

## **EN BANC**

**[ G.R. Nos. 115253-74, January 30, 1998 ]**

**ANTONIO P. CALLANTA, GILBERTO M. DELOS REYES, CESAR Q. CONCON, ALMICAR EDIRA,[1]**

**JACINTO PAHAMTANG, ANTONIO V. ABELLANA, APOLINARIO SALARES, JR. AND SHIRLEY PALMERO, PETITIONERS, VS. OFFICE OF THE OMBUDSMAN AND CITY GOVERNMENT OF CEBU, RESPONDENTS.**

### **D E C I S I O N**

**PANGANIBAN, J.:**

May officials and employees of the Office of the City Assessor reduce the new assessed values of real properties upon requests of the affected property owners? To forestall the practice of initially setting unreasonably high reassessment values only to eventually change them to unreasonably lower values upon "requests" of property owners, the law gives no such authority to the city assessor or his subalterns. Seemingly innocuous occasions for mischief and veiled opportunities for graft should be excised from the public system. Built-in checks should be zealously observed so that the ingenious and shrewd cannot circumvent them and the audacious cannot violate them with impunity.

#### **Statement of the Case**

Before us is a petition for certiorari under Rule 65 of the Rules of Court seeking to set aside the Ombudsman's amended Resolution<sup>[2]</sup> dated October 28, 1993, which dismissed from government service Petitioners Callanta, Delos-Reyes and Concon and suspended the other petitioners from holding office for three (3) months without pay. Also challenged is the ombudsman's Order<sup>[3]</sup> dated April 18, 1994, denying petitioners' motion for reconsideration and urgent motion to stop the execution of the amended Resolution.

#### **The Facts**

The parties do not dispute the findings of fact of the deputy ombudsman<sup>[4]</sup> for the Visayas, as approved by the ombudsman and which this Court finds substantiated by the records. The pertinent portions are as follows:

“It is alleged that a general revision of assessment was conducted by the Office of the City Assessor in 1988 and sometime thereafter. Notices of assessment together with the new tax declarations were subsequently sent to the property owners. Thereafter, respondents, without the authority of the Local Board of Assessment Appeals, reassessed the values of certain properties, in contravention of Sec. 30 of P.D. 464. The said assessment resulted in the reduction of assessed values of the properties x x x.

x x x

x x x

x x x

The extent of participation of the individual respondents in the adjustments [reductions] referred to above, could be summarized as follows, to wit:

1. Antonio P. Callanta

approved and ordered the adjustments of the revised assessments reducing both the market and assessed values of real properties under Tax Declaration Nos. x x x.

2. Ma. Almicar Edera [, Jacinto Pahamtang, Segundino Lucero, Antonio V. Abellana, Nicolas Abarri and Apolinario Salares, Jr.]

- conducted the adjustments of the revised assessments reducing both the market and assessed values of real properties under Tax Declaration Nos. x x x.

3. Gilberto delos Reyes [and Cesar Q. Concon]

- approved for and in behalf of the City Assessor the adjustments of the revised assessments reducing both the market and assessed values of real properties under Tax Declaration Nos. x x x.

x x x

x x x

x x x

10. Shirley Palmero

- recommended the approval of the adjustment of the revised assessment reducing both the market and assessed value of real property under Tax Declaration No. GR-04-028-05093 and conducted similar aforesaid adjustments on real properties under Tax Declaration Nos. x x x.”<sup>[5]</sup>

In several similarly worded letter-complaints dated December 19, 1991, the City of Cebu simultaneously filed criminal and administrative charges against the above-enumerated officers and staff of the City Assessor’s Office for “violations of Section 106 of the Real Property Tax Code[,] for gross negligence or willful under-assessment of

real properties within the city's taxing jurisdiction and for violation of Sec. 3 (e) of R.A. 3019, otherwise known as the Anti-Graft and Corrupt Practices Act[,] for the act of causing undue injury to the City Government by giving private persons unwarranted benefits, advantages or preferences in the discharge of their official and administrative functions through manifest partiality, evident bad faith or gross inexcusable negligence by reassessing the real properties of taxpayers without any authority whatsoever, thereby resulting in the reduction of tax assessments to the prejudice of the city government x x x." *Specifically, the administrative charges were for "dishonesty and/or serious irregularities in the performance of duties/public functions."* The deputy ombudsman summarized the defenses of petitioners in this wise:

"Respondents [herein petitioners], in their joint counter-affidavit, denied the charges filed against them. They explained that the acts complained of were done within the bounds of their official duties and functions, citing as their legal basis, Sec. 22 of P.D. 464. That Sec. 30 of P.D. 464 which is the basis of the complaints does not prohibit the Assessor from either correcting from whatever error or flaw he and his deputies may have made.

