



Office of the Sangguniang Bayan



EXCERPT FROM THE MINUTES OF THE 6TH REGULAR SESSION OF THE 19th HONORABLE SANGGUNIANG BAYAN OF ABUYOG, LEYTE HELD AT ITS SESSION HALL, LEGISLATIVE BUILDING MUNICIPAL COMPOUND, ABUYOG, LEYTE FEBRUARY 7, 2023.

#### PRESENT:

Hon. Lemuel Gin K. Trava Hon. Antonio C. Almendra, Jr. Hon, Arnold R. Allera Hon. Patrocinio A. Risos, Jr.

Hon. Editha C. Deloy Hon. Edmundo P. Saño Hon. Francisco B. Landia

Hon. Dario P. Lleve Hon. Carlos Inno E. Traya Municipal Vice-Mayor, Prsdg. Officer

SB Member

**SB Member** SB Member

SB Member

**SB Member** 

SB Member, Floor Leader

SB Member, ABC President

SB Member, SK Fed. Pres.

#### ABSENT:

Hon. James L. Bohol Hon, Jeannette A. Valida SB Member - on leave

SB Member, Prsdg. Pro-tempore

#### **ORDINANCE NO. 01, S. 2023**

AN ORDINANCE ADOPTING A MECHANISM FOR THE GRANT OF SANGGUNIANG BAYAN RESOLUTION TO APPLICATION FOR INDUSTRIAL, COMMERCIAL SAND AND GRAVEL QUARRY IMPOSING FEES, CHARGES AND PENALTIES FOR **VIOLATION THEREOF** 

SECTION 1. TITLE. This Ordinance shall be known and referred to as "THE MUNICIPAL LOCAL GOVERNMENT OF ABUYOG, LEYTE MECHANISM FOR THE GRANT OF SANGGUNIANG BAYAN RESOLUTION TO APPLICATION FOR INDUSTRIAL, COMMERCIAL SAND AND GRAVEL QUARRY OPERATION IN THE MUNICIPALITY OF ABUYOG, LEYTE"

SECTION 2. DEFINITION OF TERMS. For purposes of this Ordinance, these terms shall have the following meaning:

- 1. SANGGUNIANG BAYAN RESOLUTION an act of the Sanggunian of Abuyog, Leyte granted to applicants/permitees for industrial, commercial sand and gravel quarry operation in the Municipality of Abuyog, Leyte.
- 2. Barangay Resolution- an act of the barangay government concerned of this locality granted to applicants/permitees for industrial, commercial sand and gravel quarry interposing no objection to the extraction operation.
- 3. Industrial Sand and Gravel operation the extraction of sand and gravel and other loose or unconsolidated materials that necessitate the use of mechanical processing covering an area of not more than five hectares (5 has.) and such quantities as may be specified in the permit.
- 4. Commercial Sand and Gravel Operation the extraction and removal sand gravel or other loose or unconsolidated materials which are used in their natural state, without undergoing processing from an area of not more than five hectares (5 has.) and in such quantities as may be specified in the permit.

- 5. Quarry process of extracting, removing and disposing quarry resources found on or underneath the surface of private or public land.
- 6. Sand particles of grain passing through 2 millimeters.
- 7. Gravel particles of rocks passing through more than 2 millimeters sieve.
- 8. Boulders are fragments of rocks, which are more than .85 centimeters.
- 9. Mountain Soil poorly developed, skeletal, shallow, acidic and relatively infertile. They are also highly diverse and can vary significantly within limited areas due to different exposure and steepness. In general, they become less fertile and less developed as elevation increases.
- 10. Extraction the act or process of taking, excavating and removing.
- 11. Environmental Protection and Rehabilitation Fee (PRF) the EPRF is a fee chargeable against the activity of sand and gravel, quarry or mountain soil extraction operations to defray the cost of future projects to protect, preserve and rehabilitate the environment. The rate varies depending on the operation and area coverage.
- 12. Disaster Preparedness Fee (DPF) the DPF is a fee charge against the activity or sand and gravel, quarry or mountain soil extraction operations to defray the cost of site inspection, hazard analysis and monitoring and to defray the cost of future disaster preparedness and response related activities. The rate varies defending on the operation and area coverage.
- 13. Municipal Local Government refers to the LGU of Abuyog, Leyte.
- 14. Provincial Sand and Gravel Task Force refers to the Provincial Sand and Gravel Task Force of the Province of Leyte.
- 15. Checklist refers to the Provincial Sand and Gravel Task Force of the Province of Leyte Checklist for application for Industrial/Commercial/Sand and Gravel Quarry, Government/Private Gratuitous and Exclusive Sand and Gravel.
- SECTION 3. SCOPE AND COVERAGE This Ordinance shall apply to all applicants/permitees for sand and gravel extraction in our municipality in compliance to the Provincial Sand and Gravel Task Force of the Province of Leyte as enumerated under number six (6), number seven (7) and number nine (9) in their checklist.
- SECTION 4. ADMINISTRATIVE PROVISION The Sangguniang Bayan shall accept letter of intent of applicants who seek for a resolution of no objection for their extraction operation. This Sanggunian upon receipt of the letter of intent shall:
  - Act on the submitted letter of intent refer the same to the appropriate committee for a committee hearing with shall be attended by the applicant, the Municipal Agriculturist, the Municipal Disaster Risk Reduction and Management Officer and the MENRO and conduct site inspection and to pass and approved resolution interposing no objection for the extraction operation. Furnish a copy of the resolution to applicants/permitees for them to abide and strictly follow all the stipulated provisions and conditions therein.
  - b. Furnish a copy of the resolution cited under letter "a", Section 4 hereof to the office of the Municipal Mayor thru the Business Permit and Licensing Office.

SECTION 5. THE SANGGUNIANG BARANGAY – All Sangguniang Barangay of this municipality shall furnish/submit copies of barangay resolutions to the office of the Municipal Mayor and the Sangguniang bayan on their resolutions interposing no objection for extraction operation granted to applicants for industrial, commercial, sand and gravel quarry as an enumerated number six (6) requirement in the checklist of the Provincial Sand and Gravel Task Force of the Province of Leyte.

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Barangay shall be authorized to establish checkpoints for the following purpose:

- a. Check and record the number of deliveries and/or hauling.
- b. To regulate that there shall be no ten (10) wheeler trucks or more that will be allowed to transport passing along concrete barangay and municipal roads except when the said concrete barangay and municipal roads shall be maintained by the concessionaires, they shall be solidarily liable to cause the maintenance of the damaged road, provided further, that if no repair is made be either any of the concessionaires, they shall not be allowed to pass through until repair is fully undertaken.
- c. To check that all delivery trucks shall put an appropriate cover to avoid spillage.
- d. To report at once to the municipal local government any irregularities or violations.

SECTION 6. IMPOSITION OF EPRF and DPF – The business permit and licensing office is hereby authorize to issue a certification of compliance to all sand and gravel operators which shall be noted by the Local Chief Executive upon presentation of a proof of payment of EPRF and DPF from the Abuyog Municipal Treasurer's Office in relation thereto, the following schedule of fees shall be followed:

For Sand and Gravel and Quarry Operations of less than 1 hectare to 3 hectares; (commercial)

> EPRF – 500/month DPF – 800/ month

For Sand and Gravel and Quarry Operations of more than 3 hectares to 5 hectares; (industrial)

> EPRF – 800/month DPF – 1,000/month

The sand and gravel and quarry operators may opt to pay the EPRF and DPF for the whole year or for the 12 months of their operations. In this regard, 10% discount may be availed by them which shall be deducted from the total amount of payment. All payment shall be made at the Abuyog Municipal Treasurer's Office.

