REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

STAR TOLLWAY CORPORATION, *Petitioner-Appellant,*	**EB CASE NO. 2943** **(CBAA Case No. L-145-2020)**
-versus-	**Present:** **Ringpis-Liban,** *P.J.,* **Bacorro-Villena,** **Modesto-San Pedro,** **Reyes-Fajardo,** **Cui-David,** **Ferrer-Flores,** *and* **Angeles,** *JJ.*
THE CITY TREASURER, ASSISTANT CITY TREASURER, AND THE CITY ASSESSOR OF THE CITY OF BATANGAS, *Respondents-Appellants.*	**Promulgated:** FEB 04 2026 3:39 p.m.

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DECISION

RINGPIS-LIBAN, P.J.:

Before this Court is the Petition for Review filed by petitioner on June 28, 2024[1] assailing the Decision[2] dated October 9, 2023, and Resolution[3] dated May 3, 2024, promulgated by the Central Board of Assessment Appeals (CBAA) in CBAA Case No. L-145-2020, entitled *Star Tollway Corporation v. The Local Board of Assessment Appeals of the City of Batangas and the City Treasurer and Assistant City Treasurer of Batangas City and the City Assessor of Batangas City.*

The dispositive portion of the Decision reads:

> "**WHEREFORE**, the Petitioner-Appellant's Appeal is hereby **DENIED** for lack of merit and the Decision dated 20 March 2019 of the Local Board of Assessment Appeals of Batangas City is **AFFIRMED**.

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[1] Rollo, CTA EB No. 2943, pp. 1-57 with Annexes.
[2] Ibid., pp 70-85.
[3] Ibid., pp. 86-87.

SO ORDERED."

The dispositive portion of the Resolution reads:

"**WHEREFORE**, premises considered, the instant Motion for Reconsideration is hereby **DENIED**.

SO ORDERED."

THE PARTIES

Petitioner-Appellant is a domestic corporation organized and existing under the laws of the Republic of the Philippines with principal office address at Barangay Tambo, Lipa City, Batangas.[4]

Respondents-Appellants City Treasurer and Assistant City Treasurer are the local government officials of the City of Batangas responsible for collecting Real Property Tax (RPT) over real properties located in the City of Batangas. Respondent City Assessor is the local government official of the City of Batangas responsible for the appraisal and assessment of real properties for taxation purposes under Republic Act No. 7610, or the Local Government Code (LGC). Respondents may be served with summons and other court processes through their counsel of record in the CBAA, Atty. Tedulfo A. Deguito, at the City Legal Office, City Hall, Batangas City.[5]

THE FACTS

The facts as found by the CBAA are as follows:

"On June 18, 1998, the Republic of the Philippines ("Government") through the Department of Public Works and Highways ("DPWH") and the Star Infrastructure Development Corporation ("SIDC") entered into a Toll Concession Agreement ("TCA") where the latter as grantee, was given the exclusive right, privilege and authority to operate and maintain the Southern Tagalog Arterial Road Project ("STAR") or ("Project"), extending from Sto. Tomas to Batangas City, throughout a concession period of thirty (30) years. In order to implement the Project the Government utilized the "Build Transfer and Operate" scheme, a variant recognized under RA 6957, as amended by RA 7718, the Build-Operate-Transfer or BOT Law.

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[4] Petition for Review, p. 5.
[5] Ibid., pp. 5-6.

The provisions of the TCA and as embodied in a separate Operation and Maintenance Agreement ("OMA"), SIDC was required to set up a single purpose corporation, the herein Petitioner-Appellant, through which it shall perform its obligations to operate and maintain said project.

Meanwhile, under the same OMA, the SIDC assigned, transferred and ceded to Petitioner-Appellant all its rights, prerogatives, duties and responsibilities under the TCA.