Respondents further alleged that they have not derived any benefit from the adjustments nor caused injury to any party particularly the City Government of Cebu. They explained that the general revision of real property assessments for the City of Cebu has not been completed nor has the City Assessor certified its completion to the Secretary of Justice, thus taxes under these revised tax declarations are not yet due, has [sic] not yet accrued, are not yet collectible and therefore, cannot serve as basis for alleged injury."<sup>[6]</sup>

The deputy ombudsman, ruling *purely on the administrative aspect* of the cases, held in the assailed amended Resolution that while the city assessor had not yet submitted a certification to the secretary of finance stating that the general revision of property assessments has been completed, "thus forestalling the effectivity of [the] assessments and the accrual of taxes thereunder," the city government of Cebu already acquired a vested interest on the taxes by reason of the property owners' failure to question the same to the Local Board of Assessment Appeals (LBAA) within sixty (60) days from receipt of their notices of assessment, as provided under Sec. 30<sup>[7]</sup> of PD 464, as amended. He opined that approval by the secretary of finance is not necessary for the assessments to take effect, and the taxes thereunder to accrue and become payable. In addition, even if no law expressly prohibits the local assessor or his authorized deputies from making corrections or adjustments in assessments, the unrestricted exercise of such authority in all stages of the appraisal and assessment process "would open the floodgates to corruption." Besides, the questioned assessments were done pursuant to the general revision; hence, requests for readjustment are effectively petitions for reappraisal and reassessment which are not allowed under the law. Section 30 of PD 464, as amended, provides the remedy for questioning assessments of real properties and the "reassessments" requested by the property owners and granted by the assessor is not included therein. The deputy

ombudsman thus concluded that the *unauthorized and improper corrections/adjustments* made by petitioners resulting in decreased fair market values of the real properties involved adversely affected the city government. Such acts allegedly constituted willful or gross negligence amounting to intentional violation and gross disregard of Sec. 106<sup>[8]</sup> of PD 464, as amended.

Finding that the readjustments were made pursuant to the direct orders of Petitioner Antonio P. Callanta, who was then officer-in-charge of the Office of the City Assessor, and of Petitioners Gilberto delos Reyes and Cesar Concon who acted on behalf of Callanta in approving the reduced assessments, the deputy ombudsman resolved that the three violated Sec. 4, par. (c)<sup>[9]</sup> of RA 6713 (the "Code of Conduct and Ethical Standards for Public Officials and Employees") for performing acts contrary to law, specifically PD 464, amounting to gross neglect of duty and/or grave misconduct. The penalty of dismissal with forfeiture of accrued benefits was meted upon them. As regards Petitioners Edira, Pahamtang, Lucero, Abellana, Abarri, Salares Jr. and Palmero, the deputy ombudsman found them guilty only of negligence in the performance of their functions for making the adjustments without taking into account the revised assessments previously made. The penalty of suspension for three (3) months without pay was imposed on them.

Ombudsman Conrado M. Vasquez approved the findings and recommendations of the deputy ombudsman for the Visayas on December 8, 1993. Petitioners filed a motion for reconsideration as well as a motion to stop the execution of the ombudsman's decision by the city government of Cebu. Both motions were denied for lack of merit.<sup>[10]</sup>

Hence, this petition.<sup>[11]</sup>

### **Issues**

Petitioners present the following assignment of errors:

“First - The Ombudsman gravely erred in resolving that the assessor acted illegally and in grave misconduct by adjusting/correcting the valuations of the tax declarations subject of the complaints.

Second - It is gravely erroneous for both respondents to assume that taxes for the subject tax declarations had accrued and become payable, thereby making petitioners liable for causing undue injury to the city government of Cebu.

