

**MANILA ELECTRIC COMPANY, PETITIONER, VS. NELIA A. BARLIS, IN
HER CAPACITY AS OFFICER-IN-CHARGE/ACTING MUNICIPAL
TREASURER OF MUNTINLUPA, SUBSTITUTING EDUARDO A. ALON,
FORMER MUN...**

G.R. No. 114231. June 29, 2004

Ponente: CALLEJO, SR., J.

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CALLEJO, SR., J.:

For the Court's Resolution is petitioner Manila Electric Company's (MERALCO) "Motion for Leave to File Motion for Reconsideration," filed on June 2, 2002 and the attached Motion for Reconsideration of the

Resolution of this Court dated April 15, 2002, denying its second motion for reconsideration and ordering that entry of judgment be made in due course,[1] as well as its motion for reconsideration dated March 19, 2002.

To preface, the above-entitled petition was an off-shoot of the following antecedents:

From 1968 to 1972, petitioner MERALCO, a duly-organized corporation in the Philippines engaged in the distribution of electricity, erected four (4) power generating plants in Sucat, Muntinlupa, namely, the Gardner I, Gardner II, Snyder I and Snyder II stations. To equip the power plants, various machineries and equipment were purchased both locally and abroad. When the Real Property Tax Code took effect on June 1, 1974, MERALCO filed its tax declarations covering the Sucat power plants, including the buildings thereon as well as the machineries and equipment.[2] In 1976, the Provincial Assessor found that the market value of the machineries amounted to P41,660,220.00, and its assessed value at P33,328,380.00. Later, in 1978, the Municipal Assessor assessed the value of the machineries and equipment at P36,974,610.00. From 1975 to 1978, MERALCO paid the real property taxes on the said properties on the basis of their assessed value as stated in its tax declarations.

On December 29, 1978, MERALCO sold all the power-generating plants including the landsite to the National Power Corporation (NAPOCOR), a corporation fully owned and controlled by the Philippine government.

In 1985, the Municipal Assessor of Muntinlupa, while reviewing records pertaining to assessment and collection of real property taxes, discovered, among others, that MERALCO, for the period beginning January 1, 1976 to December 29, 1978, misdeclared and/or failed to declare for taxation purposes a number of real properties consisting of several equipment and machineries found in the said power plants. A review of the Deed of Sale which MERALCO executed in favor of NAPOCOR when it sold the power plants to the latter convinced the municipal government of Muntinlupa that the true value of the machineries and equipment was misdeclared/undeclared. The Municipal Assessor of Muntinlupa, on his own, then determined and assessed the value[3] of the subject properties for taxation purposes from 1977 to 1978 under Tax Declarations Nos. T-009-05486 to T-05506, viz:

TAX DECL.

ASSESSED VALUE

B-009-05495

P 68,208,610.00

(1977-1978)

B-009-0496

P 62,524,550.00

(1978)

B-009-05486

P102,088,300.00

(1978)

B-009-05490

P 79,881,420.00

(1977-1978)

B-009-05491

P 74,555,990.00

(1978)

B-009-05494

P 73,892,660.00

(1976-1978)

B-009-05501

P 86,874,490.00

(1976-1978)

B-009-05502

P 81,082,860.00

(1977-1978)

B-009-05503

P 75,291,220.00

(1978)[4]

The matter of collection of the tax due and the enforcement of the remedies provided for in Presidential Decree No. 464 was then referred to the Municipal Treasurer, conformably to Section 57 thereof. [5]

Thereafter, on September 3, 1986, the Municipal Treasurer of Muntinlupa issued three notices to MERALCO, requesting it to pay the full amount of the claimed deficiency in the real property taxes covering the machinery

and equipment found in the said power plants.[6] He warned the taxpayer that its properties could be sold at public auction unless the tax due was paid. Still, MERALCO did not pay the assessed tax, nor take steps to question the tax assessed as contained in the said notices. The Municipality of Muntinlupa then sought the assistance of the Bureau of Local Government Finance-Department of Finance (BLGF-DOF) for the collection of the tax due from MERALCO.

On August 14, 1989, the BLGF-DOF issued a Letter-Indorsement[7] declaring that the properties of MERALCO were not used in a new and preferred industry, hence, taxable from 1976 up to but not beyond December 31, 1978, the year the properties were acquired by NAPOCOR. The municipal treasurer was directed, in the same letter, to inform the BLGF-DPF of any recent action taken by MERALCO on the collection letter dated September 3, 1986. On the basis thereof, the Municipal Treasurer of Muntinlupa, in a Letter[8] dated October 31, 1989, reminded MERALCO of its deficiency tax liability, demanded the immediate payment of the amount of P36,432,001.97 as unpaid real property taxes inclusive of penalties and accrued interest, and reiterated its warning that its properties may be sold at public auction if it failed to pay the taxes due. Subsequently, the Municipality of Muntinlupa, through its Municipal Treasurer, sent MERALCO another Letter[9] dated November 20, 1989, reiterating its previous demands for tax payment. Attached to the latter was the computation of the taxes due. Still, no payment was made.

Accordingly, after issuing the requisite certification of non-payment of real property taxes and complying with the additional requirement of public posting of the notices of delinquency, the Municipal Treasurer issued, on October 4, 1990, Warrants of Garnishment[10] ordering the attachment of MERALCO's bank deposits with the Philippine Commercial and Industrial Bank (PCIB), Metropolitan Bank and Trust Company (METROBANK) and the Bank of the Philippine Islands (BPI) to the extent of its unpaid real property taxes.

On October 10, 1990, MERALCO filed before the Regional Trial Court (RTC) of Makati a Petition for Prohibition with Prayer for Writ of Preliminary Mandatory Injunction and/or Temporary Restraining Order (TRO) praying, among others, that a TRO be issued to enjoin the Municipal Treasurer of Muntinlupa from enforcing the warrants of garnishment. The petitioner therein alleged, inter alia, that it had paid the real property taxes on its properties from 1975 to 1978 in full, based on the assessed value thereof, as well as the taxes on the machineries and equipment, based on their appraisal value as determined by the Provincial Assessor. According to the petitioner, the collection letters of the municipal assessor for real property taxes amounting to P36,432,001.97 was made arbitrarily and without legal authority, for the following reasons: (a) in times of rising cost, especially of imported machinery and equipment such as those installed at the Sucat Power Plants, the prices of articles several years after their acquisition would be very much higher; (b) the respondent could not levy additional real estate taxes without a prior re-appraisal of the property and an amendment of the tax declaration; and, (c) assuming arguendo that there was such a re-appraisal made, and a new tax declaration issued, such re-appraisal should operate prospectively and not retroactively as was done in this case.[11] According to the petitioner, the respondent had no authority to distrain its personal property not found in the real property subject of the delinquent real estate taxes, the authority of respondent being limited to those found in the real property subject of the delinquent real estate taxes.[12] The petitioner further averred that real estate tax is a tax on real property; as such, any tax delinquency on property should follow the present owner, in this case, the National Power Corporation.

