

# Case study for ethics assignment

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He is married to Shedder Lag Lorene, a Boolean and business woman and blessed with 3 children Alderman, Allen Charm, and Elevate Charm. He attended studies and trainings in leadership, local development & management in Germany, Switzerland, Thailand, Japan and China. He served Local Government of Tag as Administrator, City Councilor and City Vice Mayor and a part-time Associate Professor II of UM Tag College. He is currently a third-term vice mayor of Tag City and the Secretary-General of the Vice Mayor's League of the Philippines.

He was named the Best Reserve Officer of the Philippine Army Reserve Command in 2009. His career has progressed from a humble beginning as a sales boy to utility worker, teacher and college administrator. He entered government service in 1993 where he became the Administrator of Tag. He is known for his good and dynamic leadership as an Administrator thus Tag people supported him when he sought for public office as City Councilor in 1998.

For SIX years as a city councilor, he introduced ordinances and resolutions for the city including the implementation and expansion of the "Education For All" program like the Solons-Dung, City Educational Scholarship Program-now known as ESPRESSO, Special Program for Employment of Students (SPECS) Day Care Program, NFG, Cultural Communities for Muslims and Llama peoples, Skills Trainings, and Parallax Para as Out of School Adults.

He has been a resource speaker in governance, and provided teaching, lectures and workshops on leadership, parliamentary procedure, team

building and legislative processes to the youth and adult leaders of the city. He is Hon.. Allan Lopez Erelong and he is the subject of this case study. This case study is a portrayal of an actual scenario, usually multifaceted and illustrate instances dilemma. II. ETHICAL ISSUES Ethics refers to principles by which to evaluate behavior as right or wrong, good or bad.

Ethics refers to well based standards of right and wrong, and prescribe what humans ought to do. Ethics are continuous efforts of striving to ensure that people, and the institutions they shape, live up to the standards that are reasonable and solely Dates . Tenets cool a De considered to De ' auto now we count to live. W makes an action the right rather than the wrong, thing to do? What should our goals be? ' Ethics is about positive not negative values'.

It ' is about asking hard questions about values, giving honest and public answers, and living by them'. (Preston & Sanford, 2002). An ethical dilemma can be described as a circumstance that requires a choice between competing sets of principles in a given, usually undesirable or perplexing, situation. Conflicts of interest are possibly the most obvious example that could place public sector leaders in an ethical dilemma.

Other types of ethical dilemmas in which public servants may find themselves include conflict between: the aloes of public administration; Justifications for the institutions; aspects of the code of conduct; personal values and supervisor or governmental directive; professional ethics and supervisor or governmental directive; personal values and professional ethics versus governmental directive; blurred or competing accountabilities;

and the dimensions of ethical conduct (Cranston, Erich & Kimberly 2002, Edwards 2001 , Preston & Sanford 2002).

Politics can involve a wide variety of ethical issues, ranging from accepting campaign financing to balancing the conflicting needs of a institution.

Politicians can struggle with ethical dilemmas every day as they struggle to run a campaign or a legislative office fairly and with the best interests of the public in mind. Public officials are not merely executors of public policy. They make decisions pertaining to the lives of people, for example, about taxes, survival and the dismissal of people. Vice Mayor Allan L. Erelong is a currently third-term vice mayor of Tag City.

He was the presiding officer of the Sanguine Pantaloons regarding to the implementation of the revision of the Real Property Tax (RPR) Code which aimed to revise the taxes on real property in the City of Tag. The real property taxation in the Philippines was formerly instituted in the year 1901 during the American regime. Consequently, on January 31, 1901, Act No. 82 (Municipal Code) was enacted by the Philippines Commission to organize and authorize the Municipal Government of the Philippines to levy ad valor tax. It is where real property taxation in the Philippines was first formally implemented.

