



Republic of the Philippines  
Province of Laguna  
**Municipality of Los Baños**  
*Special Science and Nature City*  
**OFFICE OF THE MUNICIPAL TREASURER**

**BAGONG LOS BAÑOS**  
G/F, Municipal Building  
National Highway, Brgy. Timugan,  
Los Baños, Laguna 4030, Philippines  
Tel Nos: (049) 530-2584/530-2592 loc. 101

February 5, 2025

**Ms. MARIA LORILYN V. MANRIQUE**

*Cluster A Team Leader*

Department of Interior and Local Government

Los Baños, Laguna

Dear Madam:

This has reference to the 2<sup>nd</sup> Endorsement of Mr. Jay Beltran, Officer-in-Charge, Department of Interior and Local Government Region IV-A CALABARZON which your good office has endorsed to us re: refusal of LGU Los Baños, Laguna to receive advance payment for real estate tax as per attached letter of Mr. Rodolfo Lalog.

Please be informed that the Office of the Municipal Treasurer of Los Baños is accepting advance payments for real property taxes. This is based on the *Province of Laguna, Resolution No. 209, S. 2015, Provincial Tax Ordinance No. 1, Series 2015, Section 2F.07, Tax Discount for Advanced Payment*. – *If the basic real property tax and the additional tax accruing to the SEF are paid on time or in advance in accordance with the prescribed schedule of payments as provided under Section 2F.06 installments, the taxpayer shall be granted a tax discount of ten percent (10%) for prompt payment. Provided, however, that the above discount shall only be granted to properties without any delinquency as of January 1<sup>st</sup> of the year that the discount is claimed. "Prompt payment" of taxes and fees refer to those collected after they have accrued but made on or before the end of the first quarter of the year concerned.*

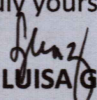
As per attached submitted official receipt no. 1565036 dated May 6, 2024 by Mr. Lalog, under the name of Ms. Evangeline Alconde the amount of taxes paid was P13,229.88 (Attachment A). The tax due was based on 2% of the assessed value as provided in the Local Government Code of 1991, *Chapter IV, Imposition of Real Property Tax, Section 233. Rates of Levy*. – *A province or a municipality within the Metropolitan Manila Area shall fix a uniform rate of basic real property tax applicable to their respective localities as follows (b) in the case of a city or a municipality within the Metropolitan Manila Area, at the rate not exceeding two percent (2%) of the assessed value of real property.* Assessed value is based on the tax declaration issued by the Office of the Municipal Assessor.

We would like to emphasize that there is no increase on tax due as per attached photocopies of official receipt number 1374541 and 1374542 dated November 14, 2022 (Attachment B-1 and B-2) and photocopies of tax declaration (TD No. 11-0013-01556 and TD No. 11-0013-01557) (Attachment C-1 and C-2) issued from the Office of the Municipal Assessor.

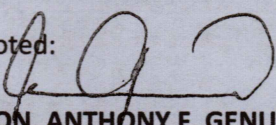
The claim is baseless and unfounded as seen in the attached receipts which shows that the real property tax payment is the same in the two consecutive years (please find attached photocopies of official receipts). Further, it can be stressed that advance payment for the proceeding year is accepted by our collection staff.

For your information. Thank you very much.

Very truly yours,

  
**MARIA LUISA G. DIAZ**  
*Municipal Treasurer*

Noted:

  
**HON. ANTHONY F. GENUINO**  
*Municipal Mayor*

RECEIVED BY:  
Fast Coor 2/6/25  
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