

35

Item No.: 35  
Date: 04 2025 FEB

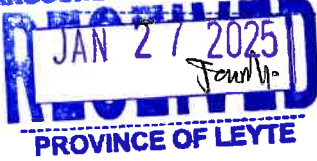


Republic of the Philippines  
PROVINCE OF LEYTE  
Provincial Capitol  
Tacloban City

-oOo-

SANGGUNIANG PANLALAWIGAN

PROVINCIAL LEGAL OFFICE



2<sup>nd</sup> INDORSEMENT  
January 9, 2025

*Handwritten signature and date: 1.24.25*

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 03 series of 2024 of the Sangguniang Bayan of Matalom, Leyte.

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

- Ordinance 03 series of 2024 entitled: **“An Ordinance authorizing the Municipal Treasurer to deputize all barangay treasurers etc.”**

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 164(b)<sup>1</sup> of the Local Government Code of 1991 (R.A 7160). Hence, we recommend for 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 the 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.

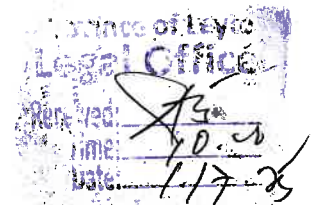
**ATTY. JOSE RAYMUND A. ACOL**  
*Provincial Legal Officer* *[Signature]*

<sup>1</sup> Section 164. Printing of Community Tax Certificates and Distribution of Proceeds. -  
(b) The city or municipal treasurer shall deputize the barangay treasurer to collect the community tax in their respective jurisdictions: Provided, however, That said barangay treasurer shall be bonded in accordance with existing laws.

Republic of the Philippines  
PROVINCE OF LEYTE  
Palo, Leyte  
-oOo-

**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> INDORSEMENT**  
16 January 2025<sup>db</sup>



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 03, series of 2024 of the Municipality of Matalom, Leyte, entitled: An Ordinance authorizing the Municipal Treasurer to deputize all barangay treasurers within the jurisdiction of Matalom, Leyte in the collection of community tax.**

  
**FLORINDA JILLS. UYVICO**  
Secretary to the Sanggunian



*Republic of the Philippines*  
Province of Leyte  
MUNICIPALITY OF MATALOM

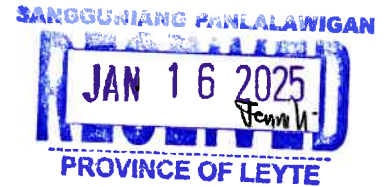


**OFFICE OF THE SANGGUNIANG BAYAN SECRETARY**

---

26 December 2024

THE SANGGUNIANG PANLALAWIGAN  
Legislative Building, Capitol Site  
Tacloban City



Thru: FLORINDA JILL S. UYVICO  
Sangguniang Panlalawigan Secretary  
Legislative Building, Capitol Site, Tacloban City

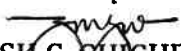
Gentlemen/Ladies:

We are respectfully forwarding to the Sangguniang Panlalawigan for review, 16 copies of the following ordinances:

1. Municipal Ordinance No. 3, s. 2024 of the Municipality of Matalom, Leyte, An Ordinance Authorizing the Municipal Treasurer to Deputize All Barangay Treasurers Within the Jurisdiction of Matalom, Leyte in the Collection of Community Tax.
2. Municipal Ordinance No. 4, s. 2024 of the Municipality of Matalom, Leyte, An Ordinance Providing for Pre-Emptive and Forced Evacuation in Case of Disaster or Emergency in the Municipality or Any Part Thereof When Loss of Lives and Properties Become Imminent.

Kindly acknowledge receipt hereof.

Very truly yours,

  
IRISH C. GUIGUE  
Secretary to the Sanggunian



**OFFICE OF THE SANGGUNIANG BAYAN**

**MUNICIPAL ORDINANCE NO. 03  
Series of 2024**

**AN ORDINANCE AUTHORIZING THE MUNICIPAL TREASURER TO DEPUTIZE ALL BARANGAY TREASURERS WITHIN THE JURISDICTION OF MATALOM, LEYTE IN THE COLLECTION OF COMMUNITY TAX.**

WHEREAS, pursuant to Section 164 (b) of the Local Government Code of 1991, the Municipal Treasurer may deputize all Barangay Treasurers in the collection of Community Tax in their respective jurisdiction;

WHEREAS, the efficient collection of community taxes is vital for the development and maintenance of essential services within the municipality;

WHEREAS, the barangays as a Local Government Unit and as partners for progress of the Municipality of Matalom, Leyte need be given more powers, authority, responsibilities and resources for them to attain their fullest development;

NOW, THEREFORE, BE IT ORDAINED as it is hereby ORDAINED, in a session duly assembled, that:

**SECTION 1. Deputation of Barangay Treasurers.**

1. The Municipal Treasurer is hereby authorized to deputize all Barangay Treasurers for the issuance of community tax certificates within the barangay's jurisdiction;
2. Deputized Barangay Treasurers shall adhere to the guidelines and procedures established by the Municipal Treasurer for the collection of community taxes.

