



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

-oOo-

PROVINCIAL LEGAL OFFICE

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

2nd INDORSEMENT
May 14, 2026

Date: JUL 13 2026
By: [Signature]

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 244 of the Sangguniang Bayan of Matag-ob, Leyte.

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

- Ordinance No. 244 entitled: **“Exhumation fee Ordinance of the New Municipal Memorial Park of Matag-ob, Leyte”**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office opines that the subject Ordinance is, in general, within the legislative authority of the Sangguniang Bayan under Section 447(a)(3)(i)¹ 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 (i) Fix and impose reasonable fees and charges for all services rendered by the municipal government to private persons or entities;

PROVINCE OF LEYTE
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By: pdut
Date: 5/14/26 Time: _____

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-o0o-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1st Indorsement
13 May 2026

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 244, series of 2026 of the Municipality of Matag-ob, Leyte, entitled: An Ordinance imposing fee for the labor cost of exhumation of remains at the new Municipal Memorial Park in the Municipality of Matag-ob, Leyte.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPAL GOVERNMENT OF MATAG-OB



SANGGUNIAN BAYAN

ENDORSEMENT

MAY 11, 2026



HONORABLE LEONARDO "SANDY" JAVIER
Vice-Governor
Presiding Officer
Sangguniang Panlalawigan of Leyte

Sir:

Respectfully forwarding to your good office the herein attached **Municipal Ordinance No. 244** series 2026, entitled "**AN ORDINANCE IMPOSING FEE FOR THE LABOR COST OF EXHUMATION OF REMAINS AT THE NEW MUNICIPAL MEMORIAL PARK IN THE MUNICIPALITY OF MATAG-OB, LEYTE**" of the Sangguniang Bayan of Matag-ob, Leyte for review and approval by the Sangguniang Panlalawigan:

Very truly yours,

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

"The Town of United and Happy People"

Second Floor, Legislative Building, Municipal Government Complex, Diversion Road,
Barangay San Guillermo, Matag-ob, Leyte 6532 The Philippines

www.matag-ob.gov.ph • osb@matag-ob.gov.ph • +63 908-723-5340



SANGGUNIANG BAYAN

CERTIFICATION OF POSTING

THIS IS TO CERTIFY that copies of **Municipal Ordinance No. 244** series 2026, entitled "**AN ORDINANCE IMPOSING FEE FOR THE LABOR COST OF EXHUMATION OF REMAINS AT THE NEW MUNICIPAL MEMORIAL PARK IN THE MUNICIPALITY OF MATAG-OB, LEYTE**" of the Sangguniang Bayan of Matag-ob, Leyte are posted in Three (3) conspicuous places within the municipality of Matag-ob, Leyte for three consecutive weeks from May 11, 2026.

This certification is issued in compliance with Section 59 of R.A. 7160, otherwise known as the Local Government Code of 1991.

Issued this 11th Day of May, 2026.

Very truly yours,

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

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REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPAL GOVERNMENT OF MATAG-OB



Date: MAY 12 2026
By: [Signature]

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on April 06, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
SB Member

HON. RODOLFO N. SUÑIR
SB Member

HON. LUZ M. BOLDERO
SB Member

ABSENT, on O.B.
HON. JOSE B. YAP
SB Member

HON. EDUARDO I. TOLEDO
SB Member

HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. Pres.

HON. JOEL C. TACOY
Ex-Officio Member, LNB
President

HON. ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer

SANGGUNIANG BAYAN
EXCERPTS FROM THE MINUTES OF THE 41st REGULAR
SESSION OF THE 12th SANGGUNIANG BAYAN OF MATAG-
OB, LEYTE HELD AT THE LEGISLATIVE SESSION HALL ON
APRIL 06, 2026.

MUNICIPAL ORDINANCE NO. 244
Series 2026

AN ORDINANCE IMPOSING FEE FOR THE LABOR COST
OF EXHUMATION OF REMAINS AT THE NEW MUNICIPAL
MEMORIAL PARK IN THE MUNICIPALITY OF MATAG-OB,
LEYTE.

Author : Hon. Ricardo L. Giva
Co-authors : Hon. Joel N. Denoy
: Hon. Evangeline C. Carno
Hon. Rodolfo N. Suñir
Hon. Artemio T. Almoroto

Whereas; Human remains at the niches in the New Municipal Memorial Park shall be exhumed after 8 years as Municipal Ordinance No. 72 series 2017 and as stipulated in the contract of lease entered into by between the kin/family representative of the deceased and Local Government Unit (LGU) represented by the Municipal Mayor;

Whereas; Said remains shall be transferred to either bone boxes provided by the LGU located within the municipal memorial park or to other cemetery/facility of the kin's or deceased family's choice.;

Whereas; Exhumation of remain and transfer of the same to bone boxes entail human labor cost, kins or family representative of the deceased be charged of One Thousand Pesos (Php 1,000) which shall be accrued to the cemetery trust fund subject to existing accounting and auditing procedures;

NOW THEREFORE, BE IT ORDAINED by the Sangguniang Bayan of the Municipality of Matag-ob, Leyte, in session duly assembled, that:

SECTION 1. Title. This Ordinance shall be known as the

"The Town of United and Happy People"

Second Floor, Legislative Building, Municipal Government Complex, Diversion Road,
Barangay San Guillermo, Matag-ob, Leyte 6532 The Philippines

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REPUBLIC OF THE PHILIPPINES
PROVINCE OF LEYTE
MUNICIPAL GOVERNMENT OF MATAG-OB



SANGGUNIANG BAYAN

"Exhumation Fee Ordinance of the New Municipal Memorial Park of Matag-ob, Leyte."