The petitioner further claimed that the alleged delinquent real estate taxes claimed by respondent as shown in the annex to the Notice of Garnishment,[13] were arrived at by taxing the same property twice, and, in one case, even three times; by evaluating the property based on the selling price of the machineries and equipment rather than the actual acquisition cost; by taxing, as undeclared machineries, items that were already declared by the petitioner in

1974; and, by including the value of the land and other tax-exempt property in the computation of the alleged deficiency tax. Even assuming that it was liable for the real property tax delinquency, the petitioner asserted that the collection of the said amount had already prescribed.

The petitioner later filed an Amended Petition alleging as follows:

- To further pursue his unjustified aims, respondent issued three Warrants of Garnishment against petitioner's bank deposits with the Philippine Commercial International Bank, Metropolitan Bank and Trust Company, and Bank of the Philippine Islands which required the said Banks to turn over to petitioner all the garnished amount, copies of which are attached hereto as Annexes "E," "F," and "G." [14]

The trial court issued a TRO which, after the hearing on the injunctive aspect of the case, was modified to the effect that the warrants of garnishment against the bank accounts would be in full force and effect, provided that the Municipal Treasurer would not, in the meantime, collect, receive or withdraw the frozen bank deposits. MERALCO was also allowed therein to withdraw from the frozen deposits, provided that it would not leave a balance less than the tax claim of the Municipality of Muntinlupa.

For its part, the Municipal Treasurer filed a Motion to Dismiss [15] on the following grounds: (a) lack of jurisdiction, since under Sec. 64 of the Real

Property Tax Code, courts are prohibited from entertaining any suit assailing the validity of a tax assessed thereunder until the taxpayer shall have paid, under protest, the tax assessed against him; and (b) lack of cause of action, by reason of MERALCO's failure to question the notice of assessment issued to it by the Municipality of Muntinlupa before the Local Board of Assessment Appeals. MERALCO opposed the motion, contending that it was the NAPOCOR that was liable for the taxes being collected by the Municipal Treasurer, and that the right to collect such taxes had already prescribed under Section 25 of P.D. No. 464.

In its June 17, 1991 Order, the trial court denied the said motion, ratiocinating that since MERALCO was not the present owner or possessor of the properties in question, it was not the "taxpayer" contemplated under Section 64 of the Tax Code:

After careful examination of the grounds and arguments of the motion to dismiss and the opposition thereto, the Court is of the view that the petitioner in this case, the Manila Electric Company, is not the "taxpayer" contemplated under Section 64 of the Tax Code. For as rightly argued by the petitioner, the tax due on the property constitutes a lien thereto which lien shall be enforceable against the property whether in the possession of the delinquent or any subsequent owner or possessor. In the case at bar, it is undisputed that the present owner or the possessor of the property in question is not the petitioner Manila Electric Company but the National Power Corporation. [16]

The trial court no longer delved into and resolved the issue of whether the petitioner's action was premature.

On a Petition for Certiorari filed before the Supreme Court, later endorsed to the Court of Appeals, [17] the Municipal Treasurer of Muntinlupa assailed the June 17, 1991 Order of the RTC alleging that MERALCO was the taxpayer liable for the tax due and the penalties thereon; that despite receipt by it of the 1985 notice of assessment from the Municipal Assessor, it failed to appeal therefrom and, as such, the assessment had become final and enforceable; and, that MERALCO was proscribed from filing its petition assailing the assessment. In its answer to the petition, MERALCO denied having received a notice of assessment from the Municipal Treasurer, but admitted to having received collection letters.

On August 11, 1993, the Court of Appeals, in its Decision, granted the petition and declared the assailed order "void and without life in law, having been issued without jurisdiction, on a petition that further does not state a

sufficient cause of action, filed by a party who had not exhausted available administrative remedies.”[18] The CA ruled that MERALCO was the taxpayer liable for the taxes due, and that it was barred under Section 64 of P.D. No. 464 from assailing the 1986 assessment of the Municipal Assessor for its failure to appeal therefrom. MERALCO moved for a reconsideration of the Decision, which the CA denied for lack of merit in a Resolution[19] dated February 28, 1994.

On further recourse to this Court via a petition for review on certiorari under Rule 45, the petitioner alleged, *inter alia*, that the Court of Appeals erred in applying Section 64 of the Real Property Tax Code for the following reasons: (a) the petitioner was not the taxpayer for the purpose of an assessment under the Real Property Tax Code; and, (b) no assessment was made by the respondent, and only collection letters were sent to it; hence, Section 30 of the said Code had no application. The petitioner also alleged that its petition stated a sufficient cause of action for prohibition against the petitioner. Thus:

...Respondent Alon committed a grave mistake in going after MERALCO. He should have first asked the registered owner to explain the difference between the original assessment and the purchase price of the plant. Then he should have asked for a revision of the assessment and thereafter serve the notice of assessment on the new owner.

Respondent cannot use MERALCO as a scapegoat for his errors.

Moreover, as the PETITION FOR PROHIBITION states, the Municipal Treasurer made an erroneous conclusion as to the application of the valuation of the properties.

The Real Property Tax Code provides that “real property shall be appraised at its current and fair market value.” (Sec. 2, Pres. Decree No. 469).

As a rule, the market value is that “highest price estimated in terms of money which the property will buy if exposed for sale in the open market x x x” (Sec. 3 [n], *ibid*). But in appraising machineries, the following provision applies:

The current market value of machinery shall be determined on the basis of the original cost in the case of newly acquired machinery not yet depreciated and is appraised within the year of its purchase. In the case of all others, the current market value shall be determined by dividing the remaining economic life of the machinery by its economic life and multiplied by the replacement or reproduction cost (new) of said machinery.

“If the machinery is imported, replacement or reproduction cost shall be the original acquisition cost which would normally include such costs as flight and insurance charges, brokerage, arrastre and handling, customs duties and taxes plus cost of inland transportation and handling, and significant installation charges at the present side.” (Sec. 28, *ibid*).

