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June 29, 1963

LILIA G. DE CUENCA, Petitioner, - versus - THE BOARD OF ASSESSMENT APPEALS OF THE CITY OF BACOLOD, Respondent.	C.T.A. CASE NO. 1031

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

ERNESTO G. GONZAGA, Petitioner, - versus - THE BOARD OF ASSESSMENT APPEALS OF THE CITY OF BACOLOD, Respondent.	C.T.A. CASE NO. 1032

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

FERNANDO F. GONZAGA, INC., Petitioner, - versus - THE BOARD OF ASSESSMENT APPEALS OF THE CITY OF BACOLOD, Respondent.	C.T.A. CASE NO. 1033

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

PATRIA G. DE LA RAMA, Petitioner, - versus - THE BOARD OF ASSESSMENT APPEALS OF THE CITY OF BACOLOD, Respondent.	C.T.A. CASE NO. 1034

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

LUIS J. GONZAGA, Petitioner, - versus - THE BOARD OF ASSESSMENT APPEALS OF THE CITY OF BACOLOD, Respondent.	C.T.A. CASE NO. 1035

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

D E C I S I O N

These are appeals from the decision of the Board of Assessment Appeals of the City of Bacolod increasing the assessed value of petitioners' properties.

Lilia G. de Cuenca and Luis J. Gonzaga own Lots Nos. 385-L and 385-A, respectively, which are situated along Burgos Street, Bacolod City.

Ernesto J. Gonzaga is the owner of Lot No. 359-N of the Bacolod Cadastre which borders Justicia Extension, Bacolod City.

Fernando F. Gonzaga, Inc. is the owner of Lots Nos. 385-E, 385-F, 385-K-1, 385-K-3, which are located along Burgos Street, and Lots Nos. 1956-A and 260 which abut V. L. Gonzaga Street, also in Bacolod City.

Patria G. de la Rama owns Lots Nos. 359-A, 359-B, and 385-H which lie along Hilado Street and Burgos Street, respectively, all in Bacolod City.

All the above-mentioned lots are located around the Bacolod North Public Market.

Sometime in 1958 the city assessor increased the assessed value of the afore-mentioned parcels of land, to wit:

Lot No.	Area (Sq. M.)	Old Assessment	New Assessment
260	206	₱8,240.00	₱ 10,300.00
359-A	389	5,840.00	9,730.00
359-B	389	5,840.00	9,730.00
359-N	868	5,210.00	20,130.00
385-A	385	3,080.00	9,630.00
385-E	474	3,790.00	11,850.00
385-F	416	3,330.00	10,400.00
385-H	532	4,140.00	12,700.00
385-K-1	75	600.00	1,880.00
385-K-3	71	570.00	1,780.00
385-L	258	2,060.00	6,450.00
1596-A	1,185	44,350.00	53,150.00

Petitioners protested the re-assessment and their protests having been denied by the city assessor, which denial, upon appeal, was affirmed by the Board of Assessment Appeals of Bacolod City, they instituted these appeals.

The parties submitted a stipulation of facts, pertinent portion of which is hereunder reproduced:

"1. That the petitioners' Lots Nos. 385-L, 359-N, 385-E, 385-F, 385-H and 385-A, all of the Bacolod Cadastre, ought to have the same classification and be assessed at the same rate of valuation as Bernardino P. Yanson's Lot No. 360-F of the Bacolod Cadastre and Venancio F. Lim & Sons' Lot No. 359-M of the Bacolod Cadastre, for purposes of the real property tax, as all these lots are similarly situated; and the City Assessor of Bacolod City having manifested before the Court that the said lands of Messrs. Yanson and Lim were classified and assessed as residential lands for tax purposes during the years 1959, 1960, 1961 and 1962 but as commercial lands for the year 1963, the parties have agreed and hereby agree that the aforementioned lands of petitioners should, in exactly the same way and at the same rate of valuation as the said lands of Messrs. Yanson and Lim, be likewise assessed and classified as residential lands for the years 1959, 1960, 1961 and 1962 and as commercial lands for the year 1963;

