

ORDINANCE NO. 22-002 S. 2025

**AN ORDINANCE EXTENDING THE DEADLINE OF THE RENEWAL OF
BUSINESS PERMITS, WITHOUT INCURRING ANY INTEREST,
PENALTY OR SURCHARGES FOR THE YEAR 2025**

SPONSOR: SP MEMBER LORENZO A. GAMBOA, JR.
CO-SPONSORS: ALL SP MEMBERS

First Reading : January 31, 2025 - Resolution No. 22-042 S. 2025

Concerned Committees: Committee on Ways and Means
Committee Hearing: January 31, 2025

Committee Report: January 31, 2025 – Resolution No. 22 – 043 S. 2025

Second Reading:

Final Reading: January 31, 2025 – Resolution No. 22 – 043 S. 2025

Ordinance No. Ordinance No. 22-002 S. 2025

Date Enacted: January 31, 2025

Date Approved : January 31, 2025

Date Submitted to

Sangguniang Panlalawigan February 3, 2025

Date Posted February 3, 2025

Date Published with Publication _____

JAYVEE C. CABIERRA
LOCAL LEGISLATIVE STAFF
DATE: 02-07-2025
TIME: 04:50 PM



Republic of the Philippines
BATANGAS CITY

Office of the Sangguniang Panlungsod

Tel. No. 723-2175



ORDINANCE NO. 22-002 S. 2025

AN ORDINANCE EXTENDING THE DEADLINE OF THE RENEWAL OF BUSINESS PERMITS, WITHOUT INCURRING ANY INTEREST, PENALTY OR SURCHARGES FOR THE YEAR 2025

SPONSOR : SP MEMBER LORENZO A. GAMBOA, JR
CO-SPONSORS : ALL SP MEMBERS

WHEREAS, in the last quarter of 2024, Batangas Province has been severely affected by heavy rainfall, widespread flooding, and numerous landslides which caused disrupted consumer spending, business failures, retrenchment of employees, and economic losses;

WHEREAS, with the City of Batangas being among the areas in the province where businesses were mostly affected by the aforesaid natural disasters, its taxpayers totaling to more than 14,000 are still in their best efforts in recovering from financial losses;

WHEREAS, Ordinance No. 19 S. 2008, as amended, otherwise known as “**AN ORDINANCE ADOPTING THE BATANGAS CITY REVENUE CODE OF 2009**”, specifically Section 9 thereof, prescribes the time of payment of all local taxes, fees, or charges which shall be paid within the month of January or on the first month of the subsequent year, as the case may be;

WHEREAS, the Sanggunian concerned 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, it is necessary to have an extension of deadline for the payment of the business permits, local taxes, fees or charges without incurring any interest, penalty or surcharges for the current year 2025 to support the taxpayers in terms of financially recovering from the financial losses caused by the natural disasters which directly affected Batangas City and the whole province of Batangas;

NOW, THEREFORE, be it **ORDAINED**, as it is hereby **ORDAINED** by the Sangguniang Panlungsod of Batangas City in a session duly assembled the following:

SECTION 1. COVERAGE. - This ordinance applies only to the extension of deadline of the payment of all local taxes, business permits, fees and charges payable at the City Government of Batangas for the year **2025** only.

SECTION 2. TIME FOR PAYMENT. – All local taxes, fees or charges for the year 2025, shall be payable up to February 14, 2025. The Sanggunian concerned may, for 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.

SECTION 3. APPLICABILITY. – The provisions of this Ordinance as regards the extension for the payment of all taxes, business permits, fees and charges shall be applicable for taxable year 2025 only. The deadline of payment provided under the Revenue Code of Batangas City is within the month of January or on the first month of the subsequent year shall be in effect in the taxable years thereafter.

HON. CARLSON J. CHAVEZ

HON. ARMANDO C. LAZARTE

HON. OLIVER Z. MACATANGAY

HON. VESTOR E. DIMACUHA

HON. ANDREA LOISE F. MACARAIG

HON. KARLOS EMMANUEL A. BUTED

HON. HAMILTON G. BLANCO

HON. ALESSA RENEE A. CRUZ

HON. MARCUS MANUEL D. CASTILLO

HON. MACARIO L. MACALALAD

HON. MICHAEL C. VILLENA

HON. LORENZO A. GAMBOA JR.

