

TEODORO R. YANGCO, PLAINTIFF AND APPELLEE, VS. THE CITY OF MANILA, DEFENDANT AND APPELLANT.*G.R. No. 5770. October 10, 1910*

Ponente: TRENT, J.

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The plaintiff, Teodoro R. Yangco, is the owner of a parcel of land in the district of Santa Cruz, city of Manila, now known to contain 4,243.63 square meters. For the period of six years, from 1901 to 1906, inclusive, this land was assessed for taxation purposes in the same manner as all other lots in that section of the city; that is to say, a certain value per square meter was ascribed to the land, according to its location, and that value was multiplied by the number of square meters of its area to give the total assessed value of the parcel. During these six years this parcel of land was assessed on the basis that it contained 6,610 square meters. After 1906, and for all succeeding assessments, the area of this lot was fixed at 4,243.63 square meters.

The appellee paid during the six years from 1901 to 1906, inclusive, the sum of \$4,747.78 U. S. currency as taxes on this lot on the basis that it contained 6,610 square meters. If it had been assessed at the same rate per square meter on the basis that it contained only 4,243.63 square meters, then he would have paid \$3,555.17 U. S. currency. He now seeks to recover \$1,192.61 U. S. currency, the difference between these two amounts. Judgment was rendered in his favor by one of the courts of the city of Manila for this amount, and the city appealed.

Section 46 of Act No. 183 (the Manila Charter), under which the land in question was assessed for taxation, provides:

"* * * It shall be the duty of every owner of real estate in the city of Manila to prepare, or cause to be prepared, a statement of the amount of land and the improvements thereon which he owns, the annual rent or income received by him from each piece of his property for each of the three years preceding the statement, and a description sufficiently in detail to enable the city assessor and collector to identify the same on examination."

This section further provides that the owner, or his duly authorized agent, shall verify such statement and swear to the same before any officer authorized by law to administer oaths, and file the same with the city assessor and collector on or before the 1st day of September, 1901.

Printed forms were prepared to aid the owners of real property in declaring their property for assessment, and according to these printed forms the owner stated that such real property contains so many square meters more or less. He then proceeded to give the description and value of the same.

In the case at bar the appellee prepared his declaration for assessment, in which he set forth, under oath, that the parcel of land in question contained 6,610 square meters, and according to the form made out by him he placed a certain money value upon this property, giving a detailed description of the same, and it was upon this sworn declaration of the appellee that the taxes were assessed and collected for the six years. No objection was made to the payment of these taxes at any time during this period. It was not until after the city had surveyed this lot and found that it contained only 4,243.63 square meters that the appellee moved in the matter. On discovering the

difference in the area of this lot he demanded of the city assessor and collector the refund of \$1,192.61 U. S. currency. The matter was referred to the municipal board and denied. The appellee then instituted this action in the Court of First Instance.

The appellee admits that there is no express provision of the tax law providing for the correction of any errors whatsoever in the assessment roll, but insists that it is a well-established doctrine of quasi contract, to which the city of Manila is as thoroughly amenable as any other person, that money paid and received under a mutual mistake of fact must be returned.

"Taxes are not contracts between party and party, either express or implied; but they are the positive acts of the Government, through its various agents, binding upon the inhabitants, and to the making and enforcing of which their personal consent, individually, is not required." (Cooley on Taxation, Vol. 1, page 19, citing: Johnson vs. Howard, 41 Vt., 122; Pierce vs. Boston, 3 Met., 520; Morris vs. Lalaurie, 39 La. Ann., 47; Hibbard vs. Clark, 56 N. H., 155; Webster vs. Seymour, 8 Vt, 135; Finnegan vs. Fernandina, 15 Fla., 379; Edmonson vs. Galveston, 53 Tex., 157; Perry vs. Washburn, 20 Cal., 318; De Pauw vs. New Albany, 22 Ind., 206; Jones vs. Gibson, 82 Ky., 561.)

A taxpayer is bound by a description which he himself has furnished. (San Francisco vs. Flood, 64 Cal., 504; Lake County vs. Sulphur Bank, 68 Cal, 14; Dear vs. Varnum, 80 Cal., 86; Jeffries vs. Clark, 23 Kan., 448; Hubbard vs. Winsor, 15 Mich., 146; Sage vs. Burlingame, 74 Mich., 120.)

The plaintiff and appellee, Teodoro R. Yangco, stated in his sworn declaration that his lot contained 6,610 square meters. This was accepted by the city and taxes were collected accordingly. The appellee is presumed to know better than anyone else the size of this lot. He allowed the city to collect the taxes on the basis that this lot contained the number of square meters stated by him for a period of six years without moving in the matter, or calling, in any way, the attention of the city authorities to the error. He can not, we think, after this long silence and negligence, under all the other facts and circumstances in this case, compel the city to refund this difference. We base our conclusion upon the facts presented in this particular case without attempting to establish any general doctrine with reference to the refund of taxes paid.

The judgment appealed from is, therefore, reversed, without any special ruling as to costs.

Arellano, C. J., Torres, Johnson, and Moreland, JJ., concur.

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