



Republic of the Philippines  
**PROVINCE OF LEYTE**  
Provincial Capitol  
Tacloban City

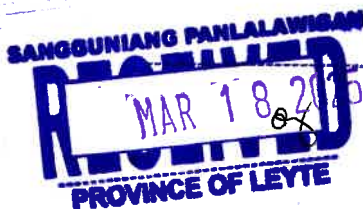
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**PROVINCIAL LEGAL OFFICE**

Item No.: 17  
Date: 2025 MAR

Province of Leyte  
Legal Office

Time: 7:14  
Date: 2



**2<sup>nd</sup> INDORSEMENT**  
March 7, 2025

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 2025-002 of the Sangguniang Bayan of Calubian, Leyte.

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

- Ordinance No. 2025-002 entitled: **“An Ordinance extending the deadline for the payment of business taxes, etc.”**

**REVIEW/RECOMMENDATION/LEGAL OPINION:**

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 167<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.

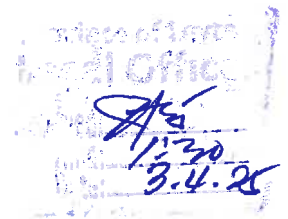
**ATTY. JOSE RAYMUND A. ACOL**  
Provincial Legal Officer *[Signature]*

<sup>1</sup>Section 167. Time of Payment. - Unless otherwise provided in this Code, all local taxes, fees, and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The sanggunian concerned may, for a justifiable reason or cause, extend the time for payment of such taxes, fees, or charges without surcharges or penalties, but only for a period not exceeding six (6) months.

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

**1<sup>ST</sup> INDORSEMENT**  
04 March 2025



The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2025-002** of the **Municipality of Calubian, Leyte**, entitled: **An Ordinance extending the deadline for the payment of business taxes, fees and charges in the Municipal Government of Calubian, Leyte until January 31, 2025, without surcharges or penalties.**

  
**FLORINDA J. UYVICO**  
Provl Govt. Asst. Dept. Head



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Calubian

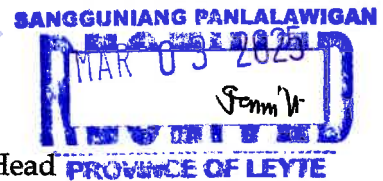
OFFICE OF THE SANGGUNIANG BAYAN



February 28, 2025

HON. LEONARDO M. JAVIER, JR.  
Provincial Vice Governor, Presiding Officer; and  
The Honorable Members of the Sangguniang Panlalawigan  
Province of Leyte  
New Leyte Provincial Capitol  
Palo, Leyte

THRU: MS. FLORINDA JILL S. UYVICO  
Provincial Government Department Head  
Secretary to the Sanggunian  
Province of Leyte



Dear Honorable Ladies/ Gentlemen:

Good day!

We are respectfully forwarding *fifteen (15) copies* of the following Municipal Ordinances and its supporting attachments for favorable review and approval of the Honorable Sangguniang Panlalawigan of Leyte, to wit:

1. Municipal Ordinance No. No. 2025-001, entitled: "AN ORDINANCE CREATING THE POSITION ITEM OF LOCAL REVENUE COLLECTION OFFICER I, SALARY GRADE 11, UNDER THE OFFICE OF THE MUNICIPAL TREASURER IN THE MUNICIPAL GOVERNMENT OF THE MUNICIPALITY OF CALUBIAN, LEYTE"
2. Municipal Ordinance No. 2025-002, entitled: "AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES, FEES & CHARGES IN THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE UNTIL JANUARY 31, 2025, WITHOUT SURCHARGES OR PENALTIES"
3. Municipal Ordinance No. 2025-006, entitled: "AN ORDINANCE CREATING THE POSITION ITEM OF ADMINISTRATIVE OFFICER IV (MANAGEMENT AND AUDIT ANALYST II), SALARY GRADE 15, UNDER THE MUNICIPAL ACCOUNTING OFFICE OF THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE"

For your perusal. Please acknowledge receipt hereof.

Thank you.

Very truly yours,

ATTY. KEISHA YNA VINEE V. RAMIREZ  
MGDHI (Secretary to the Sanggunian)



Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Calubian  
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OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE ONE HUNDRED ELEVENTH (111<sup>TH</sup>) REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE HELD ON JANUARY 27, 2025 AT THE SB SESSION HALL, LEGISLATIVE BUILDING.

