

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

MRS. CONSORCIA PRISNO,
Petitioner-Appellant,

CBAA CASE NO. V-20

- versus -

CITY ASSESSOR OF TACLOBAN
CITY,
Respondent-Appellee,

- and -

LOCAL BOARD OF ASSESSMENT
APPEALS OF TACLOBAN CITY,
Appellee.

X-----X

R E S O L U T I O N

For lack of jurisdiction, this Board, in a Decision dated February 27, 2004, dismissed Petitioner-Appellant's appeal in the above-entitled case. Not satisfied, Petitioner-Appellant filed the instant Petition for Reconsideration.

Alleging that she received a copy of the said Decision on March 26, 2004, Petitioner-Appellant seeks a reconsideration of the said Decision on the following grounds, to wit:

"I. The alleged delay in the filing of the appeal to the Local Board of Assessment Appeals and to the Central Board of Assessment Appeals is not sufficient ground for its dismissal;

"II. That there is a need for reassessment of the property considering that the assessment was excessive, unwarranted, inequitable, confiscatory and unconstitutional and due to a major change in its actual use."

Citing the cases of *Segundo Toribion, et al. vs. Abdulwahid, et al.* (GR No. L-57821, January 17, 1985) and *Cayetano v. Munsod* (GR No. 100113), Petitioner-Appellant argues that, if indeed the appeals to the LBAA the CBAA were filed out of time, "the CBAA should not have dismissed the case due to technical deficiencies."

In a number of cases, this Board had always been consistent in its ruling that tardiness in filing an appeal is fatal to the appellant's case (*Bataan Pulp & Paper Mills, Inc. vs. Provincial Assessor of Bataan*, CBAA Case No. 20, December 23, 1974; *A.A. Munda Overseas Trading, Inc. vs. City Assessor of General Santos City*, CBAA Case No. 3, September 4, 1975; *City Assessor of Quezon City vs. Rodolfo Lejano*, CBAA Case No. 44, June 27, 1975; *City Assessor of Baguio City vs. Benguet Consolidated, Inc.* CBAA Case No. 45, October 17, 1975).

The LBAA of Tacloban City did not have jurisdiction over the appeal of Petitioner-Appellant because said appeal was filed beyond the 60-day period prescribed under Section 226 of R.A. 7160. Settled is the principle that the requirements regarding the perfection of appeals within the reglementary period is not only mandatory but also jurisdictional (*Roman Catholic Bishop vs. Director of Lands*, 34 Phil. 623 [1916]; *Provincial Assessor of Bulacan vs. Luzon Cement, et al.*, CBAA Case No. 16).

Likewise, this Board does not have jurisdiction over the Petitioner-Appellant's appeal from the local board's decision said appeal was filed beyond the period prescribed under Section 229 (c) of R.A. 7160. Settled is the doctrine that the 30-day period within which to appeal the local board's decision to the Central Board is mandatory and jurisdictional. Failure to perfect an appeal from the judgment or decision within the period allowed by law bars the appeal and renders the judgment or decision final and executory (*City Assessor of Tagaytay vs. Chua*, CBAA Case No. 54, April 19, 1976; *City Assessor of Tagaytay vs. Pedro R. Rances*, CBAA Case No. 57, April 19, 1976).

Even the instant Petition for Reconsideration was filed out of time. Section 3, Rule V of the Rules of Procedure Before the Central Board of Assessment Appeals states that "An aggrieved party may file a motion for reconsideration within fifteen (15) days from the date he receives the Central Board's decision, resolution or order sought to be reconsidered." Petitioner-Appellant admitted that

she received a copy of this Board's Decision on March 26, 2004. She had, therefore, only until April 10, 2004 within which to file her said petition for reconsideration. However, the envelope containing her Petition for Reconsideration was post-marked at the Tacloban City Post Office as registered mail on April 12, 2004, or two (2) days after the expiration of the period prescribed in the afore-cited rule. This Board could have overlooked or disregarded this particular tardiness. But then, again, it does not really matter.

Petitioner-Appellant, in her instant petition, admitted that she "is not cognizant of the prescriptive period of cases." On the principle of *ignorantia legis non imen excusat*, appellant lost her right to appeal for failure to file the appeal on time. (*Arellano vs. City Assessor of Quezon City, CBA Case No. 2, July 12, 1974*).

We agree with Petitioner-Appellant that rules of Procedure should be liberally construed to the end that substantiated justice may be served. In fact, Section 229(b) of R.A. 7160 states that the proceedings of the LBAA "shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings." And in CBA Case No. 154 (*Atlas Consolidated Mining and Development Corporation -versus- the Board of Assessment Appeals of Masbate, et al.*), it was ruled that "the requirement on formalities and procedure should be liberally interpreted to give substance and meaning to the law and not to frustrate the rights of the individuals." (*Asperac vs. Intchon, 16 SCRA 921 [1966]*; *Manila Railroad vs. Attorney General, 20 Phil. 523 [1971]*) and that "failure to file a notice of appeal under oath is not a ground for dismissal of an appeal." such deficiency being curative in nature. Furthermore, "absence of the oath is a formal and not a jurisdictional defect" (*Valino vs. Muñoz, 35 SCRA 700 [1967]*; *Jesus E. Sanchez vs. Provincial Assessor of Batangas, CBA Case No. 252, August 12, 1991*).

The circumstances attendant in the cases cited by Petitioner-Appellant and in those cases cited in the next preceding paragraph are, however, substantially

different from the conditions or circumstances present in the instant case. While the conditions or circumstances surrounding the former are merely procedural in nature, those in the latter are mandatory and jurisdictional.

Procedural rules are not, however, to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party. Adjective law is important in insuring the effective enforcement of substantive rights by providing for a system under which suitors may be heard in peaceful confrontation before a judge whose authority they acknowledge. The other alternative is the settlement of their conflict through the barrel of a gun (*Santos v. Court of Appeals, G.R. No. 92862, July 4, 1991, 198 SCRA 806, cited in Herrera, Remedial Law, 2000 Ed., p. 277*).

Rules of procedure are intended to insure the orderly administration of justice and the protection of substantive rights in judicial and extra-judicial proceedings. It is a mistake to suppose that substantive law and adjective law are contradictory to each other or, as has often been suggested, that enforcement of procedural rules should never be permitted if it will result in prejudice to the substantive rights of the litigants. This is not exactly true; the concept is much misunderstood. As a matter of fact, the policy of the courts is to give effect to both kinds of law, as complementing each other, in the just and speedy resolution of the dispute between the parties. Observance of both substantive rights is equally guaranteed by due process whatever the source of such rights, be it the Constitution itself or only a statute or a rule of court (*Limpot v. Court of Appeals, 170 SCRA 367 [1989]; Lim Tupaz v. Court of Appeals, G.R. No. 89571, Feb. 6, 1991, 193 SCRA 597; Santos v. Court of Appeals, G.R. No. 92862, July 04, 1991, 198 SCRA 806; Sps. Ruben and Luz Galang v. Court of Appeals, G.R. No. 76221, July 29, 1991, 199 SCRA 683; cited in Herrera, Remedial Law, 2000 Ed., p. 277*).

Strict observance of the Rules indispensable to the prevention of needless delays and to the orderly and speedy dispatch of judicial business is an

imperative necessity (*Manila RR Co. v. Attorney General, 20 Phil. 523; cited in Herrera, Remedial Law, 2000 Ed., p. 278*).

WHEREFORE, premises considered, the instant Petition for Reconsideration is hereby DENIED for lack of merit.

SO ORDERED.

Manila, Philippines, June 01, 2004.

(Signed)
CESAR S. GUTIERREZ
Chairman

(Signed)
ANGEL P. PALOMARES
Member

(Signed)
RAFAEL O. CORTES
Member