Consequently, due to the enactment of Republic Act 7160, otherwise known as “ The Local Government Code of 991 PDP 464 was superseded by the new provisions and fundamental principles of the said code. All laws governing Real Property Tax Administration in Tag City is now governed by the aforementioned Republic Act. In other words, local governments in the

Philippines are vested with the power to create their own revenue sources. Such power must of course be exercised within the limitations set by law. The Local Government Code of 1991 allocated the taxing powers among local government units to prevent double and multiple taxation.

The power to impose the real property tax has been given to Tag City. The tax applies to all forms of real property such as land, building, improvements, and machinery. Exemption is given to real properties owned by government, charitable institutions, churches, cooperatives, and those that are used in the supply of water and electric power. Equipment for pollution control and environmental protection is not subject to tax. Revision of the RPR Code is one of the most controversial issues in Tag City. The city's new ordinance will be raising real property tax in some areas by over 800 percent. Section 219, R.

A. 7160 which is the General Revision of Assessments and Property Calculations states that ten provincial, city or manually assessed real properties shall undergo a general revision of real property assessment within two (2) years after the effectivity of this Code and every three (3) years thereafter. City Ordinance no. 558, S-2012, entitled " An Ordinance approving the new schedule of Market values, its classification and assessment levels of Real Properties in the city of Tag", which will boost the city's services in terms of education, infrastructure, governance and social services, is now pushing by the Ay administration.

Ordinance No. 558 rustically rezones Tag into commercial and industrial areas and blots out the residential and agricultural areas and also increases

real property taxes in some areas by up to 833 percent. The head of the administration, who is the City Mayor, is pushing for the revision of the RPR of which it will really affect especially those taxpayers and land owners. Erelong, being the head of the legislative department and presiding officer, had no choice if there will be no more objections from the council, and being the arbiter, he has to bang the gavel.

It would mean that it is final and the document will be signed by him attesting the decision made by the council. Erelong reiterated the functions of the vice mayor as a presiding officer of the Sangguniang Pangalabang and his letter to various stakeholders is just a part of his routine functions as a legislator. His ethical dilemma then is would he keep silent when he finds that the revision of the Real Property Tax code could greatly affect the public especially the taxpayers and the landowners of Tag City?

Should he actively engage in pressure political activities like implementation of the revision of the said code because he belongs to the same political party? Or should he endeavour only to promote the interests and welfare of the public? III. CONSIDERATIONS To solve his ethical dilemma, there are two options. One option is that will he choose the collegial body and the head of the local government executive department? And the second option is will he side on the landowners, who owned the agricultural lands and the taxpayers? If he will go against with his party mates, he will be isolated with the majority of his collegial body.

However, if he will side with the taxpayers and endorsers who are complaining, his relationship with his party mates will be affected. There is

certain reasons why he will choose the local government executive department. Erelong said, “ We are one. We belong in the same party, referring to the mayor, me, the majority of the councilor. They are my party list, friends and companions even in the previous campaigns and political party. In short, I am part of the administration. ” However, he will choose the taxpayers and the landowners because he became vice mayor because of the votes of these people.

He came to that status and position cause he was elected by the people, and not by his party mates. If he will favor the tax payers and landowners his political career will be affected. However, if he will support the administration, they would be happy. ‘ V. RESOLUTION Generally speaking, there are two major approaches in handling ethical dilemmas. One approach focuses on the practical consequences of what we do; the other concentrates on the actions themselves. The first school of thought basically argues “ no harm, no foul”; the second claims that some actions are simply wrong.

Erelong analyzed the consequences. Who will be helped by what he does? Who will be hurt? What are the norms? He is talking about the AU Tater looking at all the options, which one produces the best mix of benefits over harms? Out of two options, he chose to favor the taxpayers and landowners. He wanted the implementation of the controversial Real Property Tax (RPR) Ordinance enacted by the city council be put on hold so it can be reviewed by an executive-legislative body. Erelong said during the interview, “ I made my stand clearer.

