



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE

MUNICIPALITY OF MATAG-OB

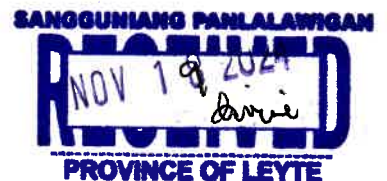
SANGGUNIANG BAYAN

Item No.: 26

Date: 26 2024 NOV

November 18, 2024

THE HONORABLE LEONARDO "SANDY" JAVIER
Vice-Governor
Presiding Officer
Sangguniang Panlalawigan of Leyte



Sir:

I am writing to inquire about the status of Municipal Ordinance No. 166 series 2023 of the Municipality of Matag-ob, Leyte, entitled "REVENUE CODE OF THE MUNICIPALITY OF MATAG-OB, LEYTE", that was forwarded for review to the Sangguniang Panlalawigan, and subsequently returned for corrections as per Sangguniang Panlalawigan Resolution No. 2024-133 dated March 19, 2024.

In connection thereto, the Sangguniang Bayan of Matag-ob, Leyte enacted Municipal Ordinance No. 192 series 2024, entitled "AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 166, OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF MATAG-OB, LEYTE IN COMPLIANCE WITH SANGGUNIANG PANLALAWIGAN RESOLUTION NO. 2024-133 DATED MARCH 19, 2024.", which was then approved by Sangguniang Panlalawigan Resolution No. 2024-475 dated October 22, 2024.

In view thereof, the Sangguniang Bayan of Matag-ob understands that since the amendatory ordinance was duly approved by the Sangguniang Panlalawigan, then Municipal Ordinance No. 166 series 2023 otherwise known as the Revenue Code of Matag-ob, Leyte is already compliant. Please find copy of Sangguniang Panlalawigan Resolution Nos. 2024 -133 (March 19, 2024), and 2024 - 475 (October 22, 2024) are attached herewith for your reference.

Thank you in anticipation of your most kind consideration and attention to this matter.

I remain

Respectfully yours,


ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian



"The Town of United and Happy People"

ONE LGU Matag-ob, Leyte

MacArthur St., New SB Building,
Municipal Government Complex,
Barangay San Guillermo, Matag-ob, Leyte
6532 Philippines



Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 82nd REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON MARCH 19, 2024.

RESOLUTION NO. 2024-133

A RESOLUTION RETURNING TO THE SANGGUNIANG BAYAN OF ORIGIN MUNICIPAL ORDINANCE NO. 166, SERIES OF 2023 OF MATAG-OB, LEYTE, FOR FURTHER STUDY AND SUBMIT DOCUMENTS IN COMPLIANCE TO THE COMMENTS AND RECOMMENDATIONS OF THE PROVINCIAL LEGAL OFFICE.

WHEREAS, submitted to the Sangguniang Panlalawigan is **Municipal Ord. No. 166 Series 2023 of Matag-ob, Leyte** entitled: **"REVENUE CODE OF THE MUNICIPALITY OF MATAG-OB, LEYTE"**;

WHEREAS, the Provincial Legal Office was requested to review and submit recommendation on the subject Ordinance pursuant to Section 481 (3) (vii) of R.A. 7160;

WHEREAS, the Provincial Legal Office rendered the following comments/recommendations, to wit:

1. That said ordinance seeks to establish and codify the Revenue Code of the Municipality of Matag-ob, Leyte;
2. That as provided by Section 191 of the Local Government Code;
Section 191. Authority of the Local Government Units to Adjust Rates of Tax Ordinances - Local Government Units shall have the authority to adjust the tax rates as prescribed herein not oftener than once every five (5) years, but in no case shall such adjustment exceed ten percent (10%) of the rates fixed under this Code.
3. That the tax impositions on Sections 2A.02 (a) and (b) are larger in value than that provided in the Local Government Code. Hence, it is the opinion of this office that the Sanggunian Bayan of Matag-ob submit its prior revenue code or prior prescribed rates to justify the increased rates provided in the ordinance in compliance with Section 191;

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4. That the tax impositions on Section 2A.02 (e) on gross sales/receipts amounting to 3,000,000 or more and 4,000,000 or more be reviewed, since Section 143 (e) only provides for 2,000,000 or more at a rate not exceeding 50% of 1%;


WHEREAS, the August Body, deemed it proper to refer back said Ordinance to the Sangguniang Bayan of origin;

NOW, THEREFORE, on motion presented by Honorable Flaviano C. Centino, Jr., duly seconded by Honorable Vincent L. Rama, be it

RESOLVED, as it is hereby resolved, to **RETURN TO THE SANGGUNIANG BAYAN OF ORIGIN MUNICIPAL ORDINANCE NO. 166, SERIES OF 2023 OF MATAG-OB, LEYTE, FOR FURTHER STUDY AND SUBMIT DOCUMENTS IN COMPLIANCE TO THE COMMENTS AND RECOMMENDATIONS OF THE PROVINCIAL LEGAL OFFICE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.


