REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

OFFICE OF THE PROVINCIAL TREASURER OF BATAAN, represented by the PROVINCIAL TREASURER, EMERLINDA S. TALENTO, PROVINCE OF BATAAN, WALLY DE LARA DIZON, KRISTINE MONSALE and REGISTER OF DEEDS OF BATAAN,

Petitioners,

CTA EB No. 2344
(CTA AC No. 205)

Present:

Del Rosario, P.J.,
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo, and
Cui-David, JJ.

- versus –

BATARASA CONSOLIDATED, INC., RUEL SANTOS ACOT, ARMI PITPITAN MARAVILLO, ARNI SIOCO DOMINGO, MICHAEL MUARES NACION, CHERYL GRACE LUTERO, HELENITA SAYAWAN PABIANO, VANESSA REOVOCA DIESO, ANTONIO GABEN GABAISAN, HENRY SENOC MALINAO, ARNULGO BITANGA ORDENIZA, MELVIN ZAMORA CAMYON, JOVENCIO BOHA BAYRON, JR., CARLITO ARNOZA GONZAGA, NOEL NARIDO TADEPA, ALEXANDER MAGPANTAY BALTAZAR, MELDY PACIA CAPINO, GERADO L. RAMIREZ, FLORENTINO GACILOS, VICTOR MASIBAY, AGUSTIN DEROD, ROLANDO RADAZA, JOEL RONDEZ, NELYNDA DECLARO, ROWENA N. ABANCI, MARY ANN G. SALIDO, CYNDI V. SY, CLYNT E. DE JESUS, MARIMEL M. AUMENTADO,

JORGE T. AMORA, JUAN MIGUEL R. BONDOC, APRIL MARIE M. VIAJE, JOSE MARIANO R. BONDOC III, ETHELBERT P. DAPITON, ERNIE PONCE, LUCIANO PONCE, JOEL WAJE, LOURDES LEOSAME, DIOMEDES MANALANSAN, ALBERTO PANTIG, JOSEPH CAWILI, RONNIE D. DOMINGO, ROLAND T. MANGULABNAN, HERMINIO NUGUID, RUPERTO LOS BANEZ, REYNALDO DELA CRUZ, joined by their respective spouses and represented by their attorney-in-fact, BATARASA CONSOLIDATED, INC.,
Respondents.

Promulgated:
MAR 2 1 2022 4:20pm

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RESOLUTION

CASTAÑEDA, JR., *J.:*

For resolution of the Court *En Banc* is the *Motion for Reconsideration*[1] filed by petitioners via registered mail on September 6, 2021. Petitioners' *Motion* seeks reconsideration of the Decision of the Court *En Banc* promulgated on June 29, 2021,[2] (the "Assailed Decision"), denying petitioners' Joint Petition for Review for lack of merit.

Petitioners prayed for the reconsideration of the Assailed Decision on the basis of the following grounds:

1. The requirement imposed in the Decision that actual amendment is necessary before a Complaint may be deemed amended does not find support in Section 5, Rule 10 of the Rules of Court.

2. The Decision, with due respect, failed to fully appreciate the import of the Supreme Court ruling in *Salva v. Magpile*, vis-à-vis the amendment introduced by the respondents in their Complaint.

On the other hand, respondents maintain that the *Motion* presents no new or substantial arguments which have not been presented in their prior

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[1] Court *En Banc*'s Docket, pp. 153-163.
[2] *Id.*, pp. 130-146.

pleadings and which have not been taken up in the Assailed Decision. Respondents assert that the Court is correct when it ruled that it has no jurisdiction over the present controversy since the latter does not involve a local tax case.

The Court *En Banc* resolves to deny petitioners' *Motion for Reconsideration* for lack of merit.

A closer evaluation of the case records and the arguments raised by petitioners in their *Motion for Reconsideration* reveals that the arguments relied upon are, indeed, mere rehash of the matters which had been thoroughly discussed and passed upon by the Court *En Banc* in the Assailed Decision. Petitioners utterly failed to raise any new or substantial matter let alone any compelling reason to warrant the modification much less reversal of the Court *En Banc*'s findings.

The Court *En Banc* stands by its ruling that this Court has no jurisdiction over the present controversy given that the Complaint before the RTC cannot be considered as a local tax case. The Complaint before the RTC was essentially anchored on respondents' purported right to redeem the foreclosed properties under Section 261 of the Local Government Code. On the other hand, petitioners' refusal to accept the offer to redeem the foreclosed properties was due to their need to verify the identities of the parties seeking to exercise the right of redemption. Verily, the trial court can fully resolve such an issue without having to pass upon the legality or validity of the RPT assessment. The issue of validity or legality of the tax sale in the present case is not essentially related to the issue of the demandability of the RPT assessment. Far from challenging the legality or validity of the RPT assessment, respondents' offer to redeem the foreclosed properties by payment of the redemption price (representing the delinquent tax plus interest and expenses of sale) pursuant to Section 261 of the Local Government Code may even be construed as their implicit recognition of the correctness let alone validity of the RPT assessment.

The Court *En Banc* also does not find any merit in petitioners' assertion that the Complaint before the RTC was amended to include the issue of validity of the RPT assessment and prescription. A careful review of the records, however, reveals that no amendment of the Complaint was actually made. What the respondents were actually arguing in their Memorandum dated October 16, 2018[3] filed before the Court in Division was that their Complaint was "effectively amended to conform to evidence" pursuant to Section 5, Rule 10 of the Rules of Court because they allegedly were able to present evidence (tax declarations, official receipts and certification) during trial proving previous payment of the taxes for which

[3] CTA AC No. 205 Docket, pp. 298-303.

the properties were foreclosed. Nevertheless, no actual amendment of the Complaint was ever made and this non-amendment was even noted by the RTC in its Decision.[4] Even assuming that the Complaint was amended to conform to evidence, the same will not matter. The respondents cannot validly raise such issues to the RTC and the latter cannot validly rule upon the same. The issue of whether or not the RPT due on the delinquent properties were already paid prior to the foreclosure sale and as well as the issue of whether or not the RPT assessment has prescribed are questions of fact intrinsically touching upon the correctness or reasonableness (not validity or legality) of the RPT assessment. The resolution of such issues certainly entails presentation and calibration of evidence. Accordingly, jurisdiction over the same is vested upon the relevant local board of assessment appeals (LBAA) pursuant to Section 226 of the Local Government Code.[5]

WHEREFORE, petitioners' *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

[4] *Id.*, p. 52.
[5] *Ty v. Trampe*, G.R. No. 117577, December 1, 1995; *Olivares v. Marquez*, G.R. No. 155591, September 22, 2004; *National Power Corporation v. Province of Quezon*, G.R. No. 171586, January 25, 2010; *National Power Corporation v. Municipal Government of Navotas*, G.R. No. 192300, November 24, 2014; *City of Lapu-Lapu v. Philippine Economic Zone Authority*, G.R. Nos. 184203 & 187583, November 26, 2014.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice