



Republic of the Philippines  
Province of Laguna  
**MUNICIPALITY OF LOS BAÑOS**  
*Special Science and Nature City*  
**OFFICE OF THE SANGGUNIANG BAYAN**  
Municipal Hall, National Highway, Brgy. Timugan,  
Los Baños, Laguna 4030 Philippines  
Email: losbaños@laguna.net

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**EXCERPTS FROM THE MINUTES OF THE THIRD (3RD) REGULAR SESSION OF  
THE SANGGUNIANG BAYAN HELD ON JANUARY 18, 2022 AT THE  
SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY,  
BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.**

Present : Vice Mayor Josephine H. Sumangil - Evangelista, Presiding Officer  
S.B. Member Miko C. Pelegrina  
S.B. Member Janos S. Lapiz  
S.B. Member Geronimo A. Ciceron  
S.B. Member Marlo PJ A. Alipon  
S.B. Member Mike Dexter A. Concio  
S.B. Member Mark Lester B. Dizon  
S.B. Member Rodora P. Loares  
S.B Member Arlene P. delos Santos, Liga President  
S.B. Member Jozlyn N. Manansala, SK Federation President  
Secretary Dona T. Alborida  
Ms. Felomina I. Lincallo, LLSO I

Absent : S.B. Member Cris Dayril B. Bagne, (O.B.)

Visitor : SINSPI Fernando C. Castillo, BFP Chief  
SFO1 Jefferson S. Samson, BFP  
Dr. Alvin A. Isidoro, Municipal Health Officer  
Engr. Ricky S. Estopace, Municipal Engineer  
Mr. Alexander L. Bejosano, Municipal Treasurer

**ORDINANCE NO. 2022 - 2270**

**AN ORDINANCE EXTENDING THE TIME FOR PAYMENT OF PERMIT FEE ON  
BUSINESS RENEWAL AND BUSINESS TAXES WITHOUT PENALTIES AND  
SURCHARGES UNTIL FEBRUARY 15, 2022.**

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Author :   
**Councilor Geronimo A. Ciceron**

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**WHEREAS**, Presidential Proclamation No. 929, s. 2020 issued 16 March 2020 declared a State of Calamity throughout the Philippines due to the Coronavirus Disease 2019 (COVID-19);



**WHEREAS**, Republic Act (RA) No. 11469: *Bayanihan to Heal as One Act* approved 24 March 2020, promotes the adoption of a whole of nation approach as it seeks to mobilize all sectors, both private and public, to intensify existing COVID-19 response and preventive measures, and to further mitigate the social, economic and financial impact of COVID-19;

**WHEREAS**, with the continuing rise of confirmed COVID-19 cases in other areas of the country, Local Government Units (LGUs) are likewise imposing Community Quarantine to mitigate and/or contain further transmission of the disease. The quarantine measures substantially decreased the buying power of a number of affected workers, caused shutdown of small businesses and threatened business continuity as movement of goods and commodities are curtailed;

**WHEREAS**, on April 2, 2020, DILG issued an advisory to all Municipal Mayors and Municipal Sanggunian on the provision of temporary economic relief to individuals and businesses in LGUs under Community Quarantine. It hereby advised the LGUs to relax the imposition of fees and extend statutory deadlines and payment of taxes, fees and other charges set by law or local ordinances;

**WHEREAS**, under Section 167 of RA 7160 otherwise known as the Local Government Code, *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 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;*

**WHEREAS**, under Section 2C.03. (Time of Payment of Business Taxes) of the 2009 Revenue Code of Los Baños, Laguna, *the tax shall be paid once within the first twenty (20) days of January or in quarterly installments within the first twenty (20) days of January, April, July and October of each year. It further states that the Sangguniang Bayan, may, for a justifiable reason or cause, extend the time for payment of such taxes without surcharges or penalties, but only for a period not exceeding six (6) months;*

**WHEREAS**, under Section 4A.03, paragraph (e) (Duration of Permit and Renewal) of the same Code, *the Mayor's Permit shall be granted for a period not more than one (1) year and shall expire on the 31<sup>st</sup> of December following the date of issuance, unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. The permit issued shall be renewed within the first twenty (20) days of January. It shall have a continuing validity only upon renewal thereof and payment of the corresponding fee;*

**WHEREAS**, as stated, the payment of business taxes for the first quarter and the payment for permit fees on renewal of business shall be paid within January 20, 2022. The august body agreed to extend the time of payment of such tax and fee in order to provide temporary economic relief to individuals and businesses in the Municipality of Los Baños in view of the COVID-19 pandemic;



**NOW THEREFORE**, on motion of Councilor Geronimo A. Ciceron duly seconded by Councilor Marlo PJ A. Alipon and concurred by all other members present;

**BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF LOS BAÑOS, LAGUNA, in session assembled, THAT:**

**SECTION 1.** **EXTENSION FOR THE TIME OF PAYMENT.** The Municipal Government of Los Baños hereby extends the time for payment of Mayor's Permit Fee on Business Renewal and the time for payment of business taxes without penalties and surcharges until February 15, 2022.

**SECTION 2.** **CONDONATION OF PENALTIES AND SURCHARGES.** The condonation of penalties and surcharges for unpaid Mayor's Permit Fee on business and business taxes shall be applicable to any person conducting a business or undertaking provided full payment of such fee and tax on February 15, 2022.

**SECTION 3.** **EFFECTIVITY.** This Ordinance shall take effect immediately upon its approval and shall run from January 21, 2022 until February 15, 2022 only.

**ENACTED :** January 18, 2022

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**I HEREBY CERTIFY** to the correctness of the above –quoted Ordinance.

**DONA T. ALBORIDA**  
Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:

**HON. JOSEPHINE H. SUMANGIL - EVANGELISTA**  
Vice Mayor / Presiding Officer

APPROVED:

**HON. ANTONIO I. KALAW**  
Municipal Mayor