

**THE CITY OF MANILA AND THE CITY ASSESSOR OF MANILA,
PETITIONERS, VS. THE BOARD OF ASSESSMENT APPEALS AND
PABLO DAÑO, IN HIS CAPACITY AS HUSBAND OF JULITA AQUINO,
JULITA AQUINO A...**

G.R. No. L-18784. April 30, 1964

Ponente: CONCEPCION, J.

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CONCEPCION, J.:

Appeal from a resolution of the Court of Tax Appeals.

Sometime before the year 1961, the City Assessor of Manila had re-assessed the property known as Lot No. 5-2, located at No. 1440 Oroquieta St., Sta. Cruz, Manila, and owned by the spouses Pablo Dano and Julita Aquino, by increasing its assessment for real estate tax purposes from P20 to P30 per square meter effective said year. The taxpayer appealed from this new assessment to the City Board of Assessment Appeals, which, in a decision dated March 28, 1961, disapproved the increased assessment. Thereupon the City of Manila and its City Assessor petitioned the Court of Tax Appeals to review said decision and affirm the new assessment made by the City Assessor. The City Board of Assessment Appeals countered with a motion to dismiss, upon the ground that the City Assessor has no personality to appeal from the decision of said Board. In a resolution dated June 26, 1961, the Court of Tax Appeals, in due course, granted said motion and dismissed the petition for review, without pronouncement as to costs. Hence, the City of Manila and the City Assessor seasonably filed with this Court, a petition for review by certiorari of said resolution of the Court of Tax Appeals.

The only issue in this appeal is whether petitioners herein are entitled to appeal to the Court of Tax Appeals from said decision of the City Board of Assessment Appeals. Said Court resolved the issue in the negative as to both petitioners.

Insofar as the City Assessor is concerned, said resolution is well taken it, being in accordance with *Ursal vs. Court of Tax Appeals*, G. E. Nos. L-10123 and L-10355 (101; Phil., 209), and *Ursal vs. Court of Tax Appeals*, G. E. No. L-10165 (August 30, 1957).

As regards the appeal taken by the City of Manila, the lower court held that "the joining in this case of the City of Manila as co-petitioner is of no legal consequence for it has been held * * * that the Government cannot appeal to this Court" (citing *Collector of Customs vs. Court of Tax Appeals*, 102 Phil., 244). We have not so ruled in the case cited, the doctrine therein laid down being merely that the Collector of Customs of Manila cannot appeal to the Court of Tax Appeals from a decision of his administrative superior. Such is not the issue in the case at bar. In this connection, Section 11 of Republic Act No. 1125 provides:

"Any person, association or corporation adversely affected by a decision or ruling of the * * * City Board of Assessment Appeals may file an appeal in the Court of Tax Appeals within thirty days after the receipt of such decision or ruling."

Upon the other hand, pursuant to Section 78 of Republic Act No. 409, which is the Revised Charter of the City of Manila, "one-fourth of all moneys realized from the real estate tax"—of "one and one-half per centum on the assessed value of all real estate in the city subject to taxation", as provided in Section 64 of the same Act—"shall be devoted exclusively to the support of free public primary schools of the city and to the erection and maintenance of suitable school buildings", without prejudice to the authority of the municipal board "to appropriate from the general resources of the city additional funds for the support of these and other duly authorized public schools and the maintenance of school buildings."

It is thus clear that the City of Manila is a corporation adversely affected by the decision complained of of the respondent City Board of Assessment Appeals, and that, accordingly, said City may validly appeal from said decision. (See, *City of Reverre vs. Reverre Construction Co.*, 189 N.E., 73.)

WHEREFORE, the resolution appealed from is hereby set aside and the case remanded to the Court of Tax Appeals for further proceedings not inconsistent with this decision, with costs of this instance against respondents Pablo Daño and Julita Aquino. It is so ordered.

Padilla, Bautista Angelo, Labrador, Reyes, J.B.L., Barrera, Paredes, Dizon, Regala, and Makalintal, JJ., concur.

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