais
- Hon. Mervin M. Lobrigo
- Hon. Jinky E. Gamez
- Hon. Dennis L. Balderian
- Hon. Mylene B. Ladan
- Hon. Frances B. Gador

- SB Member/Temp. Presiding Officer
- SB Member
- SB Member
- SB Member
- SB Member
- SB Member
- SB Member
- SB Member
- ABC President/Ex-officio Member
- SK Federation President/Ex-officio Member

**Absent:**

- Hon. Ponciano R. Justimbaste, Jr. Municipal Vice Mayor (On Leave)

MUNICIPAL ORDINANCE NO. 001-SY2023

**A RESOLUTION TO APPROVE THE MUNICIPAL ORDINANCE NO. 01 S2023 ENTITLED "AN ORDINANCE AMENDING SECTION 3A.03 OF MUNICIPAL ORDINANCE NO. 01 SERIES OF 2018 OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF TABONTABON, LEYTE AS AMENDED FOR THE PURPOSE OF EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS PERMIT FEES, TAXES AND/OR CHARGES AND RENEWAL OF BUSINESS PERMITS FOR THE CALENDAR YEAR 2023 IN THE MUNICIPALITY OF TABONTABON WITHOUT SURCHARGES AND/OR PENALTIES UNTIL FEBRUARY 20, 2023".**

WHEREAS, Section 3A.03 of Municipal Ordinance No. 001 Series of 2018 otherwise known as "The Municipal Revenue Code of Tabontabon, Leyte" expressly provide that the payment of business permit fees and the renewal of business permit shall be paid and renewed, respectively on or before the twentieth (20<sup>th</sup>) day of January of each year;

WHEREAS, Section 167 of the 1991 Local Government Code provides that "all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case maybe. The sanggunian concerned may, for justifiable reason or cause, extend the time of payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months";

WHEREAS, Section 168 of the same Code, provides that "The sanggunian may impose a surcharge not exceeding twenty five percent (25%) of the amount of taxes, fees or charges not paid on time and an interest at the rate not exceeding two percent (2%) per month of the unpaid taxes, fees or charges including surcharges, until such amount is fully paid but in no case shall the total interest on the unpaid amount or portion thereof exceed thirty six (36) months";

HON. HERMAN I. BIBAR  
SB Member/Temp. Presiding Officer

-over-

MARIA CORAZON E. BAUTISTA  
Secretary to the Sangguniang Bayan

HON. DANILLO E. BALAIS  
SB Member

HON. JERRY GWEN L. CONDE  
SB Member

HON. DAN JERIC S. REDOÑA  
SB Member

HON. FRANCISCO M. FERNANDEZ  
SB Member

HON. HERMAN I. BIBAR  
SB Member

HON. JINKY E. GAMEZ  
SB Member

HON. DENNIS L. BALDERIAN  
SB Member

HON. MYLENE B. LADAN  
ABC Pres./Ex-Officio Member

HON. FRANCES B. GADOR  
Mun. SK Fed. Pres./Ex-Officio Member

HON. DANILO E. BALAIS  
SB Member

HON. MERVIN M. LOBRIGO  
SB Member

WHEREAS, The Tabontabon Municipal Government had experienced non-stop heavy rains for the first two weeks of January 2023 which eventually resulted to flooding in most part of Tabontabon thus, business on the first two weeks of 2023 was slack. This is aside from the fact that owners of the business establishments operating in the Municipality incurred huge expenses during the observance and celebration of the Christmas season;

HON. JERRY GWEN L. CONDE  
SB Member

HON. JINKY L. GOMEZ  
SB Member

WHEREAS, because of the above-stated reasons, it is only fair and just to give due course to the reasonable clamor of the business owners to extend the deadline for the payment of business permits fees, taxes and/or charges in order to provide them with ample time to comply with their tax obligations and give them the opportunity to renew their respective business permits without penalties and/or charges;

WHEREAS, the Honorable Mayor Efren D. Redona and the Sangguniang Bayan are truly steadfast in their commitment to promote a business-friendly Municipality that sincerely recognizes the business sector as an indispensable, vibrant and able partner towards the attainment of progress and development and economic growth.

HON. DAN JERIC S. REDONA  
SB Member

NOW THEREFORE, on motion by Hon. Jerry Gwen L. Conde and unanimously seconded;

ION DENNIS L. BALMERIAN  
SB Member

BE IT RESOLVED, as it is hereby resolved to approve the Municipal Ordinance No. 01S2023 entitled "AN ORDINANCE AMENDING SECTION 3A.03 OF MUNICIPAL ORDINANCE NO. 01 SERIES OF 2018 OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF TABONTABON, LEYTE AS AMENDED FOR THE PURPOSE OF EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS PERMIT FEES, TAXES AND/OR CHARGES AND RENEWAL OF BUSINESS PERMITS FOR THE CALENDAR YEAR 2023 IN THE MUNICIPALITY OF TABONTABON WITHOUT SURCHARGES AND/OR PENALTIES UNTIL FEBRUARY 20, 2023";

HON. FRANCISCO M. FERNANDEZ  
SB Member

HON. MYLENTE B. LADAN  
ABC Pres./ Ex-Officio Member

BE IT ORDAINED by the Honorable Sangguniang Bayan, in its Regular Session assembled, that;

MUNICIPAL ORDINANCE NO. 01 S2023

"AN ORDINANCE AMENDING SECTION 3A.03 OF MUNICIPAL ORDINANCE NO. 01 SERIES OF 2018 OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF TABONTABON, LEYTE AS AMENDED FOR THE PURPOSE OF EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS PERMIT FEES, TAXES AND/OR CHARGES AND RENEWAL OF BUSINESS PERMITS FOR THE CALENDAR YEAR 2023 IN THE MUNICIPALITY OF TABONTABON WITHOUT SURCHARGES AND/OR PENALTIES UNTIL FEBRUARY 20, 2023"

HON. FRANCIS B. GADOR  
Mun. SK Fed. Pres./ Ex-Officio Member

HON. HERMAN I. BIBAR  
SB Member/ Temp. Presiding Officer

-over-

MARIA CORAZON E. BAUTISTA  
Secretary to the Sangguniang Bayan



**SECTION 1. PERIOD OF EXTENSION:** The deadline for the payment of taxes, fees and charges of all business permits and licenses without penalties, interests and surcharges is hereby extended from January 21, 2023 to February 20, 2023.

**SECTION 2. DISSEMINATION OF INFORMATION:** Let copies of this Ordinance be furnished the Office of the Municipal Treasurer, Business Permits and Licensing Division, all Punong Barangays and other concerned offices and the general public, for their information and guidance.

**SECTION 3. EFFECTIVITY:** This Ordinance shall take effect immediately upon its approval.

**FINALLY RESOLVED** that copies of this Municipal Ordinance be furnished all concerned for their information, guidance and favorable consideration.

**APPROVED** – January 16, 2023.

**I HEREBY CERTIFY** to the correctness of the foregoing resolution/ordinance.


**ATTESTED TO BE DULY ENACTED:**

  
**HON. DAN JERIC S. REDOÑA**  
SB Member

  
**HON. DANILO E. BALAIS**  
SB Member


  
**HON. JINKY E. GAMEZ**  
SB Member

  
**HON. MYLENE B. LADAN**  
ABC Pres./ Ex-Officio Member

  
**HON. HERMAN L. BIBAR**  
SB Member/ Temp. Presiding Officer

**APPROVED:**

  
**HON. EFREN D. REDOÑA**  
Municipal Mayor


  
**MARIA CORAZON E. BAUTISTA**  
Secretary to the Sangguniang Bayan

  
**HON. FRANCISCO M. FERNANDEZ**  
SB Member

  
**HON. JERRY GWEN L. CONDE**  
SB Member

  
**HON. MERVIN M. LOBRIGO**  
SB Member

  
**HON. DENNIS L. BALDERIAN**  
SB Member

  
**HON. FRANCES B. GADOR**  
SK Federation Pres./ Ex-Officio Member



Republic of the Philippines  
Province of Leyte  
Municipality of Tabontabon

## OFFICE OF THE SANGGUNIANG BAYAN

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### CERTIFICATION

TO WHOM IT MAY CONCERN:

**THIS IS TO CERTIFY** that the Municipal Ordinance No. 01 Series 2023 entitled **“AN ORDINANCE AMENDING SECTION 3A.03 OF MUNICIPAL ORDINANCE NO. 01 SERIES OF 2018 OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF TABONTABON, LEYTE AS AMENDED FOR THE PURPOSE OF EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS PERMIT FEES, TAXES AND/OR CHARGES AND RENEWAL OF BUSINESS PERMITS FOR THE CALENDAR YEAR 2023 IN THE MUNICIPALITY OF TABONTABON WITHOUT SURCHARGES AND/OR PENALTIES UNTIL FEBRUARY 20, 2023”** of the Municipality of Tabontabon, Leyte had been posted in conspicuous places in the municipality, and all the bulletin areas in the barangays.

ISSUED this 25<sup>th</sup> day of January, 2023 at Tabontabon, Leyte.

  
**MARIA CORAZON E. BAUTISTA**  
*Secretary to the Sangguniang Bayan*