



Republic of the Philippines
Province of Ilocos Norte
MUNICIPALITY OF NUEVA ERA

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE REGULAR SESSION OF THE SANGGUNIANG BAYAN OF NUEVA ERA, ILOCOS NORTE, HELD AT THE SESSION HALL ON JANUARY 24, 2022 AT 9:00 O'CLOCK IN THE MORNING.

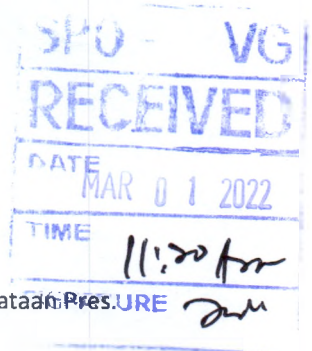
PRESENT:

HON. CAROLINE A. GARVIDA
HON. CATHERINE A. NAIRA
HON. OSIAS O. BUENO
HON. JERRY D. ALEJANDRO
HON. BENABEL A. LALUGAN
HON. ROGER O. ARZADON
HON. AGRIFINA T. DURLAO
HON. PETRONIO H. RIQUELMAN JR.
HON. EDWIN B. YAGIN
HON. AUSTINE MARK A. VALERA
HON. FRANCISCO T. RAMBAUD

Vice Mayor & Presiding Officer
Sangguniang Bayan Member

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Pederasyon ng Sangguniang Kabataan
Liga ng mga Barangay President



ABSENT: NONE

MUNICIPAL ORDINANCE NO. 2022-47

AN ORDINANCE GRANTING EXTENSION PERIOD FOR THE PAYMENT OF LOCAL BUSINESS TAX, OTHER TAXES, FEES AND CHARGES IN THE MUNICIPALITY OF NUEVA ERA, ILOCOS NORTE

WHEREAS, one of the Fundamental Powers of the State is the Police Power to make, ordain, establish all manner of wholesome and reasonable laws for the good and welfare of the people;

WHEREAS, Section 167 of the Local Government Code provides 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 maybe. 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 of six months";

WHEREAS, the Bureau of Local Government Finance issued Memorandum Circular No. 004-2022 dated January 17, 2022 providing advisory on the assessment, collection, and payment of Local Business Tax, other taxes, fees and charges under the New Normal;

WHEREAS, consistent with the provisions of Section 4 of Republic Act No. 11469 otherwise known as the Bayanihan to Heal as One Act and Sec. 4 of Republic Act No. 11494 or the Bayanihan to Recover as One Act, the extension of deadlines for the payment of Taxes, Fees and Charges of the Local Government Unit during this pandemic period is justifiable to avoid unnecessary influx and to manage the threat of COVID-19;

BE IT ORDAINED by the Sangguniang Bayan of the Municipality of Nueva Era, Ilocos Norte by virtue of the powers vested in law, in session duly assembled that:

SECTION 1. Title. This ordinance shall be known as "AN ORDINANCE GRANTING EXTENSION PERIOD FOR THE PAYMENT OF LOCAL BUSINESS TAX, OTHER TAXES, FEES AND CHARGES IN THE MUNICIPALITY OF NUEVA ERA, ILOCOS NORTE

SECTION 2. DEFINITION OF TERMS: As used in this ordinance, terms are defined hereunder:

- a. Tax- represents money that a government charges to an individual or business when they perform a particular action or complete a specific transaction.
- b. Fee- related to a tax in that it is also a charge paid to the government by individuals or by a business. Fees are mostly imposed to regulate or control various types of activities.
- c. Surcharge/penalty- added liability imposed on something that is already due, such as a tax.
- d. Business- the practice of making one's living by engaging in commerce.

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SECTION 3. PERIOD OF EXTENSION. A period of six (6) months is given as the deadline for extension on the payment of local business taxes, fees and charges without surcharges and penalties.

SECTION 4. PENAL PROVISION. Any person violating the provisions of this ordinance shall be penalized by a fine of not less than One Thousand Pesos (1,000.00) but not more than Two Thousand Five Hundred Pesos (2,500.00) in accordance with the Revised Penal Code as the case maybe.

SECTION 5. REPEALING CLAUSE. All Ordinances, resolutions and other issuances inconsistent with the provision of this ordinance are hereby repealed and modified accordingly.

SECTION 6. SEPARABILITY CLAUSE. If for any reason any provision of this Ordinance is declared invalid or unconstitutional by appropriate agency or office, the remaining provisions not affected thereby shall continue in full force and effect.