On 13 November 2015, Respondent-Appellee City Assessor sent by registered mail a Notice of Assessment No. 132-140706 for the property covered by Tax Declaration No. 0102-02564, registered under the name of the Petitioner-Appellant and classified as commercial with an assessed value of One Hundred Eight Million Nine Hundred Eighty-Four Thousand and Five Hundred Sixty Pesos (P108,984,560.00)

The Petitioner-Appellant did not object to the said assessment nor take any other action thereon as it claimed non-receipt of the assessment. Thereafter, Respondent-Appellee City Assessor declared said property delinquent for real property taxes in the total amount of Five Million Four Hundred Forty-Nine Thousand Two Hundred Twenty Eight *(sic)* (P5,449,228.00) computed for the year 2015-2016. The Respondent-Appellee City Assessor issued two or more Notices of Real Tax Delinquency dated 01 April 2016 and 23 May 2016 on separate occasions.

The Petitioner-Appellant raised objection over said assessment claiming exemption from paying realty taxes due thereon. It posited that the subject property is part of the STAR project, and the Government is the real owner thereof. It asked for the immediate correction of the tax declaration to reflect the name of the Governmentas *(sic)* the owner thereof, the cancellation of all assessments on STAR, and the removal of the Concrete Road from the City Treasurer's assessmentroll. *(sic)*

Subsequently, Respondent-Appellant *(sic)* City Treasurer issued a Warrant of Levy dated 19 July 2016, and Notice of Publication and Auction Sale dated 07 September 2016 against the Petitioner-Appellant.

On 25 November 2016, the Petitioner-Appellant filed a Petition for Reviewbefore *(sic)* the LBAA Batangas City which was denied by the same Office on 20 March 2019."

Records show that on May 21, 2019, Petitioner-Appellant filed a Motion for Reconsideration[6] before the LBAA Batangas City, which was denied by the latter in an Order[7] dated December 4, 2019.

Aggrieved, Petitioner-Appellant filed before the CBAA on January 15, 2020, a Memorandum of Appeal[8] assailing the LBAA's Decision and Resolution.

On October 9, 2023, the CBAA issued a Decision[9] denying for lack of merit the Petitioner-Appellant's Appeal.

Petitioner-Appellant filed a Motion for Reconsideration[10] to the CBAA's Decision on November 22, 2023. Said motion was denied by the CBAA in the Resolution[11] dated May 3, 2024.

Hence, this "Petition for Review" was filed by Petitioner-Appellant on November 28, 2024.

On August 16, 2024, the Court issued a Minute Resolution ordering: 1) Respondents-Appellees to file comment on Petitioner-Appellants Motion for Suspension as incorporated in its Petition for Review; and 2) Petitioner-Appellants to submit the original or certified true copy of the Decision appealed from.[12]

On September 4, 2024, the Court *En Banc* received Petitioner-Appellants "Compliance,"[13] submitting the certified true copies of the appealed Decision and Resolution of the CBAA.

On October 1, 2024, Respondents-Appellees filed by registered mail their "Manifestation"[14] stating that they cannot comment on a Motion for Suspension pursuant to the order of the Court En Banc in the Minute Resolution dated August 16, 2024, since there was no Motion for Suspension incorporated in the Petition for Review.

In the Minute Resolution[15] dated November 26, 2024, the Court En Banc noted the Compliance filed by Petitioner-Appellants, Deemed the Manifestation of Respondents-Appellees as not filed for failure to provide the required number of copies and the e-mail/of copy of the said Manifestation within twenty-four

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[6] Docket, CBAA CASE NO. 145-2020, Folder 5, pp. 262-269, with Annexes.
[7] Ibid., pp. 302-303.
[8] Ibid., Folder 1, pp. 8-21, with Annexes.
[9] Ibid., Folder 2, pp. 374-389.
[10] Ibid., Folder 3, pp. 390-398.
[11] Ibid., pp. 419-420.
[12] Ibid., p. 64.
[13] Ibid., pp. 65-69.
[14] Ibid., pp. 90-91.
[15] Ibid., p. 94.

(24) hours from filing of paper copy thereof, and directed Respondents-Appellees to file their Comment on the Petition for Review, within ten (10) days from notice.

On December 5, 2024, the Court En Banc received Petitioner-Appellant's "Manifestation and Submission (re: Surety Bond)."[16]

On December 11, 2024, the Court En Banc issued a Minute Resolution[17] noting the "Manifestation and Submission (re: Surety Bond)."

