

March 4, 2009

HON. MYRNA N. SCHREURS
Mayor
Garcia-Hernandez Municipal Hall
6307 Bohol

Dear Mayor Schreurs:

This has reference to your letter dated February 19, 2009, seeking clarification whether or not Section 4F.01(2), Article F, Chapter 1 of Ordinance No. 02-11-004 of the Municipality of Garcia-Hernandez is valid.

You mentioned in your letter that the Bohol Provincial Legal Officer already rendered an opinion upholding the validity of said ordinance which was concurred by the Office of the Ombudsman (Visayas). An ordinance is presumed valid until declared otherwise by a competent court. It is only the Supreme Court that can declare with finality whether a law or an ordinance or any other legislative measure is valid or not.

However, we wish to stress that DILG MC No. 2006-70 dated June 26, 2006, and the pronouncements of DILG Secretary Ronaldo V. Puno on the matter were issued in connection with the implementation or observance by local government units of Section 133(e) of the Local Government Code, which provides –

“Sec. 133. Common Limitations on the Taxing Powers of Local Government Units. – Unless otherwise provided herein, the exercise of the taxing power of provinces, cities, municipalities, and barangays shall not extend to the levy of the following:

.xxx xxx xxx

(e). – Taxes, fees and charges and other impositions upon goods carried into or **out of**, or passing through, the territorial jurisdiction of local government units in the guise of charges for wharfage, tolls for bridges or otherwise, or other taxes, fees or charges in any form whatsoever upon such goods or merchandise.”

Very truly yours,

PEDRO A. NOVAL, JR.
Regional Director