SECTION 7. EFFECTIVITY CLAUSE. This Ordinance shall take effect upon approval.

APPROVED, this 24th day of January 2022.

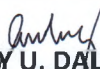
Voting Profile:

In Favor: Members C. Naira, O. Bueno, J. Alejandro, B Lalugan, R. Arzadon, A. Dumlao
P. Riquelman Jr., E. Yagin, A. Valera and F. Rambaud

Against: N o n e

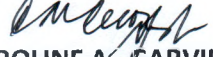
Abstained: N o n e

CERTIFIED CORRECT:


LILY U. DALAG

Secretary to the Sangguniang Bayan

ATTESTED:


CAROLINE A. GARVIDA
Vice Mayor & Presiding Officer
2-23-2022

APPROVED:


ATTY. ALDRIN R. GARVIDA
Municipal Mayor
2-23-2022



Republic of the Philippines
 THE SANGGUNIANG PANLALAWIGAN OF ILOCOS NORTE
 Laoag City, 2900

ELEVENTH SANGGUNIANG PANLALAWIGAN

EXCERPTS FROM THE MINUTES OF THE 121ST REGULAR SESSION
 OF THE SANGGUNIANG PANLALAWIGAN, HELD AT THE
 PROVINCIAL CAPITOL AUDITORIUM, LAOAG CITY,
 AT 09:34 IN THE MORNING, MONDAY,
 18 APRIL 2022.

Present:

Hon. Medeldorf M. Gaoat, Acting Vice-Governor,
 and Presiding Officer,
 Hon. Domingo C. Ambrocio, Jr., Member,
 Hon. Da Vinci M. Crisostomo, Member,
 Hon. Rodolfo Christian G. Fariñas III, Member,
 Hon. Franklin Dante A. Respicio, Member,
 Hon. James Paul C. Nalupta, Member,
 Hon. Aladine T. Santos, Member,
 Hon. Saul Paulo A. Lazo, Member,
 Hon. Portia Pamela R. Salenda, Member,
 Hon. Donald G. Nicolas, Member,
 Hon. Handy T. Lao, PCL-IN, Ex-officio Member,
 Hon. Elmer C. Faylogna, ABC-IN, Ex-officio Member,
 Hon. Rafael Salvador C. Medina, PPSK-IN, Ex-officio Member.

Absent:

None.

RESOLUTION NO. R2022-6230

REVIEW OF/ACTION ON ORDINANCE NO. 2022-47
 PASSED BY THE SANGGUNIANG BAYAN OF
 NUEVA ERA.

ON MOTION of Member RESPICIO, Chairman, Committee on WAYS AND MEANS,
 duly seconded, the Body Resolved that:

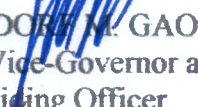
**Ordinance No. 2022-47 be declared VALID pursuant to the Committee Report of
 the Committee on WAYS AND MEANS, a copy of which is being furnished the
 Sanggunian concerned;**

Copy of this Resolution be furnished to all concerned for their information and guidance.

I HEREBY CERTIFY to the correctness of the above-quoted Resolution.

ATTESTED:


 MILDRED NIRMLA R. LAMOSTE
 Provincial Board Secretary < 


 MEDELDORE M. GAOAT
 Acting Vice-Governor and
 Presiding Officer

APR 21 2022



Republic of the Philippines
PROVINCE OF ILOCOS NORTE
 2900 Laoag City

SPO-025-0

OFFICE OF THE SANGGUNIANG PANLALAWIGAN
 (11th Sangguniang Panlalawigan)

COMMITTEE REPORT

COMMITTEE ON WAYS AND MEANS

SPO - VG	
RECEIVED	
DATE APR 13 2022	
TIME	10: 05 AM
SIGNATURE	<i>[Signature]</i>

**THE HONORABLE PRESIDING OFFICER &
 MEMBERS OF THE SANGGUNIANG PANLALAWIGAN**

RE: Municipal Ordinance No. 2022-47 of the Municipality of Nueva Era, Ilocos Norte entitled "AN ORDINANCE GRANTING EXTENSION PERIOD FOR THE PAYMENT OF LOCAL BUSINESS TAX, OTHER TAXES, FEES AND CHARGES IN THE MUNICIPALITY OF NUEVA ERA, ILOCOS NORTE"

FINDINGS AND OBSERVATIONS:

