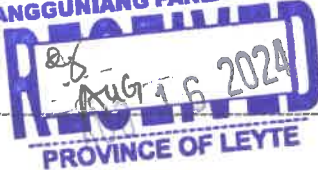


Item No.: 03

Date: 20 2024 AUG



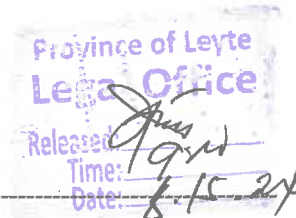
SANGGUNIANG PANLALAWIGAN



Republic of the Philippines  
PROVINCE OF LEYTE  
Provincial Capitol  
Tacloban City

-oOo-

PROVINCIAL LEGAL OFFICE



2<sup>nd</sup> INDORSEMENT

August 2, 2024

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 24-08 of the Sangguniang Bayan of Burauen, Leyte.

**Issues/concerns for review/recommendation/legal opinion is/are as follows:**

- Ordinance No. 24-08 entitled: **An Ordinance Amending Sections 3A.04 (C) and 3B.03 (3-4) of the Municipal Ordinance No. 17-15, Series of 2017, Otherwise Known as the "Comprehensive Local Tax and Revenue Code of the Municipality of Burauen, Leyte (2017).**

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is within the power covered particularly under Section 129<sup>1</sup> - of the Local Government Code of 1991 (R.A 7160).

Likewise as settled in the case of *Costantino v. Desierto* 288 SCRA 654, it is within the power of the Local Council to repeal or amend its prior acts either expressly, or by the passage of an essentially inconsistent resolution. Hence, recommending the declaration of its validity

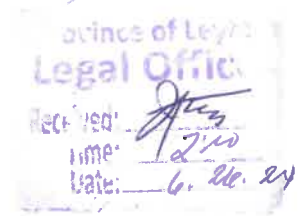
We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

**ATTY. JOSE RAYMUND A. ACOL**  
*Asst. Provincial Legal Officer*

<sup>1</sup> Section 129 – Each Local Government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government units.


Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte

OFFICE OF THE SANGGUNIANG PANLALAWIGAN



1<sup>ST</sup> INDORSEMENT  
26 June 2024

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 24-08**, of the **Municipality of Burauen, Leyte**, entitled: **An Ordinance Amending Sections 3A.04(C) and 3B.03 (3-4) of the Municipal Ordinance No. 17-15, Series of 2017, Otherwise Known as the "Comprehensive Local Tax and Revenue Code of the Municipality of Burauen, Leyte (2017).**

  
**FLORINDA JILL S. LIVICO**  
Secretary to the Sanggunian



Republic of the Philippines  
PROVINCE OF LEYTE  
MUNICIPALITY OF BURAUEN

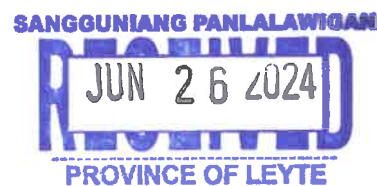
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**OFFICE OF THE SANGGUNIANG BAYAN**

June 25, 2024

**THE HONORABLE MEMBERS**  
**Sangguniang Panlalawigan**  
**Province of Leyte**

**ATTENTION: FLORINDA JILL S. UYVICO**  
**Secretary to the Sanggunian**  
**Province of Leyte**  
**Palo, Leyte**



Ladies/Gentlemen:

We transmit herewith 15 copies of **Municipal Ordinance No. 24-08**, of the Sangguniang Bayan of Burauen, Leyte, entitled “**An Ordinance Amending Sections 3A.04(C) and 3B.03(3.4) of Municipal Ordinance No. 17-15, Series of 2017, Otherwise Known as the “Comprehensive Local Tax and Revenue Code of the Municipality of Burauen, Leyte (2017)”**”, for review and approval of the body.

Thank you and please acknowledge receipt hereof.

Respectfully yours,

  
**CHARITY C. BARBOSA**  
*Board Secretary II*

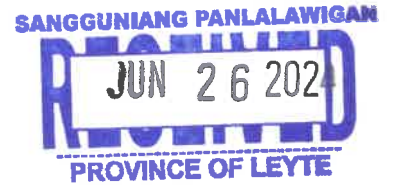


Republic of the Philippines  
 Province of Leyte  
 Municipality of Burauen

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OFFICE OF THE SANGGUNIANG BAYAN

**MUNICIPAL ORDINANCE NO. 24-08**



*Sponsored by:*

**Hon. Vincent G. Enerlan**  
*Sangguniang Bayan Member*

AN ORDINANCE AMENDING SECTIONS 3A.04(C) AND 3B.03 (3.4) OF MUNICIPAL ORDINANCE NO. 17-15, SERIES OF 2017, OTHERWISE KNOWN AS THE "COMPREHENSIVE LOCAL TAX AND REVENUE CODE OF THE MUNICIPALITY OF BURAUEN, LEYTE (2017)".

WHEREAS, there exists the necessity to update and refine the provisions within the Municipal Ordinance No. 17-15, Series of 2017, otherwise known as the "Comprehensive Local Tax and Revenue Code of the Municipality of Burauen, Leyte (2017)" to adapt to the evolving needs and circumstances of the municipality;

WHEREAS, it is imperative to ensure that the local tax and revenue code of Burauen, Leyte remains relevant, effective, and aligned with the goals of fostering economic growth, equitable distribution of resources, and efficient governance;

WHEREAS, the amendments to Sections 3A.04(C) and 3B.03 (3.4) are deemed necessary to address specific concerns and streamline the tax administration process in the municipality;

NOW, THEREFORE, be it ordained by the Sangguniang Bayan (Municipal Council) of Burauen, Leyte, in session assembled, that:

**SECTION 1. Amendment of Section 3A.04 (c).** – Section 3A.04(c) of Municipal Ordinance No. 17-15, Series of 2017, is hereby amended to read as follows:

***"Section 3A.04. Administrative Provisions. -***

*(c) No Mayor's Permit shall be issued unless all municipal taxes, fees and charges shall have been paid to the Municipal Treasurer."*

**SECTION 2. Amendment of Section 3B.03 (3.4).** – Section 3B.03 (3.4) of Municipal Ordinance No. 17-15, Series of 2017, is hereby amended to read as follows:

*Municipal Ordinance No. 24-08; May 20, 2024*

Page 1 of 3

**“Section 3B.03 Business Permits and Licensing System (BPLS) Reform Standards**

xxx

**3.4 Standard Processing Time**

Processing time for business registrations shall be two (2) days for new business permit applications, and one (1) day for business permit renewals.

Upon submission of the application, it shall be the duty of the proper authorities to verify if other Municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other Municipal tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

A Mayor's Permit shall not be issued to:

- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health, and other requirements of the municipality;
- (3) Any person who has unsettled tax obligation, debt, or other liability to the municipal government;
- (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards, or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

xxx”

**SECTION 3. Separability Clause.** – If any provision of this Ordinance is declared unconstitutional, the other provisions not affected thereby shall remain in force and effect.

**SECTION 4. Repealing Clause.** – All ordinances, rules, regulations, or parts thereof, which are inconsistent with this Ordinance, are hereby repealed or modified accordingly.

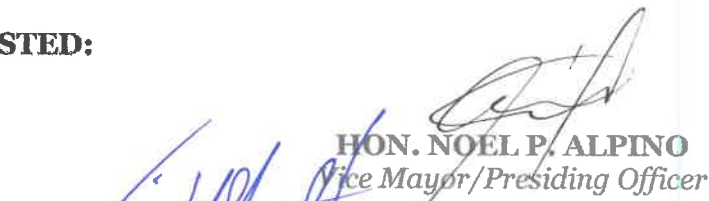
**SECTION 5. Effectivity.** – This Ordinance shall take effect immediately upon approval by the Sangguniang Bayan of Burauen.