"2. That, under Tax Declarations Nos. 1574 (for Lot No. 385-L of Lilia G. de Cuenca), 10703 (for Lot No. 359-N of Ernesto J. Gonzaga), 2544 (for Lot No. 385-E of Fernando F. Gonzaga, Inc.), 2545 (for Lot No. 385-F of Fernando F. Gonzaga, Inc.), 6012 (for Lot No. 385-H of Patria G. de la Rama), and 7736 (for Lot No. 385-A of Luis J. Gonzaga), petitioners' aforementioned lands were, up to and including but not after the year 1958, classified and assessed as residential lands in exactly the same way and at the same rate of valuation as the said lands of Messrs. Yanson and Lim were classified and assessed during the years 1959, 1960, 1961 and 1962, and the desired equalization can be effected by having the aforesaid tax declarations of petitioners' lands continued in force and effect during the years 1959, 1960, 1961 and 1962, instead of being replaced, during the said four years, by Tax Declarations Nos. 17627 (for Lot No. 385-L), 17658 (for Lot No. 359-N), 17659 (for Lot No. 385-E), 17661 (for Lot No. 385-F), 17773 (for Lot No. 385-H) and 17673 (for Lot No. 385-A), under which, during the same four years, petitioners' said lands were classified as commercial and assessed at higher rates of valuation than the said lands of Messrs. Yanson and Lim; and

"3. That the petitioners have agreed and hereby agree to withdraw their petitions in the above-entitled cases in so far as Lots Nos. 385-K-1, 385-K-3, 1596-A, 260, 359-A and 359-B, all of the Bacolod Cadastre, are concerned, but only in so far as said lots are concerned.

"WHEREFORE, the parties respectfully pray that judgment be rendered in accordance with this stipulation; that, in so far as Lots No. 385-L, 359-N, 385-E, 385-F, 385-H and 385-A are concerned, the decision of the Board of Assessment Appeals appealed from be reversed, and the assessments of said lots under Tax Declarations Nos. 1574, 10703, 2544, 2545, 6012 and 7736 be declared and held to be the ones which were validly in force and effect during the years 1959, 1960, 1961 and 1962 and not the assessments of the same lots under Tax Declarations Nos. 17627, 17658, 17659, 17661, 17773 and 17663, respectively; and that, in so far as Lots Nos. 385-K-1, 385-K-3, 1596-A, 260, 359-A and 359-B are concerned, the petitions for review be dismissed and the decision of the Board of Assessment Appeals appealed from affirmed."

On the basis of the above-quoted stipulation of facts and in consonance with the constitutional principle of uniformity of taxation, Lots Nos. 359-N, 385-A, 385-E, 385-F, 385-H and 385-L should be assessed as residential lands for the years 1959, 1960, 1961 and 1962 at the same rates as are appearing in Tax Declarations Nos. 10703 (for Lot No. 359-N), 7736 (for Lot No. 385-A), 2544 (for Lot No. 385-E), 2545 (for Lot No. 385-F), 6012 (for Lot No. 385-H) and 1574 (for Lot No. 385-L). In fine, Tax Declarations Nos. 10703, 7736, 2544, 2545, 6012 and 1574 should subsist from 1959 through 1962. For the calendar year 1963 and thereafter, said tax declarations should be deemed cancelled and Lots Nos. 359-N, 385-A, 385-E, 385-F, 385-H and 385-L should be classified as commercial lands and should be assessed at rates equal to those of Lots Nos. 360-F and 359-M declared in the name of Bernardino P. Yanson and Venancio F. Lim & Sons.

IN VIEW OF THE FOREGOING CONSIDERATIONS, the decision of the Board of Assessment Appeals of Bacolod City appealed from is hereby reversed insofar as Lots Nos. 359-N, 385-A, 385-E, 385-F, 385-H and 385-L. Tax Declarations Nos. 17659, 17673, 17659, 17661, 17773 and 17627 are hereby ordered cancelled. Let new tax declarations be issued for Lots Nos. 359-N, 385-A, 385-E, 385-F, 385-H and 385-L starting from the calendar year 1963 classifying said lots as commercial lands with the same rates of valuation as Lots Nos. 360-F and 359-M declared in the name of Bernardino P. Yanson and Venancio F. Lim & Sons. As prayed for, the petitions for review in CTA Cases Nos. 1033 and 1034 are hereby dismissed insofar as the appeal relating to Lots Nos. 260, 385-K-1, 385-K-3 and 1596-A, and 359-A and 359-B, respectively.

DECISION -
C.T.A. CASES
NOS. 1031-1035

are concerned. No costs.

SO ORDERED.

Manila, June 29, 1963.

AUGUSTO M. LUCIANO
Associate Judge

I CONCUR:

ROMAN M. UMALI
Associate Judge