



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

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PROVINCIAL LEGAL OFFICE

By: [Signature]
Date: 5-8-26 Time: 9m

PROVINCE OF LEYTE
LEGAL OFFICE
RELEASED

Item No.: 36
Date: 19 2026 MAY

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

MAY 08 2026
[Signature]

2nd INDORSEMENT
May 4, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 1 of the Sangguniang Bayan of Merida, Leyte.

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

- Ordinance No. 1: “An Ordinance creating the position item of Tax Mapper III with Salary Grade 18 in the Office of the Municipal assessor etc.,”.

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 447(a)(1)(viii)¹ of the Local Government Code of 1991 (R.A 7160) in consonance with Section 76², subject to the availability of funds and to normal and regular accounting and auditing procedures and also to Civil Service rules and regulations. 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]

¹(viii) Determine the positions and salaries, wages, allowances and other emoluments and benefits of officials and employees paid wholly or mainly from municipal funds and provide for expenditures necessary for the proper conduct of programs, projects, services, and activities of the municipal government;

² Section 76. Organizational Structure and Staffing Pattern. - Every local government unit shall design and implement its own organizational structure and staffing pattern taking into consideration its service requirements and financial capability, subject to the minimum standards and guidelines prescribed by the Civil Service Commission.

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

1ST INDORSEMENT
30 April 2026

PROVINCE OF LEYTE
LEGAL OFFICE
RECEIVED
By: 
Date: 4. 21. 26 Time: 2:00

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 01, series of 2026 of the Municipality of Merida, Leyte**, entitled: **An Ordinance creating the position item of Tax Mapper III with Salary Grade 18 in the Office of the Municipal Assessor for inclusion in the Plantilla of positions of the Local Government Unit of Merida, Province of Leyte.**


FLORINDA JIL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MERIDA

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: APR 30 2026
By: Jenny Vj

OFFICE OF THE SANGGUNIANG BAYAN

29 APRIL 2026

THE SANGGUNIANG PANLALAWIGAN OF LEYTE
CAPITOL BUILDING
PALO LEYTE

DEAR HONORABLE MEMBERS;

I have the honor to submit to the Sangguniang Panlalawigan of Leyte copies of **MUNICIPAL ORDINANCE NO. 01, SERIES OF 2026 – “AN ORDINANCE CREATING THE POSITION ITEM OF TAX MAPPER III WITH SALARY GRADE 18 IN THE OFFICE OF THE MUNICIPAL ASSESSOR FOR INCLUSION IN THE PLANTILLA OF POSITIONS OF THE LOCAL GOVERNMENT UNIT OF MERIDA, PROVINCE OF LEYTE”** enacted by the 19th Council of this Municipality, for review and consideration.

Hoping everything is in order.

Thank you.

Respectfully,


JOSELITO T. DELOS ANGELES
Secretary to the Sangguniang Bayan



Republic of the Philippines
PROVINCE OF LEYTE
MUNICIPALITY OF MERIDA

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: APR 30 2026
By: Jenni V.

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 26TH REGULAR SESSION OF THE SANGGUNIANG BAYAN (19TH COUNCIL), MERIDA, LEYTE HELD ON FEBRUARY 11, 2026 AT THE LEGISLATIVE BUILDING SESSION HALL.

PRESENT:

ATTY. CHRISTIAN Q. SALTA, EnP	, Municipal Councilor, Acting Vice Mayor / Presiding Officer
HON. BENJAMIN A. TRAVERO, JR.	, Municipal Councilor, Assistant Floor Leader
HON. JESUS ANTONIO B. MARTINEZ	, Municipal Councilor
HON. CHENIL C. CALDERON	, Municipal Councilor
HON. MELQUIADES D. GUIO-GUIO	, Municipal Councilor
HON. BRENDA T. ADOLFO	, Municipal Councilor, Presiding Pro-tempore
HON. ROGEN G. WENCESLAO	, Municipal Councilor
HON. OLIVER R. LIMOSNERO	, Municipal Councilor
HON. RONILLO O. LABANG	, Mun. LnB President (Ex-Officio)
HON. ASHLEY NOREEN J. DIAZ	, Mun. SK Fed. President (Ex-Officio)
HON. RODRIGO M. WENCESLAO	, Municipal Vice Mayor, (Acting Mun. Mayor)

ABSENT:

NONE

-RESOLUTION NO. 19-26-036-

A RESOLUTION APPROVING MUNICIPAL ORDINANCE NO. 01, SERIES OF 2026, "AN ORDINANCE CREATING THE POSITION ITEM OF TAX MAPPER III WITH SALARY GRADE 18 IN THE OFFICE OF THE MUNICIPAL ASSESSOR FOR INCLUSION IN THE PLANTILLA OF POSITIONS OF THE LOCAL GOVERNMENT UNIT OF MERIDA, PROVINCE OF LEYTE."

