

Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
Manila

SMART COMMUNICATIONS, INC.,
Petitioner-Appellant,

- versus -

LOCAL BOARD OF ASSESSMENT APPEALS
CITY OF DAGUPAN,

CBAA CASE NO. L-30

Appellee,

- and -

CITY ASSESSOR OF DAGUPAN,
Respondent-Appellee.

x ----- x

R E S O L U T I O N

This Board rendered a decision in the above-entitled case on October 20, 2003 denying the appeal of Petitioner-Appellant, and affirming the decision of the Local Board of Assessment Appeals of the City of Dagupan.

Concomitant thereto, Petitioner-Appellant filed a motion for reconsideration on November 24, 2003, alleging with similar others that it received a copy of this Board's decision on November 14, 2003. Petitioner-Appellant filed the present motion on the ground that "the Central Board of Assessment Appeals did not take into consideration Petitioner-Appellant's exemption from real property tax."

After thorough evaluation thereof, this Board finds no cogent reason that would warrant a consideration of the decision sought to be reconsidered. The points raised in the said motion had already been passed upon when it promulgated the decision now being assailed.

WHEREOF, the instant Motion for Reconsideration is hereby DENIED for lack of merit.

SO ORDERED.

Manila, Philippines, October 4, 2004.

(Signed)
CESAR S. GUTIERREZ
Chairman

(Signed)
ANGEL P. PALOMARES
Member

(Signed)
RAFAEL O. CORTES
Member