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COURT OF TAX APPEALS
MANILA

Sept. 14, 1964

PEOPLE'S HOMESITE & HOUSING CORPORATION,
Petitioner,

-versus- C.T.A. Case No. 1190

BOARD OF ASSESSMENT APPEALS OF ROXAS CITY and CITY TREASURER OF ROXAS CITY,
Respondents.

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D E C I S I O N

This is an appeal from an alleged ruling of the Board of Assessment Appeals of Roxas City dated October 2, 1961, seeking the refund of the amount of ₱3,164.40 representing realty taxes paid for the years 1959 to 1961.

It appears that petitioner, a government-owned and controlled corporation, acquired portions of Lots Nos. 1808 and 1806, located in Tiza-Lawaan-Milibili, Roxas City, which it divided into several lots and on which it constructed 324 low-cost dwellings for low-salaried employees and laborers.

On August 28, 1953, the City Treasurer of Roxas City levied realty tax on the aforesaid properties and demanded payment thereof for 1957 and 1958. On October 27, 1958, petitioner wrote to the City Treasurer, stating that on the basis of Section 7 of Republic Act No. 1322, which provides that: "all the projects of the People's Homesite and Housing Corporation financed under this Act shall be exempt from national and local taxes and fees of any kind," the parcels of land in question are exempt from realty tax.

On December 21, 1960, the City Treasurer denied the request for exemption and demanded instead the payment of realty taxes accruing from 1959 to 1960, inclusive of penalties.

On June 29, 1961, petitioner paid under protest to respondent City Treasurer the amount of ₱3,164.40 under PNB Check No. 63199, as realty taxes for the years 1959 and 1961, inclusive. This payment was acknowledged by said City Treasurer in his letter dated July 6, 1961.

On September 22, 1961, petitioner filed a petition with the Board of Assessment Appeals of Roxas City, alleging that the properties in question are exempt from national and local taxes under said Section 7 of Republic Act No. 1322 and requesting the refund of ₱3,164.40 paid by it as realty taxes. However, at the time of the filing of said petition, the terms of office of the five (5) members of the Board of Assessment Appeals of Roxas City had long expired, as the members had been appointed in 1952 and their terms expired two years thereafter, or in 1954. And, in an order dated October 2, 1961, Anacleto I. Belliosillo, Chairman of said Board, ruled that he "cannot entertain the petitioner's petition for lack of jurisdiction, aside from the fact that their term of office as members of the Board of Tax Appeals has long expired."

A motion for reconsideration having been denied on February 21, 1962 by the Chairman and two (2) members of the respondent Board, petitioner filed its petition for review which was subsequently amended.

The issues presented by the parties for our determination are as follows:

(1) Whether or not this Court has jurisdiction over the instant appeal; and if in the affirmative,

(2) Whether or not the lands in question are exempt from realty taxes.

The resolution of the first issue hinges upon whether or not there was a legally constituted Board of Assessment Appeals of Roxas City at the time petitioner's petition for refund was filed.

It is contended by petitioner People's Homesite & Housing Corporation that there was a duly constituted Board of Assessment Appeals of Roxas City at the time the petition was filed, and that under the doctrine of hold-over, the former officers were entitled to hold their offices until their successors were appointed and have qualified. On the other hand, respondent City Treasurer contends otherwise.

We agree to the contention of respondent City Treasurer. The term of office of the members of the Board of Assessment Appeals had already expired when the petition was filed. There being no statutory hold-over proviso authorizing their continuance in office until their successors were appointed and have qualified, the chairman and the members of the respondent Board ceased ipso facto to be such upon the expiration of their term of office in 1954. Consequently, there was no validly constituted Board of Assessment Appeals of Roxas City when petitioner filed its petition for refund on September 22, 1961. The orders refusing to entertain petitioner's petition for refund and denying the subsequent motion for reconsideration are not valid orders or decisions of the respondent Board. There was, therefore, no decision which could be appealed to the Court of Tax Appeals in accordance with the provisions of Section 7(3) of Republic Act No. 1125.)

Moreover, it is now settled in this jurisdiction that this Court does not have appellate jurisdiction over claims for refund of realty taxes. (City of Cabanatuan, et al. vs The Hon. Magno S. Gatmaitan, et al., G.R. No. L-19129, Feb. 28, 1963.)

Having found that this Court has no jurisdiction over this appeal, the disposition of the other issue becomes unnecessary

WHEREFORE, the instant appeal is hereby dismissed for lack of jurisdiction. Without costs.

SO ORDERED.

Manila, September 14, 1964.

MARIANO NABLE
Presiding Judge

WE CONCUR:

AUGUSTO M. LUCIANO
Associate Judge

ROMAN M. UMALI
Associate Judge