



Republic of the Philippines  
Province of Ilocos Norte  
**MUNICIPALITY OF SAN NICOLAS**



SBO-0010-0

## OFFICE OF THE SANGGUNIANG BAYAN

EXCERPTS FROM THE SPECIAL SESSION OF THE 10<sup>TH</sup> SANGGUNIANG BAYAN  
OF SAN NICOLAS, ILOCOS NORTE HELD AT THE MUNICIPAL SESSION HALL  
ON THE 18<sup>TH</sup> DAY OF JANUARY, 2019 AT 03:00 O'CLOCK IN THE AFTERNOON.

**PRESENT:**

Hon. Edistio P. Valdez	Vice-Mayor/Presiding Officer;
Hon. Angel Miguel L. Hernando	Member;
Hon. Domingo C. Ambrocio, Jr.	Member;
Hon. Ariel B. Villa	Member;
Hon. Efren C. Butay	Member;
Hon. Norberto S. Dadiz, Jr.	Member;
Hon. Manuel D. Coloma, Sr.	Member;
Hon. Orlando B. Badua	Member;
Hon. Jessie Julito P. Pumaras, Sr.	Member.
Hon. Juanito P. Ulep, Jr.,	Member/Liga ng mga Barangay President.

**ABSENT:**

Hon. Inno Ma. Angelo Paulo O. Hernando	Member/PPSK President.
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**“MUNICIPAL ORDINANCE NO. 2019-03**

**AN ORDINANCE ALLOWING THE EXTENSION OF THE TIME OF PAYMENT OF BUSINESS TAXES, FEES AND CHARGES FROM JANUARY 21, 2019 TO JANUARY 31, 2019 WITHOUT SURCHARGES OR PENALTIES.**

**WHEREAS**, it is customary that all business taxes, fees and charges due to the municipality are paid within the first twenty days of January or of each subsequent quarter, as the case maybe based on the existing provisions of the Municipal Revenue Code;

**WHEREAS**, pursuant to Art. 255, IRR, LGC 1991, the Sangguniang Bayan may, for justifiable reason or cause, extend the time of payment of such taxes, fees or charges without surcharges or penalties, but only for a period not exceeding six (6) months;

**WHEREAS**, there is a pressing need to extend the time of payment in order to accommodate the increasing number of taxpayers because as of this time, there are other requirements that need to be complied with through the adoption of additional requirements imposed by pertinent DILG Circulars and ISO Standards;

**WHEREAS**, as of this date, per report of the Treasurer of the Municipality, there is only an estimated fifty percent (50%) who have completed their papers and there are bulk of papers still ongoing finalization and compliance with such requirements;

**WHEREAS**, those who fail to beat the deadline as hereto provided would be adversely affected by the surcharges and penalties as required by law;

**WHEREAS**, the plea for the need of extension is deemed reasonable and justifiable for the interest of the public;

**NOW, THEREFORE, BE IT ORDAINED BY THE SANGGUNIANG BAYAN IN SESSION DULY ASSEMBLED THAT:**

**SECTION 1. Title.** - This ordinance shall be known as an “Ordinance Allowing the Extension of the Time of Payments of Business Taxes, Fees, and Charges from January 21, 2019 to January 31, 2019 without surcharges or penalties”.

**SECTION 2. Extension.** - The time of payments of business taxes, fees and charges is hereby extended from January 21, 2019 to January 31, 2019 without the imposition of surcharges, interest or other penalties.

**SECTION 3. Separability Clause.** If for any reason or reasons, a part or provision of this ordinance is declared contrary to law, morals, public order or public policy, all other provisions shall remain valid and effective.

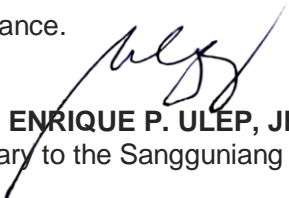
**SECTION 4. Effectivity.** This ordinance shall take effect upon approval.

**UNANIMOUSLY APPROVED.”**

Voting on the foregoing ordinance was as follows:

- AYES : Members Hernando, A., Ambrocio, Jr., Villa, Butay, Dadiz, Jr., Coloma, Sr., Badua, Pumaras, Sr. and Ulep, Jr.
- NAYS : None.
- ABSTAINED : None.


I hereby certify to the correctness of the foregoing ordinance.

  
**ENRIQUE P. ULEP, JR.**  
 Secretary to the Sangguniang Bayan I

**ATTESTED:**

  
**EDISTIO P. VALDEZ**  
 Vice-Mayor/Presiding Officer

**APPROVED:**

  
**ALFREDO P. VALDEZ, JR., M.D.**  
 Municipal Mayor  
 Approved on: January 18, 2019