SECTION 7. PENALTIES – Any person who violates this ordinance shall be penalized with a fine of not less than Two Thousand Pesos (P2,000.00) but not more than Two Thousand Five Hundred (P2,500.00) or imprisonment of not less than one month but not more than three months or both such fine and imprisonment at the discretion of the court.

The highest imposable fine which is P2,500 shall be charge to those operators who ignore the notice of violation sent and shall be charge and computed daily until compliance thereof shall have been made as certified by the business permit and licensing office.

SECTION 8. REPEALING CLAUSE. Any ordinance or provision thereof in contrary to and/or inconsistent with the ordinance is hereby modified, amended or repealed accordingly.

SECTION 9. SEPARABILITY CLAUSE. If any part or provision of this ordinance maybe declared as invalid or unconstitutional by any court or competent authority, other provisions of this ordinance shall not be affected thereby and remain valid and in effect.

SECTION 10. EFFECTIVITY – This ordinance shall take effect immediately upon approval and compliance with the required publication and posting.

Approved: February 7, 2023

(Deta)

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I HEREBY CERTIFY to the correctness of the foregoing ordinance.

ARSENIO 7. VILLOTE
Sangguniang Bayan Secretary

ATTESTED:

HON. LEMUEL CINK. TRAYA Municipal Vice Mayor, Prsdg. Officer

HON. JAMES L. BOHOL SB Member- on leave

HON. ANTONIO C. ALMENDRA, JR. SB Member

HON. PATROCINIO A. RISOS, JR. SB Member

HON. EDMUNDO P. SAÑO SB Member

HON. DARIO PULLEVE SB Membert ABC Fed. President HON.JEANNETTE A. VALIDA SB Member, Prsdg. Pro-tempore

HON. ARNOLD R. ALLERA
SB Member

HON. EDITHA C. DELOY
SB Member

HON. FRANCISCO B. LANDIA SB Member, Floor Leader

HON, CARLOS INNO E. TRAYA SB Member/ SK Fed. Pres.

APPROVED:

HON. OCTAVIO LIRAYA, JR Municipal Mayor





# Office of the Sangguniang Bayan

## CERTIFICATE OF PUBLIC HEARING

### TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that Public Hearing was conducted by the Committee on Environment and Natural Resources on February 03, 2023 at SB Session Hall, Municipal Compound, Abuyog, Leyte, 9:00 o'clock in the morning in compliance to Section 187 of R.A. 7160, otherwise known as the Local Government Code of 1991.

ARSENIOY. VILLOTE
Sangguniang Bayan Secretary

ATTESTED:

HON. LEMUEL SINK TRAY

#### Enclosure:

- 1. Attendance Sheet
- 2. Minutes of Public Hearing





# OFFICE OF THE SANGGUNIANG BAYAN

### **ATTENDANCE**

COMMITTEE HEARING/ PUBLIC HEARING ON THE DRAFT ORDINANCE FOR THE REGULATION OF THE SAND AND GRAVEL APPLICATION

COMMITTEE ON ENVIRONMENT AND NATURAL RESOURCES

DATE: FEBRUARY 103, 2023

TIME: 9:300 AM.

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VENUE: SB SESSITON HALL

	NAME	POSITION	ADDRESS	SIGNATURE
1.	MOEL C. REBAU	KAGITYAD	ANIBOHGON	HA
2.	Billy D. REAL	KAGAWAD	HAMPIPILA	Elah-
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7.	RONAILE C. VALIDA	KAGAWAD	PAGSANG-AN	Minde
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9.	Christopher B. Salayar	Kagamad	Pagsong -on	(Chan)
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11.	WILMA A. PORCADILLA	KAGA WAD	PAWML- M	al.
12.	ORLAMDO B. DEPAZ	KHOKWAD	POUSA NO- Fri	( )
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# OFFICE OF THE SANGGUNIANG BAYAN

# **ATTENDANCE**

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2.	Dumnavie John + MENS	SO STAFF		
3.	FRANCIS ENERS	en sinte	Bromino)	
4.	EPMUNDO P. SANO	The same of the sa	LOYONSAWANG	Spe
5.	ARNOLD ALLAND	SB MEMBER		7 11
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## Office of the Sangguniang Bayan

MINUTES OF THE PUBLIC HEARING REGARDING THE AMENDATORY ORDINANCE FOR THE REGULATION OF THE SAND AND GRAVEL APPLICATION IN OUR LOCALITY ADOPTING A MECHANISM ON THE GRANT OF SANGGUNIANG BAYAN RESOLUTION HELD AT SB SESSION HALL, LEGISLATIVE BUILDING, MUNICIPAL COMPOUND, ABUYOG, LEYTE ON FEBRUARY 3, 2023.

#### PRESENT:

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HON. EDMUNDO P. SAÑO
HON. DARIO P. LLEVE
HON. ARNOLD R. ALLERA
ARSENIO Y. VILLOTE
ERIK V. BARCELO
ROMEO P. ENCLUNA
PUNONG BARANGAY
CONCESSIONAIRES

SB Member, Chairman Committee on Environment SB Member, Vice Chairman Committee on Environment SB Member, Member Committee on Environment SB Secretary MDRRMO MENRO

SB SECRETARY: Ihatag ta kamo san aton municipal vice mayor honorable Lemuel Gin
 Traya.
 MR. CHAIRMAN: Maupay nga aga sa iyo ngatanan so it iyo pag-oroistoryahan adi parti
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san sand and gravel an natural resources san aton bungto iton mayda naton ordinansa nga bag-o, ngatanan man kamo mga Abuyognon. Ini nga pagka sand and gravel nag-istrikto kita nga Abuyognon la it mayda concession denhi kay kamo mga Abuyognon maaram ako may pag-ugop niyo sit aton bungto so, kun ano it nakasulod sit aton ordinansa sundon la naton kay para ini sit kaupayan, ano adton nabag-o?

SB SECRETARY: Duha la ka certification. Certification ni sir Erik Barcelo, MDRRMO. Certification ni sir Gerry Bauya in terms of agriculture it iya disaster preparedness of mitigation purposes and the site inspection of Konsehal Saño, committee chairman on environment together with MENRO Mr. Romeo Encluna.

13. MR. CHAIRMAN: So ini nga public hearing para ma-isplikar sa iyo kun ano an nabag-o.

Maaram man kamo sinin panahon uran na ngani baha na dayon denhi sa aton bungto, kay ano?

Kay it aton bungto masyado sin ka swerte tulo nga suba it nag-agi sa aton nature rivers pa gud.

Higasaan river Layog river & Bito river so amo iton ginpili namon tikang pa san una nga an

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aton mga concessionaires mga taga Abuyog gud la so, kun ano it mga mandasyon sini nga ordinansa sundon la naton. Okey damo nga salamat san iyo pagkanhi.

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SB SECERETARY: Thank you vice, sunod ikadto ta kamo kan Konsehal Saño an chairman san committee on environment and natural resources aton ini pagtubayon iton ordinansa nga proposed kay dida san Enero 17 inmabot nganhi an draft ordinance parti pag regulate san sand and gravel extraction concession san aton bungto. So paghikalendar sa session na refer ngadto sa committee kan konsehal Saño siya it chairman sa committee on environment an iya vice chairman si ABC President Dario Lleve ngan member si konsehal Arnold Allera so tutulo sira nga naggunit. So it kabag-ohan sini nga ordinansa kanina gin explain ni vice Lemy ada sakob sa draft ordinance amo man ngani anhi si sir Erik Barcelo an aton Municipal Disaster Risk Reduction Officer kay mayda niya parti siton kinabag-o na nga mekanismo sit paghatag sa iyo sit resolution interposing no objection as requirements of Leyte Provincial Sand and Gravel Task Force number 7 & number 9. Siyahan an kanan munisipyo nga concern sunod an kanan barangay daan ko kamo pasabton niyan kay ig explain ni konsehal Saño kun kay ano nga gin-una an it munisipyo. Una it munisipyo kay as explain kanina ni vice an pag-ugop naton san bungto san aton natural resources ayaw anay an barangay amo ngani anhi an mga barangay nga concern deri anay gumios an barangay kun deri pa natima it munisipyo sit paghatag sit baton sit mga aplikante nga umabot nganhi para sand and gravel. So sundon ta la it sulod sit ordinansa para maupay it karida anyway deri man makuri gin-upay la lugod an sunod-sunod. So deri ko dugayon ihatag ta kamo san chairman of the committee on environment si konsehal Saño.

HON. SAÑO: Maupay nga aga sa iyo ngatanan, anyway ginpatawag kamo para hisabtan naton it aton mekanismo nga sering pa maka-approve kita sit aton mga concessionaires pinaagi liwat pagproteksiyon niyo sit tagsa-tagsa nga barangay, kay mostly nga apektado it iyo barangaydiin adto nagkuha sit resources kun deri kita magbinuligay. So himay-himayon ini niya ma-isplikar si sir Erik Barcelo kun ano it mahinabo kun deri kita magbantay sit aton tagsa-tagsa nga barangay. Sering pa aton ini bungto okey it pagpakabuhi pero basta permanente kita aware sit iyo barangay kay kun mapalpak iton iyo barangay it apektado agriculture, disaster kamo it mauna, amon denhi sa sawang it sobra. So aton ini e treat nga kinahanglan gihapon an una nga nahatabo natutag nala an barangay waray salabutan an munisipyo. So adi kun mayda applicant

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46.	sa iyo barangay mapasabot kamo nganhi kay kami denhi an makuan liwat sin resolution
47.	interposing no objection kun waray delikadohan an iyo barangay so, himay-himayon ta ini para
48.	kita ngatanan mahibaro.
49.	SB SECRETARY: Salamat konsehal Saño so ngadi kita san section 1. Title. This
50.	Ordinance shall be known and referred to as '2023 AMENDATORY ORDINANCE
51.	ADOPTING A MECHANISM FOR THE GRANT OF SANGGUNIANG BAYAN
52.	RESOLUTION TO APPLICATION FOR INDUSTRIAL, COMMERCIAL SAND AND
53.	GRAVEL QUARRY OPERATION IN THE MUNICIPALITY OF ABUYOG, LEYTE may
54.	pangutana, waray? Deritso kita section 2. Definition of terms. For the purposes of this ordinance,
55.	this terms shall have the following meaning:
56.	1. Sangguniang Bayan Resolution – an act of the sanggunian of Abuyog, Leyte granted to
57.	applicants/permitees for industrial, commercial sand and gravel quarry operation in the
58.	municipality of Abuyog, Leyte.
59.	2. Barangay Resolution – an act of the barangay government concerned of this locality
60.	granted to applicants/permitees for industrial, commercial sand and gravel quarry
61.	interposing no objection to the extraction operation.
62.	3. Industrial Sand and Gravel operation – the extraction of sand and gravel and other loose or
63.	unconsolidated materials that necessitate the use of mechanical processing covering an area
64.	of not more than five hectares (5 has.) and such quantities as may be specified in the permit.
65.	4 Commercial Sand and Gravel Operation, the auturation and a

5. Quarry - process of extracting, removing and disposing quarry resources found on or 70. underneath the surface of private or public land.

4. Commercial Sand and Gravel Operation - the extraction and removal sand gravel or other

loose or unconsolidated materials which are used in their natural state, without undergoing

processing from an area of not more than five hectares (5 has.) and in such quantities as

6. Sand – particles of grain passing through 2 millimeters.

may be specified in the permit.

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7. Gravel – particles of rocks passing through more than 2 millimeters sieve.

73. 8. Boulders – are fragments of rocks, which are more than .85 centimeters.

74.	9.	Mountain Soil - poorly developed, skeletal, shallow, acidic and relatively infertile. They
75.		are also highly diverse and can vary significantly within limited areas due to different
76.		exposure and steepness. In general, they become less fertile and less developed as elevation
77.		increases.

10. Extraction – the act or process of taking, excavating and removing.

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- 79. 11. Environmental Protection and Rehabilitation Fee (PRF) the EPRF is a fee chargeable against the activity of sand and gravel, quarry or mountain soil extraction operations to defray the cost of future projects to protect, preserve and rehabilitate the environment. The rate varies depending on the operation and area coverage.
- Amo ini an bag-o, amo ngani ini supposedly anhi si Mr. Bauya, adi si sir Erik Barcelo kay an aton
  EPRF. Number 11 & 12 it concerned sini nga tawo si sir Erik and sir Bauya.
- 85. 12. Disaster Preparedness Fee (DPF) the DPF is a fee charge against the activity or sand and
  86. gravel, quarry or mountain soil extraction operations to defray the cost of site inspection,
  87. hazard analysis and monitoring and to defray the cost of future disaster preparedness and
  88. response related activities. The rate varies depending on the operation and area coverage.
- 89. 13. Municipal Local Government refers to the LGU of Abuyog, Leyte.
- 90. 14. Provincial Sand and Gravel Task Force refers to the Provincial Sand and Gravel Task
  91. Force of the Province of Leyte. Amo ini sira it nahatag sit checklist.
- 92. 15. Checklist refers to the Provincial Sand and Gravel Task Force of the Province of Leyte
   93. Checklist for application for Industrial/Commercial/Sand and Gravel Quarry,
   94. Government/Private Gratuitous and Exclusive Sand and Gravel.
- 95. SECTION 3. SCOPE AND COVERAGE This Ordinance shall apply to all applicants/permitees for sand and gravel extraction in our municipality in compliance to the Provincial Sand and Gravel Task Force of the Province of Leyte as enumerated under number six (6), number seven (7) and number nine (9) in their checklist. So karuyag sidngon ini nga aton ginbubuhat haum ini sit requirements sit sand and gravel task force of the province of Leyte.
- 100. **SECTION 4. ADMINISTRATIVE PROVISION** The Sangguniang Bayan shall accept letter of intent of applicants who seek for a resolution of no objection for their extraction operation.

102. This Sanggunian upon receipt of the letter of intent shall:

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- a. Act on the submitted letter of intent refer the same to the appropriate committee for a committee hearing with shall be attended by the applicant, the Municipal Agriculturist, the Municipal Disaster Risk Reduction and Management Officer and the MENRO and conduct site inspection and to pass and approved resolution interposing no objection for the extraction operation. Furnish a copy of the resolution to applicants/permitees for them to abide and strictly follow all the stipulated provisions and conditions therein.
- b. Furnish a copy of the resolution cited under letter "a", Section 4 hereof to the office of the Municipal Mayor thru the Business Permit and Licensing Office.