On January 23, 2025, the Court received respondent's "Comment to the Petition for Review."[18]

On February 5, 2025, the Court issued a Minute Resolution which noted the "Comment to the Petition for Review," and ordered the instant case submitted for decision.

THE ASSIGNMENT OF ERRORS

Petitioner-Appellant raises the following errors of the CBAA, *viz:*

1. The CBAA erred in ruling that the Subject Property is not exempt from RPT considering that the property is owned by the Republic and is classified as property of public dominion.

2. The CBAA erred in ruling that the beneficial use over the Subject Property has been transferred to Petitioner.

3. The CBAA erred in ruling that Respondent-Appellee City Assessor of Batangas correctly listed, valued, and assessed the Subject Property in the name of the Petitioner.

THE ARGUMENTS

Petitioner-Appellant claims that the Government is the actual owner of the subject property; that the subject property is devoted to public use and is, considered as property of public dominion; that it does not have any ownership rights (whether legal or beneficial) over the toll roads and ancillary facilities that comprise the STAR Project; that all activities of Petitioner-Appellant in relation to the STAR Project are regulated by the Government; and that since the

[16] Ibid., pp. 96-96-106.
[17] Ibid., p. 107.
[18] Ibid., pp. 109-143, with Annexes.

ownership of all the Subject Property belongs to the Republic, the subject property is exempt from RPT pursuant to Section 234 (a) of the LGC.

Petitioner-Appellant claims that the beneficial use of the Subject Property has not been transferred to them, and remains with the public in general; that it was not Petitioner-Appellant who imposed the requirement for the payment of toll fees for the use of the toll roads; that the obligation to collect toll fees was imposed by the Government through the TCA, where the Government granted SIDC the privilege to collect toll revenues from the operation of the STAR Project as a tollway facility during the concession period; that the collection of toll fees allows SIDC (through Petitioner-Appellant) to recoup the costs that it has incurred in financing the STAR Project and in operating and maintaining the same, for the benefit of the public and on behalf of the Government.

Furthermore, Respondent City Assessor erred when it issued the tax declaration over the subject property under the name of Petitioner-Appellant; and that there is no basis for the issuance of a tax declaration under its name since Petitioner-Appellant is neither the owner nor the beneficial user of the subject property.

Conversely, Respondents-Appellees submit that Petitioner-Appellant is a private corporation engaged in toll operations for the purpose of operating for profit; that being a private entity, it was assigned with rights by SIDC under the OMA and TCA; that there is no law, charter, or provision in the OMA and TCA that provides for a tacit exemption from real property taxes. Petitioner-Appellant did not enter into TCA and OMA with the government only for the purpose of constructing the toll road facilities. Their agreement was entered into to recuperate the cost of construction and operating the toll road, and to earn income through operation of the toll road facilities.

Respondents-Appellants claims that since Petitioner-Appellant is not a government instrumentality, it cannot enjoy the same exemption allowed by law to Light Rail Transport Authority (LRTA) and Manila International Airport Authority (MIAA).

Petitioner-Appellant has beneficial use of the subject property, for its authority to control access to, and derive revenue from the property, through collection of toll fees. Although its business is operating the toll facilities to the public, the same does not automatically exempt itself from payment of real property taxes. There must be a law expressly granting tax exemption from real property taxes.

Respondents-Appellants further claims that the CBAA correctly affirmed the issuance of Tax Declaration No. 0103-02564 under the name of Petitioner-Appellant. The actions of the City Assessor, in listing and assessing the property in the name of Petitioner-Appellant is consistent with the principles governing real property taxation.

THE RULING OF THE COURT *EN BANC*

Timeliness of the Petition for Review

On November 8, 2023, the Petitioner-Appellant received the Decision of the CBAA. On November 22, 2023, petitioner filed a Motion for Reconsideration of the said Decision. On May 3, 2024, the CBAA issued the assailed Resolution denying Petitioner- Appellant's motion. Said Resolution was received by Petitioner-Appellant through its counsel on May 29, 2024.

