



Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
7TH Floor, EDPC Building, BSP Complex
Roxas Boulevard, Manila

**ELENA V. ASUNCION, In her
capacity as the CITY TREASURER
OF LAOAG CITY,**
Respondent-Appellant,

CBAA Case No. L-132
(LBAA Case No. LC-01-15)

-versus-

**LOCAL BOARD OF ASSESSMENT
APPEALS OF THE CITY OF LAOAG,**
Appellee,

-and-

**EDC BURGOS WIND POWER
CORPORATION,**
Petitioner-Appellee.

X-----X

ORDER

Before this Board is the Notice of Appeal and Memorandum on Appeal both dated November 5, 2015 by Respondent- Appellant Elena V. Asuncion through counsel, Atty. Marlon Wayne D. Manuel which were actually received at the CBAA on November 10, 2015. A careful perusal of Respondent-Appellant`s Appeal revealed that there has been no compliance with the essential requisites for perfection of an Appeal as laid down under Rule VI, Section 6 of the Consolidated and Revised Rules of Procedure Before the Local Boards of Assessment Appeals and the Central Board of Assessment Appeals, to wit:

RULE VI PROCEDURE BEFORE THE CENTRAL BOARD OF ASSESSMENT APPEALS

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Sec. 6. Requisites for Perfection of Appeal – The appeal shall: (a) state the date the appellant received the appealed

decision, resolution or final order; **(b) be verified by the appellant himself**; (c) be in the form of a memorandum of appeal which shall state the grounds relied upon and the arguments in support thereof, and the relief prayed for; and **(c) be accompanied by: (1) a certificate of non-forum shopping; (2) proof of service upon the adverse party; and (3) proof of payment of the required legal fees laid down under Rule IV hereof.**

The filing of an appeal without complying with all the requisites afore-stated shall not stop the running of the period for perfecting an appeal. *(Emphasis supplied)*

The Notice of Appeal and Appeal Memorandum failed to comply with items (b), (c-1), (c-2) and (c-3) of the aforequoted Rule VI, Section 6. Hence, as clearly stated in the Consolidated Rules, in case of failure to comply with all the abovestated requisites, the filing of an appeal will not stop the running of the period to appeal. As clearly stated by the Respondent-Appellant on her Notice of Appeal, the Resolution of the Local Board of Assessment Appeals of Laoag City was received on 27 October 2015, thus Respondent-Appellant had only until 26 November 2015 to comply the requisites for perfection of an appeal. At present, this Board has not received any supplemental pleading and payment of the docket fee from Respondent-Appellant in order to complete the essential requisites of perfecting an Appeal.


WHEREFORE, in view of the foregoing, the Appeal filed by Respondent-Appellant is hereby **DENIED** for failure to comply with all the essential requisites for perfection of an appeal.

SO ORDERED.

Manila, Philippines, November 27, 2015.


MANUEL DE JESUS SIAYNGCO
Chairperson


ROBERTO D. GEOTINA
Member


THELMA A. MARIANO
Member