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COURT OF TAX APPEALS
MANILA

THE CITY OF MANILA and THE
CITY ASSESSOR,
Petitioners,

C.T.A.
CASE NO. 1050

- versus -

THE BOARD OF ASSESSMENT APPEALS
and PABLO DAÑO, in his capacity
as husband of Julita Aquino, and
JULITA AQUINO,
Respondents.

June 26, 1961

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R E S O L U T I O N

This refers to the motion to dismiss filed by the respondents on the ground that the petitioner, the City Assessor of Manila, has no personality to bring this appeal to this Court from its decision.

It appears that petitioner City Assessor of Manila reassessed the property known as Lot 5-2, located at 1440 Oroquieta St., Sta. Cruz, Manila and owned by the spouses Pablo Daño and Julita Aquino, by increasing the assessment from ₱20.00 to ₱30.00 per square meter. The taxpayer appealed this new assessment to the City Board of Assessment Appeals which, in a decision dated March 28, 1961 (Annex A-Petition), disapproved the increased assessment for the year 1961. From this decision, the petitioners filed the present appeal with this Court.

Respondents' contention that petitioner City Assessor of Manila has no personality to resort to this Court from its decision, is well taken. Our Supreme Court, in several decisions, has repeatedly and consistently held that "rulings of the Board of Assessment Appeals did not 'adversely affect' him", and that this Court was not created "to decide mere conflicts of opinion between administrative officers and agencies." (Ursal vs. Court of Tax Appeals, G. R. No. L-10123, and G. R. No. L-10355, both dated April 26, 1957; and Ursal vs. Court of Tax Appeals, G. R. No. L-10165 dated Aug. 30, 1957.)

The joining in this case of the City of Manila as co-petitioner, is of no legal consequence for it has been held likewise that the government cannot appeal to this Court. (Collector of Customs vs. Court of Tax Appeals, G. R. No. L-8811, Oct. 31, 1957). Moreover, the City of Manila was not a party in the case before the respondent whose decision is sought to be appealed to this Court. A person not a party to a proceeding has no personality to appeal.

Premises considered, the petition is hereby dismissed without pronouncement as to costs.

SO ORDERED.

Manila, June 26, 1961.

MARIANO NABLE
Presiding Judge

WE CONCUR:

AUGUSTO M. LUCIANO
Associate Judge

ROMAN M. UMALI
Associate Judge