

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

RADIO COMMUNICATIONS OF THE
PHILIPPINES, INC.

Petitioner-Appellant,

- versus -

LOCAL BOARD OF ASSESSMENT
APPEALS OF THE PROVINCE OF
SAMAR,

Appellee,

- and -

MUNICIPAL ASSESSOR OF STA.
RITA, SAMAR,

Respondent-Appellee.

x-----x

CBAA CASE NO. V-13

In Re:

TD Nos. 1608-0661, 0662,
0663, 0656 & 0659.

LBAA Case No. 1

R E S O L U T I O N

This is a Motion filed by Radio Communications of the Philippines, Inc. (RCPI, for brevity) seeking for Partial Reconsideration or for Clarification of this Board's Resolution dated March 16, 1998.

Petitioner-Appellant agrees with this Board's Resolution of March 16, 1998 declaring the decision appealed from as null and void but wants its appeal therefrom to stay because the defects found by this Board relate to the validity of the appealed decision and not to the merits of Petitioner-Appellant's appeal.

When a decision is declared null and void, the same decision is vacated or set aside. That being the case, the instant appeal becomes one from a non-existent decision. Under Section 230 of RA 7160, the Central Board of Assessment Appeals "shall have appellate jurisdiction over all assessment cases decided by the Local Boards of Assessment Appeals." With the setting aside of the questioned decision, this Board loses its authority to entertain the instant appeal for being premature.

WHEREFORE, this Board hereby resolves to AMEND or MODIFY its Resolution dated March 16, 1998 and, accordingly, ORDERS that:

1. The Decision rendered by the Local Board of Assessment Appeals of Samar dated December 16, 1997 in LBAA Case No. 1 be, as it is hereby, SET ASIDE for being null and void;

2. The Appeal filed by Petitioner-Appellant with this Board on January 22, 1998, be, as it is hereby, DISMISSED for being premature; and

3. The Register of Deeds of Samar, as Chairman of the Local Board of Assessment Appeals of Samar, be, as it is hereby, ORDERED to immediately organize said Board in accordance with law and thereafter to hear LBAA Case No. 1 on the merits.”

SO ORDERED.

Manila, Philippines, April 22, 1998.

(Signed)

MARGARITA G. MAGISTRADO
Chairman

(Signed)

ANGEL P. PALOMARES
Member

(Signed)

BENJAMIN M. KASALA
Member