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Item No.: 32

Date: 09 2026 MAR

PROVINCE OF LEYTE
LEGAL OFFICE

RELEASED

By: [Signature]
Date: 2.24.26 Time: 11.21



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

-oOo-

PROVINCIAL LEGAL OFFICE

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: FEB 25 2026
By: [Signature]

2nd INDORSEMENT

February 13, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 2026-04 of the Sangguniang Bayan of Hilongos, Leyte.

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

- Ordinance No. 2026-04 entitled: **“An Ordinance extending the deadline for the payment and renewal of business permits to include Franchises of 3WETAXI and Motorcycle for Hire for Calendar Year 2026 in the Municipality of Hilongos.”**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 167² 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 ✕

²Section 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
-o0o-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
12 February 2026

PROVINCE OF LEYTE
LEGAL OFFICE
RECEIVED
By: *[Signature]*
Date: *2.12.26* Time: *4:20*

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 2026-04** of the **Municipality of Hilongos, Leyte**, entitled: **An Ordinance extending the deadline for the payment of business permits from January 21, 2026 to February 28, 2026 to include franchises of 3WETAXI and motorcycle for hire without penalties, surcharges, and interest in the Municipality of Hilongos.**

[Signature]
FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

11 February 2026

HON. LEONARDO M. JAVIER, JR.
Provincial Vice-Governor
Province of Leyte
Tacloban City

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
FEB 12 2026
Date: _____
By: _____

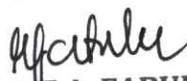
Sir:

Greetings!

Respectfully submitting fifteen (15) copies of **Municipal Ordinance No. 2026-04: An Ordinance Extending the Deadline for the Payment of Business Permits from January 21, 2026 to February 28, 2026 to include franchises of 3WETAXI and Motorcycle for Hire without penalties, surcharges and interest in the Municipality of Hilongos.**

Hoping for its approval, I am.

Very respectfully yours,


CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian



OFFICE OF THE SANGGUNIANG BAYAN
MUNICIPAL ORDINANCE NO. 2026-04

RECEIVED
Date: FEB 12 2026

AN ORDINANCE EXTENDING THE DEADLINE FOR THE PAYMENT OF BUSINESS PERMITS FROM JANUARY 21, 2026 TO FEBRUARY 28, 2026 TO INCLUDE FRANCHISES OF 3WETAXI AND MOTORCYCLE FOR HIRE WITHOUT PENALTIES, SURCHARGES, AND INTEREST IN THE MUNICIPALITY OF HILONGOS

Authored by: **HON. RICHARD BENEDICT V. OGARIO**

Chairperson, Committee on Finance, Appropriations, Ways Means & Economic Enterprise

WHEREAS, Section 16 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, mandates that every Local Government Unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental to its efficient and effective governance, and those essential to the promotion of the general welfare;

WHEREAS, Chapter III, Section 167 of the same Code provides that all local taxes, fees, and charges shall be paid within the first twenty (20) days of January, and that the Sanggunian concerned may, for justifiable reasons or causes, extend the time of payment thereof without surcharges or penalties for a period not exceeding six (6) months;

WHEREAS, in a letter dated January 14, 2026, public market vendors and business owners operating within the Municipality of Hilongos respectfully appealed for the extension of the deadline for the payment and renewal of their business permits, citing persistent financial difficulties brought about by heightened competition from large-scale businesses and the adverse economic effects of Typhoon Tino, which significantly disrupted their livelihoods;

WHEREAS, the said vendors expressed their inability to comply with the prescribed deadline of January 20, 2026 due to the continuing financial strain and requested that the processing and payment of business permits be extended until March 31, 2026;

WHEREAS, the Local Government Unit of Hilongos recognizes the vital role of micro, small, and medium enterprises, particularly public market vendors, in sustaining local economic activity and employment, and deems it just and equitable to provide relief measures that will allow them sufficient time to comply with their tax obligations;

WHEREAS, consistent with the Local Government's commitment to a business-friendly environment and compassionate governance, it is necessary to extend the deadline for the renewal and payment of business permits without the imposition of penalties, surcharges, and interest;

NOW THEREFORE, BE IT ORDAINED by the Sixteenth Sangguniang Bayan of Hilongos in a regular session assembled that:

