

Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
Manila

PILILLA POULTRY PROCESSING
PLANT, INC.,

Petitioner-Appellant,

- versus -

CBAA Case No. L-22

THE PROVINCIAL BOARD OF
ASSESSMENT APPEALS OF RIZAL,
Appellee,

- and -

THE MUNICIPAL ASSESSOR OF PILILLA
AND THE PROVINCIAL ASSESSOR OF
RIZAL,

Respondents-Appellees,

X ----- X

R E S O L U T I O N

Now before us is a Motion for Reconsideration filed by the Appellant, Pililla Poultry Processing Plant, Inc. ("PPPPI" for brevity), assailing this Board's Decision, the dispositive portion of which is quoted below, viz:

WHEREFORE, in view of the foregoing, the decision of the Board of Assessment Appeals of Rizal declaring subject properties as taxable is hereby affirmed in toto and that the herein appeal of PPPPI is hereby dismissed for lack of merit.

The motion herein made by the appellant reiterates the following matters as the basis for its reversal:

- 1) That 1997 was a dry run period for PPPPI to operate and therefore Section 221 of the Local Government Code is the applicable provision in the instant case;
- 2) That the certification of Hon. Nicodemes Patenia is presumed to have been issued in the course of the performance of his official duty and enjoys the presumption of validity until it is annulled by competent authority pursuant to Section 30 of the aforecited Code.

On the first basis, the re-assertion that 1997 was a dry run year does not in any way change the fact that PPPPI commenced operation in that year which was the point of consideration why the assessor's office made the required assessments of the property in question. Besides, when we speak of dry-run, the tryout takes only days but not one (1) year for if that is so, all other juridical

persons will take that as a precedent for them to evade the mandatory realty taxes. To recapitulate our stand, it is our decision that whether dry-run or not, proven or not, Section 222 of the Local Government Code is very clear on the matter and therefore the proper law that should be applied and not Section 221.

As to the second basis, this matter was well-tackled in our decision. But by way of addition thereto, the Board is in the conclusion that if a certain act, in this case that of the Mayor, is found to be contrary to law, then such a certification issued can be considered as a mere scrap of paper conferring no rights nor obligations whatsoever.

Furthermore, appellant clings to the provision mentioned in Section 30 of the Local Government Code that “the governor shall review all executive orders promulgated by the municipal mayor”. Apparently, herein appellant has overlooked the fact that the law it is citing requires that “copies of such orders shall be forwarded to the Governor within three (3) days”. Now, the question is “Is there a written executive order for the Governor to review? None, we believe. Because if there is, such would have been submitted to us in support of the appeal. A certification is not a written order in its simple or even strict sense.

Lastly, granting that there is a written executive order which we have doubted ever since, such must comply with the legal requirement that only through an ordinance duly approved that tax exemptions, incentives or reliefs can be granted. This is very clear in our decision and even in the admissions stated in the position paper of the Appellant PPPPI.

WHEREFORE, there being no sufficient justification nor cogent reason to disturb or alter our earlier decision, the Petitioner-Appellant’s Motion for Reconsideration is hereby denied for lack of merit.

SO ORDERED.

Manila, Philippines, July 19, 2001.

(Signed)
CESAR S. GUTIERREZ
Chairman

(Signed)
ANGEL P. PALOMARES
Member

(Signed)
BENJAMIN M. KASALA
Member