FLORINDA JILLS UYVICO
Secretary to the Sanggunian

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer

Copy furnished:

*LCE and the Sangguniang Bayan
of Matag-ob, Leyte*



Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
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OFFICE OF THE SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 110th REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF LEYTE CONDUCTED AT THE SESSION HALL, LEYTE PROVINCIAL GOVERNMENT COMPLEX, PALO, LEYTE ON OCTOBER 22, 2024.

RESOLUTION NO. 2024-475

A RESOLUTION APPROVING MUNICIPAL ORDINANCE NOS. 192, 194, 195 AND 196 OF MATAG-OB, LEYTE.

WHEREAS, pursuant to Section 468 (a)(1)(i) of Republic Act 7160 otherwise known as The Local Government Code of 1991, among the powers and duties of the Sangguniang Panlalawigan is "to review all ordinances approved by the Sanggunian of component cities and municipalities;"

WHEREAS, submitted to the Sangguniang Panlalawigan are Ordinances from the Municipality of Matag-ob, Leyte, for approval, to wit:

- 1. Municipal Ordinance No. 192 entitled: "AN ORDINANCE AMENDING CERTAIN PROVISIONS OF ORDINANCE NO. 166, OTHERWISE KNOWN AS THE MUNICIPAL REVENUE CODE OF MATAG-OB, LEYTE IN COMPLIANCE WITH SANGGUNIANG PANLALAWIGAN RESOLUTION NO. 2024- 133 DATED MARCH 19, 2024";**
- 2. Municipal Ordinance No. 194, entitled: "AN ORDINANCE INSTITUTIONALIZING THE USE OF MABUHAY AND SALAMAT GESTURES IN GOVERNMENT OFFICES, LOCAL GOVERNMENT UNITS, ACADEMIC INSTITUTIONS AND TOURISM ENTERPRISES AND ESTABLISHMENTS IN WELCOMING AND THANKING GUESTS, ANSWERING PHONE CALLS, AND INTERACTING WITH CLIENTS IN THE MUNICIPALITY OF MATAG-OB, LEYTE";**
- 3. Municipal Ordinance No. 195, entitled: "AN ORDINANCE UTILIZING THE BENEFICIAL USE OF GENERATED DISCARDED RECYCLABLE MATERIALS FROM HOUSEHOLDS WITHIN THE JURISDICTION OF THE MUNICIPALITY OF MATAG-OB, LEYTE AS A GENERATING REVENUE OF THE MUNICIPALITY OF MATAG-OB, LEYTE OR OTHERWISE KNOWN AS "SA BASURA MAY KWARTA ORDINANCE";**
- 4. Municipal Ordinance No. 196, entitled: "AN ORDINANCE DECLARING PORTION OF BARANGAYS MASABA, CANDELARIA, BULAK, SAN VICENTE, SAN MARCELINO AND STA. ROSA LOCATED IN THE MUNICIPALITY OF MATAG-OB, LEYTE AS AN ECOTOURISM ADVENTURE PARKS";**

-over-

WHEREAS, the Provincial Legal Office was requested to review and submit recommendation on the subject Ordinances pursuant to Section 481 (3) (vii) of R.A. 7160;

WHEREAS, the Provincial Legal Office through Atty. Jose Raymund A. Acol, Assistant Provincial Legal Officer, recommended for the declaration of its validity of the subject ordinances, to wit:

- 1. Municipal Ordinance No. 192**, is generally in accordance to its power for it is within the powers of the Local Council to repeal/amend its prior acts either expressly or by the passage of an essentially inconsistent resolution;
- 2. Municipal Ordinance 194**, is generally in accordance to its power under Section 447(a) of the Local Government Code of 1991 (R.A. 7160) in consonance with the approved HB 8149 and RA 9593;
- 3. Municipal Ordinance No. 195**, is generally in accordance to its power under Section 16, Article II of the 1987 Constitution in consonance with RA 9003;
- 4. Municipal Ordinance No. 196**, is generally in accordance to its power under Section 17 (a)(2)(ix) of the Local Government Code of 1991 (R.A. 7160) in consonance with R.A. 9593;

WHEREAS, the August Body, upon review, finds the subject Ordinances in conformity with the existing laws, rules and regulations;


NOW, THEREFORE, on omnibus motion presented by Honorable Flaviano C. Centino, Jr., duly seconded by Atty. Carlo P. Loreto, and Honorable MJ Luinly D. Lumen, be it

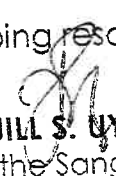
RESOLVED, as it is hereby resolved, to **APPROVE MUNICIPAL ORDINANCE NOS. 192, 194, 195 AND 196 OF MATAG-OB, LEYTE.**

Approved unanimously.

I HEREBY CERTIFY to the correctness of the foregoing resolution.

ATTESTED:


HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

Copy furnished:

LCE and the Sangguniang Bayan
of Matag-ob, Leyte