Third - The Ombudsman manifestly overlooked certain relevant facts not disputed by the parties and which if properly considered would justify a different conclusion.

Fourth - It is both gravely erroneous and a grave abuse in the exercise of

discretion for the Ombudsman to hold liable the rest of the petitioners aside from Mr. Callanta, the city assessor who alone promulgated the act/policy.

Fifth - The Ombudsman and Mayor Osmeña [of Cebu City] had clearly acted with undue haste amounting to grave abuse of discretion and violation of existing laws and regulations in effecting the dismissal of herein petitioners.”<sup>[12]</sup>

In his Memorandum<sup>[13]</sup> dated March 18, 1997, the ombudsman encapsulates the issues, which we adopt, as follows:

“Whether or not petitioners violated the law by their acts of accommodating requests for reconsideration of the revised assessments;

In the affirmative, whether or not the violations were injurious/prejudicial to Cebu City; and Whether or not the acts of petitioners constitute grave misconduct and/or negligence which warrants [sic] their dismissal/suspension from service.”

### **The Court’s Ruling**

The petition is partly meritorious.

#### **First Issue: Authority of the City Assessor to Reconsider Real Property Assessments**

Petitioners anchor the validity of their acts upon the absence of a specific provision of law expressly prohibiting the assessor from making adjustments or corrections in the assessment of real properties, and upon the long-standing practice of the city assessor’s office in making such adjustments/corrections believed in good faith to be sanctioned under Sec. 22, PD 464<sup>[14]</sup> (now Sec. 220 of RA 7160), which reads:

“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-one 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 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.”

Public respondents, on the other hand, insist that petitioners have no legal authority to act upon requests for reconsideration or appeals of property owners, a power which is

explicitly vested upon the LBAA under Sec. 30 of the Real Property Tax Code, as amended, which provides:

“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 the copies of the tax declarations and such affidavit or documents submitted in support of the appeal.”

We find no merit in the contentions of petitioners. Enlightening is the following disquisition by the counsel<sup>[15]</sup> for the ombudsman on the above-cited legal provisions:

“The instances referred to [under Sec. 22] are as follows:

- 1.) upon the discovery of real property;
- 2.) during the general revision of property assessments as provided in Section 21 of the Code; and
- 3.) at anytime [sic] when requested by the person in whose name the property is declared.

It is not disputed that the assessment/valuation involved herein were conducted by virtue of the 1988 general revision of property assessments under No. 2 instance above.

After an assessment has been conducted, the assessor shall within thirty days issue a written notice of such new or revised assessment to the person in whose name the property is declared. (Section 27, PD 464). If the owner is not satisfied with the action of the assessor in the assessment of his property, he may appeal within sixty days from receipt of the notice of assessment to the Local Board of Assessment Appeals pursuant to Section 30 of P.D. 464 which provides:

x x x

x x x

x x x

Under the aforecited procedure, the issuance of a notice of assessment by the local assessor shall be his last action on a particular assessment. On the side of the property owner, it is this last action which gives him [the] right to appeal to the Local Board of Assessment Appeals. The above procedure also, does not grant the property owner the remedy of filing a motion for reconsideration before the local assessor.

The act of herein petitioners in providing the corresponding notices of assessment the chance for the property owners concerned to file a motion for reconsideration and for acting on the motions filed is not in accordance with law and in excess of their authority and therefore constitutes ultra vires acts.”<sup>[16]</sup>

Applying the above, we agree with the following conclusions of the deputy ombudsman:

“x x x The appraisal and assessment done pursuant to the 1988 general revision work were within the purview of the second instance (i.e. during the general revision x x x as set forth in said Sec. 22[ ]). But to make the same appraisal and assessment upon the request of the property owners who were not satisfied with the result of the first valuation of their property is grossly out of context in the application of the third instance allowed by Sec. 22. [W]hat the property owners involved were actually asking were practically a reappraisal and reassessment of the properties (because an appraisal and assessment had already been made under the second instance and their request was prompted by the receipt of the written notice of such valuation), the allowance for which is nowhere to be discerned in the provisions of Sec. 22 x x x.”<sup>[17]</sup>