1. The ordinance under review extends the deadline in the payment of local business taxes, fees and charges in the Municipality of Nueva Era for a period of six months, or from January 20, 2022 to July 20, 2022;
2. The ordinance was enacted in view of the declaration by the President that placed the entire country under a state of calamity due to the Corona Virus Infectious Disease 2019 (COVID-19) which was declared as an international pandemic by the World Health Organization;
3. The pandemic has caused unprecedented global health, social and economic emergency issues that have impacted on the lives of people around the globe and the employment of a great number of our provincemates, including proprietors of business establishments which were deprived of income as a result of the Localized Enhanced Community Quarantine;
4. Further, in cognizance of the adverse impact of the COVID-19 pandemic to the Philippine economy and society, Republic Act No. 11494 (Bayanihan to Recover as One Act) declares it the policy of the State to establish mechanisms to reduce the adverse impact of the pandemic on the socio-economic well-being of all Filipinos through the provision of assistance, subsidies, and other forms of socio-economic relief and to mitigate the economic cost and losses stemming from the pandemic;
5. Hence, the subject ordinance is in pursuance of RA 11494 which likewise urges LGUs to fully cooperate towards a unified, cohesive and orderly implementation of the national policy to address COVID-19, particularly such policies providing socio-economic relief to those affected by the pandemic;
6. As such, the opinion of the Local Finance Committee of the Provincial Government of Ilocos Norte was sought, and came out with their findings, to quote:

“ X X X
 That the ordinance is within the powers, duties and functions of the Sangguniang Bayan of Nueva Era, Ilocos Norte as provided for under Section 447 (1) of the Local Government Code;

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[Signature]

That as provided for under Section 167 of the Local Government Code, it states that:

Section 167: 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 of each subsequent quarter, as the case may be. The sangguniang 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.;


In view of the foregoing, the Provincial Finance Committee hereby respectfully returns the attached Municipal Ordinance No. 2022-47 of the Municipality of Nueva Era, this province, to the Honorable Sangguniang Panlalawigan, for their appropriate action.”


RECOMMENDATION:

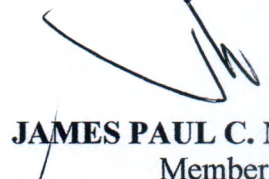
The committee hereby recommends that **Municipal Ordinance No. 2022-47 of the Municipality of Nueva Era** be declared **VALID**.

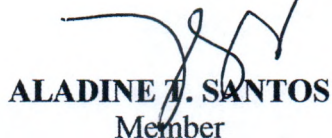
Laoag City, 21 March 2022.


FRANKLIN DANTE A. RESPICIO
Chairman


DOMINGO C. AMBROCIO, JR.
Vice Chairman


PORTIA PAMELA R. SALEDA
Member


JAMES PAUL C. NALUPTA
Member


ALADINE T. SANTOS
Member



Republic of the Philippines
PROVINCE OF ILOCOS NORTE
 Laoag City, 2900

PTO-003-0

PROVINCIAL FINANCE COMMITTEE

SPO - VS
RECEIVED
DATE: MAR 16 2022
TIME: 4:10 PM
SIGNATURE: <i>[Signature]</i>

March 16, 2022

The Presiding Officers and Members of the
 Sangguniang Panlalawigan of Ilocos Norte
 Laoag City

Thru: HON. FRANKLIN DANTE A. RESPICIO
 Chairman, Committee on Ways and Means

Your Honors :

Greetings!

We are respectfully returning herewith Municipal Ordinance No. 2022-47 of the Municipality of Nueva Era, this province, an Ordinance Granting Extension Period For The Payment of Local Business Tax, Other Taxes, Fees and Charges in the Municipality of Nueva Era, Ilocos Norte, with the following opinions/findings/comments/recommendations :

1. That the resolution is within the powers, duties and functions of the Sangguniang Bayan of Nueva Era, Ilocos Norte as provided for under Section 447. (1) of the Local Government Code;

1. That as provided for under Section 167 of the same code, it states that;

Section 167: 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 of each subsequent quarter, as the case may be. The sangguniang 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.;

2. Pursuant to Section 59, posting requirements shall be complied with before the ordinance shall take effect.

In view of the foregoing, the Provincial Finance Committee hereby respectfully returns the attached Municipal Ordinance No. 2022-47 of the Municipality of Nueva Era, this province, to the Honorable Sangguniang Panlalawigan, for their appropriate action.

Very truly yours,

[Signature]
 JOSEPHINE P. CALAJATE
 Provincial Treasurer

[Signature]
 LEAH F. BLAS
 Supervising Adm. Officer
 (OIC-PBO)

[Signature]
 PEDRO S. AGCAOILI, JR.
 Prov'l Planning & Dev't Officer