REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

ENRIQUE MEDINA,
Petitioner,

- versus -

C.T.A.
CASE NO. 845

THE CITY TREASURER
OF DUMAGUETE,
Respondent.

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RESOLUTION

The petitioner has appealed to this Court from a ruling of the City Treasurer of Dumaguete City holding the former liable for the payment of interest for delinquency in the payment of real property taxes for certain prior years. Having paid under protest the amounts demanded by respondent, petitioner also seeks the recovery of the alleged overpayment. Respondent has filed a motion to dismiss on the ground that this Court has no jurisdiction to entertain the appeal.

Section 7(3) of Republic Act No. 1125 limits the jurisdiction of this Court to appeals from decisions of provincial or city Boards of Assessment Appeals in cases involving the assessment and taxation of real property or other matters arising under the Assessment Law, including rules and regulations relative thereto. This Court has no jurisdiction over decisions or rulings of city or provincial treasurers in matters affecting exclusively the collection of real property taxes and penalties incident to delinquency.

35

In a similar case (Jose B. Gamboa v. Jaime G. Parroco, C.T.A. No. 704, July 27, 1960) recently decided by this Court, it was held:

> "It will be observed that only appeals from the decisions of provincial or city Boards of Assessment Appeals are cognizable by this Court. But it is argued that there was, and until now, no Board of Assessment Appeals in Negros Occidental, the members thereof not having been appointed. The case of petitioner could not, therefore, have been appealed to said Board. To deny petitioner the right to appeal to this Court would, it is alleged, be tantamount to depriving him of any judicial remedy.
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> "There appears to be some misconception as to the nature and scope of the duties and functions of provincial and city Boards of Assessment Appeals created under Commonwealth Act No. 470 and the various charters of chartered cities. Under the Assessment Law (C. A. No. 470), the sole function of provincial assessors relates to the listing and valuation of real property in their respective provinces,[1] and the only function of the provincial Board of Assessment Appeals created in each province is to review, on appeal or _motu proprio_, any action taken by the provincial assessor in regard to valuation of real property for purposes of taxation.[2] After the assessed value of a piece of real property has been determined, the same is certified to the provincial treasurer for collection of the annual real property tax[3]. The same is true in cases involving assessment of real property in chartered cities.[4]
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> "The law does not confer upon the Board of Assessment Appeals, in cases arising under the Assessment Law, the power to review any action of the provincial treasurer in matters affecting col-

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[1] See Secs. 7-16, Com. Act No. 470.
[2] See Secs. 17-19, id.
[3] See Secs. 18, 21, 41, id.
[4] See, for instance, Secs. 53-77, R.A. No. 409 (Charter of City of Manila); Secs. 29-57, R.A. No. 327, Charter of Dumaguete City.

36

lection of real property taxes. Since the legality of the action taken by the provincial treasurer, or of his deputies (the municipal treasurers), in the performance of his duty to collect real property taxes is not subject to review by the Board of Assessment Appeals, it follows that this Court has no jurisdiction over such cases. They remain cognizable by the courts of general jurisdiction as before the enactment of Republic Act No. 1125. x x x."

In line with the foregoing opinion, the herein appeal is dismissed, without pronouncement as to costs.

SO ORDERED.

Manila, August 27, 1960.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge

37