To repeat, Sec. 22 clearly provides three (3) occasions when assessments of real properties may be made by the local assessor. In the case at bar, the second instance gave rise to the revised assessed values for which the property owners subsequently sought reconsideration. Sec. 30 of the same Code is equally clear that the aggrieved owners should have brought their appeals before the LBAA. Unfortunately, despite the advice to this effect contained in their respective notices of assessment, the owners chose to bring their requests for a review/readjustment before the city assessor, a remedy not sanctioned by the law. To allow this procedure would indeed invite corruption in the system of appraisal and assessment. It conveniently courts a graft-prone situation where values of real property may be initially set unreasonably high, and then subsequently reduced upon the request of a property owner. In the latter instance, allusions of a possible covert, illicit trade-off cannot be avoided, and in fact can conveniently take place. Such occasion for mischief must be prevented and excised from our system.

In this case, based on a list<sup>[18]</sup> of properties submitted by petitioners comparing their (1) previous assessed values (“old values”), (2) assessed values under the general revision (“revised values”), and (3) the unauthorized adjusted values (“unauthorized values”), the Court observes that the old values of some properties were increased by more than 1,000% (or 10 times) in the general revision, but were reduced to only about half under the unauthorized adjustments.<sup>[19]</sup> The large discrepancies seem to indicate a tendency to overvalue initially and thereafter to reduce the increases upon “request” of the property owner affected. To avoid this dubious, suspicious, bribable

and compromising situation, the law itself specifically provided an appellate body -- the LBAA -- before which property owners may seek relief. Neither habit nor good faith can amend this appellate procedure provided under the law.

Indeed, the long-standing practice adverted to by petitioners does not justify a continuance of their acts. We cannot sanction such compromising situations. Henceforth, whenever the local assessor sends a notice to the owner or lawful possessor of real property of its revised assessed value, the former shall thereafter no longer have any jurisdiction to entertain any request for a review or readjustment. The appropriate forum where the aggrieved party may bring his appeal is the LBAA, as provided by law.

**Second Issue: Injury or Prejudice to the  
City Government of Cebu**

In order to determine whether the city government of Cebu was prejudiced by the acts of petitioners, we need to determine the date when the revised assessments became due and payable.

Petitioners argue that at the time the complaint was filed, the general revision of property values undertaken by their office was not yet finished or completed for the entire city; hence, the revised values were not yet effective and payments thereon were not yet due and payable. No certification has yet been submitted to the secretary of finance as required under Sec. 23 of PD 464. Therefore, it was premature for the city government of Cebu to claim prejudice or injury caused by the questioned readjustments.

Public respondents, on the other hand, aver that the city government acquired a vested interest in the taxes accruing from the revised values, because such values became final and effective upon the property owners' failure to appeal to the LBAA within the reglementary period provided by law.

The following provisions of PD 464, which is the law applicable to the instant case, are relevant in determining when the revised assessments on real properties became effective:

*"Sec. 23. Certification of Revised Values to the Secretary of Finance. -- When the provincial or city assessor shall have finished a general revision of property assessments for any province, municipality or city, he shall so certify to the Secretary of Finance and the assessments shall become effective and taxes shall accrue and be payable thereunder in accordance with the provisions of this Code.*

*Sec. 24. Date of Effectivity of Assessment or Reassessment. -- All assessments or reassessments made after the first day of January of any year shall take effect on the first day of January of the succeeding year: x x x." [underscoring ours]*



Petitioners solely invoke Sec. 23 and ignore Sec. 24. This Court believes both sections should be construed together. While, at first glance, Sec. 23 seems to impose the certification to the secretary of finance as a condition sine qua non before the revised values may become effective, the second part of the section, which we underscored above, gives a contrary understanding. We hold that the dominant provision is Sec. 24, the specific provision on the effectivity of assessments or reassessments. This section is clear and unequivocal. The assessments take effect on the first day of January of the succeeding year after the revision is made. While Sec. 23 requires the local assessor to certify to the finance secretary that the general revision has been finished, such certification is, however, not the operative act for the effectivity of the new assessments. This interpretation is bolstered by the fact that under the Local Government Code of 1991,<sup>[20]</sup> Title Two, Book II of which has replaced the Real Property Tax Code, there is no longer any provision requiring such certification.

The general revision of property values was commenced by the city assessor of Cebu in 1988. Subsequently, the notices of the new assessments and the new tax declarations were sent to the property owners. The nature of an assessment has been explained this wise:

“An assessment fixes and determines the tax liability of a taxpayer. As soon as it is served, an obligation arises on the part of the taxpayer concerned to pay the amount assessed and demanded.”<sup>[21]</sup>

In the same vein, we have said that “the assessment is deemed made when the notice to this effect is released, mailed or sent to the taxpayer for the purpose of giving effect to said assessment.”<sup>[22]</sup>

With respect to real property taxes, the obligation to pay arises on the first day of January of the year following the assessment. Corollarily, on the same date, the right of the local government to collect said taxes also arises. And where the taxpayer fails to question such assessment within the reglementary period provided by law, the local government’s right becomes absolute<sup>[23]</sup> upon the expiration of such period with respect to that taxpayer’s property.

Thus, petitioners’ unauthorized reduction of the assessed values ineluctably resulted in the local government’s deprivation of the corresponding revenues. Lost or reduced revenues undeniably translate into damages or injury within the contemplation of the law. The city government of Cebu, therefore, had every legal right to feel aggrieved and to institute this proceeding against petitioners.

**Third Issue: Penalties Imposed Too Harsh  
Under the Circumstances**

Lastly, petitioners contend that the city assessor alone should be held responsible for

the acts questioned, since, as head of the office, he laid down the policies and issued the orders, while his deputies and the employees under him merely followed his instructions. In the instant controversy, the other petitioners acted only upon the orders of Petitioner Callanta, which did not appear to be unlawful or erroneous on its face. They aver that they merely followed in good faith a procedure long practised by the office. They deny acting with evident bad faith or gross negligence, since they honestly believed that they had the authority to act on the requests for reconsideration. This is bolstered by the absence of any findings of corruption on their part.

These averments of petitioners are impressed with some merit. In grave misconduct, the elements of corruption, clear intent to violate the law or flagrant disregard of established rule must be manifest.<sup>[24]</sup> From the evidence on record, we do not find any of these elements. In the words of the deputy ombudsman himself:

“No proof, however, can be obtained from the evidence presented that would strongly indicate that private respondents knowingly induced or caused the respondent public officers to commit the offense defined in Sec. 3 (e), R.A. 3019 as amended, nor is there any sufficient showing that said private respondents had directly or indirectly given any gift, present, share, percentage or benefit to the respondents [sic] public officers or any other person in connection with the questioned transaction subject of the instant cases. x x x”<sup>[25]</sup>

Without evidence showing that petitioners received any gift, money or other payoff or that they were induced by offers of such, we cannot impute any taint of direct corruption to the questioned acts of petitioners.

Any indication of intent to violate the law or of flagrant disregard of established rule is meanwhile negated by the petitioners’ belief in good faith that their acts were sanctioned under the third instance provided in Sec. 22 of PD 464, as buttressed by the long-standing adherence of local assessors to the questioned procedure.

Gross negligence, on the other hand, is flagrant and palpable disregard or breach of duty. It is the conscious pursuit of a course of conduct which would naturally and reasonably cause injury.<sup>[26]</sup> As discussed above, we can hardly characterize the acts of petitioners as grossly negligent. Where the charges on which the removal of the public officer is sought are misconduct in office, gross negligence, corruption, etc, the ground for dismissal should be established.

But Petitioners Callanta, Delos Reyes and Concon, as public officers occupying exalted positions in the civil service, must, in accordance with the Constitution,<sup>[27]</sup> and the Ethical Standards Law, exemplify the ideals of integrity, efficiency, and particularly proficiency in the law. They must ever be prudent to act always in accordance with law, and not to perform or authorize legally doubtful acts that may stain the integrity of

their office. Their act alone of initially authorizing multifold increases in the assessed values, only to scale them down to as much as fifty per cent upon "requests" of the affected property owners, is already indicative of misconduct or malfeasance, if not incompetence in their offices, for which they should be penalized. Considering that they are senior officials who had failed to live up to the standards and ideals expected of their rank and stature, Petitioners Callanta, Delos Reyes, and Concon are hereby imposed the penalty of suspension from office for one (1) year.<sup>[28]</sup>

