

Republic of the Philippines  
**CENTRAL BOARD OF ASSESSMENT APPEALS**  
Manila

FILIPINO TELEPHONE CO. INC.  
(PILTEL),  
Petitioner-Appellant,

CBAА CASE NO. M-17

LBAA CASE NO. 01-02

- versus -

CITY ASSESSOR AND CITY TREASURER  
OF GENERAL SANTOS CITY,  
Respondents-Appellees,

- and -

LOCAL BOARD OF ASSESSMENT  
APPEALS OF GENERAL SANTOS CITY,  
Appellee.

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## **R E S O L U T I O N**

Before us is a Motion for Reconsideration filed by Petitioner-Appellant Pilipino Telephone Co. (PILTEL), which motion was received by this Board on August 05, 2003.

Alleging that it received a copy of this Board's decision in the above-entitled case on July 22, 2003, Petitioner-Appellant prays that this Board find:

1. That the abovementioned decision of this Board be reversed and accordingly modified;
2. That Petitioner-Appellant be considered exempt from paying the aforesaid real property tax;
3. That the Respondents-Appellees refund the tax paid under protest by the Appellant in the amount of P6,723,671.29;
4. That the Respondents-Appellees City Assessors of General Santos City assessment be modified and lowered in accordance with real and true value.

Petitioner-Appellant insists that the phrase "The grantee, its successors or assigns shall be liable to pay the same taxes on their real estate, buildings and personal property, exclusive of this franchise" should be simply interpreted as the

obligations of the grantee to pay for the tax on properties that are not used in the direct actual and exclusive use, operations, business or pursuit of its franchise.”

This is some twist. In the appeal before this Board, Petitioner-Appellant stated that it (Petitioner-Appellant) was exempt from the payment of taxes on its real properties, regardless of whether or not these properties were used in its telecommunications operations or services. In any case, this matter was fully covered in the decision of this Board.

Petitioner-Appellant also argued that “The Bureau of Local Government Finance’s functions should not be downgraded”, implying that the BLGF’s opinion on February 24, 1998 should be given weight and deference. This is contrary to the Supreme Court’s pronouncement in *Philippine Long Distance Telephone Company vs. City of Davao* (G.R. No. 143867, August 22, 2001. This matter, too, was extensively discussed in the decision of this Board.

Petitioner-Appellant reiterates its statement that the questioned assessments were over-valued and were not reflective of the fair market value of the machinery, but mere arbitrary amounts levied by Respondent-Appellee City Assessor. As in the appeal itself, this statement by Petitioner-Appellant is not supported by any evidence, oral or written.

WHEREFORE, this Board resolves to DENY the instant Motion for Reconsideration for lack of merit.

SO ORDERED.

Manila, Philippines, August 12, 2003.

(Signed)  
CESAR S. GUTIERREZ  
Chairman

(Signed)  
ANGEL P. PALOMARES  
Member

(VACANT)  
Member