The land, building and machinery and equipment constituting the three power plants were sold to NAPOCOR in 1979. Instead of confronting to the above formula, respondent Alon merely assumed that the 1979 purchase price of the land and machinery would be the same value for the years 1976 to 1978. On the fact alone, he has erred in the appraisal of the machineries. His action is glaringly iniquitous in the light of the economic reality that immovables constantly appreciate in value. Likewise, he did not take into consideration the fact that the foreign currency exchange rate on the imported equipment at the time of the sale was very much higher than the exchange rate at the time of original purchase. It is of judicial notice that when the peso depreciated in value, the cost of cars rapidly escalated. Thus, a second-hand car fetched a price double that of its original cost. The same is true in the instant case. The replacement cost of the machineries and equipment herein was more than their original cost, which replacement cost was made the basis of the purchase price between NAPOCOR and MERALCO. The tax declaration, meanwhile, reflected the actual cost and value of the machineries at the time they were originally purchased by MERALCO.

Furthermore, the Real Property Tax Code itself provides for the prospective application of assessment and reassessments, thus –

“Sec. 24. Date of effectivity of assessment or reassessments – All assessments or reassessments made after the first day of January or any year shall take effect on the first day of January of the succeeding year x x x.”

Taxes, moreover, levied on real estate for general revenue purposes are not enforceable as a personal liability of the owner, but a charge upon the real estate assessed, to be enforced and collected by a sale of property liable for the taxes so levied and assessed (*Philadelphia Mortgage & Trust Co. v. City of Omaha*, 63 Neb. 280, 88 NW 523; *Grant v. Bartholomew*, 57 Neb 673, 78 NW 314; *Carman v. Harris*, 85 NW 848; *State of Montana Ex. Rel. Tillman v. District Court*, 103 ALR 376). This principle is currently embodied in our own Real Property Tax Code, to wit:

“The real property tax for any year shall attach and become due and payable on the first day of January and from the same date said tax and all penalties subsequently accruing thereto shall constitute a lien upon the property subject to such tax. Said lien shall be x x x enforceable against the property whether in the possession of the delinquent or any subsequent owner or possessor, and shall be removable only by the payment of the delinquent taxes and penalties.” (Sec. 56, *op. Cit.*, underscoring supplied).

If indeed there is any tax due on the realty involved herein, Respondent Alon should therefore go against the real property involved herein, i.e., the Sucat Power Plant, and the personal property attached thereto, which have become immobilized by attachment. Even assuming *arguendo* that MERALCO is the “taxpayer,” Respondent Alon has no right or the authority to attach personal property that is not located in the said realty, most especially the funds of MERALCO presently deposited with local banks.

Regrettably, the respondent Court of Appeals did not even give petitioner MERALCO an opportunity to be heard on the foregoing. Instead, it ordered the dismissal of the PETITION FOR PROHIBITION.[20]

In his Comment on the Petition, the respondent alleged that the petitioner was furnished with a notice of assessment on November 19, 1985, and appended a receipt stressing the signature of one Basilio Afuang.[21]

The Court promulgated its Decision[22] on May 18, 2001, denying due course to the petition and affirming the decision of the appellate court. The dispositive portion of the decision reads:

WHEREFORE, the 11 August 1993 Decision of the Court of Appeals declaring as void the 17 June 1992 Order of the Regional Trial Court is hereby AFFIRMED. The appellate court’s 28 February 1994 Resolution denying petitioner’s motion for reconsideration of its subject Decision is likewise AFFIRMED.

SO ORDERED.[23]

The Court held that the appellate court correctly ruled that the Regional Trial Court of Makati, Branch 66, had no jurisdiction to entertain the petition for prohibition filed by the petitioner because the latter failed to first pay under protest the deficiency taxes assessed against it, as required under Section 64[24] of P.D. No. 464.[25] The Court stated that the Notices sent by the respondent to the petitioner dated September 3, 1986 and October 31, 1989 were in the nature of tax assessments; hence, the petitioner should have paid under protest the deficiency tax assessed against it. The Court also ruled that contrary to the petitioner’s contention, the RTC could not take cognizance of its petition for prohibition, as it was, in truth, assailing the validity of the tax assessment and collection. The Court ratiocinated that to fully resolve the petition for prohibition, the trial court would not only have to rule on the validity of the warrants of garnishment, but also on the issues relating to the assessment and collection of the deficiency taxes. It further declared that the filing of the petition for prohibition would be for no other reason than to forestall the collection of deficiency taxes on the basis of the tax assessment arguments. It

emphasized that the petitioner could not file a petition for certiorari and prohibition without first resorting to the proper administrative remedies, and by paying under protest the tax assessed, to allow the court to assume jurisdiction over the petition.[26]

The Court also ruled that the garnishment of the petitioner's bank deposits was proper and regular, since the respondent was not limited to the remedy of selling the delinquent real property. It agreed with the contention of the respondent that it could, likewise, avail of the remedies of distraint and levy of the petitioner's personal property and the collection of the real property tax through ordinary court action. Hence, the respondent's availment of the remedy of distraint and levy on the petitioner's bank deposits was in accord with case law. The Court declared that there was nothing illegal about exercising this option, since bank deposits are not among those properties exempt from execution under the Revised Rules of Court or under the Real Property Tax Code.[27]

The petitioner received a copy of this Court's Decision on June 18, 2001 and filed, on July 3, 2001, a motion for reconsideration thereon. The petitioner argued that the notices issued by the Municipal Treasurer of Muntinlupa were not notices of assessment envisaged in Section 3 of P.D. No. 464.[28] The petitioner pointed out that the said notices did not contain the assessor's findings regarding the kind of real estate, area, unit value, market value, actual use and assessment level; and, in the case of the machinery attached to the land, the description of the machinery, date of operation, original cost, depreciation, market value and assessment level. Hence, the said notices could not be used as bases for filing an appeal to the Local Board of Assessment Appeals under Section 30[29] of the Real Property Tax Code, which clearly adverts to a written notice of assessment. Thus, the petitioner contended, it could not be required to avail of the prescribed administrative remedies in protesting an erroneous tax assessment under the said Code.[30]

On February 1, 2002, the Court issued a Resolution denying with finality the petitioner's motion for reconsideration.[31] The Court, however, reversed its ruling that the notices sent by the respondent to the petitioner were notices of assessment. It categorically stated that the notices were, in fact, notices of collection.