111. SECTION 5. THE SANGGUNIANG BARANGAY - All Sangguniang Barangay of this municipality shall furnish/submit copies of barangay resolutions to the office of the Municipal 112. 113. Mayor and the Sangguniang bayan on their resolutions interposing no objection for extraction 114. operation granted to applicants for industrial, commercial, sand and gravel quarry as an 115. enumerated number six (6) requirement in the checklist of the Provincial Sand and Gravel Task 116. Force of the Province of Leyte. 123. Okey aton ini himay-himayon kay daan ini gin discuss dida san committee hearing nga ginpatawag 124. ni konsehal Saño, konsehal Lleve, konsehal Allera kun tipaunanhon ini buhaton an letter a ngan 125. letter b of section 4. Siyahan, utrohon ko an mga aplikante inin simple la an buhaton san mga 126. aplikante maghimo sin letter of intent nga interesado pag sand and gravel operation or concession 127. sini nga lugar sa bungto sa Abuyog deri kinahanglan sin iningles puwede binisay-a. Ako si taga 128. brgy. \_\_\_\_ amo ini of legal age naghangyo nganhi sini nga munisipyo san aton bungto nga 129. matugutan ako sin sugad sini nga pakabuhi ngan naghangyo ako nga matagan ako sin resolution 130. sa sangguniang bayan interposing no objection para sini nga akon intention simple pirmahan ihatag 131. nganhi sa Sangguniang bayan. Kay it sanggunian bayan ig calendar iton sit session di ba konsehal? 132. Paghi calendar sa session sit imo surat e refer na ngadto sit appropriate committee, an committee 133. on environment and natural resources nga an chairman si konsehal Saño, vice chairman ABC 134. President Dario Lleve ngan an member si konsehal Arnold Allera. Paghikadto sa iya committee 135. siton nga session si konsehal Saño as chairman san committee on environment and natural 136. resources ma manifest nga magkamay-ada ako sin committee hearing, alayon Mr. secretary 137.

Erik Barcelo, sir Gerry Bauya ngan an committee members kay

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ipatawag si MENRO,

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magkamay-ada kami sin committee hearing upod an aplikante. Dida sit committee hearing magoro-istorya na kamo kay it bottom line siton committee hearing sira an composite team mag inspection sit lugar nga imo gin aplayan kun kay ano nga anhi it mga kapitan kay ma coordinate sira an mga kapitan, upod si sir Erik kay an iya trabaho parti kanan environmental protection nga kun an ginngurutob san barangay nga sige nala katigba it amon lote didi pangpang na kay apektado sin mga ...., amo it iya kitaon for future pa nga umabot nga mga disaster ngan matagan niya sin rekomendasyon nga ini ayaw sugara, ini butangi dida tamni dida kay para pagproteher sugad siton. Si sir Bauya naman kay upod man sit inspeksiyon sit committee ni konsehal Sañ, konsehal Lleve, konsehal Allera mag inspection gihap sigon sit iya trabaho as municipal agriculturist kun ini nga site deri ba maka-apekto sin mga instraktura or pasilidades parti agriculture kay sering pa san committee hearing mayda gud mga munisipyo nga nag sand and gravel operation harani sin irregasyon, ligid it kanal, harani sin mga taranuman so amo it trabaho ni sir Bauya. Katima sit ira inspection kay upod man si MENRO siya it ma determine sit area kun hain dapit upod Kaman kap. Katima sit ira site inspection mag render si sir Erik sin iya certification, si sir Bauya maghimo gihap sin certification or report pirmahan nira pa notahan kan mayor tama? Sigon sit mandato sit ordinansa katima sit ira duha ka report pinirmahan ngan noted ni mayor e submit ngadi sa komitiba, konsehal Saño together sit iya committee paghihimo na sit iya committee report/recommendation nga kami an committee nag conduct sin site inspection sini nga petsa, facts and findings ibutang, tima maghimo sin recommendation to pass and approve a resolution interposing no objection. Katima paghimo sit ira committee report isangant balik sa session sira na it magmulay siton denhi kun kay ano pa aprobaran kun kinahanglan ma attender si sir Erik, sir Bauya ngan si MENRO sit session as resource person pag depensa sit committee report pero usually committee nala kay tima naman sira mag committee hearing. Katima sit committee report ma gawas na an resolution. Paggawas sit resolution e attach an duha nga certification ilusad ko ngadto kan Marly an aton licensing officer, kay si Marly it maghihimo na sit formal nga iyo certification pirmado la gihap san duha duly noted ni mayor katima siton ngadto na sa treasurer's office kay magbabayad na kamo san iyo mga obligasyon katima pagbayad ngadto na kamo kan mayor. Nag mention ako kanina nga an aton section 5 amo ini an mga katungod san mga barangay All Sangguniang Barangay of this municipality shall furnish/submit copies of barangay resolutions

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to the office of the Municipal Mayor and the Sangguniang bayan on their resolutions interposing no objection for extraction operation ada na ini ginhihimo niyo pag furnish nganhi kun tima na an Sangguniang bayan thru the committee on environment and natural resources san ira trabaho ayaw kamo di ba san series san mga meeting nga ginpatawag ni mayor Bebot Traya daan gin instruksiyonan an kapitan ayaw kamo pag una-una paghatag sin resolution interposing no objection sin mga sand and gravel operation paunaha an Sangguniang bayan sering pa ni vice Lemy ugupi ta it aton bungto gamiton ta it expertis ni MENRO, sir Erik, sir Bauya ngan sit committee kun kay ano maprotehar naton it aton environment.

PUNONG BARANGAY: Parti ba sa amon Brgy. Anibongon an kan Valero ba.

SB SECRETARY: Kun kitaon naton 5 hectars and below, pero parti kan Valero may pending iton denhi nga isyu infact may ginhimo na san Sangguniang bayan in coordination san mayor's office pagpa-undang anay siton iya didto paghatag sin permiso may resolution na siton an Sangguniang bayan.

Barangay shall be authorized to establish checkpoints for the following purpose:

a. Check and record the number of deliveries and/or hauling.

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- b. To regulate that there shall be no ten (10) wheeler trucks or more that will be allowed to transport passing along concrete barangay and municipal roads except when the said concrete barangay and municipal roads shall be maintained by the concessionaires, they shall be solidarily liable to cause the maintenance of the damaged road, provided further, that if no repair is made be either any of the concessionaires, they shall not be allowed to pass through until repair is fully undertaken.
- c. To check that all delivery trucks shall put an appropriate cover to avoid spillage.
- d. To report at once to the municipal local government any irregularities or violations.

