

Republic of the Philippines
Department of Finance
CENTRAL BOARD OF ASSESSMENT APPEALS
7/F EDPC Bldg., BSP Complex
Rocas Blvd., Manila

FIRST UNITED ASSOCIATION OF GARMENT
VENDORS AND MANUFACTURERS, INC.
MULTI-PURPOSE COOPERATIVE
(FUAGMVMIMPC),

Petitioners-Appellants,

-versus-

CBAA CASE NO. L – 109

(LBAA Case No. 2009-005)

City of Parañaque

THE LOCAL BOARD OF ASSESSMENT
APPEALS OF THE CITY OF PARAÑAQUE,
Appellee,

-and-

JESUSA A. CUNETA, CITY TREASURER
AND SOLEDAD E. SAMONTE, CITY
ASSESSOR OF PARAÑAQUE CITY,
Respondents-Appellees.

X-----X

ORDER

Before this Board is an appeal filed by Petitioner-Appellant First United Association of Garment Vendors and Manufacturers, Inc. Multipurpose Cooperative (FUAGMVMIMPC) against the “Resolution dated August 11, 2010 of the Local Board of Assessment Appeals (City of Parañaque) in LBAA Case No. 2009-005”, as follows:

“After a thorough deliberation conducted by this Board, it is of the opinion that due to the petitioner’s failure to comply on time the necessary requirements for filing an appeal, which is, to pay taxes under protest (Sec. 3, Rule 2 of the Rules of Procedure Before the LBAA of CBAA), (*sic*) and likewise, taking into account the petitioner’s delay in filing the appeal before this Board within the sixty (60) day period to file the same (Sec. 252 of the Local Government Code), this appeal must be DENIED for lack of merit.

WHEREFORE, in consonance with the afore-stated reasons, this appeal is hereby DISMISSED FOR LACK OF MERIT and let the findings of the Office of the Assessor of Parañaque City be upheld.”

This Board has carefully gone over the requirements in support the appeal but nowhere could it find a copy of the questioned LBAA Resolution.

In view thereof, this appeal is hereby set aside and dismissed for failure to substantiate, hence failure to provide a cause of action.

SO ORDERED.

Manila, Philippines, July 18, 2011.

(Signed)
OFELIA A. MARQUEZ
Chairman

(Signed)
RAFAEL O. CORTES
Member

(Signed)
ROBERTO D. GEOTINA
Member

Copy furnished:

Register of Deeds, as Chairman
Local Board of Assessment Appeals
Parañaque City Hall, Parañaque City

SOLEDAD E. SAMONTE
City Assessor
Parañaque City Hall, Parañaque City

JESUSA A. CUNETETA
City Treasurer
Parañaque City Hall, Parañaque City

The City Legal Officer
Parañaque City Hall, Parañaque City

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