Additionally, the Court declared that a question of fact had been raised before it, since the petitioner denied having received any notice of assessment from the Municipal Assessor and collection letters from the respondent:

As there has been no apparent admission by petitioner that it had received the 1985 tax assessment notices allegedly sent by respondent Municipal Treasurer, and because we have found that the records are bereft of evidence showing actual receipt by petitioner of the real property tax declaration allegedly sent by the Municipal Assessor, We are thus compelled to declare that a question of fact has been raised before this Court: On the one hand, said respondent claims that, aside from the September 3, 1986 and October 31, 1989 notices, he had transmitted to petitioner tax assessment notices in the form of real property tax declarations in November of 1985. On the other hand, petitioner denies having received any tax assessment notice from said respondent prior to receipt of the notices of collection.

Whether or not a tax assessment had been made and sent to the petitioner prior to the collection of back taxes by respondent Municipal Treasurer is of vital importance in determining the applicability of Section 64 of the Real Property Tax Code inasmuch as payment under protest is required only when there has in fact been a tax assessment, the validity of which is being questioned. Concomitantly, the doctrine of exhaustion of administrative remedies finds no application where no tax assessment has been made.[32]

The foregoing notwithstanding, the Court ruled against a remand of the case to the trial court, ratiocinating as follows:

The Petition for Review on Certiorari of petitioner before us raises the same grounds which petitioner relies upon in its Petition for Prohibition before the trial court that the respondent Municipal Treasurer arbitrarily and despotically issued the writ of garnishment against petitioner's funds, to wit: 1) The petitioner is not the

taxpayer contemplated by the Real Property Tax Code for purposes of an assessment; 2) There was no assessment made prior to the collection of back taxes thereby rendering irregular the collection of taxes by the respondent; and 3) Respondent cannot garnish petitioner's funds for the satisfaction of delinquent taxes. His remedy is merely to levy upon the real property subject of the tax pursuant to the legal principle that unpaid real property taxes constitute a lien upon the real property subject to back taxes.

By the parties' own doing, all the issues that bear upon the propriety of the issuance of the warrants of garnishment against petitioner's bank deposits for the collection of back taxes have been raised before this Court in its Petition for Review on Certiorari and properly resolved in favor of respondent Municipal Treasurer. In resolving all those issues presented before us by petitioner, we have, in effect, resolved petitioner's amended petition for prohibition filed before the trial court. In other words, we have already decided that said respondent did not act arbitrarily and despotically in garnishing petitioner's funds.

Hence, should the trial court find that there has indeed been a prior assessment, petitioner's petition for prohibition would be dismissed for failure to pay under protest and to exhaust administrative remedies. However, a finding by the trial court that there was no tax assessment made prior to the collection of taxes would render inapplicable the requirement of paying under protest and exhausting administrative remedies by first appealing to the LBAA before the trial court takes cognizance of petitioner's petition for prohibition. Unfortunately therefore, even if the trial court can assume jurisdiction over the said petition for prohibition, there is nothing substantial left for it to do.[33]

The petitioner received, on March 4, 2002, a copy of this Court's Resolution dated February 1, 2002. Entry of judgment was made of record on March 6, 2002.[34] On March 19, 2002, the petitioner filed a "Motion for Reconsideration of the Resolution Promulgated on February 1, 2002 or Motion to Admit the Second Motion for Reconsideration Herein Incorporated of the Decision," in view of the Court's pronouncements in its February 1, 2002 Resolution that the petitioner was not furnished with any notice of assessment; that the notices sent by the respondent to the petitioner were merely collection letters and not notices of assessment; and, that questions of fact were raised before the Court. The petitioner insisted that conformably with its new findings, the Court should have reversed the Decision of the Court of Appeals dated August 11, 1993 and its Resolution dated February 28, 1994, and remanded the case to the trial court for further proceedings. The petitioner argued that the Court's new findings were inconsistent with its denial of its motion for reconsideration. The petitioner prayed that:

WHEREFORE, petitioner respectfully prays that the Decision promulgated on May 18, 2001 and the Resolution promulgated on February 1, 2002 be reconsidered and set aside and a new one issue reversing the Decision of the Honorable Court of Appeals dated August 11, 1993 and its Resolution dated February 28, 1994 and remanding this case to the trial court for further proceedings.[35]

Instead of resolving the petitioner's March 19, 2002 motion for reconsideration on its merits, the Court, in a Resolution[36] dated April 15, 2002, merely noted without action the said motion, directed that Entry of Judgment be made in due course and stated that no further pleadings shall be entertained in relation to the case. The Court treated the March 19, 2002 motion for reconsideration of the petitioner as a prohibited pleading.

Undaunted, the petitioner filed, on June 2, 2002, a motion for leave to file a motion for reconsideration of the April 15, 2002 Resolution, appending thereto its motion for reconsideration. It contended that after the Court held in its February 1, 2002 Resolution that the September 3, 1986 and October 31, 1989 notices sent by the respondent to the petitioner were notices of collection, thus, justifying its conclusion that Section 614 of P.D. No. 464 was not applicable, the Court should have ordered the case remanded to the trial court for further proceedings. The petitioner argued that since the Court made findings in its February 1, 2002 Resolution contrary to those findings in its May 18, 2001 Decision, it should be allowed to seek a reconsideration of the said resolution.[37]

In the meantime, in view of the entry of judgment made in the case, the Equitable PCI Bank, one of the

petitioner's depository banks, was requested by the respondent, on June 20, 2002, to release to the latter the garnished funds of the petitioner in the amount of P36,432,001.97, pursuant to the October 4, 1990 Warrant of Garnishment served on the bank on October 8, 1990.[38] The petitioner, however, in a Letter dated June 24, 2002,[39] requested the same bank to defer the release of the garnished funds, and forthwith filed before the Court on June 28, 2002 an "Urgent Motion For The Recall Of The Entry Of Judgment,"[40] in view of the pendency of its motion for reconsideration before the Court. Hence, on July 2, 2002, Equitable PCI Bank filed a "Motion For Clarification,"[41] praying that it be given appropriate guidance relative to the respondent's implementation of the warrant of garnishment, vis-à-vis the petitioner's motion for reconsideration pending before the Court.

On October 1, 2003, the Court resolved to refer the pending incidents to the Court En Banc for resolution.

The Issues

The petitioner presented two issues in its motions dated March 19, 2002 and June 2, 2002, viz: (a) whether the entry of judgment made of record by the Clerk of Court of this Court on March 6, 2002 should be recalled and the petitioner granted leave to file its motion for reconsideration; and, (b) whether the Court's May 18, 2001 Decision should be set aside and the case remanded to the trial court for further proceedings, in view of the factual findings contained in the Court's February 1, 2002 Resolution.

On the first issue, the petitioner asserts that the entry of judgment made of record by this Court on March 6, 2002 was premature. It argues that it had the right to file a motion for the reconsideration of the February 1, 2002 Resolution of this Court, considering that while the material findings in the instant case were reversed, the petitioner's motion for reconsideration was altogether denied. The petitioner avers that it should not be prevented from moving for a rectification of this Court's inconsistent stance, and submits that the Court's Resolution of February 1, 2002 denying with finality its July 3, 2001 motion for reconsideration was premature, hence, inefficacious.

The Ruling of the Court

The contention of the petitioner is meritorious.

Section 1, Rule 52 of the Rules of Court, provides that a motion for reconsideration of a decision may be filed within fifteen days from notice thereof. Under Section 10, Rule 51, if no appeal or motion for new trial or reconsideration is filed within the time provided in the Rules, the judgment shall forthwith be entered by the clerk in the book of entries of judgments. Section 2, Rule 52 further provides that no second motion for reconsideration of a judgment or final resolution by the same party shall be entertained.

Indeed, in *Ortigas and Company Limited Partnership vs. Velasco*,[42] we held that a second motion for reconsideration of a decision or a final order is prohibited, except for extraordinarily persuasive reasons and only upon express leave first obtained. We explained, thus:

...The propriety or acceptability of such a second motion for reconsideration is not contingent upon the averment of "new" grounds to assail the judgment, i.e., grounds other than those theretofore presented and rejected. Otherwise, attainment of finality of a judgment might be staved off indefinitely, depending on the party's ingeniousness or cleverness in conceiving and formulating "additional flaws" or "newly discovered errors" therein, or thinking up some injury or prejudice to the rights of the movant for reconsideration. "Piece-meal" impugnation of a judgment by successive motions for reconsideration is anathema, being precluded by the salutary axiom that a party seeking the setting aside of a judgment, act or proceeding must set out in his motion all the grounds therefor, and those not so included are deemed waived and cease to be available for subsequent motions.

For all litigation must come to an end at some point, in accordance with established rules of procedure and

jurisprudence. As a matter of practice and policy, courts must dispose of every case as promptly as possible; and in fulfillment of their role in the administration of justice, they should brook no delay in the termination of cases by stratagems or maneuverings of parties or their lawyers...[43]

The foregoing rule has no application in this case. It bears stressing that this Court, in its May 18, 2001 Decision, affirmed the ruling of the Court of Appeals that the petitioner had no cause of action against the respondent. Thus, the appellate court's finding, that the petitioner received a notice of assessment from the respondent notwithstanding which it failed to appeal in due course from the same, was upheld; hence, the petitioner was barred from filing a petition for prohibition in the trial court under Section 64 of P.D. No. 464. This Court also ruled that the respondent's Letters dated September 3, 1986 and October 31, 1989 received by the petitioner were notices of assessment and not mere collection letters. The Court concluded that the bank deposits of the petitioner may, thus, be garnished by the respondent under P.D. No. 464.

However, in its February 1, 2002 Resolution, the Court reversed its findings and ruled that the petitioner was not served with any notice of assessment as required by law, and that the respondent's Letters of September 6, 1985 and October 31, 1983 were collection letters, receipt of which was denied by the petitioner. The Court, thus, held that there was a need to remand the case to the lower court in order to resolve the factual issue of whether or not the respondent, indeed, served a notice of assessment on the petitioner. The Court, however, also ruled that there was no longer a need to remand the case to the trial court.

In light of the supervening findings of this Court in its February 1, 2002 Resolution which are inconsistent with its ruling in its May 18, 2001 Decision, and the disposition of the petition on its merits, the Court now rules that the petitioner had the right to file a motion for reconsideration thereon. Consequently, the entry of judgment made of record on March 6, 2002 was premature and inefficacious, and should be recalled.

Anent the second issue, this Court, upon a meticulous review of the records of the case, finds that the Court of Appeals erred in granting the respondent's petition for a writ of certiorari.

In *People vs. Court of Appeals, et al.*, [44] this Court ruled that the public respondent acts without jurisdiction if it does not have the legal power to determine the case; there is excess of jurisdiction where the respondent, being clothed with the power to determine the case, oversteps its authority as determined by law. There is grave abuse of discretion where the public respondent acts in a capricious, whimsical, arbitrary or despotic manner in the exercise of its judgment as to be said to be equivalent to lack of jurisdiction.[45] Mere abuse of discretion is not enough.

In a petition for certiorari, the jurisdiction of the court is narrow in scope. It is limited to resolving only errors of jurisdiction. Errors of judgment of the trial court are to be resolved by the appellate court in the appeal by writ of error, or via a petition for review on certiorari in this Court under Rule 45 of the Rules of Court. Certiorari will issue only to correct errors of jurisdiction. It is not a remedy to correct errors of judgment.[46] An error of judgment is one in which the court may commit in the exercise of its jurisdiction, and which error is reversible only by an appeal. Error of jurisdiction is one where the act complained of was issued by the court without or in excess of jurisdiction, and which error is correctible only by the extraordinary writ of certiorari.[47] As long as the court acts within its jurisdiction, any alleged errors committed in the exercise of its discretion will amount to nothing more than mere errors of judgment, correctible by an appeal or a petition for review under Rule 45 of the Rules of Court.[48]

This Court finds and so rules that the RTC committed grave abuse of discretion amounting to excess or lack of jurisdiction in declaring that the petitioner is not the taxpayer liable for the taxes due claimed by the private respondent. Indeed, in its May 18, 2001 Decision,[49] this Court ruled:

The fact that NAPOCOR is the present owner of the Sucat power plant machineries and equipment does not constitute a legal barrier to the collection of delinquent taxes from the previous owner, MERALCO, who has defaulted in its payment. In *Testate Estate of Concordia T. Lim vs. City of Manila*, the Court held that the unpaid tax attaches to the property and is chargeable against the person who had actual or beneficial use and possession of it regardless of whether or not he is the owner. In that case, the Court declared that to impose the real property tax on the subsequent owner which was neither the owner nor the beneficial user of the property during the designated periods would not only be contrary to law but also unjust.[50]

However, the Court holds that the RTC did not commit any grave abuse of discretion when it denied the respondent's motion to dismiss on the claim that for the petitioner's failure to appeal from the 1986 notice of assessment of the Municipal Assessor, the assessment had become final and enforceable under Section 64 of P.D. No. 464.

Section 22 of P.D. No. 464 states that, upon discovery of real property, the provincial, city or municipal assessor shall make an appraisal and assessment of such real property in accordance with Section 5 of the law, irrespective of any previous assessment or taxpayer's valuation thereon. The provincial, city or municipal assessor is tasked to determine the assessed value of the property, meaning the value placed on taxable property for ad valorem tax purposes. The assessed value multiplied by the tax rate will produce the amount of tax due. It is synonymous to taxable value.