SECTION 6. IMPOSITION OF EPRF and DPF – The business permit and licensing office is hereby authorize to issue a certification of compliance to all sand and gravel operators which shall be noted by the Local Chief Executive upon presentation of a proof of payment of EPRF and DPF from the Abuyog Municipal Treasurer's Office in relation thereto, the following schedule of fees shall be followed:

For Sand and Gravel and Quarry

196. Operations of less than 1 hectare to 3 hectares; 197. (commercial) 198. EPRF - 500/month 199. DPF - 800/ month 200. For Sand and Gravel and Quarry 201. Operations of more than 3 hectares to 5 hectares; 202. (industrial) 203. EPRF – 800/month 204. DPF - 1,000/month 205. The sand and gravel and quarry operators may opt to pay the EPRF and DPF for the whole year or for the 12 months of their operations. In this regard, 10% discount may be availed by them 206. which shall be deducted from the total amount of payment. All payment shall be made at the 207. Abuyog Municipal Treasurer's Office. Ibalik ta kamo ngadto san committee chairman konsehal 208. 209. Saño. HON. SAÑO: So it consents sit iyo matag barangay amo it pinaka-importante kay balikon 210. ko kamo it apektado kun deri kamo magprotektar sit iyo barangay. So tima pag inspeksiyon ni sir 211. Erik ngan sir Bauya,so ada nakasalalay sa iyo barangay pag monitor kun pira na ka truck load an 212. nagawas sa barangay kay bangin na sobra na, so buruglig kita pagprotektar sit aton bungto. 213. ATTY. BELLEZA: Adi ini nga mga kabaraydan nga EPRF ngan DPF kay the purpose of 214. EPRF is a fee chargeable against the activity of sand and gravel, quarry or mountain soil extraction 215. 216. operations to defray the cost of future projects you cannot exact dues or taxes or future you can only imposed taxes for previous. Ikaduha, ini nga Disaster Preparedness Fee to defray the cost of 217. site inspection, nasukot kita denhi kada bulan pag inspection maka-usa la. So, masukot ka la pag 218. inspection makausa makadto si MENRO or sin-o makadto, pagkadto nimo amo la an pagsukot deri 219. kada bulan or kada tuig kay it imo ginsukot la pag inspection la, na inspection kamo kada bulan 220. deri man, tima this is excessive, tima waray authority pagsukot siton munisipyo bisan ano nga 221. activity sit sand and gravel waray authority sit munisipyo pagsukot sin kabaraydan kay-ano? Kitaa 222. section 5 sit mining act mineral resources are owned by the state and the exploration, development, 223. utilization and processing thereof shall be under its full control and supervision. So ngatanan ng 224.

activity parti sand and gravel extraction ada siton gobyerno. Duha ini nga provision section 4 adto ngan section 5 adi mineral resources of sand sand and gravel are owned by the state and the exploration, development, utilization and processing thereof shall be under full control and supervision, iton iyo ginkuaan adi processing iton, it iyo la trabaho sa munisipyo its either to keep objection or favorable recommendation, iton pala nga basis ano it basis nga magsukot kamo sin inspection fee, puwede kamo mag file sin inspection fee pero deri kada bulan kamo masukot, kay it pagsukot niyo pag inspection la so it 800 ngan 1000 nga inspection fee very excessive. Ini nga preservation ngan rehabilitation fee ginbaydan na ini siton permittee sa province.

SB SECRETARY: Let me explain kun ano ini na sugad, siyahan denhi ka pa sadto nag submit kita sin duha nga ordinansa ngadto sa Panlalawigan puro ginbalik kay deri kita allowed paghatag sin mayor's business permit. Kay it permit siton sand and gravel extraction is exclusively kanan province. Now, nag voluntary pagkanhi si Atty. Reposar sa Sangguniang bayan Abuyog kay karuyag ni Atty. Reposar makabulig sa Abuyog so nagtirok denhi sa Sangguniang bayan with a promise nga magkamay-ada kita ordinansa para kanan sand and gravel which is sakob sit exclusive authority ngan legal nga pangolekta sin permit fee nga kanan munisipyo la katungod. Now, kun aton kitaon dida iton environmental protection and evolution of public welfare ada man iton siton katungod sit munisipyo ada sit article 2, section 16 siton 1987 Philippine Constitution. That the state shall protect and abide the right of the people to a balance and helpful ecology in accord with their rhythm and harmony of nature. Sunod, nga ginbasihan sini nga ordinansa is Republic Act 7160 nga an local government. The local government of the Philippine operative principle of decentralization local government unit shall share the national government responsibility in the management and maintenance of ecological balance with the territorial jurisdiction. Sunod, section 3, paragraph "b" of Republic Act 7160 local government code of 1991 "The operative principle of decentralization effective mechanism for ensuring the accountability of local government units to their respective constituents shall be strengthen in order to upgrade continuality, equality of local leadership. Kay sin-o man ngayan it magproteher sit environment deri ba it local government pursuant siton nga balaud. Next, dida sit role of interpretation nasering section 5, in the interpretation of the provision of this code the following roles are apply: any provision of the power of the local government unit shall be interpreted in case of doubt.

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ATTY. BELLEZA: Iton nga imo gin sight nimo nga provision general provision iton in every general rule there are exemptions. Pero specific it balaud sit mining law ngatanan nga balaud sit mining law naka provide mineral resources belongs to the state only the state absolute control munisipyo deri lakip except ig delegate iton sa province nga it province it maghatag sin permit to limited of 5 hectares. Iton nga imo gin sight general provision iton pero mayda naton gihapon specific provision sa constitution nga mineral resources are belong to the state and it is owned by the state it's only the state who can manage sand and mineral resources and it is manage by the state through the department of environment and natural resources. Deri man kami nakuan siton nga kabaraydan pero that is excessive kay kada inspection, kunta mabayad la kun pag inspection la deri kada bulan.

MR. SECRETARY: Okey on record iton, and let me inform you based on record file with the Sangguniang bayan custodian of records nga dida san Septembre 27, 2022 gumawas an resolution san Sangguniang panlalawigan resolution no. 2022-467 "A resolution adopting and approving the committee report of the Sangguniang panlalawigan Committee on Rules, Laws and Privileges relative to Municipal Ordinance No. 18, series 2020 and Ordinance No. 02, series of 2021 of Abuyog, Leyte karuyag sidngon ini nga resolution nga gindara ni Atty. Reposar duly adopted sa panlalawigan ginhulat la an proseso nga pumasar denhi sa Abuyog kun mag question man si Atty. Belleza.

ATTY. BELLEZA: Amo lagi draft ordinance pa manla iton.

273. SB SECRETARY: Oo, ipa record ta la sit committee nga nag object ka kay dako la, pira 274. man it imo hangyo.

275. HON. SAÑO: So kun amo iton excessive la pira man it imo suggestion kay para 276. uroistoryahan naton.

MR. SY: Sa national side per inspection la sira, inin aton dako na kaupay per inspection la.

HON. SAÑO: So amo la ini it imo concern.