**ENACTED AND APPROVED,** May 20, 2024 in regular session assembled.

**CERTIFIED CORRECT:**

  
**HON. HERMENIA C. CAMASIN**  
*Secretary Pro Tempore*

**ATTESTED:**

  
**HON. NOEL P. ALPINO**  
*Vice Mayor/Presiding Officer*

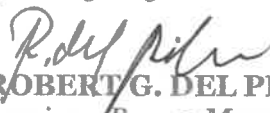
  
**HON. VINCENT G. ENERLAN**  
*Sangguniang Bayan Member*

  
**HON. CIPRIANO R. RELATORRES, JR.**  
*Sangguniang Bayan Member*


(Secretary Pro Tempore)  
**HON. HERMENIA C. CAMASIN**  
*Sangguniang Bayan Member*

  
**HON. BRYAN R. CINCO**  
*Sangguniang Bayan Member*

(absent)  
**HON. DEXTER R. SENO**  
*Sangguniang Bayan Member*

  
**HON. ROBERT G. DEL PILAR**  
*Sangguniang Bayan Member*

  
**HON. HYAFE A. CORAL**  
*Sangguniang Bayan Member*

  
**HON. OSCAR A. CAGARA**  
*Sangguniang Bayan Member*

  
**HON. FE S. RENOMERON**  
*LnB President/ Ex-Officio SB Member*

  
**HON. JUSTINE MERP G. ANDRADE**  
*SK Federation President/ Ex-Officio Member*

**APPROVED:**

  
**HON. JUANITO E. RENOMERON**  
*Municipal Mayor*

For a newly-started business or activity that starts to operate after January 20, the fee shall be reckoned from the beginning of the calendar quarter. When the business or activity is abandoned, the fee shall not be exacted for a period longer than the end of the calendar quarter if the fee has been paid for a period longer than the current quarter and the business activity is abandoned, no refund of the fee corresponding to the unexpired quarter or quarters shall be made.

**Section 3A.04. Administrative Provisions. -**

- (a) **Supervision and control over establishments and places.** The **Municipal Mayor** shall supervise and regulate all establishments and places where business is conducted. He shall prescribe rules and regulations as may be necessary to maintain peaceful, healthy, and sanitary conditions in the municipality. All business establishments operating within the municipality shall pay an annual business inspection fee of One Hundred Pesos (P100.00) for the services rendered in connection with the inspection and regulation thereof and the same shall be payable together with all the other fees and charges upon the application of mayor's permit.
- (b) **Application for Mayor's Permit: False Statement.** An application for a Mayor's Permit shall be filed with the Office of the Municipal Mayor. The form for the purpose shall be issued by the same Office and shall set forth the requisite information including the name and residence of the applicant, the description of business or undertaking that is to be conducted, and such other data or information as may be required.
- (c) No Mayor's Permit shall be issued unless all taxes, fees and charges shall have been paid to the Municipal Treasurer.

*Grant*

*[Handwritten signature]*

**Article B. BUSINESS ONE-STOP-SHOP (BOSS)**

**Section 3B.01. Scope/Coverage** – The Local Government Unit of Burauen shall follow the revised standards in the processing of business permits and licenses as provided for in DILG-DTI-DICT Joint Memorandum Circular No. 01, series of 2016, known as the “REVISED STANDARDS IN PROCESSING BUSINESS PERMITS AND LICENSES IN ALL CITIES AND MUNICIPALITIES”, and all other laws and ordinances that shall hereinafter be promulgated.