An assessment fixes and determines the tax liability of a taxpayer.[51] It is a notice to the effect that the amount therein stated is due as tax and a demand for payment thereof.[52] The assessor is mandated under Section 27 of the law to give written notice within thirty days of such assessment, to the person in whose name the property is declared.[53] The notice should indicate the kind of property being assessed, its actual use and market value, the assessment level and the assessed value. The notice may be delivered either personally to such person or to the occupant in possession, if any, or by mail, to the last known address of the person to be served, or through the assistance of the barrio captain. The issuance of a notice of assessment by the local assessor shall be his last action on a particular assessment.[54] For purposes of giving effect to such assessment, it is deemed made when the notice is released, mailed or sent to the taxpayer.[55] As soon as the notice is duly served, an obligation arises on the part of the taxpayer to pay the amount assessed and demanded.[56]

If the taxpayer is not satisfied with the action of the local assessor in the assessment of his property, he has the right, under Section 30 of P.D. No. 464, to appeal to the Local Board of Assessment Appeals by filing a verified petition within sixty (60) days from service of said notice of assessment. If the taxpayer fails to appeal in due course, the right of the local government to collect the taxes due becomes absolute upon the expiration of such period, with respect to the taxpayer's property.[57] The action to collect the taxes due is akin to an action to enforce a judgment.[58] It bears stressing, however, that Section 30 of P.D. No. 464 pertains to the assessment and valuation of the property for purposes of real estate taxation. Such provision does not apply where what is questioned is the imposition of the tax assessed and who should shoulder the burden of the tax.[59]

Conformably to Section 57 of P.D. No. 464, it is the local treasurer who is tasked with collecting taxes due from the taxpayer. The said provision reads:

SEC. 57. Collection of tax to be the responsibility of treasurers.— The collection of the real property tax and all penalties accruing thereto, and the enforcement of the remedies provided for in this Code or any applicable laws, shall be the responsibility of the treasurer of the province, city or municipality where the property is situated.

The duty of the local treasurer to collect the taxes commences from the time the taxpayer fails or refuses to pay the taxes due, following the latter's failure to question the assessment in the Local Board of Assessment Appeals

and/or to the Central Board of Assessment Appeals. This, in turn, renders the assessment of the local assessor final, executory and demandable, thus, precluding the taxpayer from disputing the correctness of the assessment or from invoking any defense that would reopen the question of its liability on the merits.[60]

In this case, the petitioner denied receiving copies of Tax Declarations Nos. B-009-5501 to B-009-5494 prepared by the respondent Municipal Assessor in 1985. In the face of the petitioner's denial, the respondent was burdened to prove the service of the tax declarations on the petitioner.[61] While the respondent alleged in his Comment on the Petition at bar that the Municipal Assessor furnished the petitioner with copies of the said tax declarations on November 29, 1985, the only proof proffered by the respondent to prove such claim was the receipt signed by a certain Basilio Afuang dated November 29, 1985.[62] The records failed to show the connection of Basilio Afuang to the petitioner, or that he was authorized by the petitioner to receive the owner's copy of the said tax declaration from the Office of the Municipal Assessor. We note that the respondent even failed to append a copy of the said receipt in its motion to dismiss in the trial court. Conformably, this Court, in its May 18, 2001 Decision,[63] declared as follows:

...The records, however, are bereft of any evidence showing actual receipt by petitioner of the real property tax declaration sent by the Municipal Assessor. However, the respondent in a Petition for Certiorari (G.R. No. 100763) filed with this Court which later referred the same to the Court of Appeals for resolution, narrated that "the municipal assessor assessed and declared the afore-listed properties for taxation purposes as of 28 November 1985." Significantly, in the same petition, respondent referred to former Municipal Treasurer Norberto A. San Mateo's notices to MERALCO, all dated 3 September 1986, as notices of assessment and not notices of collection as it claims in this present petition. Respondent cannot maintain diverse positions.[64]

The question that now comes to fore is, whether the respondent's Letters to the petitioner dated September 3, 1986 and October 31, 1989, respectively, are mere collection letters as contended by the petitioner and as held by this Court in its February 1, 2002 Resolution; or, as claimed by the respondent and as ruled by this Court in its May 18, 2001 Decision, are notices of assessment envisaged in Section 27 of P.D. No. 464.

The September 3, 1986 notice/letter[65] of the respondent to the petitioner reads:

"G/Gng. MANILA ELECTRIC CO.

Ortigas Avenue, Pasig

Metro Manila

Mahal na G./Gng.

Ipinababatid po namin sa inyo na ayon sa talaan ng aming tanggapan, ang buwis sa mga ari-arian na nakatala sa inyong pangalan ay hindi pa nakakabayad tulad ng nasasaad sa ibaba:

Tax. Decl. No.

Location

Assessment

Year

Tax Due

Penalty

Total

B-009-05501

Sucat

P86,874,490

1976

...

-

2,171,862.25

-05502

- do -

81,082,860

1977

...

-

2,027,071.50

-05503

- do -

75,291,220

1978

...

-

1,882,280.50

-05504

- do -

80,978,500.

1979

...

-

2,024,462.50

1980

...

-

2,024,462.50

1981

...

2,024,462.50

TOTAL ----- P _____ CON'T. BELOW _____

Inaasahan po namin na di ninyo ipagwawalang bahala ang patalastas na ito at ang pagbabayad ng nabanggit na buwis sa lalong madaling panahon. Ipinaaala-ala po lamang ang sino mang magpabaya o magkautang ng buwis ng maluwat ay isusubasta (Auction Sale) ng Pamahalaan ang inyong ari-arian ng naaayon sa batas.

Subalit kung kayo po naman ay bayad na, ipakita po lamang ang katibayan sa pagbabayad (Official Receipt) at ipagwalang bahala ang patalastas na ito.

Lubos na gumagalang,
(Sgd.) NORBERTO A. SAN MATEO
Ingat-Yaman Pambayan [66]

The October 31, 1989 notice/letter of the respondent to the petitioner, on the other hand, reads:

Gng. MANILA ELECTRIC COMPANY
Sucat

Mahal na G./Gng.

Ipinabatid po namin sa inyo na ayon sa talaan ng aming tanggapan, ang buwis sa mga ari-arian na nakatala sa inyong pangalan ay hindi nakabayad tulad ng nasasaad sa ibaba:

TAX DECL NO.

LOCA-TION

ASSESSED VALUE

YEAR

TAX DUE

PENALTY

TOTAL

05495-Mach.

Sucat

68,208,610.00

1977-78

3,410,430.50

818,503.32

4,228,933

05496-Mach.

- do -

62,524,550.00

1978

1,563,113.75

375,147.30

1,938,261

05486-Mach.

- do -

102,088,300.00

1978

2,552,200.50

612,529.80

1,164,737

05490-Mach.

- do -

78,881,420.00

1977-78

1,997,035.50

479,288.52

2,476,324

05491-Mach.

- do -

74,555,990.00

1978

1,863,899.75

447,335.94

2,311,235

05494-Mach.

- do -

73,892,660.00

1976-78

5,541,949.50

1,330,067.88

6,872,017

GRAND

TOTAL

20,991.509

Inaasahan po namin na di ninyo ipagwawalang bahala ang patalastas ng ito at ang pagbabayad sa buwis ng sa lalong madaling panahon. Ipinaala-ala po lamang na sino ang magpabaya sa buwis ng maluwat ay isusubasta (AUCTION SALE) ng pamahalaan ang inyong ari-arian ayon sa batas.

Subalit kung kayo ay bayad na, ipakita po lamang ang katibayan sa pagbabayad (OFFICIAL RECEIPT) at ipagwalang bahala ag patalastas na ito.

Lubos na gumagalang,
(Sgd.) EDUARDO A. ALON
Asst. Municipal Treasurer
Officer-in-Charge[67]

The Court, in its February 1, 2002 Resolution,[68] upheld the petitioner's contention and ruled that the aforementioned letters/notices are not the notices of assessment envisaged in Section 27 of P.D. No. 464. Thus:

It is apparent why the foregoing cannot qualify as a notice of tax assessment. A notice of assessment as provided for in the Real Property Tax Code should effectively inform the taxpayer of the value of a specific property, or proportion thereof subject to tax, including the discovery, listing, classification, and appraisal of properties. The September 3, 1986 and October 31, 1989 notices do not contain the essential information that a notice of assessment must specify, namely, the value of a specific property or proportion thereof which is being taxed, nor does it state the discovery, listing, classification and appraisal of the property subject to taxation. In fact, the tenor of the notices bespeaks an intention to collect unpaid taxes, thus the reminder to the taxpayer that the failure to pay the taxes shall authorize the government to auction off the properties subject to taxes or, in the words of the notice, "Ipinaala-ala po lamang, ang sino mang magpabaya o magkautang ng buwis ng maluwat ay isusubasta (Auction Sale) ng pamahalaan ang inyong ari-arian ng naaayon sa batas."

The petitioner is also correct in pointing out that the last paragraph of the said notices that inform the taxpayer that in case payment has already been made, the notices may be disregarded is an indication that it is in fact a notice of collection.

Furthermore, even the Bureau of Local Government Finance (BLGF), upon whose recommendation former Municipal Treasurer Alon relied in the collection of back taxes against petitioner, deemed the September 3, 1986 notice as a "collection letter." Hence;

"The Bureau should be informed of any recent action taken by MERALCO on the collection letter dated September 3, 1986 of that Office and whether NAPOCOR was also advised thereof and its reaction thereon, if any, for our record and reference.[69]

Such ruling is, in effect, a reversal of the May 18, 2001 Decision of the Court, where it was ruled that the said letters/notices were, in fact, notices of assessment:

Be that as it may, petitioner was correct when it pointed out that the Municipal Treasurer, contrary to that required by law, issued the notices of assessment. However, the trial court is without authority to address the alleged irregularity in the issuance of the notices of assessment without prior tax payment, under protest, by petitioner. Section 64 of the RPTC, prohibits courts from declaring any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment

or collection of taxes except upon the condition that the taxpayer pays the just amount of the tax, as determined by the court in the pending proceeding. As petitioner failed to make a protest payment of the tax assessed, any argument regarding the procedure observed in the preparation of the notice of assessment and collection is futile as the trial court in such a scenario cannot assume jurisdiction over the matter.

It cannot be gainsaid that petitioner should have addressed its arguments to respondent at the first opportunity – upon receipt of the 3 September 1986 notices of assessment signed by Municipal Treasurer Norberto A. San Mateo. Thereafter, it should have availed of the proper administrative remedies in protesting an erroneous tax assessment, i.e., to question the correctness of the assessments before the Local Board of Assessment Appeals (LBAA), and later, invoke the appellate jurisdiction of the Central Board of Assessment Appeals (CBAA). Under the doctrine of primacy of administrative remedies, an error in the assessment must be administratively pursued to the exclusion of ordinary courts whose decisions would be void for lack of jurisdiction. But an appeal shall not suspend the collection of the tax assessed without prejudice to a later adjustment pending the outcome of the appeal. The failure to appeal within the statutory period shall render the assessment final and unappealable...[70]

We note that the petitioner, in its Answer to the Petition of the respondent in the Court of Appeals, admitted to receiving copies of the said letters/notices.[71]

Upon a careful review of the records of this case and the applicable jurisprudence, we find that it is the contention of the petitioner and the ruling of this Court in its February 1, 2002 Resolution which is correct. Indeed, even the respondent admitted in his comment on the petition that:

Indeed, respondent did not issue any notice of assessment because statutorily, he is not the proper officer obliged to do so. Under Chapter VIII, Sections 90 and 90-A of the Real Property Tax Code, the functions related to the appraisal and assessment for tax purposes of real properties situated within a municipality pertains to the Municipal Deputy Assessor and for the municipalities within Metropolitan Manila, the same is lodged, pursuant to P.D. No. 921, on the Municipal Assessor.[72]

Consequently then, Sections 30 and 64 of P.D. No. 464 had no application in the case before the trial court. The petitioner's action for prohibition was not premature. Hence, the Court of Appeals erred in rendering judgment granting the petition for certiorari of the respondent.

Moreover, the petitioner, in its petition for prohibition before the court a quo, denied liability for the taxes claimed by the respondent, asserting that if at all, it is the NAPOCOR, as the present owner of the machineries/equipment, that should be held liable for such taxes. The petitioner had further alleged that the assessment and collection of the said taxes had already prescribed. Conformably to the ruling of this Court in *Testate Estate of Lim vs. City of Manila*,[73] Section 30 of P.D. No. 464 will not apply.

The Court further rules that there is a need to remand the case for further proceedings, in order for the trial court to resolve the factual issue of whether or not the Municipal Assessor served copies of Tax Declarations Nos. B-009-05499 to B-009-05502 on the petitioner, and, if in the affirmative, when the petitioner received the same; and to resolve the other issues raised by the parties in their pleadings. It bears stressing that the Court is not a trier of facts.

IN VIEW OF THE FOREGOING, the May 18, 2001 Decision of this Court dismissing the petition is SET ASIDE. The petition at bar is GIVEN DUE COURSE and GRANTED. The assailed decision of the Court of Appeals is REVERSED and SET ASIDE. The case is REMANDED to the trial court for further proceedings. The trial court is DIRECTED to terminate the proceedings within six (6) months from notice hereof.

No costs.

SO ORDERED.

Davide, Jr., C.J., Puno, Panganiban, Quisumbing, Sandoval-Gutierrez, Carpio, Corona, Carpio-Morales, and Tinga, JJ., concur.

Vitug, J., on official leave.

Ynares-Santiago, and Austria-Martinez, JJ., on leave.

Azcuna, J., Take no part former council of meralco.

[1] Rollo, p. 512.

[2] Id. at 64-71.

[3] SEC. 22. Valuation of Real Property. – Upon the discovery of real property or during the general revision of property assessments as provided in Section twenty-two of this Code or at any time when requested by the person in whose name the property is declared, the provincial or city assessor or his authorized deputy shall make an appraisal and assessment in accordance with Section five hereof of the real property listed and described in the declaration irrespective of any previous assessment or taxpayer's valuation thereon: Provided, however, That the assessment of real property shall not be increased oftener than once every five years in the absence of new improvements increasing the value of said property or of any change in its use, except as otherwise provided in this Code.

[4] CA Rollo, p. 8.

[5] SEC. 57. Collection of tax to be the responsibility of treasurers.— The collection of the real property tax and all penalties accruing thereto, and the enforcement of the remedies provided for in this Code or any applicable laws, shall be the responsibility of the treasurer of the province, city or municipality where the property is situated.

[6] Rollo, pp. 267-269.

[7] Id. at 270-271.

[8] Id. at 272-273.

[9] Id. at 274.

[10] Id. at 276-278.

[11] RTC Records, p. 4.

[12] Citing Sec. 68, Real Property Tax Code.

[13] Annex "E," Records, pp. 217-218.

[14] Records, pp. 54-55.

[15] CA Rollo, pp. 73-80.

[16] RTC Records, p. 149.

[17] The petition was docketed as CA-G.R. SP No. 25610.

[18] Rollo, pp. 33-49.

[19] Id. at 51-53-A.

[20] Id. at 20-22.

[21] Annex “K,” Rollo, p. 304.

[22] The case was raffled to the Second Division of the Court.

[23] Id. at 448.

[24] Section 64 of the Real Property Tax Code (Presidential Decree No. 464) provides:

Restriction upon power of court to impeach tax. – No court shall entertain any suit assailing the validity of tax assessed under this Code until the taxpayer shall have paid, under protest, the tax assessed against him nor shall any court declare any tax invalid by reason of irregularities or informalities in the proceedings of the officers charged with the assessment or collection of taxes, or of failure to perform their duties within the time herein specified for their performance unless such irregularities, informalities or failure shall have impaired the substantial rights of the taxpayer; nor shall any court declare any portion of the tax assessed under the provisions of this Code invalid except upon condition that the taxpayer shall pay the just amount of the tax, as determined by the court in the pending proceeding.

[25] The Real Property Tax Code in force at the time of the questioned acts of the petitioner, prior to the enactment of Republic Act No. 7160 (otherwise known as the Local Government Code of 1991) which superseded P.D. No. 464.

[26] Rollo, pp. 443-444.

[27] Id. at 447.

[28] Id. at 456-458.

[29] SEC. 30. Local Board of Assessment Appeals. – Any owner who is not satisfied with the action of the provincial or city assessor in the assessment of his property may, within sixty days from the date of receipt by him of the written notice of assessment as provided in this Code, appeal to the Board of Assessment Appeals of the province or city, by filing with it a petition under oath using the form prescribed for the purpose, together with copies of the tax declarations and such affidavit or documents submitted in support of the appeal.

[30] Rollo, pp. 453-459.

[31] Id. at 482-492.

[32] Id. at 487-488.

[33] Id. at 488-489.

[34] Id. at 514-517.

[35] Id. at 508-509.

[36] Id. at 512.

[37] Id. at 531-532.

[38] Id. at 544.

[39] Id. at 545.

[40] Id. at 535-537.

[41] Id. at 540-543.

[42] 254 SCRA 234 (1996).

[43] Id. at 240-241.

[44] G.R. No. 144332, June 10, 2004.

[45] Condo Suite Club Travel, Inc. vs. NLRC, 323 SCRA 679 (2000),

[46] People vs. Court of Appeals, 308 SCRA 687 (1999).

[47] Toh vs. Court of Appeals, 344 SCRA 831 (2000).

[48] People vs. Court of Appeals, *supra*.

[49] Manila Electric Company v. Barlis, 357 SCRA 832 (2001).

[50] Id. at 840.

[51] Commissioner of Internal Revenue v. Island Government Manufacturing Corporation, 153 SCRA 665 (1987).

[52] Tupaz vs. Ulep, 316 SCRA 118 (1999).

[53] SEC. 27. Notification of New or Revised Assessments.—When real property is assessed for the first time or when an existing assessment is increased or decreased, the provincial or city assessor shall within thirty days give written notice of such new or revised assessment to the person in whose name the property is declared. The notice may be delivered personally to such person or to the occupant in possession, if any, or by mail to the last known address of the person to be served, or through the assistance of the barrio captain.

[54] Callanta v. Office of the Ombudsman, 285 SCRA 648 (1998).

[55] Republic v. De la Rama, 18 SCRA 861 (1966) cited in Callanta v. Office of the Ombudsman, *supra*.

[56] Callanta v. Office of the Ombudsman, *supra*.

[57] Ibid.

[58] See Republic vs. Court of Appeals, 149 SCRA 351 (1987).

[59] Testate Estate of Concordia T. Lim v. City of Manila, 182 SCRA 482 (1990).

[60] Republic of the Philippines v. Court of Appeals, *supra*.

[61] Ibid.

[62] Rollo, p. 241.

[63] *Supra*.

[64] Id. at 841-842.

[65] The petitioner received several letters/notices dated September 3, 1986 and October 31, 1989. Except for the figures therein, the letters/notices are similarly worded. Quoted above are only samples thereof.

[66] CA Rollo, p. 51.

[67] Id. at 55.

[68] Rollo, pp. 482-492.

[69] Id. at 484-485.

[70] Id. at 842-843.

[71] CA Rollo, pp. 96-105.

[72] Rollo, pp. 234-235 (Emphasis supplied).

[73] Supra.

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