ATTY. BELLEZA: Oo, per inspection kay it kanan province permit good for 6 months la every renewal nabayad ka sin P250,000.00. So hain ka naman la siton kun kada inspection kun waray operation. So ibutang dida per operation kay anhon man niyo pakasabot nga nag operate

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	How. SANO. Through the barangay kay it barangay na monitor man.
284.	ATTY. BELLEZA: Waray nakabutang dida kun sin-o it nag monitor kun nag operate ba
285.	or waray, gastos pala pagkuha siton permit dako na tima suktan pa sin kada bulan.
286.	SB SECRETARY: P300.00 per month it imo suggestion?
287.	ATTY. BELLEZA; Aw! Deri per inspection la.
288,	HON. SAÑO: So an EPRF nga P500 suggestion P300 per inspection.
289.	ATTY. BELLEZA: Disaster Preparedness Fee trabaho ini sit LGU deri it permittee it
290.	suktan kay nagbayad ka na sin buhis, inspection la gihapon ini for hazard analysis.
291.	HON. SAÑO: Sege paistoryahon ta an aton MDRRMO.
292.	SIR BARCELO: Good morning everyone so with regards to this fee pagtaga disaster
293.	preparedness komo MDRRMO may ada kita senesering nga hazard map nga hatag san MGB. So
294.	to prevent san magiging cause sin quarrying sin possible nga mga disaster specifically sit barangay
295.	nga it quarry amo iton nga na conduct sin inspection maka-upay ba san aton bungto,sakto nga
296.	pagkuha. So dida sit amon recommendations kun ano it amo nakita in the long run tungod sini nga
297.	quarry makaka-cause siton lives sit mga tawo sa amon level masering kami nga deri puwede kay
298.	it scopes sit amon opisina deri malawak it is only to remind to give reference kun ano it nahitabo
299.	kun deri maabot sit amon level amo nga maaro sin assistance from the higher nga mokanhi na it
300.	mga experts kun baga may ada problema nga makikita namon.
301.	ATTY. BELLEZA: Mr. Chairman kay national agencies it nahatag siton permit, deri kamo
302.	makakuha sin permit kun ada siton hazard may ada provincial status clearance kun within the
303.	hazard area, may ada ECC ENV,mayda MGB national so redundancy na iton kun magkuha pa sa
304.	munisipyo.
305.	HON. ALLERA: Amo ini nga nasukot it munisipyo kay in preparation ini sin disaster
306.	preparedness nga mayda naton gastosan para disaster preparedness nga pagproteher siton nga lugar
307.	nga deri mahakadto sin disaster. So allowed kita it local government unit it munisipyo kay kita it
308.	apektado, so amo ini nga ginhimo nga fees nga ginsukot sit munisipyo nga deri mahakadto sin
309.	disaster it aton bungto. So amo ini it kabaraydan
310.	For Sand and Gravel and Quarry
311.	Operations of less than 1 hectare to 3 hectares;

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312.	(commercial)
313.	EPRF – 500/month
314.	DPF - 800/ month
315.	For Sand and Gravel and Quarry
316.	Operations of more than 3 hectares to 5 hectares;
317.	(industrial)
318.	EPRF – 800/month
319.	DPF - 1,000/month
320.	ATTY. BELLEZA: Ini nga baraydan ibutang sa ordinansa nga waray baraydan kun waray
321.	operation.
322.	HON. ALLERA: Amo lagi pero kinahanglan sin surat niyo ngan signified san barangay
323.	captain.
324.	HON. SAÑO: So ngadi kita san section 7. penalties - Any person who violates this
325.	ordinance shall be penalized with a fine of not less than Two Thousand Pesos (P2,000.00) but
326.	not more than Two Thousand Five Hundred (P2,500.00) or imprisonment of not less than one
327.	month but not more than three months or both such fine and imprisonment at the discretion of
328.	the court. section 8. repealing clause. Any ordinance or provision thereof in contrary to and/or
329.	inconsistent with the ordinance is hereby modified, amended or repealed accordingly.
330.	HON. ALLERA: So amo ini an aton ordinansa ngan nahangyo kami sa iyo nga kun
331.	puwede deri kita mapagawas sit aton mga bato baras,kun mga project sit gobyerno okey la. Just
332.	like san existing nga moratorium san mining nga aton ginpasa nga 25 years deri kita makarawat
333.	sin mining salit waray nag mining denhi sa Abuyog, mapasa na liwat it Sangguniang bayan sin
334.	moratorium for 20 years nga deri kita magpagawas denhi sa aton bungto except kun project sin
335.	gobyerno. So amo la iton amon hangyo buruglig nala kita kay puros man kita Abuyognon
336.	pagprotektar sit aton bungto.
337.	HON.SAÑO: Ihatag ta anay kamo ngadto san aton MDRROMr. Erik Barcelo.
338.	MDRRMO: With regards sini nga ordinance may IRR? Kaypara koliwat masabtan it
339.	scope sit akon trabaho during the time sit inspection for the approval wherein paano ko masabtan, suggestion ko la kinahanglan kada concessionaire mayda mahatag sit iya area.
	Actually it amon opising equipped kami sin drone ma take shots namon iton right after two to

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three months babalikan namon ma takes shots kami kun mayda ba magiging problema. It akon manggud denhi as disaster officer I am after sit kinabuhi sit barangay kay it nakasalalay dida it barangay with the scope of my job kun e mitigate for that area that's why after 3 to 5 months nga iyo operation magpapalupad kami sin drone kun Makita namon nga risky na sit part sit barangay ma recommend ako denhi for the stoppage niyo, rekomendatory la ako kun pamatian ako o deri importante nagtrabaho ako. Tungod sit climate change maaram na kamo it aton panahon deri na ordinaryo pero sering pa man it paglukba siton higasaan or layog river that's form part of mitigation kay ginpapahilarom ta para deri mag-awas kay amo ngani adi kami para ma prevent it abuse ma prevent it excessive nga pagkuha so amo la it amon. So didto sin IRR I do hope nga iton e implement namon regarding that matter ma sulod ba.

HON. ALLERA: With regards to IRR adto na iton sit opisina nga na implement san ordinansa basta ma approve na through san aton MENRO.

MENRO: Good morning everyone ako an mag determine san area, but an maghatag san area clearance an MGB mismo. So adi man kami an MDRRMO, Municipal agriculture ngan ako kami an maghihimo san implementing rules & regulations tapos kun maka draft na ngani kami puwede namon ipatawag an mga concessionaire na liwat kay dida sa implementing rules makita na naton dida an mga do's and don'ts para implementation siton ordinance nga para liwat siton protection sit aton environment.

SB SECRETARY: Okey mga kapitanes, ma approve na ngani ini denhi ipasapa man sa panlalawigan ma declare valid didto tagan ko kamo sin kopya mga kapitan para ipaskin sa iyo barangay hall ngan mayo ako sit kapitan certificate of posting pagmatuod nga iyo gin post an ordinansa.

HON. SAÑO: Okey, salamat sa iyo ngatanan.

Attested by:

ARSENIO Y. VILLOTE Sangguniang Bayan Secretary

Concurred:

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HON. ARNOLD R. ALLERA

SB Member

Member, Committee on Environment

HON. DARIO PLEVE

Vice Chairman, Committee on Environment

HON. EDMUNDO P. SAÑO

SB Member

Chairman, Committee on Environment





## Office of the Sangguniang Bayan

### CERTIFICATE OF POSTING

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that Ordinance No. 01, s. 2023 of the 19th Honorable Sangguniang Bayan of Abuyog, Leyte re: AN ORDINANCE ADOPTING A MECHANISM FOR THE GRANT OF SANGGUNIANG BAYAN RESOLUTION TO APPLICATION FOR INDUSTRIAL, COMMERCIAL SAND AND GRAVEL QUARRY IMPOSING FEES, CHARGES AND PENALTIES FOR VIOLATION THEREOF has been posted on February 8, 2022 in three (3) conspicuous and publicly accessible places of the municipality and remained posted until March 01, 2023 in compliance to Section 511, par (a), R.A. 7160, the Local Government Code of 1991.

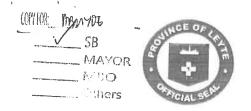
> ARSEMIO Y. VILLOTE Sangguniang Bayan Secretary

ATTESTED:

HON. LEMUEL GIN K. TRAYA

Municipal Vice Meyor





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# Republic of the Philippines PROVINCE OF LEYTE Tacloban City -000-



### OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 14th REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL COMPLEX, PALO, LEYTE ON SEPTEMBER 27, 2022.

