

**BASIC : RESOLUTION DATED JANUARY 21, 2010, OF THE  
SANGGUNIANG BAYAN OF SAN JOSE, NEGROS  
ORIENTAL**

**2<sup>nd</sup> Indorsement**  
February 17, 2010

Respectfully returned to Mr. Jofralito L. Lorico, Provincial Director, DILG Negros Oriental Provincial Office, the herein Resolution passed by the Sangguniang Bayan of San Jose (Negros Oriental) on January 21, 2010, requesting this Office's interpretation of certain provisions of the Local Government Code of 1991 in the light of the decision of the Sangguniang Panlalawigan of Negros Oriental reached after conducting a review of the municipality's Tax Ordinance No 08-07, Series of 2008.

At the onset, let it be stressed that as provided in the Local Government Code of 1991, the sangguniang panlalawigan is given the authority to review (component) city and/or municipal ordinance, and is empowered to declare such ordinance as invalid in whole or in part if it finds that such ordinance is beyond the power conferred upon the sangguniang panlungsod or sangguniang bayan concerned. This office is bereft of any authority to pass upon the action or decision of the sangguniang panlalawigan in relation to the exercise of its review power. Necessarily, this office is constrained to refrain from rendering the requested interpretation. The aggrieved party may seek redress from the Court being the final arbiter of the law.

Without passing judgment on the action of the sangguniang panlalawigan, this office would like to share the information that in the book of Sen. Aquilino Pimentel, Jr., "The Local Government Code of 1991 : The Key to National Development", as comment to Section 516, he states that "fines ranging from not less than P1,000.00 to not more than P5,000.00 may be imposed by the sanggunian of the province, city or municipality for violation of local tax ordinances. Fines imposable by the sangguniang barangay shall not be less than P100.00 nor more than P1,000.00. Imprisonment ranging from one month to not more than six months may be imposed by the sanggunian of the province, city or municipality for violations of local tax ordinances".

Truly yours,

**PEDRO A. NOVAL, JR.**  
Regional Director