REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

CAMARINES SUR II ELECTRIC COOPERATIVE, INC.,
Petitioner,

-versus-

PROVINCIAL ASSESSOR OF THE PROVINCE OF CAMARINES SUR, MUNICIPAL ASSESSOR AND MUNICIPAL TREASURER OF CANAMAN, CAMARINES SUR,
Respondents.

CTA EB NO.1014
(CBAA CASE NO. L-77)

Present:

Del Rosario, *P.J.*,
Castañeda, Jr.
Bautista,
Uy,
Casanova,
Fabon-Victorino,
Mindaro-Grulla,
Cotangco-Manalastas,
and
Ringpis-Liban, *JJ.*

Promulgated:

APR 08 2015
11:02 a.m.

x---x

RESOLUTION

RINGPIS-LIBAN, J.

For resolution is petitioner's Motion for Reconsideration[1] on the Decision promulgated on August 13, 2014, without respondents' Comment.

[1] Filed on September 26, 2014.

In its Motion for Reconsideration, petitioner alleged that the Court *En Banc* failed to appreciate its argument that the "electric poles and transformers" do not fall within the definition of "machinery" under Section 199 (o) of R.A. No. 7160, hence, it should not be subject to real property tax.

Petitioner claims that in the assailed Decision, the Court *En Banc* enumerated cases wherein none of the things enumerated categorically mention as comprising "machinery" or "improvement" under the Local Government Code of 1991, the Assessment Law of 1939 (Commonwealth Act No. 470) and the Real Property tax Code, but were nonetheless recognized by jurisprudence to be real properties for the purpose of taxation; and that because of these cases, the Court *En Banc* found untenable the argument of petitioner that "personal property not categorically included in the definition of machinery" under Section 199 (o) of R.A. No. 7160- like electric poles and transformers- must therefore be included, merely under the principle of *ejusdem generis*.

In arguing that electric poles and transformers are not "machineries" subject to real property tax, petitioner analyzed the definition of the term "machinery" as defined in R.A. No. 7160 and stated that the term "machinery" embraces machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property." The second sentence of Section 199 (o) of R.A. No. 7160 makes an enumeration of what is included in the term machinery. It says it includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-power or self-propelled, and those not permanently attached to the real property which are actually, directly and exclusively used to meet the needs of a particular industry, business or activity and which by their very nature and purpose are designed for or necessary to its manufacturing, mining, logging, commercial, industrial or agricultural purposes.

Petitioner claims that it is a non-profit public utility and there is no assessment level for public utilities like petitioner. Hence, the Municipal Assessor of Canaman cannot assess petitioner of real property tax against its electric poles and transformers in accordance with R.A. No. 7160.

After careful evaluation of petitioner's arguments, this Court finds no merit in the instant Motion for Reconsideration.

A perusal of the instant motion shows that the issues raised therein have been passed upon extensively in the assailed decision. The grounds raised by petitioner in its motion did not raise anything new to merit reconsideration.

In *Ferdinand Marcos et al. vs. Hon. Raul Manglapus et al.*[2], the Supreme Court emphasized that "in all motions for reconsideration, the burden is upon the movants, petitioner herein, to show that there are compelling reasons to reconsider the decision of the Court." Petitioner, however, did not satisfy this burden.

WHEREFORE, premises considered, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO – MANALASTAS
Associate Justice

[2] Marcos vs. Manglapuz, G.R. No. 88211, October 27, 1989.