From receipt of the said Resolution on May 29, 2024, Petitioner-Appellant had until June 28, 2024 within which to file the Petition for Review before the Court *En Banc*, pursuant to Sections 3 (c) and 4 (c), Rule 8 of the Revised Rules of the Court of Tax Appeals, as amended provides:

> SEC. 3. *Who may appeal; period to file petition.-*
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> xxx
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> (c) a party adversely affected by a decision or ruling of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of their appellate jurisdiction may appeal to the Court by filing before it's a petition for review within thirty days from receipt of a copy of the questioned decision or ruling.
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> SEC. 4- Where to appeal; mode of appeal.-
>
> xxx
>
> (c) An appeal from a decision or ruling of the Central Board of Assessment Appeals or the Regional Trial Court in the exercise of their appellate jurisdiction shall be taken to the Court by filing before it a petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal.

The instant "Petition for Review" was filed on June 28, 2024. Hence, this Petition for Review was timely filed.

Whether Petitioner-Appellant is liable for RPT on the Subject Property

<u>Petitioner-Appellant has beneficial use over the subject property</u>

After due consideration of the facts, assigned errors and arguments raised by Petitioner-Appellant, the Court *En Banc* finds that the Petition for Review should be denied for lack of merit. Thus, the Petitioner-Appellant's claims were correctly denied by the CBAA.

Section 234 of the LGC provides:

> "SEC. 234. *Exemptions from Real Property Tax* – The following are exempted from payment of the real property tax:
>
> (a) Real property owned by the Republic of the Philippines or any of its political subdivisions **except when the beneficial use thereof has been granted, for consideration or otherwise, to a taxable person**. xxx *(Emphasis supplied)*

In *Philippine Heart Center v. Local Government of Quezon City*,[19] it was held that it is the taxable person with beneficial use/possession who shall be responsible for the payment of RPT due on government properties.

The "Beneficial Use Principle" in taxation means that the person or entity who actually enjoys the use or possession of a property, rather than just the legal owner, is responsible for paying the taxes, especially when government-owned properties are leased or granted for a fee to private taxable entities, making the user liable for taxes. The tax burden is shifted from the exempt government owner to the taxable private party benefitting from the property.

The application of the "Beneficial Use Principle" is not limited to acquisition, held for resale or lease. Under the Built-Operate-Transfer (BOT) agreement, if the private sector proponent goes into business for itself, assuming risks and incurring costs for its account in undertaking the project, and subsequently, managing the same for the agreed period to allow it to recover its basic costs and earn profits, the owner-manager-operator for the same is the actual, direct, and immediate user of the property.[20]

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[19] G.R. No. 225409, March 11, 2020.
[20] *NAPOCOR vs. CBAA*, G.R. No. 171470, 30 January 2009.

In this case, it is Petitioner-Appellant who has beneficial use over the subject property, because it actually uses, possesses, and enjoys such property, through generation of toll revenues from the public users. The nature of business of Petitioner-Appellant, which is operating the toll facilities for the public, does not exempt itself from payment of RPT. Plaintiff-Appellant's argument that the motorists and commuters are the actual users of the subject property is totally misplaced.

As aptly discussed in the assailed Decision:[21]

> "Notably, it is the "taxable person" with beneficial use who shall be responsible for payment of real property taxes due on government properties. Any remedy for the collection of taxes should then be directed against the "taxable person," the same being an action *in personam*.
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> The Decision of the LBAA is apt and correct as to who enjoy the beneficial use of the property and consequently liable on real property tax thereon, thus:
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>> "Petitioner argues that the public enjoys the beneficial use of the subject Property. It "submits that the beneficial use of the property does not pertain to it but to the public in general. Petitioner has no freedom of use and control over the property. The beneficial use of the property is expressly reserved for the public, as toll road users, as provided in Section 8.05(d) of the TCA, and as replicatedin *(sic)* Section 6.01 of the OMA, which states:
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>>> "Upon being authorized to operate, the GRANTEE Operations Company, shall keep the STAR open to all road users continually and without interruption."
>>
>> Petitioner is grasping at straws. It is clear from the cited provision that the public they claim to benefit from the subject Property is not the public in general, as contemplated by the law. The term used is "toll road users." This palpably refers to road users. This palpably refers to road users who go through the toll ways, and thus pay for the use of the subject Property. Such that, if a member of the general public wishes to use the STAR but is not willing to pay the toll fees, Petitioner can deny access top him. Hence, this provision, in relation to the Grant of Privilege provision of

[21] Decision, pp. 7-13. Citations omitted.

the TCA, even bolsters the actuality that it is the Petitioner who has complete possession and control, and uses the subject Property for its revenue-generating benefit."

xxx xxx xxx

Petitioner postulates that by the grant of the right to inspection and supervision to Toll Regulatory Board (TRB), the Government has complete ownership of the STAR Project, including all other improvements thereon. However, upon perusal of the TCA and the OMA, it is blatant that the Grantee and its Operator, herein Petitioner corporation, has complete control of the subject Property. Any form of supervision and exercise of inspection is a necessary corollary of the requirements under existing laws and as a safeguard to ensure compliance by the Grantee or his assigns of its obligations under the TCA.

The public, even more, cannot demand to use the STAR without paying for the toll fees, which goes straight into the coffers of the Petition[er] Corporation or its principal. The TCA provides that:

"10.03 Toll and Toll Collection

g. The Toll [Revenue collected] from the operation of the STAR as a tollway facility is the property of the GRANTEE. (emphasis supplied)

The case of *LRTA V. CBAA* is enlightening, to wit:

Through the <u>creation of the LRTA was impelled by public service-</u> to provide mass transportation to alleviate the traffic and transportation situation in Metro Manila – **its operation undeniably partakes of ordinary business. Petitioner is clothed with corporate status and corporate powers in the furtherance of its proprietary objectives. Indeed, it operates much like any private corporation engaged in the mass transport industry. Given that it is engaged in a service-oriented commercial endeavor, its carriageways and terminal stations are patrimonial property subject to tax,** notwithstanding its claim of being a government-owned or controlled corporation.

True, petitioner's carriageways and terminal stations are anchored, at certain points, on public roads. However, it must be emphasized that these structures do not form part of such roads, since the former have been constructed over the latter in such a way that the flow of vehicular traffic would not be impeded. These carriageways and terminal stations serve a function different from that if the public roads. The former is part and parcel of the light rail transit (LRT) system which, unlike the latter, **are not open to use by the general public**. The carriageways are accessible only to the LRT trains, while the terminal stations have been built for the convenience of LRTA itself and its customers who pay the required fare.

Unlike public roads which are open for use by everyone, the LRT is **accessible only to those who pay the required fare**. It is thus apparent that petitioner does not exist solely for public service, and that the LRT carriageways and terminal stations are **not exclusively for public use**. Although petitioner is a public utility, it is nonetheless profit-earning. It actually uses those carriageways and terminal stations in its public utility business and earns money therefrom."

<u>No law, rule or regulation granting exemption from payment of taxes</u>

Petitioner-Appellant failed to state any law, rule or regulation granting it exemption from payment of RPT.

The Supreme Court has always applied the doctrine of strict interpretation in construing tax exemptions. In *Commissioner of Internal Revenue vs. Fortune Tobacco Corporation,*[22] the High Court held:

"'Tax exemption is a result of legislative grace. And he who claims an exemption from the burden of taxation must justify his claim by showing that the legislature intended to exempt him by words too plain to be mistaken. The rule is that tax exemptions must be strictly construed such that the exemption will not be held to be conferred unless the terms under which it is granted clearly and distinctly show that such was the intention.

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[22] G.R. Nos. 167274-75, July 21, 2008.

A claim for tax refund may be based on statutes granting tax exemption or tax refund. In such case, the rule of strict interpretation against the taxpayer is applicable as the claim for refund partakes of the nature of an exemption, a legislative grace, which cannot be allowed unless granted in the most explicit and categorical language. The taxpayer must show that the legislature intended to exempt him from the tax by words too plain to be mistaken."

In the assailed Decision,[23] the CBAA ruled as follows:

"xxx Respondents correctly pointed out that "[T]here is no law exempting the Petitioner-Appellant or its principal, SIDC from the payment of taxes. As a matter of fact, it is very clear in the provisions of the [Build Transfer Operate Agreement] and the OMA that the Government and SIDC shall be jointly liable for the payment of taxes."

