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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

December 28, 1960

COMPAÑIA GENERAL DE TABACOS
DE FILIPINAS,
Petitioner,

- versus -

C.T.A.
CASE NO. 360

ILOILO CITY BOARD OF ASSESS-
MENT APPEALS,
Respondent.

x - - - - - - - - - - - - - x

D E C I S I O N

The petitioner is the owner of two lots in Iloilo City. Lot No. 490 was assessed for taxation by the City Assessor of Iloilo at ₱140,980.00 on December 15, 1950, while Lot No. 492 was assessed at ₱15,000.00. Not satisfied with the assessed valuation of said lots, petitioner appealed to the Iloilo City Board of Assessment Appeals which affirmed the assessment in its Resolutions Nos. 18 and 19 both dated January 24, 1957. Hence, the present appeal.

Two principal issues have been raised in this appeal, to wit: (1) whether or not this Court has jurisdiction to entertain the appeal; and (2) whether or not the lots in question have been assessed at their true and full value as required by law.

As regards the first issue, the material facts are stated in the memorandum for respondent, from which we quote:

> Petitioner filed this present appeal with this Court on March 21, 1957. Lot No. 490 (First Cause of Action) was assessed in its questioned valuation on

> December 15, 1955. (See Exh. 2-A.) On November 20, 1956, petitioner filed an appeal with respondent Board of Assessment Appeals which was however denied pursuant to Resolution No. 18, January 24, 1957 of that body.
>
> Lot No. 492 on the other hand (See Second Cause of Action of Petition) was originally assessed by the City Assessor in the amount of ₱17,080.00 under Tax Declaration No. 22633 which declaration was however revised and reduced to ₱15,000 pursuant to Resolution No. 141 of the respondent Board approved February 21, 1955 (See back Exh. 10 under Memoranda; Also Exh. 11). Subsequently, on November 20, 1956 or almost a period of 2 years from date of Resolution No. 141, petitioner filed with respondent to reduce further the assessment to ₱10,000.00 (See Annex "C" of Answer in Expediente) which appeal was again denied by respondent under Resolution No. 19 of that body dated January 24, 1957. (See Annex "B" of Petition of Expediente.) (Pp. 2-3, Memorandum for Respondent.)

Section 29 of Commonwealth Act No. 158 (Charter of the City of Iloilo) provides that the City Assessor shall appraise and value all the real estate in the city, and assess for taxation all such real estate not expressly exempt from taxation. Where the owner of any real property has failed to file a sworn declaration of his property, or where the owner of real property is unknown, Section 31 requires the City Assessor to list such property for taxation. Section 33 authorizes the City Assessor, during the first fifteen days of December of each year, to add to his list of taxable real estate the value of the improvements placed upon such property during the preceding year, and any property which is taxable and which has theretofore escaped taxation. He is also authorized, during the same period, to revise and correct the assessed value of any or all parcels of real estate in the city which are not assessed at their true money value, by reducing or increasing the existing assessments as the case may be.

In case any owner of real property shall feel aggrieved by any decision of the City Assessor, such owner or his agent may, within ten days after the entry of such decision, appeal to the Board of Tax Appeals (now Board of Assessment Appeals, Sec. 21, R. A. No. 1125). (See Sec. 35, C. A. No. 158.) The Board of Assessment Appeals is required to meet on the third Monday in January of each year, and every day thereafter, to hear all appeals transmitted to it, and to decide the same forthwith, and to complete its work and adjourn on the fourth Tuesday of January of each year. The Board has authority to cause to be amended the valuation of the property in respect to which any appeal has been perfected by order signed by the Board or a majority thereof, and transmit it to the City Assessor who shall make the amendment in conformity with said order. (Sec. 37.)

In connection with Lot No. 490, it appears that its assessed value was revised by the City Assessor on December 18, 1950, the revised assessment to take effect the following year. Under Section 35 of Com. Act No. 158, if petitioner was not satisfied with the revised assessment, its remedy was by appeal from the decision of the City Assessor, and the appeal should have been filed and perfected within ten days after are those appeals filed within the ten-day period provided in Section 35. This is so because Section 37 provides that the Board shall have authority to amend the valuation of any property <u>in respect to which any appeal has been perfected</u>.

With respect to Lot No. 492, it appears that the City Assessor valued the property for taxation at ₱17,080.00. This valuation was reduced to ₱15,000.00 by respondent Board pursuant to its Resolution No. 141, dated February 21, 1955. The records do not show whether the decision of respondent Board reducing the assessment was rendered pursuant to an appeal of petitioner. We assume that there was such an appeal and that it was filed within the statutory period. Respondent having rendered its decision on petitioner's appeal on February 21, 1955, petitioner had thirty days within which to appeal to this Court, pursuant to Section 11 of Republic Act No. 1125. Instead of appealing to this Court within the thirty-day period, petitioner allowed the decision of respondent to become final. Then on November 20, 1956, it filed another appeal with respondent which the latter entertained by affirming the previous assessment. The decision of respondent Board is irregular because the appeal of November 20, 1956 can not have the effect of reviving a cause of action that had previously expired. As in the case of Lot No. 490, we believe that we have no jurisdiction to entertain the appeal of herein petitioner from a decision of respondent which has not been rendered in accordance with law. For this Court to give due course to the appeal would be to permit circumvention of the statutory requirements in regard to the period within which decisions of tax officials may be appealed.

Finding that this Court has no jurisdiction to entertain the herein appeal, it becomes unnecessary to pass upon the issue of valuation of the two lots in question.

WHEREFORE, the herein appeal is hereby dismissed for lack of jurisdiction, with costs against petitioner.

SO ORDERED.

Manila, December 27, 1960.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge