

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

CARLOS & MA. ROBERTA GURREA,  
Petitioner-Appellant,

CBAA CASE NO. V-19

- versus -

CITY ASSESSOR OF LA CARLOTA &  
CITY TREASURER OF LA CARLOTA,  
Respondents-Appellees,

- and -

LOCAL BOARD OF ASSESSMENT  
APPEALS OF LA CARLOTA CITY,  
Appellee.

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## **D E C I S I O N**

On appeal before this Board is the decision of the Local Board of Assessment Appeals of La Carlota City which is signed only by the Chairman.

The Local Board submitted its decision without the necessary signature and concurrence of the other two members of the Board as provided for under Section 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.

The Local Board of Assessment Appeals is envisioned by law as a collegial Body. Its decision, to be legally binding, must be signed and concurred with by at least two members to constitute a majority which is not in the instant case. The decision under appeal was signed by the Chairman alone. No other signatures appear thereat. Obviously, the decision is not in accordance with the above-quoted provision of Sec. 227(a), R.A. 7160.

WHEREFORE, premises considered, this Board finds and so holds that the decision of the Local Board of Assessment Appeals of La Carlota City which was signed only by one member cannot be recognized as valid. Consequently, the assailed decision is null and void and the 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