

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

RITA B. VDA. DE BUSTAMANTE,
Petitioner-Appellant,

- versus -

CBAA CASE NO. V-18
Re: O.R. NOS. 006407,
006408 & 006409

CITY ASSESSOR OF LA CARLOTA,
Respondent-Appellee,

CITY TREASURER OF LA CARLOTA,
Respondent-Appellee,

- and -

LOCAL BOARD OF ASSESSMENT
APPEALS OF LA CARLOTA,
Appellee.

x-----x

D E C I S I O N

This is an appeal by Petitioner-Appellant, Rita B. Vda. de Bustamante from the decision of Appellee, the Local Board of Assessment Appeals of La Carlota City for being one without due process.

It appears from the decision in question that only the Chairman of the Local Board of Assessment Appeals signed the decision. There is no explanation whatsoever why the other two Members of the Board failed to sign or concur with the decision. Be as it may and without going into the merits of the case, we find the assailed decision not in accordance with Sec. 227(a) of R.A. 7160, to wit:

SEC. 227. Organization, Powers, Duties and Functions of the
Local Board of Assessment Appeals –

- a) The Local Board of Assessment Appeals of the province or city shall be composed of the Registrar of Deeds, as chairman, the provincial or city Prosecutor and the provincial or city Engineer as members, who shall serve as such in an ex-officio capacity without additional compensation.

It is clear from the above-quoted provision of law that the Local Board of Assessment Appeals is envisioned by law as a collegial body and therefore any decision by the Local Board must be signed and concurred with by at least two

members of the Board to constitute a majority decision in order to make it valid and legally enforceable. Otherwise the decision is null and void.

WHEREFORE, premises considered, this Board finds and so holds that the Decision of the Appellee not in accordance with Section 227(a) R.A. 7160, this case is hereby remanded to the Appellee Local Board of Assessment Appeals for proper proceedings under a Board duly constituted in accordance with law.

SO ORDERED.

Manila, Philippines, March 25, 2003.

(Signed)
CESAR S. GUTIERREZ
Chairman

(Signed)
ANGEL P. PALOMARES
Member

VACANT
Member