I am standing with my own principles. Though that dilemma I faced was really difficult to think, I still chose the interest of the public. I owe a lot from the people, not from my party mates. Though my relationship with them is not that good to the point that I was not chosen to be their standard bearer which caused me to move to another party list, I am still happy because my conscience is clear and I can move on and focus. Even it was a risky decision, my dignity is being lifted. " After much soul searching, he chose the will of the people against friendship. V.

RECOMMENDATIONS As a Boniface resident in Tag City, I could say that because of the heavy taxes that imposed by the administration for these past few years, Tag City became ore developed and improved city. In connection with this, last 2008 national award was given to this city, " 2008 One of the TOP 7 Most Competitive Medium Sized Cities in the Philippines" because the City performed well overall across the six drivers of the competitiveness: Dynamism of Local Economy, Cost of Doing Business, Human Resources and Training, Infrastructure, Responsiveness of LOGIC to Business Needs and Quality of Life Based on 2007 survey.

However, Ordinance No. 558 practically rezones Tag into commercial and industrial areas and blots out the residential ND agricultural areas and also increases real property taxes in some areas by up to 833 percent, making it very difficult for many landowners to pay their tax obligations. Lands in Tag City are valued at IPPP/sum. But with the new tax ordinance, lands along the highways are uniformly valued at PA, OHO/sum. , IIOp/sum for lands located in rural Barings, and PI , 200/sum for those in urban Barings.



And since real property taxes are ad valor taxes based on the actual value of the land, the lowest real estate tax they will be paying per hectare is PAP, 654 to as much as IPPP , 605. Indeed, the new ordinance also abolished agricultural and residential lands in Tag City and has only two classifications now industrial and commercial. According to the landowners in Tag, they were not given enough prior notice when the City Council was still crafting the ordinance.

And when landowners expressed their strong opposition, the two claimed that the City Council did not listen to their complaints and were merely intent on complying with the notice of hearing provision for the passage of the ordinance. Thus the landowners decided to seek intervention from the Provincial Board of Dave del Norte who in turn agreed with he complainants and disapproved several provisions of the tax ordinance.

With this, I agree with the decision of the subject of this case study to choose the public because first and foremost you should cater the needs and the welfare of the public rather than to give favor the desires of the local government executive. It is because everything should fall under the public interests. The Tag City government is standing up as the richest LUG throughout Dave del Norte and Composites Valley areas. With its PAP 5. 4 million budget for 2011, the city government is clearly inching its way to become a member of the elite club of few Han the IPPP, 110, 100 annual budget of Dave del Norte provincial government and PAP. Million greater than the IPPP, 941 , 937 annual budget of Composites Valley provincial government. The city government under the Mayor I-Jay's local income thrust has been generating since the recent years accelerating income levels <https://assignbuster.com/case-study-for-ethics-assignment/>

characterized by the higher rates of increases in the local incomes greater than the rates of increases of its Internal Revenue Allotment (AIR), which is dependent on the budgetary formulation and decision of the Manila's central government through the Dept. F Budget and Management. City treasurer Edgar De Gunman said that it would now take about two to three years more for the city government to hit a P1-billion income mark. In relation with this, it is not bad to aim by the administration to be a member of the elite club of few billionaire local governments in the country someday. However, what would be the essence of increasing the assessment value of the country if the taxpayers and landowners have difficulty in paying those taxes, fees and charges?

It is not ethical if they aim to be on top but we should also consider the taxpayers' capacity to pay. If they have the plan to levy taxes, they should also bear in mind that it should be within the capacity of the taxpayer to pay. It should be fair, uniform, Just, and not oppressive. I understand somehow the adversity which Erelong suffered from these past few months. It was not that easy to decide. But I am still happy that he chose the right path.

It is because not every time that we will follow those people who gave us the support; sometimes we should stand our own principle and make our conscience clear. For me, what he did was ethical because he favors the majority of the will of the people and listens to the voice of the taxpayers and landowners. On the other hand, the Sanguine Pantaloons decided to defer at the moment the implementation of the Real Property Tax ordinance due to the crisis experienced by the Testaments because of the strike of Super Typhoon Pablo.