



Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated **July 24, 2019** which reads as follows:

“G.R. No. 200985 (*REPUBLIC OF THE PHILIPPINES, represented by the NATIONAL IRRIGATION ADMINISTRATION (NIA), Petitioner, v. CITY OF ILOILO, represented by its Mayor, ILOILO CITY ASSESSOR, ILOILO CITY TREASURER, PAJA DEVELOPMENT CORPORATION and the REGISTER OF DEEDS OF ILOILO CITY, Respondents.*) – After a judicious perusal of the records, the Court resolves to **DENY** the petition for review on *certiorari*¹ and to **AFFIRM** the September 24, 2010 decision² and March 6, 2012 resolution³ of the Court of Appeals (CA) in CA-G.R. CV No. 00272, for failure of the petitioners to sufficiently show any reversible error on the part of the CA in affirming the July 18, 2003⁴ decision of the Regional Trial Court (RTC) finding the petitioner liable for payment of real property taxes.

The petitioner mainly asserted that the CA erred in holding that it had no jurisdiction over the appeal because it involved the annulment of an auction sale of property belonging to the State; and that the subject properties belonged to the State and therefore exempted from real property taxation.⁵

We disagree.

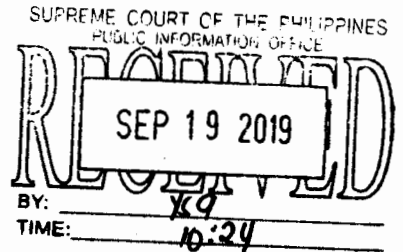
¹ *Rollo*, pp. 9-33.

² *Id.* at 40-45; penned by Associate Justice Agnes Reyes-Carpio with the concurrence of Associate Justice Edgardo L. Delos Santos and Associate Justice Eduardo B. Peralta, Jr.

³ *Id.* at 46-50.

⁴ *Id.* at 91-97; penned by Acting Presiding Judge Alfonso V. Combong, Jr.

⁵ *Id.* at 22-32.



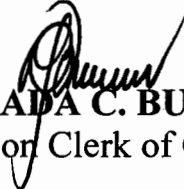
The CA did not err in holding that the petitioner's case falls within the jurisdiction of the Court of Tax Appeals (CTA). Section 7(3) of R.A. No. 9282, and Section 3, Rule 4 of the *Revised Rules of the Court of Tax Appeals* (A.M. No. 05-11-07-CTA) provide that the CTA shall exercise exclusive appellate jurisdiction over decisions, rulings and resolutions of the RTC over local tax cases, which includes real property taxes.⁶ Accordingly, the proper remedy was to appeal from the decision of the RTC to the CTA instead of the CA.

Anent the issue on exemption of the subject properties from real property tax, well-settled is the rule that tax exemptions must be clear and unequivocal, and must be directly stated in a specific legal provision.⁷ Otherwise, as in this case, the property owner shall be liable for the unpaid taxes.

WHEREFORE, We AFFIRM the Court of Appeals' decision promulgated on September 24, 2010 in CA-G.R. CV No. 00272.

SO ORDERED."

Very truly yours,


LIBRADA C. BUENA
Division Clerk of Court *of alib*

227

⁶ *Salva v. Magpile*, G.R. No. 220440, November 8, 2017, 844 SCRA 586, 600.

⁷ *National Grid Corporation of the Philippines v. Oliva*, G.R. No. 213157, August 10, 2016, 800 SCRA 142, 162.



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