**SECTION 2. Responsibilities of Deputized Barangay Treasurers.**

1. Deputized Barangay Treasurers shall collect community taxes from residents within their respective barangays in accordance with the provisions of relevant laws and ordinances;
2. Deputized Barangay Treasurers shall remit all collected taxes to the Municipal Treasurer within the specified timelines and in the manner prescribed by municipal regulations;
3. Deputized Barangay Treasurers shall maintain accurate records of tax collections and transactions, providing regular reports to the Municipal Treasurer upon request.

**SECTION 3. Sharing of Collections. All collections of Community Tax through the deputized barangay treasurer shall be divided into:**

1. 50% shall be accrued to the general fund of the Municipality;
2. 50% shall be accrued to the Barangay where the tax is collected.



**OFFICE OF THE SANGGUNIANG BAYAN**

The sharing is pursuant to Section 164 (c) of the Local Government Code of 1991.

**SECTION 4. Cooperation and Assistance.**

1. The Municipal Treasurer shall provide necessary training and support to deputized Barangay Treasurers to ensure effective tax collection.;
2. The Municipal Treasurer and deputized Barangay Treasurers shall cooperate closely to address any issues or concerns related to community tax collection promptly.

**SECTION 5. IMPLEMENTATION.** This ordinance shall take effect upon its approval and publication.

**SECTION 6. SEPARABILITY CLAUSE.** If, for any reason, any part or provision of this Ordinance shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and in effect.

**SECTION 7. EFFECTIVITY.** This ordinance shall take effect immediately upon its approval and after ten (10) days of posting of the same at three (3) conspicuous places in the Municipality.

**UNANIMOUSLY APPROVED: August 21, 2024**

X-----X

I HEREBY CERTIFY THAT THIS IS A  
TRUE AND ACCURATE COPY OF THE ORDINANCE DULY ENACTED BY  
THE SANGGUNIANG BAYAN ON AUGUST 21, 2024.

Handwritten signature of Irish C. Guigue.

IRISH C. GUIGUE  
Secretary to the Sanggunian

ATTESTED:

Handwritten signature of Hon. Rikrik Jay S. Pajulio.

HON. RIKRIK JAY S. PAJULIO  
Municipal Vice-Mayor/Presiding Officer

APPROVED:

Handwritten signature of Hon. Eric S. Pajulio, D.M.D., circled in black.

HON. ERIC S. PAJULIO, D.M.D.  
Municipal Mayor

Date of Approval: \_\_\_\_\_



**OFFICE OF THE SANGGUNIANG BAYAN**


---

  
HON. MARIA NICHOLINA P. CAUBE  
SB Member

on leave  
HON. JOSELEO W. DANCES  
SB Member

  
HON. MARIA PAMELA P. GADO  
SB Member

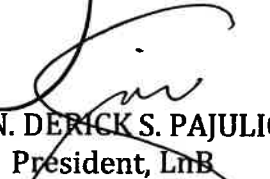
on leave  
HON. ALFONSO B. TAN  
SB Member


  
HON. LEONARD P. TAN II  
SB Member

  
HON. SABINO G. GERONA  
SB Member

  
HON. AURELIANO P. LAPASANDA  
SB Member

  
HON. RONALD P. GILO  
SB Member

  
HON. DERICK S. PAJULIO  
President, LNB

  
HON. VINCENT MAURICE P. GARDE  
President, PPSK



*Republic of the Philippines*  
Province of Leyte  
MUNICIPALITY OF MATALOM



**OFFICE OF THE SANGGUNIANG BAYAN SECRETARY**

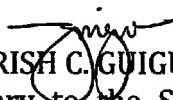
---

**CERTIFICATION**

THIS IS TO CERTIFY that Municipal Ordinance No. 03, s. 2024 entitled, An Ordinance Authorizing The Municipal Treasurer To Deputize All Barangay Treasurers Within The Jurisdiction of Matalom, Leyte In The Collection of Community Tax, has been posted in three (3) conspicuous places in the municipality and shall remain posted for three (3) consecutive weeks.

This certification is issued in compliance with the pertinent provisions of the Local Government Code of 1991.

ISSUED this 2<sup>nd</sup> day of September, 2024 at Matalom, Leyte, Philippines.

  
IRISH C. GUIGUE  
Secretary to the Sanggunian