**Section 3B.02. Definition of Terms**

- 1. **Business One-Stop-Shop (BOSS)** – refers to an arrangement where a single common site or location is designated for all concerned agencies in the BPLS system to receive and process applications for business registration.
- 2. **Business Permit** – is a document that must be secured from the municipal government, usually through its Business Permits and Licensing Office (BPLO) for a business to legally operate in the locality.
- 3. **Business Registration** – refers to a set of regulatory requirements that an entrepreneur must comply with to start operating a business entity in a municipality, including, but not limited, to the collection or preparation of a number of documentation, submission to government authorities, approval of application submitted, and receipt of a normal certificate or certificates, licenses, permits and similar documents which confirm the eligibility to operate as a legitimate business entity in the municipality.
- 4. **Digital Signature** – is an electronic signature consisting of a transformation of an electronic document or an electronic data message using an asymmetric or public cryptosystem such that a person having the initial untransformed electronic document and the signer's public key can accurately determine: (a) whether the transformation was created using the private key that corresponds to the signer's public key; and (b) whether the initial electronic document had been altered after the transformation was made.

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3.2.2 The Municipal Business Permit and Licensing Office (BPLO) shall not require the same documents already provided by the business applicant to Municipal Engineer's Office or the Building Official, or responsible department/division in connection with other business-related permits (e.g. tax clearances already submitted as part of construction-related permits, occupancy permits, barangay clearances).

**3.3 Standard Steps**

3.3.1 Business permit Processing shall consist of the following:

- (1) Application Filing and Verification – submission of complete accomplished application form with attached documentary requirements and one-time verification;
- (2) Assessment – one-time assessment of taxes, fees and charges; and
- (3) Pay and Claim – one-time payment of taxes, fees and charges, receipt of Official Receipt (OR) as proof of payment of taxes, fees and charges imposed by the municipality and BFP in securing Business Permit and other regulatory permits and clearances.

**3.4 Standard Processing Time**

Processing time for business registrations shall be two (2) days for new business permit applications, and one (1) day for business permit renewals.

Upon submission of the application, it shall be the duty of the proper authorities to verify if other Municipal requirements regarding the operation of the business or activity such as sanitary requirements, installation of power and light requirements, as well as other safety requirements are complied with. The permit to operate shall be issued only upon compliance with such safety requirements and after the payment of the corresponding inspection fees and other impositions required by this Revenue Code and other Municipal tax ordinances.

Any false statement deliberately made by the applicant shall constitute sufficient ground for denying or revoking the permit issued by the Mayor, and the applicant or licensee may be prosecuted in accordance with the penalties provided in this Article.

A Mayor's Permit shall not be issued to:

- (1) Any person who previously violated an ordinance or regulation governing permits granted;
- (2) Any person whose business establishment or undertaking does not conform with zoning regulations, and safety, health and other requirements of the municipality;
- (3) Any person who has unsettled tax obligation, debt or other liability to the government;
- (4) Any person who is disqualified under any provision of law or ordinance to establish or operate the business applied for.

Likewise, a Mayor's permit shall be denied to any person or applicant for a business who declares an amount of gross sales or receipts that are manifestly below industry standards or the Presumptive Income Level of gross sales or receipts as established in the municipality for the same or a closely similar type of activity or business.

**3.5 Issuance of Permit; Contents of Permit.** - Upon approval of the application of a Mayor's Permit, two (2) copies of the application duly signed by the Municipal Mayor shall be returned to the applicant. One (1) copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit fee and the corresponding business tax.





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**OFFICE OF THE SANGGUNIANG BAYAN**

**CERTIFICATE OF POSTING**

**TO WHOM IT MAY CONCERN:**

**THIS IS TO CERTIFY** that **Municipal Ordinance No. 24-08**, of the Sangguniang Bayan of Burauen, Leyte, entitled, “**An Ordinance Amending Sections 3A.04(C) and 3B.03(3.4) of Municipal Ordinance No 17-15, Series of 2017, Otherwise Known as the “Comprehensive Local Tax and Revenue Code of the Municipality of Burauen, Leyte (2017)”**”, was enacted on May 20, 2024, approved on even date, and has been posted in two (2) conspicuous and publicly accessible places of the municipality from *May 22, 2024 to May 31, 2024*, in compliance with Section 59, paragraph (b) of Republic Act No. 7160, otherwise known as the “Local Government Code of 1991”.

Burauen, Leyte, June 3, 2024.

  
**HON. NOEL P. ALPINO**  
*Municipal Vice-Mayor*