SECTION 1. TITLE - This Ordinance shall be known as "**An Ordinance Extending the Deadline for the Payment and Renewal of Business Permits to include Franchises of 3WETAXI and Motorcycle For Hire for Calendar Year 2026 in the Municipality of Hilongos.**"

SECTION 2. EXTENSION OF DEADLINE - The deadline for the renewal and payment of business permits, fees, and licenses for Calendar Year 2026 in the Municipality of Hilongos is hereby extended from January 21, 2026 to February 28, 2026, without the imposition of penalties, surcharges, and interest. This Ordinance shall apply to all business establishments operating within the territorial jurisdiction of the Municipality of Hilongos.

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

RICHARD BENEDICT V. OGARIO
Ex-Officio Member / President
Liga ng mga Barangay

CRIS ANTONIO BONG
SB Member

MANUEL M. GABISAN
Acting Municipal Vice-Mayor /
Deputy Presiding officer

MANUEL V. LORA
SB Member

MANUEL R. VILLAHERMOSA
Municipal Mayor

BERNADETH M. NERVES
SB Member

JOSEPH F. FULACHE
SB Member

ALBERT R. VILLAHERMOSA
Municipal Vice-Mayor
(on vacation leave)

CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member / President, Pambayang Pederasyon ng
Sangguniang Kabataan (absent)

FRANCO OLM-ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

ALINE B. REOMA
SB Member

SECTION 3. FAILURE TO COMPLY – Business establishments that fail to renew and secure their Mayor’s Business Permit as well franchises of 3WETAXI and Motorcycle for Hire within the extended period shall thereafter be subject to the corresponding penalties, surcharges, and interest as provided by existing laws, ordinances, rules, and regulations.

SECTION 4. REPEALING CLAUSE – All ordinances, resolutions, executive orders, rules and regulations, or parts thereof inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

SECTION 5. SEPARABILITY CLAUSE – If any provision of this Ordinance is declared unconstitutional or invalid, the other provisions not affected thereby shall remain in full force and effect.

SECTION 6. EFFECTIVITY CLAUSE – This Ordinance shall take effect immediately upon its approval.

ENACTED this 19th day of January, 2026 during the Third Regular Session for CY 2026 of the Seventeenth Sangguniang Bayan of Hilongos

ALBERT R. VILLAHERMOSA
Municipal Vice - Mayor *(on vacation leave)*

JOSEPH F. FULACHE
SB Member

CRIS ANTONIO B. ONG
SB Member

MANUEL V. LORA
SB Member

BERNADETH M. NERVES
SB Member

ALINE B. REOMA
SB Member

FRANCISCO M. ORTEGA
SB Member

TRINIDAD V. ZARATE
SB Member

RICHARD BENEDICT V. OGARIO
Ex-Officio Member/President, Liga ng mga Barangay

CECILLE ANTONIETTE C. SABRIDO
Ex-Officio Member/President,
Pambayang Pederasyon ng Sangguniang Kabataan *(absent)*

I HEREBY CERTIFY to the correctness of the foregoing ordinance.

CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian

ATTESTED:

MANUEL M. GABISAN
Sangguniang Bayan Member/ Deputy Presiding Officer

APPROVED:

MANUEL R. VILLAHERMOSA
Municipal Mayor

Date: February 10, 2026



Republic of the Philippines
Province of Leyte
Municipality of Hilongos



OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

CERTIFICATION

TO WHOM IT MAY CONCERN:

This is to certify that a copy of **Municipal Ordinance No. 2026-04: An Ordinance Extgending The Deadline For the Payment of Business Permits from January 21, 2026 to February 28, 2026 To Include Franchises of 3WETAXI and Motorcycle For Hire Without Penalties, Surcharges and Interest in the Municipality of Hilongos** was posted in three (3) conspicuous places within the Municipality of Hilongos pursuant to paragraph (a) of Article 114 of RA 7160 also known as the Local Government Code of 1991.

FURTHER, this certify that the undersigned has duly complied the said provision from January 22, 2026 up to February 3, 2026

ISSUED this 11th day of February, 2026 in Hilongos, Leyte, Philippines.


CATHERINE A. FABULAR, J.D.
Secretary to the Sanggunian