REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

THE CITY TREASURER and THE CITY GOVERNMENT OF TAGUIG CITY, *Petitioners,*	**CTA *EB* NO. 2977** *(Formerly SCA No. 315 and Civil Case No. 22-4583)*
	Members:
- versus -	**RINGPIS-LIBAN**, *PJ*, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, *and* **ANGELES**, *JJ.*
UPTOWN RITZ RESIDENCES CONDOMINIUM ASSOCIATION, INC., *Respondent.*	Promulgated: MAY 08 2026 2:15

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RESOLUTION

***MODESTO-SAN PEDRO, J.*:**

For the Court's resolution is petitioners' *Motion for Reconsideration (of the Decision dated 08 January 2026)*, filed via registered mail on February 6, 2026, with respondent's *Comment/Opposition (To the Motion for Reconsideration of the Honorable Court's Decision dated 08 January 2026)*, filed via licensed courier on February 16, 2026, which assails this Court's January 8, 2026 Decision, which denied the instant Petition for Review for lack of merit.

The Motion lacks merit.

Petitioners attempt to counter this Court's use of the jurisprudence laid down in *Yamane v. BA Lepanto Condominium Corporation*[1] ("*Yamane*") by claiming that respondent engages in activities for profit. It claims that respondent "has been consistently earning revenues in excess of its expenses over the years" and concludes that respondent "has not been merely collecting membership dues and fees... [but has] also included a mark-up on its administration services", allowing it to realize "substantial profit".

These claims, however, remain just that: mere claims. Petitioners do not point to specific pieces of evidence to support said claims. They do not present specific figures and calculations to show that respondent does, in fact, realize profits from its collection of membership dues and fees.

Furthermore, they do not show that the *general* definition of profits supplied in *United States Employees Association Employees Association v. United States Employees Association*[2] is applicable to the discussions of profit in *Yamane*. It must be remembered that *Yamane*'s discussions cover the nature of membership dues and fees as collected for purposes separate from profit. As such, it is not simply self-evident that a *quantitative* approach to profit can refute a *qualitative* declaration on the collection of membership dues and fees.

Still further, the Supreme Court explained, in *Yamane*, that such dues and fees "form part of a pool from which a condominium corporation must draw funds in order to bear the costs for maintenance, repair, improvement, reconstruction expenses and other administrative expenses". The funds collected thus form a kind of reserve which can be used to address the contingencies of condominium maintenance. Considering that (1) a condominium corporation cannot predict the future and know the exact amounts it will have to spend on maintenance; and (2) it would therefore be prudent to hold in reserve an amount *greater than* what one might expect to spend, in case of emergencies, it is not clear that a simple "excess" in collection over spending can be considered profits in this context. This is doubly so when the excess is merely claimed to be "substantial" without any identification of specific amounts.

Petitioners' claims being insufficiently supported, both their argument against Our use of *Yamane* and their Motion as a whole fail.

FOR THESE REASONS, petitioners' *Motion for Reconsideration (of the Decision dated 08 January 2026)*, filed via registered mail on February 6, 2026, is hereby **DENIED** for lack of merit. The assailed Decision, dated January 8, 2026, is **AFFIRMED**.

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[1] G.R. No. 154993, October 25, 2005.
[2] G.R. No. L-36896, August 31, 1981.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice