

PHILIPPINE MOTOR ASSOCIATION, BENITO F. LEGARDA, JORGE B. VARGAS AND MANUEL SABATER, PETITIONERS AND APPELLANTS, VS. THE CITY ASSESSOR OF MANILA, THE CITY TREASURER OF MANILA, T...

G.R. No. L-4442. May 22, 1953

Ponente: BAUTISTA ANGELO, J.

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BAUTISTA ANGELO, J.:

This is a petition for declaratory relief to test the validity of Ordinance No. 3379 passed by the Municipal Board of the City of Manila on March 24, 1950.

Petitioners challenge the validity of said ordinance on the following grounds: (1) It unduly delegates legislative authority to the City Assessor of Manila; (2) It imposes double taxation; (3) It violates the rule of uniformity; and (4) It infringes the rules against extra-territorial taxation.

Respondents, represented by the City Fiscal, contend on their part that the ordinance is valid and legal for the following reasons: (1) The Municipal Board of the City of Manila is expressly authorized by Republic Act No. 409 [Section 18 (p)] to impose a property tax on motor and other vehicles operating in the City of Manila; (2) although under Section 70 of the Revised Motor Vehicle Law, Act No. 3992, the City of Manila is prohibited from imposing a license tax, the same section provides "that nothing in this Act shall be construed to exempt any motor vehicle from the payment of x x x local or municipal property tax"; (3) There is no double taxation because while the license tax under the Motor Vehicle Law, Act No. 3992, is collected by the National Government for its own benefit the property tax imposed by Ordinance No. 3379 is for the benefit of the City of Manila; (4) There is no undue delegation of legislative power to the City Assessor because said ordinance prescribes certain rules and regulations to be followed in appraising motor vehicles and the assessment made by the City Assessor is subject to appeal to the Committee on Appraisal provided for therein; and (5) The rule against extra-territorial taxation is not violated as vehicles regularly operated in the City of Manila have established therein a taxable situs irrespective of whether or not same are regularly kept therein.

The issues having been joined, the Court of First Instance of Manila rendered decision dismissing the complaint holding that the petitioners failed to show that they possess such an interest as would justify a declaration of their rights or liabilities under the ordinance, it appearing that none of them owns a car which operates in the City of Manila. The court, however, stated that their failure to show cause would not leave the issue raised unresolved because on the same date it decided a similar case wherein the same issues had been discussed and passed upon. It is intimated that case is now on appeal to the Supreme Court.

Petitioners, nevertheless, brought the case to this Court in an effort to obtain a ruling on the issues raised in the pleadings.

The case referred to by the lower court in its decision is G.R. No. L-4376, entitled Association of Customs

Brokers, Inc., et al. vs. The Municipal Board, et al., which is also a petition for declaratory relief to test the validity of the same ordinance. This case has recently been decided, this Court holding that said ordinance is null and void not only because it infringes the Revised Motor Vehicle Law, Act No. 3992 but also because it offends against the rule of uniformity of taxation. This ruling is decisive of the present case.

With regard to the personality of petitioners, we hold that at least two of them, namely, Benito F. Legarda and Jorge B. Vargas, can maintain this action, being owners of cars registered in the Motor Vehicle Office for the City of Manila. As such, they are affected by the ordinance in question.

Wherefore, the decision appealed from is hereby reversed, without pronouncement as to costs. The ruling laid down in G.R. No. L-4379 (*supra*) is hereby reiterated.

Paras, C. J., Bengzon, Tuason, Montemayor, Reyes, Jugo, and Labrador, JJ., concur.

Feria, J., reserved his opinion.

Pablo, J., no part.

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