Republic of the Philippines
Province of Laguna
**Municipality of Los Baños**
*Special Science and Nature City*
**OFFICE OF THE SANGGUNIANG BAYAN**
2/F, Municipal Building, National Highway, Brgy. Timugan, Los Baños, Laguna, 4030
Tel. Nos. : (049) 530 2981; 530 2952; 530 2953; 530 2818 Local: 2001

BAGONG PILIPINAS

**EXCERPTS FROM THE MINUTES OF THE TWENTY - THIRD (23RD) REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN HELD ON JANUARY 19, 2026 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.**

**PRESENT:**

| | |
|---|---|
| Hon. Marlo PJ A. Alipon | Municipal Vice Mayor/Presiding Officer |
| Hon. Miko C. Pelegrina | S.B. Member |
| Hon. Aldous Amiel B. Perez | S.B. Member |
| Hon. Muriel Laisa B. Dizon | S.B. Member |
| Hon. Leren Mae M. Bautista | S.B. Member |
| Hon. Benedicto S. Alborida | S.B. Member |
| Hon. Rand Edouard R. De Jesus | S.B. Member |
| Hon. Myla E. Alinsunurin | S.B. Member |
| Hon. Jay G. Rolusta | S.B. Member |
| Hon. Gaudencio P. Macatangay | Ex-Officio Member/Liga President |
| Hon. Samantha Nicole A. Banasihan-Ortega | Ex-Officio Member/SK Federation President |

**ABSENT:**

None

**ORDINANCE NO. 2026-2465**

**AN ORDINANCE EXTENDING THE TIME FOR PAYMENT OF PERMIT FEE ON BUSINESS RENEWAL AND BUSINESS TAXES WITHOUT PENALTIES AND SURCHARGES UNTIL JANUARY 23, 2026.**

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Author (s) : Councilor (s) Miko C. Pelegrina, Aldous Amiel B. Perez, Muriel Laisa B. Dizon, Leren Mae M. Bautista, Benedicto S. Alborida, Rand Edouard R. De Jesus, Myla E. Alinsunurin, Jay G. Rolusta, Gaudencio P. Macatangay, Samantha Nicole A. Banasihan-Ortega

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**WHEREAS,** in his letter on January 19, 2026, the Local Chief Executive Honorable Mayor Neil Andrew N. Nocon, requested the august body for the extension of the Business One Stop Shop until January 23, 2026;

**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;*

**WHERES,** 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 expired on the 31st 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, 2026;

**WHEREAS,** after careful study and deliberation, the Members of the Sangguniang Bayan find it reasonable to extend the Business One Stop Shop (BOSS) process to provide all taxpayers sufficient opportunity to renew and pay their business permits within the extended period;

**NOW THEREFORE,** on motion of Councilor Jay G. Rolusta, duly seconded by Councilor Muriel Laisa B. Dizon 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 January 23, 2026.

**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 January 23, 2026.

**SECTION 3.** **EFFECTIVITY.** This Ordinance shall take effect immediately upon its approval and shall run from January 21, 2026 until January 23, 2026 only.

**ENACTED** : January 19, 2026

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

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

CERTIFIED ENACTED:

**HON. MARLO PJ A. ALIPON, MPA, REE, RMP**
Municipal Vice Mayor/Presiding Officer

APPROVED:

**HON. NEIL ANDREW N. NOCON**
Municipal Mayor