### **RESOLUTION NO. 2022-467**

A RESOLUTION ADOPTING AND APPROVING THE COMMITTEE REPORT OF THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON RULES, LAWS AND PRIVILEGES RELATIVE TO MUNICIPAL ORDINANCE NO. 18, SERIES OF 2020 AND ORDINANCE NO. 02, SERIES OF 2021 OF ABUYOG, LEYTE.

WHEREAS, submitted to the Sangguniang Panlalawigan is a letter dated July 8, 2022 from Abuyog Municipal Mayor and Vice Mayor Octavio Traya, Jr. and Lemuel Gin Traya inquiring on the status of Municipal Ordinance No. 18, Series of 2020 and Ordinance No. 02, Series of 2021, both entitled as "An Ordinance Adopting the Mechanism for the Grant of Sangguniang Bayan Resolution to Application of Industrial, Commercial Sand and Gravel Quarry Imposing Fees, Charges and Penalties for Violation Thereof";

**WHEREAS**, the August Body referred said letter to the SP Committee on Rules, Laws and Privileges on July 22, 2022 per SP Resolution No. 2022-369;

**WHEREAS**, on September 27, 2022, the SP Committee on Rules, Laws and Privileges rendered its Committee Report, to wit:

### "COMMITTEE REPORT

No. \_\_\_\_ S. 2022

This is with reference to the letter, dated July 8, 2022 of Honorable Octavio J. Traya, Jr. and Honorable Lemuel Gin K. Traya, Mayor and Vice Mayor of the Municipality of Abuyog, Leyte, respectively.

The letter seeks to follow up the status of Municipal Ordinance No. 18, series of 2020 and Ordinance No. 02, series of 2021, both entitled as "An Ordinance Adopting the Mechanism for the Grant of Sangguniang Bayan Resolution to Application of Industrial, Commercial Sand and Gravel Quarry Imposing Fees, Charges and Penalties for Violation Thereof." The latter being an amendatory ordinance after complying with the observations of the Provincial Legal Office and the Sangguniang Panlalawigan.

Page 2/7 – Res. No. 2022-467 dated September 27, 2022 adopting committee report of the SP Committee on Rules, Laws and Privileges relative to Mun. Ord. 18, S. 2020 and Ord. No. 02, Series of 2021 of Abuyog, Leyte

In relation thereto, the Mayor and Vice Mayor of the Municipality of Abuyog, Leyte, inquired if they could already implement and enforce the aforementioned ordinance.

Perusing the records on file and the sequence of events which transpired, it was disclosed that the only concern left which requires a clarification from the municipality of Abuyog was the legal basis of Sec. 6. of Ordinance No. 2, Series of 2021. This section requires the payment of fees before a Mayor's Business Permit is issued, which is quoted as follows:

"Sec. 6. Issuance of Mayor's Business Permit. The office of the Municipal Mayor thru the Municipal Business Permit and Licensing Office shall issue a Mayor's Business Permit with the corresponding amount to be collected:

- Mayor's Business Permit
   To Industrial Sand and Gravel
   Quarry Operations
- Php 20,000.00/year
- 2. Mayor's Business Permit
  To Commercial Sand and Gravel
  Quarry Operations
- Php 10,000.00/year
- 3. Mayor's Business Permit
  To Filling Materials (Boulders)
  Concessionaire
- Php 10,000.00/year
- 4. Mayor's Business Permit
  To Filling Materials (Mountain Soil)
  Concessionaire

- Php 10,000.00/year

All fees shall be payable to the office of the Municipal Treasurer of this Municipality."

In order to address the concern about the legal basis of the fixed fees contained in Section 6 of Ordinance No. 2, series of 2021, the Committee on Rules, Laws and Privileges communicated with the Sangguniang Bayan of Abuyog, through Vice Mayor Honorable Lemuel Gin K. Traya and consequently, Resolution No. 31<sup>1</sup>, series of 2022 was issued by the concerned Sanggunian, articulating therein the basis of the fees contained in Section 6 of the subject ordinance.

Noticeably however, the basis articulated in Resolution No. 31 only refers to the consensus it made with concerned individuals and concessionaires through a Public Consultation made for that purpose. In addition, the same was also made to amend the

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Resolution No. 31, Series of 2022, approved on August 9, 2022 by the Sangguniang Bayan of Abuyog, Leyte

Page 3/7 – Res. No. 2022-467 dated September 27, 2022 adopting committee report of the SP Committee on Rules, Laws and Privileges relative to Mun. Ord. 18, S. 2020 and Ord. No. 02, Series of 2021 of Abuyog, Leyte

old rate of Business Permit on Sand and Gravel in the amount of P2,500 under their old Revenue Code. In the effort of the Committee on Rules, Laws and Privileges to address the concern in relation to the legal basis of such imposition of a fixed Mayor's Business Tax under Sec. 6 of the subject ordinance, the committee was able to observe and study the following related provisions of the Local Government Code, as follows:

- **SEC.** 130. Fundamental Principles. The following fundamental principles shall govern the exercise of the taxing and other revenue-raising powers of local government units:
  - (a) Taxation shall be uniform in each local government unit;
  - (b) Taxes, fees, charges and other impositions shall:
    - (1) be equitable and based as far as practicable on the taxpayer's ability to pay;
    - (2) be levied and collected only for public purposes;
    - (3) not be unjust, excessive, oppressive, or confiscatory;
    - (4) not be contrary to law, public policy, national economic policy, or in restraint of trade;
    - (5) The collection of local taxes, fees, charges and other impositions shall in no case be let to any private person;
    - (6) The revenue collected pursuant to the provisions of this Code shall inure solely to the benefit of, and be subject to disposition by, the local government unit levying the tax, fee, charge or other imposition unless otherwise specifically provided herein; and,
    - (7) Each local government unit shall, as far as practicable, <u>evolve</u> <u>a progressive system of taxation</u>. (Emphasis Ours)

It is worth to note that under Sec. 130, par. b (7) of the Local Government code, LGUs are enjoined as far as practicable to adopt a progressive system of taxation, hence in relation thereto the Code provides in

Section 143, a schedule of fees based on the gross sales or receipts of a certain business, providing thereof the corresponding fees to be collected. Otherwise stated, the imposition of a business tax shall not be a fixed rate, but must be based on a graduated schedule of fees based on the gross income of a business.

