



Republic of the Philippines
PROVINCE OF LEYTE
 Provincial Capitol
 Tacloban City

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PROVINCIAL LEGAL OFFICE

Item No.: 36

Date: 21 2026 APR

PROVINCE OF LEYTE
 LEGAL OFFICE
 RECEIVED

By: [Signature] Time: 9:00
 Date: APR 15 2026
 Sangguniang Panlalawigan
 Province of Leyte

RECEIVED

Date: APR 15 2026
 By: [Signature]

2nd INDORSEMENT
 March 17, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 2025-03 of the Sangguniang Bayan of Hindang, Leyte.

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

- Ordinance No. 2025-03 entitled: **“An Ordinance extending the deadline for the 2026 Business permits renewal in the Municipality of Hindang, Leyte.”**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 167¹ 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 ✓

¹*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

1ST INDORSEMENT
05 March 2026

PROVINCE OF LEYTE
LEGAL OFFICE

RECEIVED

By: *[Signature]*
Date: 3.6.26 Time: 9:10

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Ordinance No. 2025-03** of the **Municipality of Hindang, Leyte**, entitled: **An Ordinance extending the deadline for the renewal of business permits, fees, and licenses from January 20, 2026 to February 20, 2026, without imposition of penalties or surcharges, in the Municipality of Hindang, Province of Leyte.**



FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
-oOo-

OFFICE OF THE SANGGUNIANG BAYAN

10 February, 2026

HON. LEONARDO M. JAVIER, JR.
Vice Governor/Presiding Officer
Sangguniang Panlalawigan
Province of Leyte

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: MAR 05 2026
By: [Signature]

THRU: FLORINDA JILL S. UYVICO
Secretary to the Sangguniang Panlalawigan
Province of Leyte

Sir:


I am submitting herewith to your office Fifteen (15) sets of each Municipal Ordinance of the Sangguniang Bayan, Hindang, Leyte, as herein below specified, for review and approval, as follows:

- 2026-03 RE: *"An Ordinance extending the deadline for the renewal of business permits, fees, and licenses from January 20, 2026 to February 20, 2026, without imposition of penalties or surcharges, in the municipality of Hindang, Province of Leyte";*
- 2026-04 RE: *"An Ordinance regulating and standardizing the sale and trade of junk materials within the municipality of Hindang, Leyte and providing penalties and violations thereof".*

Hoping for consideration on this matter.

Thank you.

Very truly yours,


ANNABEL A. MABALE
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG
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Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: MAR 05 2026
MAR 05 2026

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE SANGGUNIANG BAYAN OF
HINDANG, LEYTE, IN ITS REGULAR SESSION HELD ON JANUARY 13,
2026 AT THE SB SESSION HALL

ORDINANCE NO. 2026-03

AN ORDINANCE EXTENDING THE DEADLINE FOR THE RENEWAL OF
BUSINESS PERMITS, FEES, AND LICENSES FROM JANUARY 20, 2026 TO
FEBRUARY 20, 2026, WITHOUT IMPOSITION OF PENALTIES OR SURCHARGES,
IN THE MUNICIPALITY OF HINDANG, PROVINCE OF LEYTE

Authored by: Hon. Mikhael Anne Gelo D. Aboyme

Co-Authored by: Hon. Clotilde A. Guinocor

WHEREAS, Section 16, otherwise known as the *General Welfare Clause*, of
Republic Act No. 7160, or the *Local Government Code of 1991*, mandates that every local
government unit shall exercise 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, Section 167, Chapter III of the same Code, pertaining to the *Time of
Payment in the Collection of Taxes*, provides that all local taxes, fees, and charges shall be
paid within the first twenty (20) days of January of each year, and that the Sanggunian
concerned may, for a justifiable reason or cause, extend the time for payment of such taxes,
fees, or charges without imposing surcharges or penalties, for a period not exceeding Six
(6) months;

WHEREAS, the Municipality of Hindang was adversely affected by the onslaught
of Typhoon *Tino*, which caused significant disruption to economic activities and the local
business sector, resulting in the declaration of a State of Calamity in November 2025;

WHEREAS, in view of the foregoing circumstances, members of the local business
sector have formally requested an extension of the deadline for the renewal of Business
Permits for the year 2026, citing financial hardship brought about by the effects of the
typhoon and other related circumstances;

WHEREAS, in recognition of the financial difficulties currently faced by business
owners, and in line with the Local Government Unit's commitment to support economic
recovery and promote the general welfare, it is deemed necessary to grant a reasonable
extension of time for the payment of business taxes, fees, and charges without penalties or
surcharges;

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ORDINANCE NO. 2026-03 of *Hindang, Leyte*, entitled: "An Ordinance extending the deadline for the 2026 Business Permits Renewal in the Municipality Hindang, Leyte" ... continued)

WHEREFORE, BE IT ENACTED by the Sangguniang Bayan, this Municipality, in its Regular Session assembled this date, that:

SECTION 1. TITLE. This Ordinance shall be known as *the Ordinance Extending the Deadline for the 2026 Business Permits Renewal in the Municipality of Hindang, Leyte*.

SECTION 2. EXTENSION. The deadline for the renewal of Business Permits, fees and licenses in the Municipality of Hindang for Calendar Year 2026 shall be extended from January 20, 2026 to February 20, 2026.

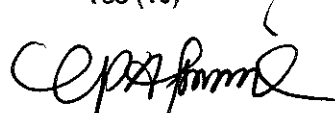
SECTION 3. APPLICABILITY. This Ordinance shall cover all business establishments operating within the territorial jurisdiction of the Municipality of Hindang, Leyte.

SECTION 4. REPEALING CLAUSE. Any ordinance, resolution, executive order, rule or regulation, or any part thereof, which is inconsistent with the provisions of this Ordinance is hereby repealed, amended, or modified accordingly.


SECTION 5. EFFECTIVITY CLAUSE. This Ordinance shall take effect immediately upon its approval and after compliance with the publication and posting requirements as mandated by law.

APPROVED UNANIMOUSLY.

ENACTED this 13th day of January, 2026 by this Sanggunian in its regular session held for the purpose at the SB Session Hall, this Municipality, with the following votes:

Yes (10)

CLOTILDE A. GUINOCOR
SB Member


No (0)

Abstain (0)

TEODULO A. CLAVEJO
SB Member


SALVADOR E. BANEZ, JR.
SB Member

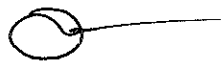

LEONIDA A. CAVITE
SB Member


JOSE NAPOLEON D. MONTERO
SB Member


SORIANO B. DELALAMON
SB Member







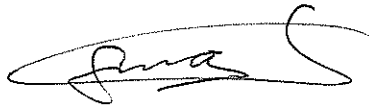





ORDINANCE NO. 2026-03 of *Hindang, Leyte*, entitled: "An Ordinance extending the deadline for the 2026 Business Permits Renewal in the Municipality *Hindang, Leyte*" ... continued)


MIKHAEL ANNE GELO D. ABOYME
SB Member


SEAN RYAN MARK C. CABAL
SB Member


RODULFO C. DARGANTES
Ex-Officio Member- LNB Pres.


ADRIAN PAUL G. ASTORGA
Ex-Officio Member-SK Fed. Pres.

CERTIFIED CORRECT:


ANNABEL A. MABALE
Secretary to the Sanggunian

ATTESTED TO BE DULY ADOPTED:


JUN A. CABAL
Municipal Vice Mayor
Presiding Officer

APPROVED:


ELPIDIO B. CABAL, JR.
Municipal Mayor

JAN 15 2026





Republic of the Philippines
Province of Leyte
MUNICIPALITY OF HINDANG

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OFFICE OF THE SANGGUNIANG BAYAN

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY *that* ORDINANCE NO. 2026-03 of the Sangguniang Bayan, Hindang, Leyte, *"An Ordinance extending the deadline for the renewal of business permits, fees, and licenses from January 20, 2026 to February 20, 2026, without imposition of penalties or surcharges, in the municipality of Hindang, Province of Leyte"*, had been correspondingly posted in Municipal Hall and two (2) conspicuous places of the municipality as prescribed under the Local Government Code of 1991 otherwise known as Republic Act 7160.

GIVEN **this** 27th day of January, 2026 at Hindang, Leyte, Philippines.


ANNABEL A. MABALE
Secretary to the Sanggunian