Item No.: 14

Date: DEC 0 1 2026

PROVINCE OF LEYTE
LEGAL OFFICE
RELEASED
By: Date: 11.27.26 Time: 9 PM

Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

-oOo-

PROVINCIAL LEGAL OFFICE

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: NOV 2 7 2026
By:

2nd INDORSEMENT
August 26, 2026

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through SP Secretary, the attached Ordinance No. 254 of the Sangguniang Bayan of Matag-ob, Leyte.

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)[1] of the Local Government Code of 1991 (R.A 7160) in relation to RA 9994[2]. 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 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] (a) The sangguniang bayan, as the legislative body of the municipality, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the municipality and its inhabitants pursuant to Section 16 of this Code and in the proper exercise of the corporate powers of the municipality as provided for under Section 22 of this Code, and shall:
(1) Approve ordinances and pass resolutions necessary for an efficient and effective municipal government,

[2] "Expanded Senior Citizens Act of 2010"

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

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

PROVINCE OF LEYTE
LEGAL OFFICE
RECEIVED
By:
Date: 8.27.26 Time: 9AM

1st Indorsement
25 August 2026

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 254, series of 2026 of the Municipality of Matag-ob, Leyte, entitled: An Ordinance granting a Twenty Percent (20%) discount on the payment of Cemetery Niche Fees for deceased Senior Citizens and Persons with Disability (PWD) who are interred in the Municipal Cemetery of the Municipality of Matag-ob, Leyte, and for other purposes.**

FLORINDA JILL S. UYVICO
Secretary to the Sanggunian

ENDORSEMENT

AUGUST 24, 2026

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: AUG 25 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. 254** series **2026**, entitled **"AN ORDINANCE GRANTING A TWENTY PERCENT (20%) DISCOUNT ON THE PAYMENT OF CEMETERY NICHE FEES FOR DECEASED SENIOR CITIZENS AND PERSONS WITH DISABILITY (PWD) WHO ARE INTERRED IN THE MUNICIPAL CEMETERY OF THE MUNICIPALITY OF MATAG-OB, LEYTE, AND FOR OTHER PURPOSES."** 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

CERTIFICATION OF POSTING

THIS IS TO CERTIFY that copies of **Municipal Ordinance No. 254** series **2026**, entitled **"AN ORDINANCE GRANTING A TWENTY PERCENT (20%) DISCOUNT ON THE PAYMENT OF CEMETERY NICHE FEES FOR DECEASED SENIOR CITIZENS AND PERSONS WITH DISABILITY (PWD) WHO ARE INTERRED IN THE MUNICIPAL CEMETERY OF THE MUNICIPALITY OF MATAG-OB, LEYTE, AND FOR OTHER PURPOSES."** 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 August 24, 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 24th Day of August, 2026.

Very truly yours,

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

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 July 27, 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 Leave
HON. JOSE B. YAP
SB Member

HON. EDUARDO I. TOLEDO
SB Member

HON. AIYANNA PATRICE M. LAURENTE
Ex-Officio Member, SK Fed. Pres.

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

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

SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 57th REGULAR SESSION OF THE 12th SANGGUNIANG BAYAN OF MATAG-OB, LEYTE HELD AT THE LEGISLATIVE SESSION HALL ON JULY 27, 2026.

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
AUG 25 2026

MUNICIPAL ORDINANCE NO. 254
Series of 2026

AN ORDINANCE GRANTING A TWENTY PERCENT (20%) DISCOUNT ON THE PAYMENT OF CEMETERY NICHE FEES FOR DECEASED SENIOR CITIZENS AND PERSONS WITH DISABILITY (PWD) WHO ARE INTERRED IN THE MUNICIPAL CEMETERY OF THE MUNICIPALITY OF MATAG-OB, LEYTE, AND FOR OTHER PURPOSES

Be it ordained by the Sangguniang Bayan of the Municipality of Matag-ob in session assembled:

SECTION 1. TITLE.

This Ordinance shall be known as the "Senior Citizens and Person with Disability (PWD) Municipal Cemetery Niche Discount Ordinance of Matag-ob, Leyte."