For reference, par. a, b and h of Sec. 143 of the Local Government Code is quoted hereunder as follows:



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# **SEC. 143. Tax on Business.** - The municipality may impose taxes on the following businesses:

(a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

With gross sales or receipts for the preceding calendar year in the amount of:

Amount of Tax Per Annum

•	Less than 10,000.00	165.00
•	P 10,000.00 or more but less than 15,000.00	220
•	15,000.00 or more but less than 20,000.00	202
•	20,000.00 or more but less than 30,000.00	440
•	30,000.00 or more but less than 40,000.00	660.00
•	40,000.00 or more but less than 50,000.00	825.00
•	50,000.00 or more but less than 75,000.00	1,320.00
•	75,000.00 or more but less than 100,000.00	1,650.00
•	100,000.00 or more but less than 150,000.00	2,200.00
•	150,000.00 or more but less than 200,000.00	2,750.00
•	200,000.00 or more but less than 300,000.00	3,850.00
•	300,000.00 or more but less than 500,000.00	5,500.00
•	500,000.00 or more but less than 750,000.00	8,000.00
•	750,000.00 or more but less than 1,000,000.00	,
•	1,000,000.00 or more but less than 2,000,000.00	10,000.00
•	2,000,000.00 or more but less than 3,000,000.00	13,750.00
•	3,000,000.00 or more but less than 4,000,000.00	16,500.00
•	4,000,000.00 or more but less than 5,000,000.00	19,800.00
	5,000,000.00 or more but less than 6,500,000.00	23,100.00
•	6 500 000 00 or more at a rate not access?	24,375.00
_	6,500,000.00 or more at a rate not exceeding	

 6,500,000.00 or more at a rate not exceeding thirty-seven and a half percent (37 1/2%) of one percent (1%)

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:

With gross sales or receipts for the Amount of Tax Per Annum preceding calendar year in the amount of:



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	30,000,00	
•	30,000.00 or more but less than 40,000.00	440.00
•	40,000.00 or more but less than 50,000.00	660.00
•	50,000.00 or more but less than 75,000.00	990.00
•	75,000.00 or more but less than 100,000.00	
-	75,000.00 of more but less than 100,000.00	1320.00
•	100,000.00 or more but less than 150,000.00	1870.00
•	150,000.00 or more but less than 200,000.00	2420.00
•	200,000.00 or more but less than 300,000.00	3300.00
•	300 000 00 or more but less than 500 000 00	
•	300,000.00 or more but less than 500,000.00	4400.00
•	500,000.00 or more but less than 750,000.00	6600.00
	750,000,00	
•	750,000.00 or more but less than 1,000,000.00	8800.00
•	1,000,000.00 or more but less than 2,000,000.00	10000.00
	= ==== =, =============================	, 5000.00

2,000,000.00 or more at a rate not exceeding fifty percent (50%) of one percent (1%).

XXX - XXX -XXX

(h) On any business, **not otherwise specified in the preceding paragraphs**, **which the Sanggunian concerned may deem proper to tax**: Provided, That on any business subject to the excise<sup>2</sup>, value-added<sup>3</sup> or percentage<sup>4</sup> tax under the National

Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year. The Sanggunian concerned may prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed herein. (Emphasis Ours)

The business on sale or operation of a sand and gravel, quarry and distribution of filling materials clearly are not included in the enumeration under Sec. 143; however, pursuant to par. (h) of the same section, the LGUs may impose a Tax as it may deem proper, hence they may be allowed to impose a business Tax on the business of sand and gravel, quarry and distribution of filling materials; however, there shall be a prescription of a schedule of graduated tax rates and shall in no case exceed the rates as prescribed in Sec. 143.

The imposition of a fixed rate therefore under Section 6 of Ordinance No. 2, series of 2021 of the municipality of Abuyog lacks the legal basis pursuant to the aforementioned sections of the Local Government Code.

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<sup>&</sup>lt;sup>2</sup> Excise Tax is a tax on the production, sale or consumption of a commodity in a country. It applies to goods manufactured or produced in the Philippines for domestic sale or consumption or for any other disposition; and to imported goods.

<sup>&</sup>lt;sup>3</sup> Value-Added Tax is a business tax imposed and collected from the seller in the course of trade or business on every sale of properties (real or personal) lease of goods or properties (real or personal) or vendors of services. It is an indirect tax, thus, it can be passed on to the buyer.

<sup>&</sup>lt;sup>4</sup> Percentage Tax is a business tax imposed on persons or entities who sell or lease goods, properties or services in the course of trade or business whose gross annual sales or receipts do not exceed P550,000 and are not VAT-registered.

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And because of the said findings, the Committee on Rules, Laws and Privileges conducted a committee meeting on September 15, 2022 together with the Vice Mayor and the concerned Sangguniang Bayan Members of Abuyog Leyte and discussed with them the findings of the committee. The committee suggested to revise or introduce certain amendments to subject ordinance particularly Section 6 thereof and submit the revised or amended ordinance to the Sangguniang Panlalawigan once it has been approved pursuant to the legislative process, which the Sangguniang Bayan of Abuyog agreed. The committee on that note also suggested that in relation to the purpose of their Municipal Ordinance No. 2, series of 2021, which is to enable their LGU to have additional revenues, the Sangguniang Bayan of Abuyog should also refer to Sec. 147, 5 1536 and 444 of the Local Government Code. These sections of the Local Government Code allow LGUs to collect fees and other charges as they see fit; provided, the same shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy pursuant to Sec 1867 of the same Code.

Submitted this 26<sup>th</sup> day of September, 2022, Palo, Leyte

(Original Signed)

Hon. Atty. Ronnan Christian M. Reposar
Chairperson

(Original Signed)
Hon. Atty. Carlo P. Loreto
Vice Chairperson

Hon. Wilson S. Uy Member

Hon. Michael L. Cari Member

(Original Signed)
Hon. Nolie C. Caña
Member"

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<sup>&</sup>lt;sup>5</sup> SEC. 147. Fees and Charges. - The municipality may impose and collect such reasonable fees and charges on business and occupation and, except as reserved to the province in Section 139 of this Code, on the practice of any profession or calling, commensurate with the cost of regulation, inspection and licensing before any person may engage in such business or occupation, or practice such profession or calling.

<sup>&</sup>lt;sup>6</sup> SEC. 153. Service Fees and Charges. - Local government units may impose and collect such reasonable fees and charges for services rendered.

<sup>&</sup>lt;sup>7</sup> SEC. 186. Power To Levy Other Taxes, Fees or Charges. - Local government units may exercise the power to levy taxes, fees or charges on any base or subject not otherwise specifically enumerated herein or taxed under the provisions of the National Internal Revenue Code, as amended, or other applicable laws: Provided, That the taxes, fees, or charges shall not be unjust, excessive, oppressive, confiscatory or contrary to declared national policy: Provided, further, That the ordinance levying such taxes, fees or charges shall not be enacted without any prior public hearing conducted for the purpose.

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NOW, THEREFORE, on motion presented by Atty. Ronnan Christian M. Reposar, duly seconded by Honorable Vincent L. Rama and Honorable Nolie C. Caña, be it

RESOLVED, as it is hereby resolved, to ADOPT AND APPROVE THE COMMITTEE REPORT OF THE SANGGUNIANG PANLALAWIGAN COMMITTEE ON RULES, LAWS AND PRIVILEGES RELATIVE TO MUNICIPAL ORDINANCE NO. 18, SERIES OF 2020 AND ORDINANCE NO. 02, SERIES OF 2021 OF ABUYOG, LEYTE.

RESOLVED FURTHER, TO FURNISH A COPY OF THIS RESOLUTION TOGETHER WITH THE COMMITTEE REPORT TO THE SB OF ABUYOG, LEYTE.

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

FLORINDA JULIS UYVICO Secretary to the Sanggunian

ATTESTED:

ATTY. CARLO P. LORETO 5<sup>th</sup> District Board Member Temporary Presiding Officer

### Copy furnished:

- Atty. Ronnan Christian M. Reposar Chairperson SP Committee on Rules, Laws and Privileges Province of Leyte
- LCE and Sangguniang Bayan Abuyog, Leyte

FJSU: ASS Naomil 1 October 2022