HON. SIDRA M. ATIENZA

HON. ZESTER CARLO M. HERNANDEZ

HON. JOSE JONASH LUIS TOLENTINO



Continuation of Ordinance No. 22-002 S. 2025

AN ORDINANCE EXTENDING THE DEADLINE OF THE RENEWAL OF BUSINESS PERMITS, WITHOUT INCURRING ANY INTEREST, PENALTY OR SURCHARGES FOR THE YEAR 2025

SECTION 4. SEPARABILITY CLAUSE. - If, for any reason, a part of this Ordinance is declared illegal or invalid other parts or provisions hereof which are not affected thereby shall remain valid in full force and effect.

SECTION 5. REPEALING CLAUSE. - All previous Ordinances and rules/regulations which are inconsistent with the provisions of this Ordinance are hereby deemed, modified or repealed accordingly.

SECTION 6. EFFECTIVITY. - This Ordinance shall take effect immediately upon approval.

ENACTED by the Sangguniang Panlungsod this 31st day of January, 2025.

ATTY. OLIVA D. TELEGATOS
Secretary

ATTESTED:

ATTY. ALYSSA RENEE A. CRUZ
Presiding Officer

APPROVED:

BEVERLEY ROSE A. DIMACUHA
City Mayor

Date Approved: JAN 31 2025

HON. NELSON J. CHAVEZ

HON. ARMANDO C. LAZARTE

HON. OLIVER Z. MACATANGAY

HON. NESTOR E. DIMACUHA

HON. ANDREA LOISE F. MACARAIG

HON. KARLOS E. EMANUEL A. BUTED

HON. HAMILTON G. BLANCO

HON. MARCUS MANUEL D. CASTILLO

HON. MACARIO L. MACALALAD

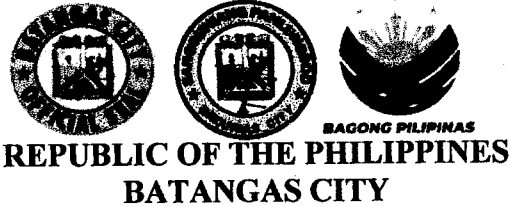
HON. MICHAEL C. VILLENA

HON. LORENZO A. GAMBOA JR.

HON. ISIBANG M. ATIENZA

HON. ZESTER CARLO M. HERNANDEZ

HON. JOSE JONASH LUIS F. TOLENTINO



REPUBLIC OF THE PHILIPPINES
BATANGAS CITY

OFFICE OF THE SANGGUNIANG PANLUNGSOD

EXCERPT FROM THE MINUTES OF THE SPECIAL SESSION HELD BY THE
MEMBERS OF THE SANGGUNIANG PANLUNGSOD OF BATANGAS CITY
ON JANUARY 31, 2025 AT THE SANGGUNIANG SESSION HALL

PRESENT:

Hon. Alyssa Renee A. Cruz,	Presiding Officer
Hon. Hamilton G. Blanco,	Sangguniang Panlungsod Member
Hon. Karlos Emmanjuel A. Buted,	”
Hon. Andrea Loise F. Macaraig,	”
Hon. Nestor E. Dimacuha,	”
Hon. Oliver Z. Macatangay,	”
Hon. Armando C. Lazarte,	”
Hon. Nelson J. Chavez,	”
Hon. Jose Jonash Luis F. Tolentino,	”
Hon. Zester Carlo M. Hernandez,	”
Hon. Isidra “Ched” M. Atienza,	”
Hon. Lorenzo A. Gamboa, Jr.,	”
Hon. Michael C. Villena,	”
Hon. Macario L. Macalalad,	Liga ng mga Barangay President
Hon. Marcus Manuel D. Castillo,	SK Pederasyon President

“On motion of SP Member Gamboa duly seconded, the following Resolution was Adopted:

