



Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

**OFFICE OF THE SANGGUNIANG BAYAN**

**EXCERPTS FROM THE MINUTES OF THE 6<sup>th</sup> SPECIAL SESSION OF THE  
10<sup>th</sup> SANGGUNIANG BAYAN OF DINALUPIHAN, BATAAN HELD AT THE  
MUNICIPAL SESSION HALL ON THE 16<sup>th</sup> DAY OF APRIL 2020**

**PRESENT:**

Hon. Renato M. Matawaran, MD.	Municipal Vice Mayor & Presiding Officer
Hon. Sherry U. De Ausen	SB Member
Hon. Emmanuel T. Bajada	do
Hon. Joseph P. Catli	do
Hon. Danilo P. Dela Cruz	do
Hon. Armando M. Buniag	do
Hon. Carmen M. Sandoval	do
Hon. Elizalde M. Torno	do
Hon. Ramer S. Fernando	do – ABC
Hon. Joel F. Abraham	do – IPMR
Hon. Kathrin R. David	do – MFSK

**ABSENT:**

Hon. German M. Santos, Jr.	SB Member
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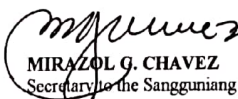
**RESOLUTION NO. 120 – 2020**

**RESOLUTION EXTENDING THE TIME OF PAYMENT OF TAXES,  
PERMITS, FEES AND CHARGES DUE TO LGU – DINALUPIHAN,  
BATAAN DURING THE IMPLEMENTATION OF THE ENHANCED  
COMMUNITY QUARANTINE UNTIL 31 MAY 2020 WITHOUT PENALTIES  
AND SURCHARGES**

**Authored By: HON. ARMANDO M. BUNIAG**

**WHEREAS**, received by this Sangguniang Bayan is a request from the Municipal Mayor, for consideration and approval, of the recommendation from the LGU's Local Finance Committee for the possible extension of payment period of all taxes, permits, fees and charges due to LGU – Dinalupihan, Bataan during the implementation of the Enhanced Community Quarantine;

**WHEREAS**, under the LGU's Revenue Code of CY 2006, there are provisions which state specific deadline or period that taxes, permits, fees and charges are to be paid such as but not limited to, business taxes, municipal tricycle operator's permit, market rental and others;

  
MIRAZOL G. CHAVEZ  
Secretary to the Sangguniang Bayan

  
RENATO M. MATAWARAN, MD.  
Municipal Vice Mayor  
& Presiding Officer

  
MARIANGELA S. GARCIA  
Municipal Mayor



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**WHEREAS**, since the entire country is under a State of Calamity and Luzon is under an Enhanced Community Quarantine due to the imminent threat of COVID – 19, it will be extremely difficult for the taxpayers to pay for their taxes, permits, fees and charges;

**WHEREAS**, Section 4 (z) of Republic Act No. 11469 or the “Bayanihan to Heal as One Act” allows the movement of statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under Community Quarantine;

**WHEREAS**, Section 167 of R. A. 7160, otherwise known as the Local Government Code of 1991, states that: “Unless otherwise provided in this Code, all local taxes, fees and charges shall be paid within the first twenty (20) days of January or of each subsequent quarter, as the case may be. The Sanggunian concerned may, for a 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**, this Sanggunian, considering the above provisions of the law, approves the herein request of the Local Finance Committee finding it reasonable and acceptable, thus this resolution.

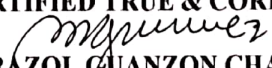
**NOW THEREFORE**, on motion of SB Member Armando M. Buniag and unanimously seconded, be it;

**RESOLVED**, as it is hereby resolved, to extend the time of payment of taxes, permits, fees and charges due to LGU – Dinalupihan, Bataan during the implementation of the Enhanced Community Quarantine until 31 May 2020 without penalties and surcharges.


**RESOLVED FURTHER**, that copies of this resolution be furnished the Municipal Mayor’s Office, Municipal Treasury Office, Municipal Accounting Office, Municipal Budget Office and all concern for their guidance, official information and appropriate action.

**UNANIMOUSLY APPROVED.**

**CERTIFIED TRUE & CORRECT:**

  
**MIRAZOL GUANZON CHAVEZ**  
Secretary to the Sangguniang Bayan

**ATTESTED:**

  
**RENATO M. MATAWARAN, MD.**  
Municipal Vice Mayor & Presiding Officer

**APPROVED:** 04/17/2020

  
**MARIA ANGELA S. GARCIA**  
Municipal Mayor

Mgc./neth