SECTION 2. DECLARATION OF POLICY.

It is hereby declared the policy of the Municipality of Matag-ob, Leyte to uphold the welfare and dignity of Senior Citizens and PWD by providing social protection measures and assistance consistent with the Constitution, Republic Act No. 7432, as amended by Republic Act No. 9257 and Republic Act No. 9994 otherwise known as the "Expanded Senior Citizens Act of 2010", Republic Act No. 7277, as amended by Republic Act No. 9442 and Republic Act No. 10754, otherwise known as the "Magna Carta for Persons with Disability," and pertinent issuances and jurisprudence.

The Municipality recognizes the financial burden of burial and interment expenses and, as a local social protection measure, grants a twenty percent (20%) discount on municipal

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ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

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Municipal Vice-Mayor
Presiding Officer

cemetery niche fees for qualified deceased Senior Citizens and Persons with Disability interred in the Matag-ob Municipal Cemetery, regardless of residence or place of registration, subject to compliance with this Ordinance.

SECTION 3. LEGAL BASES.

This Ordinance is anchored on the following laws and issuances:

1. Republic Act No. 7432, as amended by Republic Act No. 9257 and Republic Act No. 9994, and its Implementing Rules and Regulations which grants senior citizens privileges and benefits, including the twenty percent (20%) discount on funeral and burial services for the death of a senior citizen;
2. Republic Act No. 7277, as amended by Republic Act No. 10754, and its Implementing Rules and Regulations, which grant persons with disability privileges and benefits, including a twenty percent (20%) discount on funeral and burial services for the death of a person with disability;
3. The ruling of the Supreme Court in Republic of the Philippines, represented by the Office of Senior Citizens Affairs v. Pryce Corporation, Inc., G.R. No. 243133, which held that interment services are covered by the twenty percent (20%) Senior Citizen discount on funeral and burial expenses; and
4. The authority of the Municipality, through the Sangguniang Bayan, to regulate, administer, and impose reasonable fees for the use of municipal facilities and services, including the Municipal Cemetery, and to grant local privileges, discounts, or social protection measures in the exercise of its police power, fiscal authority, and general welfare powers under the Local Government Code.

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 July 27, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

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Municipal Vice-Mayor
Presiding Officer

Accordingly, whether or not a municipal cemetery niche fee is strictly classified as part of the funeral and burial services enumerated under national law, the Municipality hereby grants the discount as a local benefit and social protection measure for deceased Senior Citizens and Persons with Disability interred in the Matag-ob Municipal Cemetery.

SECTION 4. COVERAGE.

This Ordinance shall apply to the payment of municipal cemetery niche fees, including lease, rental, use, or occupancy fees for niches in the Municipal Cemetery of Matag-ob, Leyte, for the burial or interment of deceased Senior Citizens and deceased Persons with Disability.

This Ordinance shall not be construed as automatically granting a right to a cemetery niche where no niche is available, nor as exempting the applicant from compliance with existing cemetery rules, regulations, procedures, and documentary requirements.

SECTION 5. GRANT OF DISCOUNT.

A twenty percent (20%) discount shall be granted on the payment of municipal cemetery niche fees, including lease, rental, use, or occupancy fees for niches, payable to the Municipal Government for the burial or interment of a deceased Senior Citizen or Person with Disability.

The discount shall apply only to fees imposed and collected by the Municipal Government for cemetery niche utilization.

The discount shall not apply to penalties, surcharges, unpaid arrears from prior obligations, private funeral services, private memorial services, or expenses not imposed or collected by the Municipal Government, unless otherwise provided by law or a separate ordinance.

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 July 27, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

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Municipal Vice-Mayor
Presiding Officer

In case the deceased qualifies both as a Senior Citizen and as a Person with Disability, only one twenty percent (20%) discount shall be applied. There shall be no double discount.

SECTION 6. QUALIFICATIONS.