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on April 06, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

HON. EVANGELINE C. CARNO
SB Member

HON. RICARDO L. GIVA
SB Member

HON. RODOLFO N. SUNIR
SB Member

HON. LUZ M. BOLDERO
SB Member

ABSENT, on O.B.
HON. JOSE B. YAP
SB Member

HON. EDUARDO I. TOLEDO
SB Member

HON. ANA LOVE D. BORDEN
Ex-Officio Member, SK Fed. Pres.

HON. JOEL G. TACOY
Ex-Officio Member, LNB
President

HON. ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer

SECTION 2. Coverage. This Ordinance shall apply to all requests for the exhumation of human remains interred at the New Municipal Memorial Park, Matag-ob, Leyte, regardless of the purpose of exhumation, whether for transfer, relocation, re-interment, or other lawful reasons.

SECTION 3. Fees and Charges. The foregoing fees and charges shall be collected:

Mayor's Permit	100.00
Exhumation Fee	200.00
Labor Cost	1,000.00
TOTAL	1,300.00

SECTION 4. Collection and Payment. The above fees shall be paid to the Municipal Treasurer's Office prior to the conduct of the exhumation. No exhumation shall be allowed without proof of official payment and issuance of an official receipt.

SECTION 5. Use of Funds. All fees collected under this Ordinance shall accrue to the Trust Fund of the Municipality and shall be used exclusively for the operation, maintenance, improvement, and sanitation of the New Municipal Memorial Park, including related administrative expenses.

SECTION 6. Implementing Office. The Municipal Mayor, through the designated Memorial Park Administrator or authorized municipal office, shall be responsible for the implementation, regulation, and monitoring of this Ordinance.

SECTION 7. Exemptions. Indigent families, as certified by the Municipal Social Welfare and Development Office (MSWDO), may be exempted from payment of the exhumation fee upon approval of the Municipal Mayor, subject to existing accounting and auditing rules.

SECTION 8. Disposition Of Remains in Case of Exemption. –
In cases where exemption from the payment of the exhumation
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SANGGUNIANG BAYAN

I HEREBY CERTIFY that this is a true and accurate copy of the resolution duly adopted by the Sangguniang Bayan of Matag-ob, Leyte on April 06, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:

HON. ARTEMIO T. ALMOROTO
Senior SB Member

HON. JOEL N. DENOY
SB Member

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Municipal Vice-Mayor
Presiding Officer

fee is granted pursuant to the immediately preceding section, the exhumed remains shall be respectfully re-entered or reburied in the Common Bone Box located within the premises of the Municipal Memorial Cemetery.

SECTION 9. PENALTY CLAUSE. Any person who conducts or causes the conduct of an exhumation without complying with the provisions of this Ordinance shall be subject to the foregoing penalties.

First Offense: Fine of 1,500

Second Offense: Fine of 2,000

Third and Succeeding Offenses: Fine of Two Thousand Five Pesos (P2,500.00) per offense and/or suspension of permit, as applicable.

SECTION 10. Separability Clause. If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

SECTION 11. Amendments Clause. The Sangguniang Bayan of the Municipality of Matag-ob, Leyte may amend, modify, or revise any provision of this Ordinance through the enactment of a subsequent ordinance, as the need arises, in accordance with existing laws, rules, and regulations.

SECTION 12. Repealing Clause. All ordinances, resolutions, or parts thereof inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 13. Effectivity. This Ordinance shall take effect after posting in three (3) conspicuous places within the Municipality of Matag-ob, Leyte and compliance with other applicable publication requirements, as provided by law.

Voting on this Ordinance were as follows:

Hon. Artemio T. Almoroto
Hon. Joel N. Denoy
Hon. Ricardo L. Giva

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SANGGUNIANG BAYAN

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Senior SB Member

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HON. JOEL G. TACOY
Ex-Officio Member, LNB
President

Hon. Rodolfo N. Suñir
Hon. Luz M. Boldero
Hon. Jose B. Yap
Hon. Eduardo I. Toledo
Hon. Ana Love D. Borden
Hon. Joel G. Tacoy

AYES - 9

NAYES - 0

ABSTAIN - 0

ENACTED this 6th day of April, 2026.

I HEREBY CERTIFY that this is a true and accurate copy
of the ordinance duly adopted by the Sangguniang Bayan of
Matag-ob, Leyte on April 06, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED AND CERTIFIED
AS DULY ADOPTED:

HONORABLE ROMEO N. ALBARIDA
Municipal Vice-Mayor
Presiding Officer

APPROVED:

HONORABLE BERNANDINO G. TACOY
Municipal Mayor

11 MAY 2026

Date Signed

"The Town of United and Happy People"

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