The defense of the other petitioners that they were merely following the orders of their superiors does not totally exculpate them from liability. They should likewise be aware of the limits of the functions of their office. Public officials and employees are required to follow only the lawful orders of their superiors which are issued within the cope of their authority.<sup>[29]</sup> In our jurisdiction, the rule of law, and not of men, governs. Nowhere in our statutes is blind obedience required of junior personnel to the commands and directives of their superiors. In indiscreetly following the orders of their superiors, Petitioners Edira, Pahamtang, Abellana, Salares, Jr., and Palmero had breached their accountability to the public. They deserve to be reprimanded.

### **Epilogue**

The Court notes that the solicitor general's Manifestation and Motion<sup>[30]</sup> dated September 20, 1994, which was adverse to the ombudsman. The chief government lawyer thus declined to file a comment on the former's behalf. Hence, the ombudsman had to defend his findings and conclusions in the assailed Resolution through his own counsel. We must commend the chief graft-buster for his vigilance and effort to close gaps that provide clandestine opportunities for corruption. His drive to eliminate existing systems of procedure in government that covertly allow graft and corrupt practices -- which he describes as "predominantly in the form of leeway to bargain" -- is exemplary. Similar approaches to curb and arrest the most serious and prevalent problem in the bureaucracy are imperative. Indeed, what we need now is not only to punish the wrongdoers or reward the "outstanding" civil servants, but also to plug the hidden gaps and potholes of corruption as well as to insist on strict compliance with existing legal procedures in order to abate any occasion for graft or circumvention of the law.

WHEREFORE, the petition is *PARTLY GRANTED*. The challenged amended Resolution is hereby *Modified* as follows: . Petitioners Antonio P. Callanta, Gilberto M. delos Reyes and Cesar Q. Concon are *SUSPENDED* for one (1) year; while Petitioners Almicar Edira, Jacinto Pahamtang, Antonio V. Abellana, Apolinario Salares Jr. and Shirley Palmero *REPRIMANDED*. All petitioners are *WARNED* that a repetition of the same or similar acts in the future will be dealt with more severely.

SO ORDERED.

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[1] Spelled "Edera" in the assailed Resolution of the ombudsman. But as one of the petitioners herein, she is presumed to have used the correct spelling of her surname. Hence, this Decision shall refer to her as "Edira."

[2] Rollo, pp. 26-36.

[3] *Ibid.*, pp. 37-38.

[4] Deputy Ombudsman Arturo C. Mojica.

[5] Assailed amended Resolution, pp. 2-6; Rollo, pp. 27-31.

[6] *Ibid.*, p. 6; *ibid.*, p. 31.

[7]

"Sec. 30. Any owner who is not satisfied with the action of the provincial or city assessor in the assessment of his property may, within sixty (60) days from the date of receipt by him of the written notice of assessment x x x appeal to the Board of Assessment Appeals of the province or city, x x x."

[8]

"Sec. 106. *Omission of property from assessment or tax rolls by officers and other acts.* – Any officer charged with the duty of assessing real property, who shall willfully fail to assess, or shall intentionally omit from the assessment or tax roll, any real property which he knows to be lawfully taxable or shall willfully or through gross negligence underassess any real property or shall intentionally violate or fail to perform any duty imposed upon him by law relating to the assessment of taxable real property, shall upon conviction be punished by a fine of not more than one thousand pesos or by imprisonment of not more than one year, or both, at the discretion of the court.

The same penalty shall be imposed upon any officer charged with the duty of collecting the tax due on real property who shall willfully fail to collect the tax and institute the necessary proceedings for the collection of the same.

Any other officer required by this Code to perform acts relating to the

administration of the real property tax, or to assist the assessor or treasurer in such administration, who shall willfully fail to discharge such duties, shall upon conviction, be punished by a fine not exceeding five hundred pesos or by imprisonment of not more than six months, or both, at the discretion of the court.”