To avail of the discount, the claimant shall submit the following:

a. Proof that the deceased is a Senior Citizen or Person with Disability (PWD) at the time of death, through any of the following:
   i. For senior citizens:
      - OSCA Identification Card; or
      - National Identification Card, passport, or any valid government-issued identification card showing the date of birth of the deceased.
   ii. For persons with disability (PWD)
      - PWD Identification Card;
      - Proof of PWD registration issued by the local government unit where the deceased was registered; or
      - A certification from the Barangay showing that the deceased was recognized as a Person with Disability at the time of death

b. Certified true copy of the Death Certificate;

c. Official billing statement or assessment issued by the Municipal Treasurer's Office or Municipal Cemetery Administrator; and

d. Proof of identity of the claimant.

SECTION 7. PERSONS ENTITLED TO CLAIM THE DISCOUNT.

The discount may be claimed by the surviving spouse, child, relative, guardian, or any person who actually shoulders the burial and niche expenses of the deceased senior citizen and PWDs.

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 July 27, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

ATTESTED:

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Municipal Vice-Mayor
Presiding Officer

SECTION 8. NON-TRANSFERABILITY.

The privilege granted under this Ordinance shall be non-transferable and shall exclusively apply to the burial or interment of deceased Senior Citizens and PWDs.

SECTION 9. IMPLEMENTING OFFICES.

The Office of the Municipal Treasurer, Office of Senior Citizens Affairs (OSCA), Municipal Social Welfare and Development Office (MSWDO), and the Municipal Cemetery Administrator shall jointly implement this Ordinance.

The Office of Senior Citizens Affairs shall assist in the verification of eligibility of claimants and deceased senior citizens.

The Municipal Social Welfare and Development Office shall assist in the verification of eligibility of deceased persons with disability, especially in cases where the PWD Identification Card is unavailable but other competent proof may be submitted.

SECTION 10. PROHIBITED ACTS.

It shall be unlawful for any person to:

a. Falsify documents for the purpose of availing the discount;

b. Misrepresent a deceased person as a Senior Citizen or PWD to obtain benefits under this Ordinance.

Any violation shall subject the offender to applicable administrative, civil, and criminal liabilities under existing laws.

SECTION 11. INFORMATION DISSEMINATION.

The Municipal Government shall ensure the proper dissemination of this Ordinance through posting in 3 conspicuous places, including the Municipal Hall, OSCA Office, Municipal Cemetery, and barangay halls.

SANGGUNIANG BAYAN

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 July 27, 2026.

ANA MARIA SANORIA-ECIJA
Secretary to the Sanggunian

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

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

SECTION 12. FUNDING AND ACCOUNTING TREATMENT.

The discount granted under this Ordinance shall be treated as a reduction in the amount collectible by the Municipal Government from the covered cemetery niche fee. The Municipal Treasurer's Office shall maintain proper records of all discounts granted pursuant to this Ordinance for accounting, audit, monitoring, and reporting purposes.

SECTION 13: AMENDMENT CLAUSE. This ordinance may be amended or modified as necessary through the appropriate legislative process.

SECTION 14. SEPARABILITY CLAUSE.

If any provision of this Ordinance is declared unconstitutional or invalid, the remaining provisions not affected thereby shall remain in full force and effect.

SECTION 15. REPEALING CLAUSE.

All ordinances, resolutions, executive orders, rules, and regulations inconsistent with the provisions of this Ordinance are hereby repealed or modified accordingly.

SECTION 16. EFFECTIVITY.

This Ordinance shall take effect fifteen (15) days after its publication or posting in accordance with law.

APPROVED UNANIMOUSLY.

ENACTED this 27th day of July, 2026, at the Municipality of Matag-ob, Leyte.

VOTING ON THIS ORDINANCE:
Hon. Artemio T. Almoroto
Hon. Joel N. Denoy
Hon. Evangeline C. Carno
Hon. Ricardo L. Giva

ATTESTED:

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Senior SB Member

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SANGGUNIANG BAYAN

Hon. Rodolfo N. Suñir
Hon. Luz M. Boldero
Hon. Jose B. Yap
Hon. Eduardo I. Toledo
Hon. Joel G. Tacoy
Hon. Aiyanna Patrice M. Laurente

AYES - 9
NAYES – 0
ABSTAIN – 0

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 July 27, 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

24 AUG 2026
Date Signed