PRESENT:

Vice Mayor Anna Love Veloso – Laurente - Presiding Officer  
SB Member Noel G. Eamiguel - Member  
SB Member Eugenio A. Ching, Jr. - Member  
SB Member Jullian Marc A. Batiancela - Member  
SB Member Ester P. Lubiano - Member  
SB Member Benjamin A. Calbitaza - Member  
SB Member Julia E. Halichic - Member  
SB Member Lucita A. Palconit - Member  
SB Member Alyza F. Nierras - Member  
Liga ng mga Barangay Pres. Alfredo M. Casas - Member

FORCED LEAVE:

SK Fed. Pres. Carl Ernest D. Ponce - Member

**ORDINANCE NO. 2025-002**

**AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES, FEES & CHARGES IN THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE UNTIL JANUARY 31, 2025, WITHOUT SURCHARGES OR PENALTIES.**

**INTRODUCED BY:  
COMMITTEE ON FINANCE AND APPROPRIATIONS**

*HON. JULLIAN MARC A. BATIANCELA*

*HON. NOEL G. EAMIGUEL*

*HON. JULIA E. HALICHIC*

*HON. ESTER P. LUBIANO*

NOW THEREFORE, on motion of SB Member Hon. Eugenio A. Ching, Jr., duly seconded by Hon. Benjamin A. Calbitaza, and the Majority of all the Sangguniang Bayan members present;

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF CALUBIAN, LEYTE, in a session assembled, THAT:

**Section 1. Title.** This Ordinance shall be known as "AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES, FEES & CHARGES IN THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE UNTIL JANUARY 31, 2025, WITHOUT SURCHARGES OR PENALTIES."

**Section 2. Rationale of the Ordinance.**

A. Section 447 (a)(2) of R.A. 7160, otherwise known as the Local Government Code of 1991, provides that:

(ii) Subject to the provisions of Book II of this Code (R.A. 7160) and applicable laws, and upon the majority vote of all the members of the Sangguniang Bayan, enact ordinances levying taxes, fees, and charges, prescribing the rates

thereof for general and specific purposes, and granting tax exemptions, incentives, or reliefs.

B. The Sangguniang Bayan of Calubian, Leyte, fully considers the plight of local businessmen of the municipality to cope, sustain, and endure their means of income and livelihood amidst the economic crisis the country is facing, as well as consequences of weak internet signals in transmitting reports or payments.

**Section 3. Period of Extension.** The deadline for the payment of Business Taxes, Fees, and Charges in the Municipal Government of Calubian, Leyte, due and payable on or before the 20th day of January of the current year 2025, is hereby extended until January 31, 2025, without any surcharges or penalties.

**SECTION 4. Dissemination Of Information.** Let a copy of this Ordinance be furnished to the Office of the Municipal Treasurer, Office of the BPLO, Municipal Accountant, and other concerned offices, and the general public for their information, guidance, and perusal

Approved.


Ordinance No. 2025-002

**APPROVED**, this 27<sup>th</sup> day of January, 2025 at Calubian, Leyte.

**I HEREBY CERTIFY** to the correctness of the foregoing Ordinance

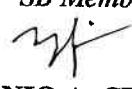
**ATTY. KEISHA YNA VINEE V. RAMIREZ**  
MGDHLI (Secretary to the Sanggunian)

ATTESTED BY:

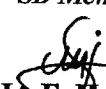
  
**ANNA LOVE VELOSO-LAURENTE**  
Presiding Officer

  
**JULIAN MARC A. BATIANCELA**  
SB Member

  
**NOEL G. EAMIGUEL**  
SB Member

  
**EUGENIO A. CHING, JR.**  
SB Member

  
**ESTER P. LUBIANO**  
SB Member

  
**JULIA E. HALICHIC**  
SB Member

  
**BENJAMIN A. CALBITAZA**  
SB Member

  
**LUCITA A. PALCONIT**  
SB Member

  
**ALYZA E. NIERRAS**  
SB Member

  
**ALFREDO M. CASAS**  
Liga ng mga Barangay Pres.

APPROVED:

Date: 31 JAN 2025

  
**HON. MARCIANO A. BATIANCELA, JR.**  
Municipal Mayor





Republic of the Philippines  
PROVINCE OF LEYTE  
Municipality of Calubian

OFFICE OF THE SECRETARY  
TO THE SANGGUNIAN BAYAN  
sbsec0813.mgocalubian@gmail.com



## CERTIFICATE OF POSTING

TO WHOM THIS MAY CONCERN:

THIS IS TO CERTIFY THAT the Municipal Ordinance No. 2025-002, entitled: "AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS TAXES, FEES & CHARGES IN THE MUNICIPAL GOVERNMENT OF CALUBIAN, LEYTE UNTIL JANUARY 31, 2025, WITHOUT SURCHARGES OR PENALTIES" was posted on the Bulletin Board of the Sangguniang Bayan on February 27, 2025 and other conspicuous places in the Municipality of Calubian, Leyte, and it will remain posted therein for three (3) consecutive weeks.

THIS CERTIFICATION is issued in compliance with ARTICLE 114 of the Implementing Rules and Regulations of Regulations of Republic Act No. 7160.

ISSUED the 27<sup>th</sup> day of February, 2025 at the Municipality of Calubian, Leyte.

Very truly yours,

ATTY. KEISHA YNA VINEE V. RAMIREZ  
MGDH I (Secretary to the Sanggunian)