WHEREAS, Section 458 of RA 7160 otherwise known as the Local Government Code of 1991, provides that the Sangguniang Bayan has the power to approve ordinances and pass resolutions necessary for an efficient and effective government and in this connection shall determine the positions and the salaries, wages, allowances and other emoluments and benefits of officials and employees paid wholly or mainly from city funds;

WHEREAS, Article 163 of the Rules and Regulations Implementing the Local Government Code of 1991, provides that, "the Local Government Unit shall design and implement its own organizational structure and staffing pattern taking into consideration its priority, need service requirements and financial capabilities, consistent with the principles of simplicity, efficiency, economy, effectiveness, dynamism and public accountability subject to the minimum standards and guidelines prescribed by the Civil Service Commission (CSC)";

NOW, WHEREFORE, ON MOTION OF Hon. Brenda T. Adolfo, Vice Chairman Committee on Rules, Regulations, and Laws, duly seconded by MASS, BE IT RESOLVED TO ENACT;

-MUNICIPAL ORDINANCE NO. 01-
Series of 2026

"AN ORDINANCE CREATING THE POSITION ITEM OF TAX MAPPER III WITH SALARY GRADE 18 IN THE OFFICE OF THE MUNICIPAL ASSESSOR FOR INCLUSION IN THE PLANTILLA OF POSITIONS OF THE LOCAL GOVERNMENT UNIT OF MERIDA, PROVINCE OF LEYTE."

SECTION 1. TITLE - This Ordinance shall be known as "An Ordinance Creating the Position Item of Tax Mapper III with Salary Grade 18 in the Office of the Municipal Assessor for the inclusion in the Plantilla of Positions of the Local Government Unit of Merida, Province of Leyte."

SECTION 2. DUTIES AND FUNCTIONS

A Tax Mapper in the Philippines is responsible for conducting field in sections, updating tax maps, and ensuring accurate property assessments.

KEY RESPONSIBILITIES:

1. **Conduct Field Inspections** - Tax Mappers are tasked with performing field inspections of properties to gather data necessary for tax assessments. This includes verifying property details and identifying any newly developed subdivisions or improvements.
2. **Update Tax Maps** - They are responsible for updating any changes or corrections in the tax maps based on inspection reports. This ensures that the tax records are accurate and reflect the current status of properties.

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3. *Research and Data Collection – Tax Mappers undertake research of data survey plans from various government agencies, such as the Bureau of Lands and the National Housing Authority (NHA), to support their assessments.*
4. *Reporting – They may be required to prepare reports based on their findings during inspections and research, which will be used for tax assessment purposes.*
5. *Collaboration – Tax Mappers often work closely with other government officials and departments to ensure compliance with local tax regulations and policies.*

SECTION 3. *The Executive Department, through the Human Resource and Management Office (HRMO) is authorized to effect the newly created MLGU items in the Plantilla of Positions of the Local Government Unit of Merida, Leyte;*

SECTION 4. *This Municipal Ordinance shall take effect upon its approval by the Sangguniang Panlalawigan ng Leyte and compliance of the posting requirements as provided for in the Local government Code of 1990 (RA No. 7160).*

ENACTED BY THE SANGGUNIANG BAYAN (19TH COUNCIL) OF MERIDA, LEYTE AT ITS REGULAR SESSION HELD ON THE 11TH DAY OF FEBRUARY 2026.

APPROVED UNANIMOUSLY.

SANGGUNIANG BAYAN MEMBERS


BENJAMIN A. TRAVERO, JR.
Municipal Councilor


CHENIL C. CALDERON
Municipal Councilor


JESUS ANTONIO R. MARTINEZ
Municipal Councilor


BRENDA T. ADOLFO
Municipal Councilor


MELQUIADES D. GUIO-GUIO
Municipal Councilor


ROGEN C. WENCESLAO
Municipal Councilor

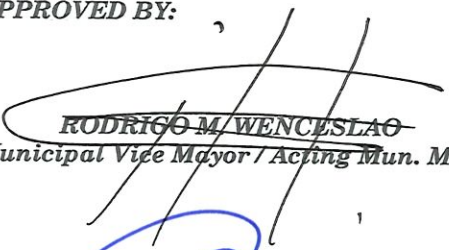

OLIVER R. LIMOSNERO
Municipal Councilor


RONILLO O. LABANG
Ex-Officio (LNB President)

ASHLEY NOREEN J. DIAZ
Ex-Officio (Mun. SK Fed. President)

APPROVED BY HIS HONOR, THE MUNICIPAL MAYOR ON March 16, 2026.

APPROVED BY:


RODRIGO M. WENCESLAO
Municipal Vice Mayor / Acting Mun. Mayor

CERTIFIED BY:


ATTY. CHRISTIAN Q. SALTA, EnP
Municipal Councilor / Acting Mun. Vice Mayor

ATTESTED BY:


JOSELITO T. DELOS ANGELES
Secretary to the Sangguniang Bayan



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF MERIDA

OFFICE OF THE SANGGUNIANG BAYAN

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that MUNICIPAL ORDINANCE NO. 01, SERIES OF 2026 – “AN ORDINANCE CREATING THE POSITION ITEM OF TAX MAPPER III WITH SALARY GRADE 18 IN THE OFFICE OF THE MUNICIPAL ASSESSOR FOR INCLUSION IN THE PLANTILLA OF POSITIONS OF THE LOCAL GOVERNMENT UNIT OF MERIDA, PROVINCE OF LEYTE” had been posted in three (3) conspicuous places in the locality within three (3) consecutive weeks from MARCH 16, 2026 TO APRIL 06, 2026.

THIS CERTIFICATION has been issued in compliance to Section 511 (1), Title One, book IV of RA 7160, otherwise known as the Local Government Code of 1991.

DONE AND ISSUED this 29TH day of APRIL 2026 at Merida, Leyte, Philippines.


JOSELITO T. DELOS ANGELES
Secretary to the Sangguniang Bayan