



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

**TUGUEGARAO MEMORIAL, INC.,**  
represented by **ENGR. ROBERT P. GUZMAN,**

*Petitioner-Appellant,*

-versus-

**CBAA CASE NO. L - 104**

(LBAA Case No. 1-2008)

City of Tuguegarao

**THE LOCAL BOARD OF ASSESSMENT APPEALS OF THE CITY OF TUGUEGARAO,**

*Appellee,*

-and-

**THE CITY OF TUGUEGARAO,**  
represented by its **CITY ASSESSOR,**  
**JOSEPHINE A. AVENA,**

*Respondent-Appellee.*

X- - - - - /

## **O R D E R**

On April 24, 2012, this Board rendered a Decision in this case, the dispositive portion of which reads:

“The requirements under Section 226 are not merely procedural in nature. They are both mandatory and jurisdictional. The right to appeal is a mere statutory privilege and may be exercised only in the manner and in accordance with the provisions of the law on the matter. (See City Assessor of Baguio vs. BAA of Baguio City and Benguet Consolidated, Inc., CBAA Case No. 45, October 17, 1975).

The records show that Petitioner-Appellant filed its appeal before the Local Board of Tuguegarao City on March 13, 2008, definitely more than sixty (60) days after Petitioner-Appellant's receipt of the Notice of Assessment on June 22, 2007. Clearly, therefore, Petitioner-Appellant's Appeal before the Local Board was filed out of time. That being the case, the Decision rendered on December 16, 2009 by the Local Board of Assessment Appeals for the City of Tuguegarao in LBAA Case No. 1-2008 is null and void for lack of jurisdiction. The questioned assessments,

erroneous though they may have been, had become final and unappealable by virtue of the taxpayer's failure to timely question on appeal the assessments before the Local Board. (See Central Azucarera de Bais vs. City Assessor of Bais, CBAA Case No. V-11, March 25, 1998.)

With the above findings, the issue of "classification" of subject properties is rendered moot and academic.

WHEREFORE, premises considered, the instant Appeal is hereby DISMISSED for lack of merit.

SO ORDERED."

Aggrieved, Petitioner-Appellant filed a Motion for Reconsideration dated June 19, 2012 by registered mail through the Tuguegarao Post Office on June 21, 2012. Said Motion finally reached this Board on June 27, 2012.

Petitioner-Appellant does not, in its said Motion, agree with this Board's Decision to dismiss its Appeal before this Board for the reason that Appellant's Appeal before the LBAA was filed beyond the period prescribed by Section 226 of the LGC. However, Appellant does not present any argument to counter or belie our said finding.

Instead, Appellant says that it was the Appellee who committed grave abuse of discretion amounting to excess of jurisdiction when she flagrantly and expressly violated the law in classifying the subject real properties as "commercial" and taxable applying the 48 percent assessment rate; that the assessment is null and void being expressly violative of the law; that the assessment, being null and void, never attained finality; and that this Board is duty-bound "to categorically rule on whether the applicable assessment rate is 48 percent or 15 percent because it is a legal issue that should be resolved not only for the purpose of this present Appeal but in order to avoid multiplicity of

suits as since 2008 until the present, Appellant has been continuously paying the real property taxes assessed under protest.”

We would have liked to accommodate Petitioner-Appellant, if only we are not precluded by law to do so. As we stated in our Decision, “The questioned assessments, erroneous though they may have been, had become final and unappealable by virtue of the taxpayer’s failure to timely question on appeal the assessments before the Local Board. (See Central Azucarera de Bais vs. City Assessor of Bais, CBAA Case No. V-11, March 25, 1998.)”

Anyway, as an *obiter dictum*, when a revision authorized by law is made on its subject properties but retaining the 48% assessment level, Petitioner-Appellant would have the right to question said revision. Appellant’s action then would not amount to multiplicity of suits since there would be a new cause of action.

**WHEREFORE**, premises considered, the instant Motion for Reconsideration is hereby DENIED.

**SO ORDERED.**

Manila, Philippines, August 1, 2012.

SIGNED  
**OFELIA A. MARQUEZ**  
Chairman

SIGNED  
**ROBERTO D. GEOTINA**  
Member

SIGNED  
**CAMILO L. MONTENEGRO**  
Member