RESOLUTION NO. 22-043 S. 2025

ADOPTING THE REPORT OF THE COMMITTEE ON WAYS AND MEANS AND APPROVING ON SECOND AND FINAL READING THE ORDINANCE EXTENDING THE DEADLINE OF RENEWAL OF BUSINESS PERMITS WITHOUT INCURRING ANY INTEREST, PENALTY OR SURCHARGES FOR THE YEAR 2025

RESOLVED, to adopt the report of the Committee on Ways and Means and to approve on Second and Final Reading the Ordinance Extending the Deadline of the Renewal of Business Permits Without Incurring Any Interest, Penalty or Surcharges for the Year 2025.

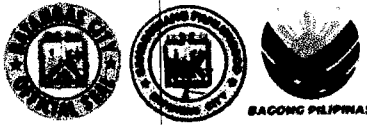
UNANIMOUSLY APPROVED.”

I hereby certify that the foregoing Resolution No. 22-043 S. 2025 was approved by the Sangguniang Panlungsod of Batangas City during its Special Session held on January 31, 2025.


ATTY. OLIVA D. TELEGATOS
Secretary

ATTESTED:


ATTY. ALYSSA RENEE A. CRUZ
Presiding Officer



Republic of the Philippines
Batangas City
Office of the Sangguniang Panlungsod

COMMITTEE ON WAYS AND MEANS

COMMITTEE REPORT

TO : THE MEMBERS OF THE SANGGUNIANG PANLUNGSOD
FROM : THE COMMITTEE ON WAYS AND MEANS
SUBJECT : AN ORDINANCE EXTENDING THE DEADLINE OF THE RENEWAL OF BUSINESS PERMITS, WITHOUT INCURRING ANY INTEREST, PENALTY OR SURCHARGES
DATE : **JANUARY 31, 2025**

Background

The proposed ordinance entitled "An Ordinance Extending the Deadline of the Renewal of Business Permits, Without Incurring Any Interest, Penalty or Surcharges" was endorsed by City Mayor Beverley Rose A. Dimacuha in her letter dated January 30, 2025 (Certified Urgent). It and was referred to the Committee on Ways and Means during the Special Session of the Sangguniang Panlungsod held on January 31, 2025.

A hearing was conducted on the same day at exactly 11:10 am and was adjourned at 11:43 am in the Sangguniang Panlungsod Session Hall, Batangas City. Participants in the hearing included members of the Committee; other members of the Sangguniang Panlungsod; representative from the City Legal Office; and representative from the Business Permit and Licensing Office (BPLO). Attached herewith is the Attendance Sheet for reference.

Discussions, Observations, and Findings

During the committee hearing, several key issues, inquiries, and concerns were raised regarding the proposal to extend the deadline for the renewal of business permits without incurring any interest, penalty, or surcharges. The following points were discussed:

1. **Mr. Marlo Almares** provided an overview of the proposed ordinance. According to him, the ordinance would be beneficial to taxpayers, as it addresses the need for an extension;
2. **Councillor Blanco** inquired about the number of business owners who had already renewed their permits. As of the previous day, 10,000 business owners had completed the renewal process according to BPLO. He also questioned how long the extension should last, noting the tendency of Filipino taxpayers to pay at the last minute. The Business Permits and Licensing Office (BPLO) responded that the proposed extension would be until February 14, 2025;
3. **Vice Mayor Cruz** asked whether a two-week extension would be sufficient. He also inquired about the primary reasons for delays in payment. The BPLO cited the high volume of applicants as the main reason and, based on past experience, confirmed that a two-week extension would be adequate;
4. A discussion ensued regarding the potential financial impact if the extension were not approved. The BPLO clarified that failure to pass the ordinance would result in a 25% surcharge plus a 2% interest charge per quarter;



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COMMITTEE ON WAYS AND MEANS

5. **Councilor Dimacuja** referred to Section 2 of the proposed ordinance, which allows for deferred payments under certain conditions, but not exceeding six months. He also raised concerns regarding complaints about certain personnel allegedly exhibiting unwelcoming and inappropriate behavior towards taxpayers. He emphasized the importance of accountability, integrity, and efficiency among government employees;
6. **Councilor Macatangay** expressed the sentiments of small business owners, many of whom had requested leniency due to financial constraints. He also noted reports of inefficiencies in the tax payment process that deterred compliance;
7. **Councilor Tolentino** stressed that tax payment is an obligation and should not be taken lightly. However, he cautioned against potential abuse of the extension. He suggested that systematic data gathering and monitoring be implemented to analyze the root causes of payment delays and to formulate appropriate solutions instead of relying on speculation;
8. **ABC President Macalalad** inquired about the extension policies implemented during the pandemic. He noted that the sectioning system used in 2024 had been effective, but its implementation this year had not yielded the same results. The BPLO attributed this to the increased volume of applicants; and
9. **The City Legal Office** confirmed that they found no legal impediments to the proposed extension.

Recommendations

In view of the foregoing, the Committee on Ways and Means recommends the following:

1. Adoption of this Committee Report; and
2. Approval of the attached Ordinance on its Second and Final Reading.

Respectfully submitted this 31st day of January 2025.


COUN. LORENZO A. GAMBOA, JR.
Chairman


COUN. MICHAEL C. VILLENA
Member


COUN. ZESTER CARLO M. HERNANDEZ
Member


COUN. KARLOS EMMANJUEL A. BUTED
Member


SK FED. PRES. MARCUS MANUEL D. CASTILLO
Member



Republic of the Philippines
Batangas City

Office of the Sangguniang Panlungsod

From the Desk of: **HON. LORENZO A. GAMBOA JR.**

Contact Number: (043)740-0241 / Email Address: lorenzo.gamboa519@gmail.com

COMMITTEE ON WAYS AND MEANS

SUBJECT: An Ordinance Extending the Deadline of the renewal of Business Permits, without Incurring any Interest, Penalty or Surcharges for the Year 2025

DATE/TIME : 31 January 2025 /

No.	Name	Position	Office	Contact No.	Signature
1.	Hon. Alyssa Renee Cruz	Vice Mayor	SP		
2.	Hon. Lorenzo A. Gamboa Jr.	Committee Chairman	SP		
3.	Hon. Michael C. Villena	Committee Member	SP		
4.	Hon. Karlos Emmanjuel A. Buted	Committee Member	SP	VIA 200M	
5.	Hon. Zester Carlo M. Hernandez	Committee Member	SP		
6.	Hon. Marcus Manuel D. Castillo	Committee Member	SP		
7.	Hon. Nelson J. Chavez	SP Member	SP		
8.	Hon. Armando C. Lazarte	SP Member	SP		
9.	Hon. Isidra M. Atienza	SP Member	SP		
10.	Hon. Jose Jonash Luis Tolentino	SP Member	SP		
11.	Hon. Oliver Z. Macatangay	SP Member	SP		
12.	Hon. Hamilton G. Blanco	SP Member	SP		
13.	Hon. Andrea Loise F. Macaraig	SP Member	SP		
14.	Hon. Nestor E. Dimacuha	SP Member	SP		
15.	Hon. Macario L. Macalalad	ABC President	SP		
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From the Desk of: **HON. LORENZO A. GAMBOA JR.**

Contact Number: (043)740-0241 / Email Address: lorenzo.gamboa519@gmail.com

COMMITTEE ON WAYS AND MEANS

SUBJECT: An Ordinance Extending the Deadline of the renewal of Business Permits, without Incurring any Interest, Penalty or Surcharges for the Year 2025

DATE/TIME : 31 January 2025

No.	Name	Position	Office	Contact No.	Signature
1.	MARLO ALMAREZ	Licensing Officer I	BPLD	403-3447	
2.	JERSON SAUCHEZ	ADMIN. ASST 3	PO	728-2824	
3.	ARMAND SANHI	ADMIN ASST 3 (JU)	CLO		
4.	GARYM A. DELA ROSA	N/A	N/A	09173025267	
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