[9] The Deputy Ombudsman must have referred to Sec. 4 (A) (c), which provides:

“Sec. 4. *Norms of Conduct of Public Officials and Employees.* -- (A) Every public official and employee shall observe the following as standards of personal conduct in the discharge and execution of official duties:

x x x    x x x    x x x

(c) *Justness and sincerity.* -- Public officials and employees shall remain true to the people at all times. They must act with justness and sincerity and shall not discriminate against anyone, especially the poor and the underprivileged. They shall at all times respect the rights of others, and shall refrain from doing acts contrary to law, good morals, good customs, public policy, public order, public safety and public interest. They shall not dispense or extend undue favors on account of their office to their relatives whether by consanguinity or affinity except with respect to appointments of such relatives to positions considered strictly confidential or as members of their personal staff whose terms are coterminous with theirs.”

[10] Order dated April 18, 1994; Rollo, pp. 37-38.

[11] This case was considered submitted for decision upon receipt by this Court of Respondent Ombudsman’s Memorandum, dated March 18, 1997, on March 24, 1997.

[12] Petition, pp. 4-5; Rollo, pp. 6-7. (All in upper case in the original.)

[13] Rollo, pp. 351-365.

[14] The Real Property Tax Code in force at the time of the questioned acts of petitioners, prior to the enactment of R.A. 7160, otherwise known as the Local Government Code of 1991, which superseded PD 464.

[15] Atty. Danilo C. Cunanan.

[16] Comment of Respondent Ombudsman, pp. 5-6; Rollo, pp. 193-194.

[17] Assailed amended Resolution, p. 9; Rollo, p. 34.

[18] Petition, pp. 13-15; Rollo, pp. 15-17.

[19] The following are some of the examples given by the petitioners:

TAXPAYER	PREVIOUS ASSESSED VALUE	AS. VALUE PER GEN. REVISION	ADJUSTED ASSESSED VALUE
"3. Avila Jesus	640,000	3,679,950	1,827,920"
"4. Enriquetta Uy	49,850	414,350	171,690"
"5. Sps. Corazon & Lee Hiu Sing	10,350	178,590	42,230"
"9. Alfonso Allan	19,500	545,680	258,800"
"10. Lim Khe Chiong	8,100	182,690	33,890"
"12. Discoro & Amalia Lazaro	28,530	470,000	136,360"
"17. Gervacio Go	48,940	663,410	197,730"
"19, Victoria Lee	1,146,790	2,359.750	934,560"
"20. Cebu Graphic Arts	69,500	797,420	159,120"
"22. Sps. Gaudencio & Lilia Hermosisima	234,050	1,016,460	401,710"

[20] Republic Act No. 7160, which took effect on January 1, 1992.

[21] *Collector of Internal Revenue vs. Benipayo*, 4 SCRA 182, 185, January 31, 1962, cited in *Commissioner of Internal Revenue vs. Island Garment Manufacturing Corp.*, 153 SCRA 665, 677, September 11, 1987.

[22] *Republic vs. Dela Rama*, 18 SCRA 861, 869, November 29, 1966, citing *Bautista and Corrales vs. Collector of Internal Revenue*, 105 Phil. 1326, May 27, 1959.

[23] Unless the affected parties avail of the proper judicial recourse.

[24] *Landrito vs. Civil Service Commission*, 223 SCRA 564, 567, June 22, 1993, citing *In Re: Impeachment of Horrillemo*, 43 Phil. 212, March 20, 1922.

[25] Assailed amended Resolution, pp. 10-11; Rollo, pp. 35-36.

[26] *Quibal vs. Sandiganbayan (Second Division)*, 244 SCRA 224, 232, May 22, 1995.

[27] Sec. 1, Art. XI of which provides:

"Sec. 1. Public office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and

justice and lead modest lives.”

[28] Section 11, RA 6713 provides:

Sec 11. *Penalties* – (a) Any public official or employee, regardless of whether or not he holds office or employment in a casual, temporary, holdover, permanent or regular capacity, committing any violation of this Act shall be punished with a fine not exceeding the equivalent of six (6) months salary or suspension not exceeding one (1) year, or removal depending on the gravity of the offense after due notice and hearing by the appropriate body or agency. xxx”

[29] Aquino, *The Revised Penal Code*, Vol I, 1987 ed., pp. 205-206.

[30] Rollo, p. 91.



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