The Agreement (TCA) provides:

3.02 BY THE GRANTEE

b. Obligations of the GRANTEE

In general, the Grantee shall:

(9) **Unless, otherwise exempted therefrom, pay all taxes due and collectible therefrom in accordance with Philippine tax laws**, the amounts of which, if allowed or required by law or regulations to be passed on to motorist end-users, shall be added on to toll collectible therefrom.

8.05 Obligations under the Franchise

e. Without prejudice to any other provision of this Agreement, all costs and expenses in respect or undertaking the Operation and Maintenance of the toll facilities, **including without limitation taxes and other obligations arising therefrom accruing at any time during the Concession Period,** shall be the joint responsibility of the GUARANTEE and the Operations Company."

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[23] Decision, pp. 13-15.

The Operations and Maintenance Agreement (OMA) likewise provides for the liability of Petitioner for taxes, to wit:

4.01 OPERATOR Obligations

In general, the OPERATOR shall:

1) Unless otherwise exempted therefrom, pay all taxes due and collectible therefrom in accordance with Philippine tax laws, the amounts of which, if allowed or required by law or regulation to be passed on to motorist end-users, shall be added on to toll collectible therefrom.

xxx

8.11 GRANTEE'S Operation Company

b. The Operations Company shall be a single purpose corporation, the powers and functions of which shall only be **to undertake and perform the Operation and Maintenance of the STAR** for and behalf of the GRANTEE under this Agreement, including the collection of toll revenue and **the payment of all monetary obligations incurred in the course of implementing this Agreement**.

It is very apparent that it was never intended for petitioner to be exempt from the payment of taxes, including that of Real Property Taxes which may accrue at any time during the Concession Period. This is not only logical, but is in keeping with the general rule that "[Taxation is the rule and exemption is the exception. Any claim for tax exemption is strictly construed against the claimant." Petitioner has not shown its eligibility for exemption; hence, it is subject to the tax."

Hence, Petitioner-Appellant cannot claim exemption from payment of the taxes assessed by the Respondents-Appellants.

<u>The Tax Declaration was correctly issued in the name Petitioner-Appellant</u>

Petitioner-Appellant insists that since the ownership of the subject property belongs to the Government, and the beneficial use of which is enjoyed by the public, there was no basis for Respondent-Appellant City Assessor to issue Tax Declaration No. 0103-02564 on the subject property under its name.

As correctly found by the CBAA, Petitioner-Appellant has beneficial use of the subject property. It necessarily follows that the Tax Declaration should be issued in the name of Petitioner-Appellant.

Thus, Respondent-Appellee City Assessor correctly listed, valued and assessed the subject property in the name of Petitioner-Appellant pursuant to Sections 204 and 205 of the LGC, which provides as follows:

> "Section 204. *Declaration of Real Property by the Assessor.* –
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> When any person, natural or juridical, by whom real property is required to be declared under Section 202 hereof, refuses or fails for any reason to make such declaration within the time prescribed, the provincial, city or municipal assessor shall himself declare the property in the name of the defaulting owner, if known, or against an unknown owner, as the case may be, and shall assess the property for taxation in accordance with the provision of this Title. No oath shall be required of a declaration thus made by the provincial, city or municipal assessor."
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> "Section 205. *Listing of Real Property in the Assessment Rolls.* -
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> xxx
>
> (d) Real property owned by the Republic of the Philippines, its instrumentalities and political subdivisions, the beneficial use of which has been granted, for consideration or otherwise, to a taxable person, shall be listed, valued and assessed in the name of the possessor, grantee or of the public entity if such property has been acquired or held for resale or lease."

Thus, the Tax Declaration No. 0103-02564 issued by Respondent-Appellant City Assessor under the name of Petitioner-Appellant should not be cancelled.

In view of the foregoing, the Court *En Banc* finds that petitioner has not sufficiently established its case.

ACCORDINGLY, the Petition for Review is **DENIED for lack of** merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
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

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice