

Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
M a n i l a

EXCHANGE PROPERTIES RESOURCES
CORPORATION (MARBELLA CLUB
MANILA, INC.),

Petitioner-Appellant,

- versus -

THE PROVINCIAL BOARD OF ASSESSMENT
APPEALS OF THE PROVINCE OF CAVITE,
Appellee,

- and -

THE PROVINCIAL TREASURER OF CAVITE
AND THE MUNICIPAL ASSESSOR AND
TREASURER OF THE MUNICIPALITY OF
TERNATE, CAVITE.

Respondents-Appellees.

x ----- x

CBAA Case No. L-12

Re: Tax Dec'l. 1480
Mun. of Ternate
Cavite

R E S O L U T I O N

Petitioner-Appellant, Exchange Properties Resources Corporation (Marbella Club (Manila, Inc.), (EPRC), files this Petition for Partial Reconsideration of this Board's Resolution dated November 22, 1995, which it received on February 14, 1996, setting aside and remanding the case to Appellee, Local Board of Assessment Appeals of the Province of Cavite, "for hearing and such other further proceedings as are deemed appropriate and necessary".

Among others, Petitioner-Appellant maintains:

1. "That there were other issues raised on appeal which this Honorable Board can very well resolve as it should have resolved."
2. "That in filing this appeal, EPRC had already raised for the consideration of the Board all the issues involved and the apparent errors committed by the Municipal Assessor and Municipal Treasurer of Ternate, Cavite relative to the 1994 real property tax assessments on EPRC's properties in said municipality."
3. That "to refer the same issues to the LBAA will result in a multiplicity of suits as, surely, in the event the respondents decide against EPRC, the latter might again be running to this Honorable Board on appeal on the resolution of the LBAA of these issues. This needless situation should, it is respectfully submitted, be avoided especially since this Honorable Board admittedly has the technical competence

and expertise and administrative jurisdiction to decide on the issues validly and timely raised by EPRC.”

4. “That the conduct of further hearings before the LBAA should already be dispensed with and its appeal be deemed submitted for its resolution based on the pleadings filed by the parties herein.”

EPRC appealed this case before this Board alleging that “the one (1) page Decision of the Board was rendered without the benefit of a hearing as required under Section 229 of the Code and without an explanation as to how the periods for filing were computed by the Board and in total disregard of the petitioner’s rights given under Section 252 of the Code”. Its Appeal before Appellee, Local Board of Assessment Appeals of the Province of Cavite was decided as follows:

“This is an appeal filed by Exchange Properties Resources (Marbella Club Manila, Inc.) from the tax assessments issued by the Municipal Assessor of Ternate, Cavite involving the property situated at Sapang, Ternate, Cavite and covered by Tax Declaration No. 1480.

“Considering that the appeal was filed beyond the reglementary period within which to file the appeal as provided for in Section 226 of the Local Government Code of 1991, the same is hereby dismissed by this Board.”

Petitioner-Appellant states the “Nature of the Action”, thus:

“This is an appeal from the Office of the Provincial Board of Assessment Appeals of the Province of Cavite (the ‘Board’) under Section 252 (d) in relation to Section 226 of the Local Government Code of 1991 (the ‘Code’) in view of the Decision of the Board dated September 7, 1994 dismissing the Appeal-Protest-Petition filed by EPRC on August 25, 1994 upon the ground that it was filed beyond the reglementary period prescribed under Section 226 of the Code. X x x.

“On April 28, 1994, petitioner-appellant EPRC filed a Protest-Petition, x x x, with the Provincial Treasurer of Cavite under the provisions of Section 252(a) of the Code formally protesting the payment and collection of the 1994 real property tax assessment issued by the Municipal Assessor and Treasurer of the Municipality of Ternate, Cavite on the lands of EPRC situated in Sapang, Ternate, Cavite. X x x. In accordance with Section 252 of the Code, EPRC paid the first installment of the taxes on March 29, 1994, and filed the Protest-Petition within the reglementary period to file a formal protest under the same Section of the Code. The sixty (60) day period for the Provincial Treasurer of Cavite under Section 252 of the Code to resolve the Protest-Petition lapsed on June 27, 1994 without any resolution on the matter. Hence, on August 25, 1994 EPRC filed an appeal, x x x with the Board within the sixty (60) day period from June 27, 1994 prescribed under Section 252 (d) in relation to Section 226, Chapter 3 Title II of the Code. On September 7, 1994, the Board rendered a one (1) page Decision dismissing the appeal of EPRC.”

In the hearing before this Board, the Chairman, in her opening statement, made it clear that “this Board is appellate and matters not taken up before the Local Board cannot be taken up by the Central Board, it is important that we

have to resolve the issue on jurisdiction: on whether the appeal was filed out of time or not.”

In its Resolution, this Board declared:

“Apparently, the Board below dismissed the appeal by strictly adhering to Sec. 226 of the Code, setting aside Sec. 252 thereof, relied upon by Petitioner-Appellant. Our reading is that Petitioner-Appellant is well within the ambit of Sec. 252 of the Code, hence, the appeal as filed with the LBAA of the Province of Cavite was yet within the period for perfecting the appeal.

“Accordingly, it behooves upon the Local Board of Assessment Appeals of the Province of Cavite, to hear this case and resolve the rest of the issues presented therein.”

In its Appeal, Petitioner-Appellant assails the fact that “the one (1) page Decision of the Board was rendered without the benefit of a hearing as required under Sec. 229 of the Code”, (supra). In its Petition for Partial Reconsideration, Petitioner-Appellant prays “to dispense with referral to and the conduct of hearing of further proceedings before the Local Board of Assessment Appeals of Cavite, and the appeal be resolved based on the merits”. Like having its cake and eating it too?

While it is true that Petitioner-Appellant raised other issues on its appeal herein, it should not have done so, as it is not yet within the jurisdiction of this Board to resolve such other issues. Remanding it to the Board below does not constitute “multiplicity of suits”, as this is not a situation where there are “numerous and unnecessary attempts to litigate the same right” or “where several different suits or actions are brought upon the same issue”. (See definition of “multiplicity of suits”, Black’s Law Dictionary.) Hence, hearing on the merit cannot be dispensed with—and such other proceedings as are deemed appropriate and necessary.

WHEREFORE, Petitioner-Appellant’s Petition for Partial Reconsideration is hereby denied for lack of merit.

SO ORDERED. Manila, Philippines, 03 December 1998.

(Signed)
MARGARITA G. MAGISTRADO
Chairman

(Signed)
ANGEL P. PALOMARES
Member

(Signed)
BENJAMIN M. KASALA
Member